MANOA REDD+ PROJECT

EPIC Sustainability Services Pvt. Ltd.

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Project title	Manoa REDD+ Project
Project ID	1571
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Crediting period	01 January 2013 – 31 December 2052
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CCB Standards version	Climate, Community & Biodiversity Standards, v3.1
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Summary:

A description of the verification and the project

The Manoa REDD+ project, VCS ID – 1571, a collaborative effort between Biofílica Ambipar Environmental Investments S.A. and Manoa Sustentável, Exploração e Serviços Florestais Ltda, is situated at Fazenda Manoa in Cujubim, Rondônia. Spanning 72,661.48 hectares within a larger 75,554.1847 hectares property, the project is dedicated to conserving the Amazon rainforest. Its significance lies in forming a crucial ecological corridor by connecting with the Jamari and Jacundá National Forests, which is vital for maintaining local biodiversity and wildlife movement, especially in a region facing increasing deforestation. The REDD+ project aims to protect this area through funding for conservation activities that go beyond standard sustainable forest management.

The Manoa REDD+ project falls under AFOLU project category of REDD. The project activity is avoided unplanned deforestation, and it utilizes VM0015, v1.2 methodology. Therefore, the project will reduce emissions by conserving the areas that would be subject to unplanned deforestation in the absence of the project scenario.

The activities under the Project are characterized by their continuous implementation, focusing on the generation of climate, community and biodiversity benefits, given the great deforestation pressure that has been occurring in the project region. Among the main activities implemented during the monitoring period the ones highlighted are: 1. Deforestation monitoring by means of satellite images; 2. Property surveillance carried out by the security team to prevent deforestation and intrusions in the area; 3. The low impact forest management (FSC and PEFC certified); 4. Training in low impact forest management techniques; 5. The promotion of socio-environmental education activities in the municipality of Cujubim, 6. Activities related to Biodiversity and 7. Activities to improve Cujubim infrastructure.

The project applies for two Gold Levels: GL1 – Climate Change Adaptation Benefits: the project activities shall assist the community and biodiversity in adapting to climate change providing three adaptation benefits: 1) Activities to prevent deforestation within the project area, 2) Offer technical training related to low-impact forest management in the region, and 3) Contribute with information on the local flora and fauna, with research on biodiversity in the project area and with environmental education; GL3 – Exceptional Biodiversity Benefits: the project provides biodiversity benefits corresponding to the vulnerability triggering criteria, due to the vulnerability triggering criteria, due to the occurrence of five trigger species, *Manilkara elata* (EN), *Handroanthus serratifolius* (EN), *Pteronura brasiliensis* (EN), *Ateles chamek* (EN), *Tayassu pecari* (VU).

The purpose and scope of verification

Manoa and Biofílica contracted EPIC Sustainability Services Pvt. Ltd. to carryout verification of Manoa REDD+ project. The CCB revalidation and baseline reassessment was conducted at the same time, as a joint validation and verification audit.

The scope of the verification is to establish/verify that:

- The project activity has been implemented and operated as per the PD and all physical features of the project area in place
- The monitoring report and other supporting documents provided are complete in accordance with the latest applicable version of the completeness checklist for requests for issuance of VCUs, verifiable, and in accordance with applicable VCS Version 4 requirements.
- The actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan, the approved methodology including applicable tool(s) and/or, where applicable, the approved standardized baseline.
- The data are recorded and stored as per the monitoring methodology including applicable tool(s) and, where applicable, the standardized baseline.

The monitoring period

The monitoring period is from 01-January-2023 to 30-September-2024.

The method and criteria used for verification

Verification is carried out by EPIC Sustainability Services Pvt. Ltd. following the requirements specified in the VCS Validation and Verification Manual v3.2 and applying auditing techniques. EPIC assessed the project activity's compliance against the VCS Standard Version 4.7, the CCB Standard Third Edition Version 3.1, the selected methodology (VM0015, v1.2) and the project monitoring report. The project is eligible under Project Scope 14. The verification criteria followed the guidance documents provided by VCS and CCB included the following:

- VCS Standard Version 4.7
- VCS Program Guide Version 4.4
- AFOLU Non-Permanence Risk Tool Version 4.2
- CCB Standards version 3.1
- CCB Program Rules version 3.1
- CDM Methodology AR-ACM0003 version 2.0.0 – "Afforestation and reforestation of lands except wetlands"
- VCS Validation and Verification Manual v3.2

The number of findings raised during verification

During the verification audit, 1 FAR from previous verification, 14 CARs, 09 CLs, and 02 FARs from current verification were raised.

Any uncertainties associated with the verification

The audit team provides a reasonable level of assurance concerning the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission reductions during the implementation of this verification process as per VCS requirements.

Summary of the verification conclusion

EPIC Sustainability Services Pvt. Ltd. has performed verification of the CCB & VCS Project 'Manoa REDD+ Project', VCS ID – 1571, in the municipality of Cujubim, state of Rondônia, Brazil.

As an outcome of this verification process, the audit team confirms that:

- The latest available monitoring report template has been applied
- The monitoring period of this project is from 01-January-2023 to 30-September-2024
- The implementation of the project as per description in the PD, the monitoring plan of the PD, and the application of the monitoring methodology VM0015 v.1.5. In addition, it was confirmed that the monitoring system is in place, and the emission reductions are calculated without material misstatements.

The verified emission reductions amount to gross 22,76,210 tCO2e in the above-mentioned monitoring period and 20,03,065 tCO2e discounting the buffer pool with avoided unplanned deforestation of 5573.15 hectares.

In addition to this, the project qualifies for the Gold Level Exceptional climate change adaptation benefits and Exceptional Biodiversity benefits.

CONTENTS

1 INTRODUCTION 8
1.1 Objective (VCS, 4.1; CCB Program Rules, 4.2) 8
1.2 Scope and Criteria (VCS, 4.1; CCB Program Rules, 4.2) 8
1.3 Level of Assurance (VCS, 4.1; CCB Program Rules, 4.2) 10
1.4 Summary Description of the Project (VCS, 4.1; CCB Program Rules, 4.2) 11
2 VERIFICATION PROCESS 15
2.1 Audit Team Composition (VCS, 4.1; CCB Program Rules, 4.3.1) 15
2.2 Method and Criteria (VCS, 4.1; CCB Program Rules, 4.3.1) 18
2.3 Document Review (VCS, 4.1, CCB Program Rules, 4.3.1) 20
2.4 Interviews (VCS, 4.1, CCB Program Rules, 4.3.1) 20
2.5 Site Visits (VCS, 4.1, CCB Program Rules, 4.3.1) 32
2.6 Public Comments (VCS, 3.18; CCB Program Rules, 4.6) 35
2.7 Resolution of Findings (VCS, 4.1, CCB Program Rules, 4.3.1) 36
2.8 Eligibility for Validation Activities (VCS, 4.1; CCB Program Rules, 4.1) 38
3 VALIDATION FINDINGS 38
3.1 Participation under Other GHG Programs (VCS, 3.23, Appendix 2; CCB Program Rules, 3.1) 38
3.2 Methodology Deviations (VCS, 3.20) 41
3.3 Minor Changes to Project Description (CCB Program Rules, 3.5.6) 41
3.4 Project Description Deviations (VCS, 3.21; CCB Program Rules, 3.5.7 – 3.5.10) 43
3.5 New Project Activity Instances in Grouped Projects (VCS, 3.6; CCB, G1.13 – G1.15) 43
3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7) 52
4 VERIFICATION FINDINGS 52
4.1 Project Details 62
4.2 Summary of Project Benefits 74
4.3 General 74
4.4 Climate 112
4.5 Community 156
4.6 Biodiversity 182
4.7 Additional Project Implementation Information 198
4.8 Additional Project Impact Information 198
5 VERIFICATION CONCLUSION 198
5.1 Verification Summary 198
5.2 Verification Conclusion 199

5.3 Ex-ante vs. Ex-post ERR Comparison 202
APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION 203
APPENDIX 2: PROJECT RISKS TABLE 205
APPENDIX 3: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS AND FORWARD ACTION REQUESTS 219
APPENDIX 4: EVIDENCE OF ONSITE VISIT 256
APPENDIX 5: LIST OF EVIDENCE ASSESSED 264
APPENDIX 6: EVIDENCE OF NATURAL RISKS 317

1 INTRODUCTION

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

The objective of the verification audit was to conduct an independent assessment of the project "Manoa REDD+ Project, VCS ID: 1571" to determine:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the project description, including the monitoring plan.
- The extent to which GHG emission reductions reported in the monitoring report are materially accurate.
- The accuracy of the processes and activities carried out under the CCB standards which have also been implemented under the monitoring plan.
- To assess the non-permanence risk analysis
- In accordance with the section 4.1 of the CCB Program Rules, EPIC carried out an ex-post independent assessment of the climate, community and biodiversity impacts that have occurred or are on track to occur as a result of the project during the verification period, conducted in accordance with the CCB rules.

The evaluation is done against the requirements of the VCS Standard v4.7, and CCB Standard third version v3.1, based on the monitoring report. In order to confirm that the GHG reductions by the sink sound reasonable and meet the identified criteria, the verification involves the assessment of monitoring plan conformance to VCS/CCB rules, PD and applied methodology. Verification of the methods and procedures set out in the Project description and Monitoring report provide assurance on the generation of credible VCUs.

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

The scope of the verification is to verify that:

(a) the actual monitoring system and procedures are in compliance with the monitoring systems and procedures described in the validated monitoring plan;

(b) provide a conclusion with a reasonable level of assurance about whether the data reported on the GHG removals by sink are free from material misstatement; (c) the reported GHG emissions data is sufficiently supported by evidence.

Verification will ensure that the reported GHG reductions by sink are complete and accurate in accordance with the applicable VCS criteria in order to be certified. Verification is conducted

using EPIC procedures in line with the requirements specified in the VCS Program and ISO 14064-3 requirements and applying standard auditing techniques. Audit team assessed and determined that the implementation and operation of the project activity, and steps to report GHG removals by sink comply with the VCS rules. The verification involved a document review of relevant documentation and interview with the project participants. Verification is not meant to provide any consultancy towards the project participants; however, stated request for clarifications and/or corrective actions may have provided input for improvement of the monitoring.

The scope was defined as follows:

- The physical infrastructure, activities, technologies and processes of the project.
- The GHG sources, sinks and/or reservoirs which 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 exceptional gold level distinctions

The verification criteria include the proposed VCS & CCB project activity and meets all relevant and applicable criteria mentioned as follows,

- CCB Standards v3.1 /1/ dated 21 June 2017
- CCB Program Rules v3.1 /2/ dated 21 June 2017
- CCB Program Definitions /3/ dated 21 June 2017
- VCS Standard v4.7 /4/ dated 16 April 2024
- VCS Program Guide v4.4 /5/ dated 29 August 2023
- VCS Program Definitions v4.5 /6/ dated 16 April 2024
- VCS Validation and Verification Manual v3.2 /7/ dated 19 October 2016
- VCS Registration & Issuance Process v4.5 /8/ dated 16 October 2024
- VCS Methodology Requirements v4.4 /9/ dated 4 October 2023
- VCS AFOLU Non-Permanence Risk Tool v4.2 /10/ dated 03 May 2024
- VT0001 – Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities, v3.0 /11/ dated 01 February 2012

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

The following documents will be used as reference during the audit process, among other:

- 2006 IPCC Guidelines for National Greenhouse Gas Inventories.
- 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
- 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands
- Good Practice Guidance for Land Use, Land-Use Change and Forestry (2003).
- Good Practice Guidance and Uncertainty Management in National GHG Inventories (2000).
- GFOI Methods and Guidance Documents (2013&2016) and supplementary modules
- GOFC-GOLD, 2016, A sourcebook of methods and procedures for monitoring and reporting anthropogenic greenhouse gas emissions and removals associated with deforestation, gains and losses of carbon stocks in forests remaining forests, and forestation. GOFC-GOLD Report version COP22-1, (GOFC-GOLD Land Cover Project Office, Wageningen University, The Netherlands).
- ISO 14064-3:2019 Part 3: Specification with guidance for the verification and validation of greenhouse gas statements (2019).

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.

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 EPIC instructions required. The technical review was performed by a technical reviewer(s) qualified in accordance with EPIC´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 reasonable as established for projects by the VCS Standard.

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

The Manoa REDD+ project, a collaborative effort between Biofílica Ambipar Environmental Investments S.A. and Manoa Sustentável, Exploração e Serviços Florestais Ltda, is situated at Fazenda Manoa in Cujubim, Rondônia. Spanning 72,661.48 hectares within a larger 75,554.1847 hectare property, the project is dedicated to conserving the Amazon rainforest. Its significance lies in forming a crucial ecological corridor by connecting with the Jamari and Jacundá National Forests, which is vital for maintaining local biodiversity and wildlife movement, especially in a region facing increasing deforestation. The REDD+ project aims to protect this area through funding for conservation activities that go beyond standard sustainable forest management.

Section 1.12 of VCS PD provides a detailed description of the proposed project activities, short term, medium term and long term impacts of the activities as well as the indicators utilized to assess the project impacts. The project activities according to the theory of change and its associated indicators monitored are as follows:

Project activities	Indicators that will be monitored
Count the areas of avoided deforestation and avoided emissions in the project area	Area of avoided deforestation
Count the areas of avoided deforestation and avoided emissions in the leakage belt	Area of avoided deforestation
Satellite image monitoring to generate monthly bulletins	Number of monthly bulletins generated Number of deforestation alerts detected Number of incidents detected and controlled
Improve and monitor asset surveillance actions	Number of incidents detected and controlled Number of patrols carried out
Obstructing strategic access to the farm after forest management activity	Number of obstructed accesses
Carry out training in monitoring techniques following the project's premises	Number of actions/ workshops/ trainings/ lectures held Number of employees qualified/ trained

Carry out environmental education activities with schools in Cujubim with the support of universities	Evaluation of the level of knowledge before and after the actions/trainings Number of actions/ workshops/ trainings/ lectures held Number of participants Percentage of Cujubim schools served
Hold training workshops for local teachers on topics related to forest conservation	Evaluation of the level of knowledge before and after the actions/ trainings Number of actions/ workshops/ trainings/ lectures held Number of participants
Conduct forest firefighting training for Manoa employees	Number of employees qualified/ trained Number of incidents detected and controlled Average response time to fire incidents
Fire and respiratory disease prevention campaigns with neighbors	Number of campaigns promoted Burn scars in the leakage management area
Maintain access to strategic points at risk of fire	Number of accesses cleared and maintained
Maintaining forest conservation certifications (e.g. forest management)	Number of approved forest certifications Corrective measures implemented per years
Ensure compliance with labor rights requirements for low-impact forest management employees	Employee satisfaction index Number of labor complaints resolved Seasonal Employee Return Rate Number of actions/ workshops/ trainings/ lectures held Number of employees qualified/ trained
Carry out technical training on low-impact forest management for Manoa employees	Number of actions/ workshops/ trainings/ lectures held Number of employees qualified/ trained

	Evaluation of the level of knowledge before and after actions/ trainings
Hold ongoing training workshops for workers on forest conservation (e.g. REDD+) and health and safety	Number of actions/ workshops/ trainings/ lectures held Number of employees qualified/ trained Evaluation of the level of knowledge before and after actions/ trainings Number of accidents at work
Carry out actions that promote knowledge about low-impact forest management for interested institutions	Evaluation of knowledge before and after actions/ trainings Number of actions/ workshops/ trainings/ lectures held. Number of partnerships established formally and informally Number of participants
Developing internal communication campaigns to encourage the importance of education and keeping employees' children and families in school	Number of employees qualified/ trained Number of campaigns promoted Rate of employees' children enrolled and attending school regularly
Establish institutional partnerships with public bodies and private entities	Number of partnerships established formally and informally
Contributing to infrastructure improvements in the municipality of Cujubim	Community assessment of the improvements made Number of improvements made
Making donations to the institutions in the municipality of Cujubim	Institutions' assessment of donations received Number of donations made to Cujubim institutions
Monitoring forest increment in permanent plots	Recruitment and mortality Richness and composition Status and presence of Vulnerable, Endangered or Critically endangered species (according to the IUCN)

	Forest increment rate
Monitoring the impact of forest management (analysis of the post-exploration report)	Total area of protected Permanent Preservation Percentage of permanent infrastructure Percentage of temporary infrastructure Volume of timber harvested
Monitoring the AAVCs (saleiro and Cachoeira)	Monitoring HCVAs Status and presence of Vulnerable, Endangered or Critically Endangered species (according to the IUCN)
Fauna monitoring	Abundance and frequency Richness and composition Status and presence of Vulnerable, Endangered or Critically Endangered species (according to the IUCN)
Train staff to carry out sighting monitoring	Evaluation of the level of knowledge before and after the actions/ trainings Number of actions/ workshops/ trainings/ lectures held Number of employees qualified/ trained
Establish partnerships with universities, research centers and scientific institutions for collaborative projects	Number of partnerships established formally and informally Number of scientific projects supported
Support scientific research	Number of researchers working in the project area Number of incentivized searches
Monitoring the publication of scientific articles and participation in conferences, seminars and congresses to disseminate research results	Number of scientific articles published by researchers associated with the project

The activities under the Project are characterized by their continuous implementation, focusing on the generation of climate, community and biodiversity benefits, given the great deforestation pressure that has been occurring in the project region. Among the main activities implemented

during the monitoring period the ones highlighted are: 1. Deforestation monitoring by means of satellite images; 2. Property surveillance carried out by the security team to prevent deforestation and intrusions in the area; 3. The low impact forest management (FSC and PEFC certified); 4. Training in low impact forest management techniques; 5. The promotion of socio-environmental education activities in the municipality of Cujubim, 6. Activities related to Biodiversity and 7. Activities to improve Cujubim infrastructure.

While no communities reside directly on the property or depend on its forest resources, the project delivers both direct and indirect benefits to the population of Cujubim, including improvements in infrastructure and support for sustainable development. Preserving the vegetation also safeguards biodiversity, encompassing numerous threatened species and areas of High Conservation Value (HCVAs). Stakeholders such as Manoa employees and school children and teachers are trained in topics such as environmental conservation and importance of REDD+ projects.

Specific conservation efforts include monitoring flora and fauna, focusing on threatened species, protecting HCV attributes such as waterfall, mineral-rich sites (Salt lick) that attract wildlife for essential nutrients. The project's landscape-level importance also ensures continuous forest cover, maintaining ecological corridors that link Conservation Units across Rondônia and helping to counteract regional environmental damage.

The total GHG emissions reductions for this monitoring period (01-January-2023 to 30-September-2024) were 22,76,210 tCO_2e.

2 VERIFICATION PROCESS

The audit team conducted the CCB&VCS verification audit along with CCB revalidation, VCS baseline reassessment. Details such as audit team composition, method and criteria used for verification, document review, interviews, site visit information, public comments and audit team assessment of the PP's response, resolution of findings, etc. have been provided in the sub-sections below. The audit team analysis of baseline reassessment has been provided in the section 3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7).

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

The team involved in the validation audit is summarized below:

Table 1: Audit team composition

Name	Position	Expertise and experience
Mrs. Sheela H K	Lead Auditor	She holds a Master's degree in Agriculture (Specialization: Genetics and Plant Breeding). She has four years of experience in agriculture and

		forestry fields. She has been involved in validation/ verification of various REDD+ projects. She has been trained in ISO 9001, 14001, 14064 (1, 2 & 3), 14065 and 17029 standards. She is qualified as a Lead auditor for sectoral scope 14 as per EPIC procedures with respect to various global GHG schemes, standards, and protocols.
Ms. Madhura M S	Auditor	She holds a Master's degree in Forestry (Forest Products and Utilization, Specialization - Medicinal and Aromatic Plants) and Bachelor's degree (Hons) in Forestry. She has been trained in ISO 9001, 14001, 14064 (1, 2 & 3), 14065 and 17029 standards. She is qualified as an Auditor for sector 14 as per EPIC procedures concerning various global GHG reduction and removal projects under various standards and protocols.
Dr. Anil Kumar Khaple	Auditor	He holds a Doctoral degree in Environmental Sciences and a master's degree in forestry with 15 years of experience in carbon quantification, vegetation carbon pool assessment and carbon dynamics in different types of forests and other areas of the forestry sector. He is certified in Basic Remote Sensing & GIS courses offered by the Indian Institute of Remote Sensing (ISRO) India. He has been trained in ISO 9001, 14001, 14064 (1, 2 & 3), 14065 and 17029 standards. He is qualified as an Auditor for sector 14 as per EPIC procedures concerning various global GHG schemes, standards and protocols.
Dr. Dhanush S K	Auditor	He holds a Ph.D.in Forestry & Environmental Science, Master's degree in Environmental Science and Bachelor's degree in Agricultural Sciences. He has technical skills in Remote sensing and Geographic Information System for land use land cover change analysis, prediction and water resource management at water shed level. He is qualified as an Auditor for sector 14 as per EPIC procedures concerning various global GHG reduction and removal projects under various standards and protocols.

Mr. Ewerton Alves Nazareno	Technical and Host Country Expert	He holds a post-graduation in auditing, expertise and Environmental licensing, graduation in Environmental management and Bachelor's degree in Forestry Engineering and Silviculture. He is based in Brazil who is expert in local laws, statues and regulations, and social and cultural expertise of the region. He is proficient in Portuguese, which is the regional language of the project area, i.e., Cujubim (Rondônia, Brazil). He has worked on various AFOLU projects in Brazil with more than six years of experience with relevant ecological and biodiversity expertise. He is qualified for the role of host country expert with relevant technical, ecological and biodiversity expertise in the audits of projects of sectoral scope 14 as per EPIC procedures.

The team involved in the technical review is summarized below,

Name	Position	Expertise and experience
Mr. Santhosh D T	Independent Technical Reviewer	He is an undergraduate in Forestry, and a postgraduate in Forestry. He is involved in various Forestry and Agriculture GHG mitigation project audits under various carbon crediting programs in many countries. He is qualified as a technical reviewer for various Greenhouse Gas (GHG) reduction and removals projects in various countries, adhering to various international standards and protocols as per EPIC's accreditation procedures in Sectoral scope 14. He has been trained in ISO 9001, 14001, 14064 (1, 2 & 3), 14065 and 17029 standards.
Ms. Swetha Srinivas	Technical Expert assisting Technical Reviewer	She holds a Master's degree in Forestry and Environmental Science and Bachelor's degree (Hons) in Forestry. She has two years' research experience in Wetland restoration and Biodiversity conservation. She has been trained in ISO 9001, 14001, 14064 (1, 2 & 3), 14065 and 17029 standards. She is qualified as technical reviewer for various Greenhouse Gas (GHG) reduction and removals projects in various countries, adhering to various international standards and protocols as per EPIC's accreditation procedures in Sectoral scope 14.

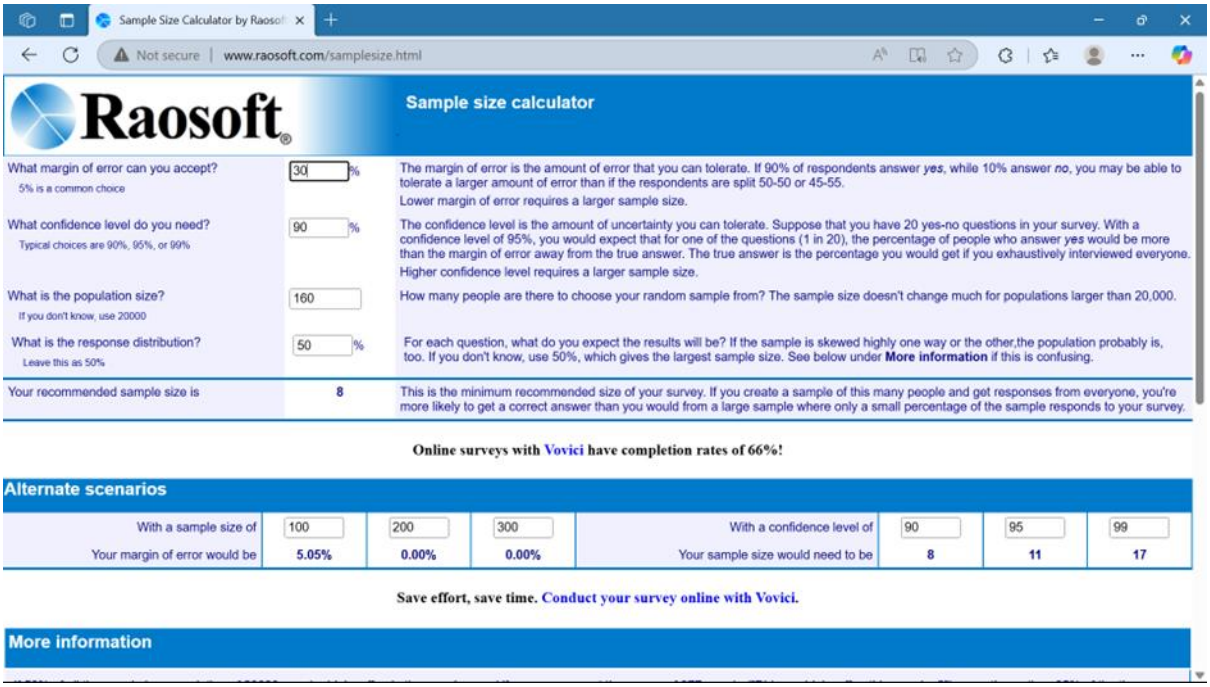
2.2 Method and Criteria (VCS, 4.1; CCB Program Rules, 4.3.1)

The verification was performed through a combination of desk review of all the documents, on-site visits, and interviews with relevant personnel. The evidence gathering plan was prepared in accordance with the strategic risk analysis carried out before on-site visit to gather evidence and reach at a conclusion. The evidence gathering plan was prepared considering the risk of material misstatements regarding the claim and any measures that the PP has in place to control sources of potential errors, omissions and misrepresentations. Evidence gathering plan included various data aggregation processes to carryout verification activities, control tests and sampling plan for the purpose of on-site visit. Risk based sampling plan was adopted for the purpose of site visit.

The audit plan was prepared in accordance with the evidence gathering plan and the requirements outlined in section 6 of ISO 14064-3:2019, taking into consideration the scope and criteria defined in Section 1.2 Scope and Criteria (VCS, 4.1; CCB Program Rules, 4.2). Verification activities adhered to EPIC standard audit procedures. The project specific audit plan was developed which involved a diversified approach comprising desk review of initially furnished documents, on-site inspections of project areas, physical verification of the documents at the client's office, and interviews with project management team, and stakeholders. Any identified findings were issued and carefully resolved through the prescribed procedure, ensuring the project's full compliance with all stipulated requirements.

The PP has set up a total of 40 conglomerates with four sub-plots each in each of the conglomerates for the purpose of biomass estimation of the forest, so a total of 160 sub-plots were considered for the assessment. The EPIC has applied stratified random sampling for visit of biomass plots during the onsite visit following 90/30 rule of confidence/ precision, the total number of biomass plots is calculated. EPIC has used Raosoft sample size calculator to identify the number of samples (Sample Size Calculator by Raosoft, Inc.) for onsite verification. The software arrived at a total of 8 plots.

The audit team selected two extra plots in order to make up for non-responsive plots and increase the accuracy of the assessment. So, a total of 10 biomass plots were visited by the audit team during onsite audit.



The audit team reviewed the CCB PD and socio-economic diagnosis report /70/ carried out by Ecoporé which listed out the stakeholders relevant to the project. So, the stakeholders selected by the audit team for the interviews and interviewed during the onsite visit are provided in the section 2.4 Interviews (VCS, 4.1, CCB Program Rules, 4.3.1).

The review of the CCB PD v5, and socio-economic diagnosis report revealed that the project area and surrounding area did not contain any communities, hence, the audit team did not select any communities for the purpose of interviews. But the absence of communities was verified by the audit team during the onsite interviews with the Mayor of Cujubim, environmental representatives of the municipality of Cujubim, and SEDAM, and interviewing other stakeholders such as employees of Manoa, neighbours of Manoa, and representatives of different institutions in the Municipality of Cujubim, etc.

The milestone events of the verification schedules are represented in the table below,

Sl. No.	Verification key milestones	Date
1	Kick-off meeting	25-11-2024
2	Desk review	From 26-11-2024
3	Site inspection	26-12-2024 to 31-12-2024
4	Issuance of findings	10-01-2025
5	Closing of findings	05-06-2025
6	Draft Verification Report	05-08-2025

A ground inspection of the project area was conducted during the site visit and members of the audit team visited 10 sub-plots within the project area. The information on the sites visited by the audit team has been provided in section 2.5 Site Visits (VCS, 4.1, CCB Program Rules, 4.3.1).

During the site visit, by sample plots observation and inspection, the audit team measured the sample plot diameter and area, recorded the coordinates, counted the number of trees inside the plot, measured the DBH and height of the trees inside the plots, and confirmed that the value of all trees from PP sampling data are correct and reasonable, hence EPIC verified that the calculation method used in the CCB&VCS monitoring report is correct and true.

The EPIC audit team cross-checked the collected information through on-site inspection to the project area and reproducing calculations. Hence, the audit team confirms that the stated figures in the monitoring report are correct and confirms that is able to certify net anthropogenic GHG reductions based on verifiable and reliable evidence.

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

The CCB and VCS verification of Manoa REDD+ Project was performed by EPIC Sustainability through the document review and physical site visit, in line with the requirements specified in CCB Standards v3.1 /1/, VCS Standard v4.7 /4/ and Validation verification manual v3.2 /7/ and applied methodology (VM0015, v1.2) /12/ and other relevant VCS and CCB documents.

The audit team performed cross-checks of the information provided in the CCB PD /13/ and VCS PD /14/ with the help of other independent sources of information. Document review was conducted to ensure consistency and identify any deviation from VCS and CCB program requirements. Desk review included an examination of the project details, data and parameters, and quantification of GHG removals. Additional documents related to the project design, baseline, additionality, non-permanence risk report, estimated emission reduction sheet, actual emission reduction calculation spreadsheet, all supporting documents such as legal title and ownership documents, manuals, pre-and post-harvest reports, meetings reports and minutes of meetings, policies, third party technical reports, resumes, etc. The list of all the documents reviewed during the verification process is provided under Appendix 5: List of evidence assessed.

Onsite inspection was carried out by two auditors and a host country expert that covered interviews with PP and relevant stakeholders including various representatives of the individuals who are benefitted from the Manoa REDD+ project, surveillance team, firefighting team, forest management team, chefs, neighbors of the project, review of photographic evidence and videos, visit to the various institutions, biomass plots, leakage belt areas, leakage management zones, HCV areas and fire affected areas were carried out.

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

The list of the stakeholders interviewed during the onsite audit are listed below:

Sl. No.	Interviewee		Date	Topic of discussion
	Name	Designation		
1	Hemerson	Community coordinator, Manoa	26-12-2024	• Roles and responsibilities of entities involved in the project implementation • Stakeholder identification process • Communities involved in the project if any • Stakeholders reliant on the project area • Project's theory of change • Strategic asset surveillance actions (reinforcing of security measures) • Blocking access roads (physical boundaries of the farm) • Promotion of environmental education in schools and teacher training workshops • Confirmation of FSC and PEFC certifications • Anti-discrimination assurance • Permanent preservation areas and their conservation • QA/QC audits in the project area • Safe and healthy work environment and worker rights training
2	Helcio E Pereira	Financial manager – human resources, Manoa	26-12-2024	
3	Bruno Castellan	Sustainable Forest Management, Manoa	26-12-2024	
4	Herminio	Project manager, head of project and Forest Management, Manoa	26-12-2024	
5	Nayra Nicolau	Project coordinator, Biofílica	26-12-2024	
6	Maria Elisa	Project analyst, Biofílica	26-12-2024	

				• Training provided to the workforce on sustainable forest management practices and training conducted during each harvest • Communication campaigns for the employees for importance of education to the children • Financial assistance for improvements to the municipality's infrastructure and donations and partnerships • Monitoring of HCVs and training staff for sighting • Support and encouragement of scientific research to students • CCB revalidation reasons • Project implementation schedule • Risks to the project • Annual deforestation bulletins and analyses of deforestation • Occupational safety • Laws and regulations related to worker's rights • Internal policies • Ownership of the project and any potential overlaps • Illegal activities identification such as surveillance patrols,

				NASA fire information system, and fire occurrence • Significance of HCV areas • Benefits and impacts of the project on stakeholders • Biodiversity related topics – such as species introduction, non-native species planted, GMO, fertilizer input, waste handling, waste management system in the project area • Biodiversity monitoring practices • Benefit permanence • Financial analysis of the project
7	João Becker	Mayor, Cujubim	26-12-2024	• Benefits of the implementation of Manoa REDD+ project (community benefits) • Situation surrounding the project area prior to the implementation of the project • Land legalization • Presence of any communities in and around the project area • Social benefits of the project implementation • Presence of hunting and fishing in and around the project area • Communication channels and dissemination of project information and results • Awareness programs

				• HCV area information • Anti-discrimination and sexual harassment assurance • Opinion about the project implementation • Possible disputes due to the project implementation
8	Natanael Pinheiro	SEDAM	26-12-2024	• Existence of indigenous people in and around the project area • Community discussion • Feedback by the stakeholders • Certification – FSC and PEFC • Authorized deforestation and sustainable forest management • Training programs conducted by Manoa • Biodiversity related issues and biodiversity conservation due to project implementation • HCV areas and their conservation
9	Altair Bender	President, APAE	26-12-2024	• Opinion on the implementation of the project • Benefits of the project • Communication channels • Any disputes and grievances • Grievance Redress Procedures
10	Leucena Maria Piva	Financial department, APAE	26-12-2024	
11	Rosemeine	Director, APAE	26-12-2024	

12	Vanessa S Timóteo	Environmental Secretary, Cujubim	26-12-2024	• Environmental awareness • Possible hunting and fishing in and around the project area • HCV areas and their conservation • Biodiversity benefits of the project implementation
13	Aldineia F da Silva	Headmaster, E.M.E.I Raio de Luz	26-12-2024	• Community benefits of the project • Educational funding of the project • Environmental awareness training • Without project scenario • Confirmation in the reduction of number of sawmills • Any negative impacts due to project implementation
14	Rosivânia Covre	Vice – Headmaster, E.M.E.I Raio de Luz	26-12-2024	
15	Jondmar	Constructor, Manoa Daycare	26-12-2024	• Confirmation of construction of Manoa daycare
16	Sebastião Vieira da Silva	Teacher, Escola Aluísio Becker	26-12-2024	• Community benefits of the project • Educational funding of the project • Environmental awareness training • Without project scenario • Confirmation of the reduction in number of sawmills
17	Renilson Barbosa	Teacher, Escola Aluísio Becker	26-12-2024	

				• Any negative impacts due to project implementation
18	Elaine G B Santana	Secretary of Clube dos Desbravadores Raio de Sol	26-12-2024	• Understand the organization's roles and responsibilities • Financial assistance due to the project implementation • Negative impacts to the club without the project • Other benefits of the project
19	Rose Colombo	Cooperativa de Catadores de Reciclável	26-12-2024	• Understand the organization's roles and responsibilities • Benefits of the project implementation • Without project negative impacts
20	Renata Viana	Councilwoman, Câmara Municipal	26-12-2024	• Benefits of the project • Disputes and grievance • Grievance redressal mechanism • Communities living in and around the project area
21	Ana Paula Silva	Student, UNIR	27-12-2024	• Manoa project's role in supporting the biodiversity research • Importance of HCV areas • Negative impacts of absence of the project • Biodiversity impacts of the project

22	Agnaldo dos Santos	Surveillance and firefighting team, Manoa	28-12-2024	• Communication during any fire instances • Coordination during fire instances • Methods of fire extinguishing • Surveillance patrols, its frequency • Employee training and topics • Anti-discrimination assurance • Medical assistance • Means of communication • Improvement in well-being due to the project implementation • Communication campaigns to the employees for importance of education • Benefits of the training provided • Communication channels • Equal opportunities and equal pay for equal work • Awareness of auditing • Improvement in well-being of employees
23	Moises Lopes	Surveillance team, Manoa	28-12-2024	
24	Jardel S Nascimento	Surveillance team, Manoa	28-12-2024	
25	Reginal Exav7 ier	Biofílica Ambipar	28-12-2024	• Baseline reassessment related topics such as
26	Marcio Sales	Biofílica Ambipar	28-12-2024	

27	Priscila Coutinho	Biofílica Ambipar	28-12-2024	• Leakage belt demarcation – opportunity cost method • Leakage management zone • Remote sensing techniques • Baseline emissions quantification • Baseline scenario identification
28	Ribas Ferreira	Biofílica Ambipar	28-12-2024	
29	Kelly Garcia de Souza Paiva	Neighbour, Fazenda Paiva	29-12-2024	• Livelihood practices in the neighboring region • Any support from Manoa • Benefits of the project • Training activities and campaigns • Communication with Manoa representatives • Frequency of meeting • Any negative impacts of project implementation • Awareness of audit
30	Cláudia Letícia de A Souza	Neighbour, Sitio Beira Rio	29-12-2024	
32	Lauro B Inocêncio	Neighbour, Sitio Beira Rio	29-12-2024	
33	Everaldo Jair dos Santos	Sustainable Forest Management team, Manoa	29-12-2024	• Any training provided for the employees • Awareness of workers' rights • PPE kits distribution • First aid kit • Any training provided to the employees prior to harvesting each year
34	Claudio Benevenuti	Sustainable Forest Management team, Manoa	29-12-2024	

				• Awareness of importance of education to their kids • Biodiversity awareness training • Any particular vigilance carried out during the harvesting • Changes in the employee's well-being due to the project implementation • Any discrimination and harassment during the project implementation by implementing entities • Any species introduced or planted in the project area • Baseline scenario – causes and drivers of deforestation • Benefits of training provided • Any disputes and grievance • Grievance redressal mechanism and communication channels • Any frequent communication with the project management team • Equality of opportunity and equal pay for equal work • Awareness of audit • Dissemination of project information and results
35	Francisco F P Leite	Neighbour	29-12-2024	• Livelihood practices in the neighboring region

				• Any support from Manoa • Benefits of the project • Training activities and campaigns • Communication with Manoa representatives • Frequency of meeting • Any negative impacts of project implementation • Awareness of audit
36	Isiel Fernandes	Chef, CEFLOM, Manoa	29-12-2024	• Benefits of the project and improved well-being due to project implementation • Employment prior to the Manoa project • Work schedule • Equality of opportunity and equal pay for equal work • Employee training • Awareness regarding the importance of education • Communication channels • Any discrimination and harassment • Resolution of grievance • Grievance redressal mechanism
37	Ivonete de Oliveira Figueiredo	Chef, CEFLOM, Manoa	29-12-2024	
38	Samara G Pinto	Chef, CEFLOM, Manoa	29-12-2024	

				• Annual medical evaluations and any medical assistance • Awareness of audit • Dissemination of project information and results
39	Marcio J Lovatti	Biomass inventory team, Manoa	30-12-2024	• Techniques and methods of field data collection • Plot laying techniques • Biomass inventory • Dissemination of project information and results
40	Gerson	Biomass inventory team, Manoa	30-12-2024	
41	Murilo Granemann	CEO, Manoa	31-12-2024	• Financial status and stability of the organization • Sustainable development goals of the project • Effectiveness of monitoring of project boundary • Project risks and fire risks • Project longevity • Sustainable forest management • Roles and responsibilities of Manoa in project implementation • Ownership and overlapped area • Agents and drivers of deforestation in the baseline scenario

				• Waste handling and waste management system • Reliance of individuals on project area in the baseline

The EPIC audit team requested the PP to arrange the interviews during onsite visit with all the stakeholders related to the project. List of all the stakeholders interviewed physically and virtually have been listed in the table above. The interviewed stakeholders included various employees from the Manoa farm and stakeholders that were benefitted from the Manoa project. The audit team also included people outside the project area for interview which included the neighbours of the project area. The audit team composed of a host country expert who speaks Portuguese, and the interviews were carried out independently and directly without the involvement of the Project proponent to ensure a free and unbiased opinion about the project.

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

The project site is located in the Municipality of Cujubim, state of Rondônia, Brazil. Site visit was conducted from 26-December-2024 to 31-December-2024. The site visit was carried out by two EPIC auditors and a host country/ technical expert accompanied by the representatives of the PP. The site visit has been carried out in accordance with section 4 of VCS Standard v4.7.

The objectives of on-site inspection included the following:

- To conduct interviews with relevant personnel to confirm that the project is implemented in accordance with the monitoring plan
- To interact with the stakeholders directly and indirectly dependent/impacting/impacted by the project and understand the socio-economic dimensions of the project
- To understand the climate, community and biodiversity dimensions of the project
- To check the project implementation, meet the management team, check the implementation of the monitoring plan along
- To confirm the monitoring of the High Conservation Values (HCV) areas mentioned and defined in the CCB PD /13/
- To confirm the implementation of claims demonstrated in the CCB PD regarding training individuals, monitoring, support and encouragement to scientific research
- To understand the deforestation monitoring system and surveillance mechanisms of the project

- To review the financial aspects of the project such as flow of funds for project implementation and to confirm the financial stability of the implementing organization
- To confirm the communication means set by the project and assess its validity and efficiency and to assess the dissemination of project documents
- To assess the feedback and grievance redress procedures of the project and its functionality
- Select samples of data and information from field observations in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by the section 4.1.2 of VCS Standard
- Perform a risk-based review of the project activities to ensure that the monitoring and quantification of GHG emission reductions and removals for the verification period conforms to the verification criteria
- Perform a risk-based review of the project area and project activities to ensure that the project conforms to the requirements of the verification criteria throughout the verification period.
- Confirm the validity of information presented in the non-permanence risk report.
- To assess project implementation risks on communities and biodiversity.

In addition to this, interviews with the PP team and other stakeholders were conducted to confirm the project objectives, training and other benefits delivered until now. The legal status of the project area and ownership and measures taken to prevent land encroachment by outside forces were discussed. The EPIC audit team has reviewed all the evidence provided by the PP and considered the responses of the interviewees during the site visit. The photographs and videos were checked along with the live demonstration of deforestation monitoring and fire alert system. Through interviews, it was observed that all the stakeholders supported the project and provided positive opinions on the project operations. All the supporting evidence submitted by the PP has been listed in the Appendix 5: List of evidence assessed.

During the onsite inspection, interviews with the representatives of the project proponents and other entities involved and benefitted by the project, local neighbors and other relevant stakeholders were conducted. The list of people interviewed along with the topics discussed with them has been provided in the section 2.4 Interviews (VCS, 4.1, CCB Program Rules, 4.3.1) of this report. It is also to be noted that the interviews were conducted in an unbiased, free and independent manner. The records of interviews conducted have been maintained in the form of audio recordings of interviews, photographs taken at the project site and audit notes.

The table below lists all the sites visited by the audit team during the onsite audit along with the dates:

Sl. No.	Date	Sites visited

1	26-12-2024	Manoa Office at Cujubim
2	26-12-2024	City Hall, Cujubim
3	26-12-2024	APAE, Cujubim (School for Children with special needs)
4	26-12-2024	E.M.E.I Raio de Luz
5	26-12-2024	Manoa Daycare construction area
6	26-12-2024	CEFLOM
7	27-12-2024	Visit to HCV areas (Rio Preto Waterfall and Saleiro)
8	27-12-2024	Visit to Biomass Conglomerate 15 (2 plots)
9	28-12-2024	Visit to fire affected area and Surveillance home at the eastern part of Manoa
10	28-12-2024	Visit to the Surveillance home at the main entrance of Manoa
11	28-12-2024	Visit to Leakage belt areas
12	28-12-2024	Visit to Biomass Conglomerate 10 (2 plots)
13	29-12-2024	Visit to Leakage management zones and neighbors
14	30-12-2024	Visit Biomass Conglomerate 35 (3 plots)
15	30-12-2024	Visit Biomass Conglomerate 23 (3 plots)

Activities performed during the site visit

The audit team performed various inspections to confirm the credibility of the information provided in the PD and monitoring report.

1. Interviews with various institutions were conducted to confirm the donations given to them. In addition to this, project specific questionnaires were prepared aimed at different set of stakeholders to validate the information provided in the CCB PD.
2. Visit to the HCV areas included understanding of the importance of the area and to sight any wildlife in the area to confirm the biodiversity importance of the identified HCV area. The visit to Rio Preto waterfall revealed a substantial population of birdlife in the vicinity. The audit team also confirmed various footmarks of animals and birds and scats to confirm the biodiversity importance of this area. The visit to salt lick revealed a number

of wildlife in the area. Even though the audit team did not sight any wildlife in the area, calls of different birds and animals were heard and the smooth surface of the rocks in this area revealed the constant visit of wildlife and licking. The interview with one of the students of UNIR revealed the vast number of wildlife visiting this area which were captured by means of camera trap.

3. The visit to the biomass inventory plots were made to understand the forest type, tree diversity, identify any invasive species in the area or the presence of any planting in the project area, etc. Tree DBH and height were measured to cross-check the PP's inventory.
4. Visit to the leakage management zones included interviews with the neighbors of Manoa to understand any disputes if existing, any positive benefits and negative impacts due to the project implementation.
5. The visit to the leakage belt and leakage management zone helped the audit team to validate the agents and drivers of deforestation identified by the project proponent.

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

Verra Registry (Verra Search Page) provides a compilation of the comments received during the public comment period. It was confirmed by the audit team that only one comment was received during the public comment period between 20-December-2024 to 19-January-2025. The comments received and the PP's responses along with the audit team assessment is provided in the table below.

Comments received	Summary of PP's response	Evidence gathering activities, evidence checked, and assessment conclusion
A proposed joint action between MAPA (Ministry of Agriculture and Livestock), MMA (Ministry of Environment and Climate Change), and the Manoa Project to integrate the in situ conservation program outlined in Decree 12.097/2024 (Brazilian National Policy for the Conservation and Sustainable Use of Genetic Resources for Food, Agriculture and Livestock) by leveraging Manoa's low-impact forest management infrastructure to support	During the public comment period, only one comment was submitted, on January 2, 2025, suggesting a collaboration between the Ministry of Agriculture and Livestock (MAPA), the Ministry of Environment and Climate Change (MMA), and the REDD+ Manoa Project. The proposal recommended integrating	The analysis of the public comment received during the public comment period revealed no necessary revisions to the project design or monitoring report to be made. The project proponents have

agroforestry systems, sustainable forest management, and environmental education. This collaboration could focus on training local communities and rural producers in low-carbon agriculture, certified forest and non-timber management, and biodiversity conservation, thereby strengthening ecological corridors in Rondônia and promoting sustainable livelihoods while enhancing the region's resilience to deforestation and climate change. A specific action could involve the joint characterization of genetic resources associated with agrobiodiversity within the Manoa Project area, focusing on native species with agricultural, forestry, or non-timber potential. This initiative would include mapping and documenting the genetic diversity of key plant species, identifying their ecological roles and potential for sustainable use. Coupled with capacity-building programs for local communities, the project could train stakeholders in integrating agrobiodiversity conservation into agroforestry systems, promoting sustainable practices that enhance genetic resource resilience. This approach would support the creation of ecological corridors by linking managed agroforestry systems with surrounding conservation units, ensuring habitat connectivity and contributing to biodiversity preservation while fostering sustainable livelihoods	the project into the in situ conservation program established by Decree 12.097/2024, leveraging the project's low-impact forest management infrastructure to support agroforestry systems, sustainable forest management, and environmental education, as well as promoting the mapping and documentation of the genetic diversity of native species with agricultural, forestry, or non-timber potential. The suggestion in the comments aligns with the objectives of Manoa REDD+ project and the PP is open to dialogue with the other environmental entities such as MMA. Since the official website doesn't provide clarity on the initiatives by MMA and the comment is anonymously submitted, PP is open to communication.	made a note of the collaboration suggestion between Manoa REDD+ project and Ministry of Agriculture and Livestock (MAPA), the Ministry of Environment and Climate Change (MMA). Since the public comment was anonymous, the project proponents welcome any communication from the MAPA and MMA for the requested collaboration and are open to discussions. Hence, the audit team confirms that the project proponent has taken due account of all the public comment received and no revisions were done in project design and monitoring report as it was not necessary.

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

All the documentation provided by the project proponent was evaluated in accordance with the relevant guidance documents specified in Section 1.2 Scope and Criteria (VCS, 4.1; CCB Program Rules, 4.2) of this report. Any potential or factual inconsistencies raised from the audit process were resolved by issuing the findings. The issued findings were categorized as follows.

- Clarifications (CL): Project reporting lacks transparency and further information is needed to determine if a material discrepancy is present.
- Corrective Action Requests (CAR): Indicates a deviation from a specific requirement, and it can only be resolved upon evidence provided that the identified issue has been corrected. Corrective action of all open CAR's is necessary before validation and verification statements can be issued.
- Forward Action Requests (FAR): Matters concerning the project implementation that need examination during upcoming verification of the project activity.

During the verification process, EPIC audit team has raised 01 FAR from previous verification, 14 CARs, 09 CLs, and 02 FARs from current verification.

The findings raised during the current audit have been provided in the Appendix 3: Clarification requests, corrective action requests, and forward action requests. All the findings issued in the course of the audit of the project was closed with the provision of revised documents.

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

EPIC audit team during validation and verification raised 02 FARs and the details have been provided in Appendix 3: Clarification requests, corrective action requests, and forward action requests.

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

The VVB, EPIC Sustainability Services Pvt. Ltd. holds accreditation for both validation and verification for the relevant sectoral scope of 14. As per the VCS Standard Version 4.7 /4/, section 4.1.27, para 1) "Initial validation and the first verification of a project may be undertaken by the same validation/verification body. However, the subsequent verification shall be undertaken by different validation/verification body. For example, if validation and verification were undertaken at the same time, the subsequent verification would have to be undertaken by a different validation/verification body. If validation was undertaken first (i.e., separately), the first verification could be undertaken by the same validation/verification body, but the subsequent verification would have to be undertaken by a different validation/verification body. Current assessment consisted of validation and first verification conducted by EPIC Sustainability Services Private Limited, so it fulfils with the requirement of Rotation of Validation/Verification Bodies as mentioned in section 4.1.27 of VCS Standard Version 4.7 /4/.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs (VCS, 3.23, Appendix 2; CCB Program Rules, 3.1)

As per the section 2.1.10 of the CCB &VCS monitoring report document, the project proponent declares that the project is not seeking registration under other GHG programs which was affirmed through interviews with project proponent during onsite visit. The project has already been validated and registered under the VCS Program. The audit team verified the declaration letter /15/ submitted by the project proponent to the VVB which states that the project is not receiving or seeking credit for emission removals from any other GHG programs or other social/environmental credit generation or trading program or mechanism, and supply chain emissions and hence no double counting is involved. EPIC audit team further crosschecked Biocarbon /16/, Cercarbono /17/, International Carbon Registry /18/, ACR /19/, Plan Vivo /20/, Global Carbon Council /21/, Clean Development Mechanism /22/, Social Carbon /26/ and Ecosystem Restoration Standard /23/ and other GHG program websites for registration of project activity in the specified project location and confirms that the current project has neither been registered under any other GHG programs nor been rejected by another approved GHG program.

3.2 Methodology Deviations (VCS, 3.20)

1. Leakage belt:

During the current monitoring period, the project successfully transitioned from methodology VM0015 v1.1 to v1.2. The VM0015 v1.2 methodology does not specify the explicit size limitation for the leakage belt when viable areas are delineated. Restricting the belt to adjacent forests aligns perfectly with the spatial reality of agent mobility observed in the region during the historical period. Agents are statistically more likely to displace into immediate frontier forests rather than far-flung sectors of the reference region. Confining it to the adjacent area with a 100% baseline-capacity cap forces the project to monitor the highest-risk zone intensely, ensuring no leakage is missed or underestimated. Hence, methodological deviation is justified.

2. Deforestation allocation

The VVB evaluated the proposed methodology deviation under VCS Standard, which replaces the traditional probability rank-based spatial allocation with a probability-weighted allocation approach. The standard rank-based method operates on an ‘all-or-nothing’ mechanism, sorting pixels strictly by risk score and concentrating 100% of the baseline deforestation into the absolute highest-ranked pixels. This can lead to artificial inflation and a localized concentration of baseline emissions if project boundaries are drawn tightly around localized hotspots. Conversely, the probability-weighted approach functions as a statistical smoothing tool that normalizes the risk map values and distributes the projected deforestation proportionally across

the landscape. This adjustment reflects the spatial allocation logic established in advanced VCS REDD+ frameworks, such as methodology VM0048 and its module VMD0055. Because the total volume of projected deforestation is strictly capped by the historical regional average, this smoothing prevents localized baseline inflation within the project area and leakage belt, ensuring a conservative and balanced carbon-accounting model that mitigates the risk of over-crediting.

To evaluate the mathematical validity and predictive accuracy of this spatial model, the VVB cross-examined the outputs of the R script 06-spatial_validation.Rmd and the validation datasets. Because the project utilizes a continuous risk surface rather than a discrete categorical map, the standard Figure of Merit (FOM) components—representing areas of true change, false positives, and missed predictions—were properly adapted for continuous risk inputs to ensure the accuracy metric reflects continuous spatial predictions. The calibrated continuous model achieved an FOM value of approximately 22%, comfortably exceeding the minimum methodological threshold of 8% dictated by the observed change in the reference area.

The audit team identified that the quantity of projected deforestation is determined independently during the baseline quantification phase before any spatial allocation is conducted. Consequently, the audit team verified that the absolute volume of allocated deforestation remains exactly identical under both the standard probability rank-based approach and the newly adopted probability-weighted approach. Because the spatial model functions purely as a secondary step to distribute a fixed, historically capped quantity of forest loss, the methodology deviation does not alter the project's overall baseline emission calculations. Instead, it alters only the spatial placement of that fixed volume across the landscape, avoiding localized baseline inflation within the project area while maintaining strict alignment with the regional baseline cap. EPIC audit team concludes that the methodology deviation applied to the spatial allocation process is acceptable and justified.

3. Figure of merit

The audit team reviewed and evaluated the methodology deviation applied to the calculation of the Figure of Merit (FOM) indicator used to evaluate the predictive performance of the deforestation risk map. Under standard land-use change modeling workflows (such as those traditionally outlined in VM0015), the FOM metric is strictly applied to discrete, categorical maps where a pixel is binary—either classified as 'completely deforested' or 'completely persistent.' However, because the PP moved away from an 'all-or-nothing' categorical ranking system to a continuous, probability-weighted allocation approach, the risk surface operates as a gradient of probabilities. Applying a rigid, discrete categorical overlay to a continuous model would introduce mathematical distortions, failing to capture the true spatial predictive power of a probabilistic risk surface. The audit team verified that the mathematical adaptation of the FOM components (A, B, and C) for a continuous surface is technically robust. Rather than relying on binary pixel counts, the adapted approach calculates the spatial overlap by treating the continuous risk probabilities as weights. Component A (Area of error due to observed change predicted as persistence (ha)), Component B (Correct area due to observed change predicted as change (ha)),

and Component C (Area of error due to observed persistence predicted as change (ha)) are derived by integrating the continuous risk values against the actual observed historical change from the 2000–2011 calibration period. This ensures that the metric functions symmetrically with the underlying spatial allocation logic, maintaining the exact same conceptual purpose as the standard categorical FOM formulation while preventing the arbitrary degradation of spatial data that occurs when a continuous probability map is forcibly forced into a binary threshold. The execution and outputs of this continuous formulation were rigorously checked against the underlying validation code (06-spatial_validation.Rmd). The live execution demonstrated that the resulting FOM value of approximately 22% for the calibrated model was accurately derived and transparently documented in the project's technical spreadsheets. Because this 22% score comfortably exceeds the minimum methodology threshold of 8% (0.08) required by the regional observed change, the audit team is satisfied that the predictive model possesses high spatial integrity.

4. Sampling for reference data collection

PP has used a stratified random point sampling approach for data collection, defining strata based on PRODES data for land use change categories, and adding additional strata composed of buffers around both older and recently deforested areas. The project proponent has formally introduced the sample-based estimation of historical deforestation as a methodology deviation, documented in Section 3.6.4 of the Project Description as Deviation #4: Sampling for reference data collection. It is critical to note that the use of high-resolution reference samples to estimate areas of new deforestation, old deforestation, and forest persistence is not a deviation. This process aligns perfectly with Section 8.1.2 of methodology VM0015 v1.2, which strictly prohibits the use of uncorrected pixel counts and mandates a bias correction using standard best practices, such as those found in Box 32 of the Global Forest Observations Initiative Methods and Guidance Document.

The actual divergence from the methodology lies solely in the definition of the sample strata, which were modified by the project proponent to include specific buffer strata rather than relying exclusively on the original spatial classifications derived from PRODES.

The modified stratification approach successfully corrects map classification bias, producing unbiased and highly precise estimates. To rigorously test the accuracy and conservativeness of this deviation, the audit team requested alternative baseline estimates calculated using the same set of reference samples but without the PP's custom strata applied. The comparison demonstrated that the application of buffer strata significantly reduces sampling error and overall uncertainty. Furthermore, the resulting final uncertainty value of 3.7% sits well below the 10% threshold defined in VM0015 v1.2, meaning no precision discount factor is required under VCS rules.

Most importantly, the comparative analysis revealed that the final historical activity data obtained through this modified stratification method is lower than the activity data produced by the standard methodology-prescribed approach. By establishing a lower baseline of historical

deforestation, the deviation effectively lowers the baseline crediting ceiling for the project, eliminating the risk of overestimating emission reductions. Therefore, the audit team confirms that the methodology deviation is successfully justified, as it simultaneously improves the statistical accuracy of the estimates while remaining demonstrably more conservative than the original methodology framework.

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

No minor changes to project description were identified by the audit team during the current monitoring period. No minor changes to the project description were identified by the audit team during the review of previous verification reports.

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

1. Project Proponent – Partial release of Biofílica Ambipar Environmental Investments S.A.

According to the validated PD, Biofílica Ambipar Environmental Investments S.A. (Biofílica) and Manoa Sustentável Exploração e Serviços Florestais Ltda (Manoa Sustentável) were originally recognized as joint project proponents for the Manoa REDD+ Project. A project description deviation occurred as detailed in Section 2.2.5 of the monitoring report, regarding partial release of Biofílica as PP

A legally binding deed of partial release was executed and submitted to Verra, formalizing the withdrawal of Biofílica. Consequently, Manoa Sustentável now operates as the sole project proponent for the project.

The audit team cross-verified this transition through a two-step evidence review:

- **Communication Review:** Evaluated the formal correspondence between Biofílica and Verra /198/ confirming that the secretariat was duly notified of the partial release.
- **Registry and Legal Review:** Independently accessed the Verra Registry /199/ to review the approved and uploaded deed of partial release.

Based on this legal and registry evidence, the audit team successfully confirmed the partial release and verified that Manoa Sustentável is the current sole project proponent.

The audit team evaluated the Project Description deviation against the requirements set out in the VCS Standard v4.7 section 3.21, and G4 and G5 of the CCB Standard version 3.1. The assessment is detailed below:

- **Methodology and Baseline Impact:** The audit team confirms that the deviation does not impact the applicability of the applied methodology, the project's additionality, or the

appropriateness of the baseline scenario. The project remains in full conformance with the applied methodology.

- **Justification and Timeline:** The MR provided a clear description of when and why the deviation occurred, satisfying the reporting requirements of the VCS Standard.
- **Project Operations:** The deviation is strictly administrative, limited to the partial release of Biofílica as a registered PP. This administrative shift does not alter the physical project implementation, actual ownership, management capacity, or financial structure of the project. It merely modifies the formal representation of the project proponents before Verra, aligning with the operational project structure already in practice.

To verify operational continuity, the audit team reviewed the active engagement contract between Biofílica and Manoa Sustentável /200/ covering the current monitoring period. The contract explicitly defines the distinct roles and responsibilities: Biofílica manages project development, carbon technicalities, and consultancy, while Manoa Sustentável handles ground-level project implementation. Evidence confirms there have been no historical or current changes to these roles, management capacities, or financial arrangements.

While operational structures remain unchanged for the current monitoring period and until the day of submission of this report, any future amendments to the relationship or contractual agreement between Manoa Sustentável and Biofílica post-partial release could alter the project's operational risk profile. Consequently, the audit team has raised a detailed FAR number 02 for the next VVB to assess any alterations in such contractual arrangements and its implications on the project operability.

The audit team confirmed that the project area remains under the continuous ownership of Manoa Sustentável. The execution of the deed of partial release has not caused any changes to the legal ownership of the project land. To verify land tenure and boundary integrity, the audit team cross-examined a comprehensive suite of official property and agrarian documents, including: Certificate of Full Content (Certidão de Inteiro Teor), Certificate of Land Property Registration (CCIR), National Registry of Rural Properties (CNIR), Vintenária Certificate, Certificate of Descriptive Memorial (Memorial Descritivo), Official INCRA map detailing the validated boundaries of the Manoa property /63/.

Furthermore, the audit team evaluated specific requirements of VCS Standard v4.7 and confirmed that Clauses 3.21.2 (3) and (4) do not apply to this deviation, as the project has not switched to a different methodology or adopted a revised version of the methodology.

Based on the evidence reviewed, the audit team concludes that the project description deviation is appropriately described, fully justified, and does not alter project land ownership or baseline methodology conditions. The project remains in full conformance with the CCB Standard Version 3 and VCS Program rules. Therefore, the audit team concludes that the project description deviation is valid.

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

This project is not a grouped project. Hence, this section is not applicable.

3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7)

Did the project undergo baseline reassessment during the monitoring period?

☒ Yes ☐ No

The applicability of the latest, approved version of the methodology or its replacement.

The project has applied the latest available approved version of the methodology, i.e., VM0015, v1.2. The final allocated deforestation risk map for the state of Rondônia is not yet available on Verra project hub (Allocated Deforestation Risk Maps: Timetable - Verra), hence, the project is eligible to apply the recent version v1.2 of VM0015 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 previously identified deforestation agents in the reference region were as follows,

- Illegal loggers and invaders
  1. Rural property holders with forest
  2. Landless groups, squatters and small ranchers
  3. Farmers and rural producers of medium and large size

These deforestation agents were identified by means of socio-economic diagnosis carried out by Ecoporé in 2014. A new socio-economic diagnosis was conducted in the reference region in 2023, which identified the deforestation agents as,

1. Cattle ranchers
2. Illegal loggers
3. Rural entrepreneurs aimed at soybean monoculture
4. Land grabbers

The 2023 analysis of deforestation agents highlighted key shifts: livestock farming (driven by expanding pastures) and soybean monoculture emerged as increasingly influential drivers. While illegal loggers remain significant, their role now emphasizes creating access infrastructure like roads, which further fuels deforestation. Crucially, land grabbing of public lands was identified as a critical factor intensifying land pressure and habitat loss. Despite these updates, illegal deforestation continues to be the primary practice, consistent with the findings of first baseline validity period. Even though it seems like the intensity of the actions of deforestation agents now is different from the first baseline validity period, the baseline scenario of illegal deforestation still holds valid for the current baseline validity period. In addition to the review of socio economic diagnosis survey report /69/70/, the audit team interviewed various stakeholders in and around the project area who included, neighbors of Manoa farm, employees of Manoa, environmental secretary of Cujubim, Mayor of city hall-Cujubim, representatives of SEDAM, various institutions of Cujubim, etc. to confirm the validity and credibility of the deforestation agents identified in the report.

In addition to this, the audit team conducted independent validation of the agents identified which included internet research and review of recently published literatures for credible validation of the deforestation agents.

1. (PDF) INVASION OF LEGALIZATION: THE PAST AND PRESENT OF DEFORESTATION IN THE STATE OF RONDÔNIA – SAMUEL'S ECOLOGICAL STATION CASE, YEAR 2023 - analyzes the issues of deforestation and land conflicts in the Amazonian state of Rondônia, with a specific focus on the Samuel Ecological Station. The document examines a recent case of invasion at the Samuel Ecological Station, which is a state-owned, integral protection conservation unit. In October 2020, invaders were found clearing land and building shacks, and by January 2021, they had not left and were continuing to deforest the area. A report noted that many invaders arrived in luxury vehicles, suggesting that a significant portion of them did not fit the profile of landless farmers and that the invasion may have been sponsored, which highlights the prevalence of land grabbers.

2. da Costa Silva, R.G., 2024. Agribanditry and the Expansion of the Agricultural Frontier in the Southwestern Amazon (Brazil) (PDF) Agribanditry and the Expansion of the Agricultural Frontier in the Southwestern Amazon (Brazil) – describes that the conversion of forested areas into agricultural land is a primary driver of deforestation. The document highlights that the expansion of soybean cultivation has pushed other activities, such as livestock and logging, into new subregions of the Amazon. This has led to the formation of the "arc of deforestation," driven by the growth of soy, livestock, and timber extraction.

3. A data from MapBiomas represent an increase in the non-forested area i.e., farming area over the years in Brazil (Coverage and transitions statistics by biomes - MapBiomas Brasil Collection 9 - MapBiomas Land Cover and Use). Review of a few literatures revealed that from 1985 to 2022, about 80 million hectares of forest were lost all over the world, an area over twice the size of Germany, with agriculture and pasture expanding by 84 million hectares (Mapbiomas (n.d.). Collection 5. Available online: https://amazonia.mapbiomas.org/pt/). Brazil accounted for 75% of this loss, with states like Pará and Rondônia leading in the forest-to-agriculture or pasture conversion /165/.

4. A study by Donoso et al., (2024) /166/ revealed that from 1985 to 2022, the Brazilian Amazon lost approximately 14% of its forest area (53 million hectares). Most of this deforestation linked to cattle ranching (87%), followed by small percentages of conversion to agriculture, illegal mining and urban expansion. Prior to 2007, deforestation rates and the expansion of pasture lands exhibited elevated levels, gradually stabilizing thereafter.

The audit team during the onsite inspection visited the areas surrounding the project such as leakage belts and areas surrounding the leakage belt. It was observed that the forest areas are subject to fires to clear the land of vegetation, and the areas were converted either to livestock production or soybean farmlands. The interaction with the neighbors of the Manoa farm also revealed that they are not aware of the system of obtaining prior permission for deforestation or forest management. It was also revealed to the audit team that the land areas that are devoid of vegetation fetch a higher value compared to the forested areas.

Hence, the audit team verified that the quality and completeness of evidence, data, assumptions, and justification provided in determining the baseline scenario is valid is appropriate and credible.

The quality and completeness of evidence, data, assumptions, and justification provided in the updated sections of the project description (e.g., project eligibility, baseline scenario determination, the baseline emissions quantification, data/parameters determined ex-ante).

- The audit team reviewed the sections 1.14, 3.1-3.4, 4 and 5 of the VCS PD to verify that these sections have been updated for the current baseline validity period. The information provided in section 1.14 regarding the conditions prior to project initiation such as physical parameters, biodiversity and socio-economic characteristics were confirmed by the audit team by reviewing the credible third-party documents such as physical environment report of Manoa /162/, biodiversity survey report /46/, and socio-economic diagnosis report /69/70/. Detailed assessment of the validity of physical parameters of the region has been provided in section 3.2.3 of the CCB validation report.
- Section 3.1-3.4 of the VCS PD has been appropriately updated with the relevant title of the methodology, applicability of the methodology, project boundary and baseline scenario. The audit team verified that latest version of VM0015 methodology has been applied in the project. Applicability of the methodology has been updated in section 3.2 of VCS PD appropriately.
- Section 3.3 of the VCS PD has been updated to include the information according to the applied methodology (VM0015, v1.2). The reference region for the current baseline validity period is demarcated considering the agents, drivers and patterns of deforestation in the past 10 years and according to the requirements of clause 5.1.1.2 of applied methodology, the size of the reference region is 20 times the size of the project area. The reference region area was verified by the audit team by reviewing the KML file of the same /118/. The updated project description meets all the requirements in section 5.1.1 of the applied methodology such as demonstration of similarity of deforestation risk in the reference region and project area, including the main agents and all drivers of deforestation expected to cause deforestation within the project area in the absence of the proposed AUD project activity, landscape and ecological conditions, socio-economic and cultural conditions, etc. The boundary of the project area has been appropriately defined. The information on the project participants and their roles (project proponents and other entities involved in the project) is provided in the sections 1.6 and 1.7 of the VCS PD respectively. Wherever the audit team found inconsistencies or non-compliance with the clauses, finding was raised (CL 04, CAR 11) to address the issues and successfully closed after appropriate actions were provided by the PP.

  A brief description of assessment of roads/settlements and infrastructures has been provided.

  a. Settlements / population centres - INCRA Acervo Fundiário

     The PP used the geospatial dataset available through the National Institute for Colonization and Agrarian Reform (INCRA), the federal authority responsible for land tenure management in Brazil, to map rural settlements within the Reference Region and Project Area. The VVB verified that this dataset constitutes an authoritative and

publicly maintained national database provided in vector format with polygon geometry referenced in the SIRGAS 2000 coordinate system (EPSG:4674), and subject to periodic updates.

As the INCRA Acervo Fundiário platform (www.acervofundiario.incra.gov.br) restricts access to Brazilian-registered users, the VVB conducted a dedicated verification session via Microsoft Teams with the PP's technical team. During the session, the PP demonstrated live access to the INCRA platform, navigated to the relevant datasets, and downloaded the spatial layers in the presence of the VVB auditor. The VVB confirmed the following:

- The data source corresponds to the official INCRA Acervo Fundiário repository (accessed March 2026);
- The layers represent officially registered rural settlements;
- The dataset format, coordinate reference system, and spatial coverage are consistent with the description provided in the PD; and
- The selection of this data source is appropriate and justified considering INCRA's institutional mandate for land tenure management in Brazil.

The VVB considers this dataset adequate and fit for purpose for identifying and mapping settlements within the Project Area and Reference Region in accordance with VM0015 v1.2.

b. Roads-Imazon Road dataset

For road mapping, the PP used the Imazon road dataset (www.imazongeo.org.br), accessed in March 2026. The VVB assessed this dataset as appropriate given Imazon's recognised role in monitoring land occupation dynamics and anthropogenic pressure in the Amazon, particularly regarding the identification of unofficial and secondary access roads that may not be represented in official highway registries.

As with the INCRA verification, access to the Imazon geodata platform was demonstrated during a Microsoft Teams session with the PP's technical team, during which the relevant spatial layers were accessed and downloaded in the presence of the VVB. The VVB confirmed:

- The origin, provenance, and version of the Imazon road dataset;
- Spatial coverage encompassing both the Project Area and Reference Region; and
- The suitability of the dataset for identifying informal road networks relevant to the deforestation pressure assessment required under VM0015 v1.2.

The VVB considers the use of the Imazon dataset justified and consistent with established practices for deforestation analyses in the Amazon region.

c. Infrastructure - SIGEL (ANEEL) and DNIT

For the assessment of planned and existing infrastructure within and surrounding the Project Area (including the 5 km buffer), the PP consulted two additional public databases:

- SIGEL – ANEEL (www.sigel.aneel.gov.br): the Georeferenced Information System for the Electricity Sector, which provides spatial and status information for hydroelectric plants, wind farms, thermoelectric facilities, and other electricity-related infrastructure. Accessed on 1 April 2025. The VVB

confirmed that this constitutes an official federal regulatory database maintained by Brazil's National Electric Energy Agency (ANEEL), publicly accessible with download functionality.

- DNIT – vGeo (www.servicos.dnit.gov.br/vgeo): the geospatial platform maintained by the National Department of Transport Infrastructure, providing location and status information for state and federal highways with download capability. Accessed on 1 April 2025. The VVB confirmed that this is an official federal database appropriate for assessing planned transport infrastructure.

The VVB independently accessed and reviewed both platforms to confirm their content, spatial coverage, and the PP's conclusion that no significant infrastructure developments (including roads, hydroelectric dams, bridges, or similar infrastructure) are expected to occur within the Project Area or the surrounding 5 km buffer during the baseline period.

Based on the review conducted - including direct verification of access-restricted databases through Microsoft Teams demonstrations and independent review of publicly accessible federal databases - the VVB confirms that the data sources used by the PP to map roads, infrastructure, and settlements are authoritative, appropriate, and consistent with the requirements of VM0015 v1.2.

- The leakage belt has been demarcated according to the requirements of applied methodology. The PP has applied option I: opportunity cost analysis to carry out the leakage belt demarcation. Section 3.3 of the VCS PD provides detailed information on the methods used to perform the opportunity cost analysis and all the input data was presented to EPIC during the assessment. The input data included deforestation data, GIS package of calculation of distances of ports and cold storage, shapefiles of ports and cold storage, tagged image file format for revenue calculation /163/ and excel spreadsheet calculation /164/ of the production and revenue from livestock and soybean cultivation. The audit team traced the analysis with remote sensing experts during the onsite interviews. Hence, the audit team verified that leakage belt has been appropriately demarcated.
- The leakage management zones of the Manoa project have been demarcated by the PP on the basis of requirements of section 5.1.4 of the applied methodology, The VVB confirmed by analysis of the KML file of the project /118/ that the leakage management zones are located outside the project boundary and are non-forest areas. This leakage management area has been demarcated on the basis of project's activity management plan /175/. In addition, the audit team visited the leakage management zones to confirm the appropriateness of the demarcation. Hence, the audit team verified that the leakage management zones have been demarcated appropriately.
- The PP has appropriately demonstrated the baseline scenario according to the requirements of applied methodology and VT0001 v3.0. Inconsistencies were observed in application of methodology in determination of baseline scenario and additionality. CAR 06 and CAR 14 were raised on the steps in determining the baseline scenario and on inconsistency in investment analysis, and closed after appropriate corrective actions from PP. The detailed audit team assessment on baseline scenario and additionality

demonstration is provided in sections 3.2.17, 3.2.18 and 3.2.19 of the CCB validation report.

- Section 4 (quantification of estimated GHG emission reductions and removals – baseline emissions, project emissions, leakage emissions) and section 5 (monitoring) has been updated in the VCS PD. For detailed audit team assessment refer to sections 3.4 and 3.4.6, 3.6.12, 3.8.15 of CCB validation report respectively.
- Hence, the audit team verifies that quality and completeness of evidence, data, assumptions, and justification provided in the sections of the project description required according to the clauses 3.2.6 and 3.2.7 of VCS Standard v4.7 have been updated appropriately and the information provided is credible.

The quality and completeness of documentary evidence, data and justification provided for the assessment of the impact of new relevant national and/or sectoral policies and circumstances on the validity of the baseline scenario.

- Under the section 'identification of underlying causes of deforestation' of VCS PD, PP lists various government programs that provide documentary evidence to justify the impact of national and sectoral policies and circumstances on the validity of the baseline scenario.
- The audit team reviewed various literatures provided as references in the VCS PD which provides a background of government programs and development policies that cause widespread deforestation in the region. Various government programs and policies include, National integration program, Cujubim settlement project, cancellation of Soldado da Borracha ecological station, etc.
- An article by World Wildlife Fund for nature (Government of the State of Rondônia slashes over a million acres of protected areas in one fell swoop | WWF Brasil) shows how government policies result in the large scale deforestation in the Soldado da Borracha (area bordering the project area).
- A literature by da Costa Silva, R.G., 2024, titled 'Agribanditry and the Expansion of the Agricultural Frontier in the Southwestern Amazon (Brazil)' (PDF) Agribanditry and the Expansion of the Agricultural Frontier in the Southwestern Amazon (Brazil)) describes that government has historically incentivized expansion of deforestation through policies for migration and agricultural colonization.
- An article by world bank World Bank Document provides credibility to the various government programs and policies identified in the VCS PD.
- Hence, the audit team verifies that the quality and completeness of documentary evidence, data and justification provided for the assessment of the impact of new relevant national and/or sectoral policies and circumstances on the validity of the baseline scenario is appropriate and information provided is credible.

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 revised estimates of relevant rates and patterns of land-use change, and baseline emissions provided in the updated project description are appropriate and credible. The

detailed audit team assessment has been provided in section 3.4.1 of CCB Validation report.

The appropriateness of the ex-ante baseline projections for the subsequent baseline reassessment period.

- Selection of historical reference period

  The VVB reviewed and verified the PP'ss definition of the Historical Reference Period (HRP) for the baseline reassessment process. In accordance with the mandatory requirements set forth in methodology VM0015, v1.2, Section 6.3.2.1, a baseline reassessment demands that the original historical reference period be extended to encompass all subsequent monitoring periods up to the start of the current monitoring period.

  Based on cross-verification of the project milestones, historical remote sensing data products, and the temporal boundaries specified in the revised Project Description (PD), the VVB concludes that the baseline temporal boundary has been accurately delineated. The project demonstrates full conformance with Section 6.3.2.1 of VM0015, v1.2, ensuring that the foundational data used for the baseline reassessment is compliant with the standard's requirements.

  Estimations of deforestation in the historical reference period

- The audit team confirmed the correct estimation of historical deforestation by conducting a detailed technical review and independent replication of the project proponent's data processing R script /191/. First, the audit team verified that the timeframes and geographic boundaries /192/ used in the calculations were correct. The script accurately restricted the historical reference period to the 22-year interval between 2000 and 2022 where the deforestation tif /194/ file was used between this interval, and the digital boundaries for the reference region, project area, and leakage belt matched the official project maps exactly, ensuring no outside areas skewed the calculations.

  Next, the audit team carefully reviewed how the ground samples were used to correct mapping errors. The script automatically sorted each historical sample point into its true category—such as stable forest or new deforestation—based on actual changes observed over time. By combining these verified sample points with the true physical area of each land category, the script built an error-correction matrix. The audit team confirmed that this step successfully removed classification biases, ensuring the final forest areas were calculated using verified ground data rather than uncorrected satellite pixel counts, which fully satisfies the accuracy requirements of the methodology.

  Finally, the audit team mathematically validated the historical deforestation rate and the future projections. The script generated the results exactly, confirming the baseline rate was derived correctly. Based on these successful cross-checks, the audit team confirms that the historical deforestation estimations are accurate, transparent, and compliant with the methodology.

- The audit team verified the spreadsheet titled 'Area Estimation Manoa EN' /193/ to confirm the mathematical accuracy and baseline consistency of the project proponent's sample-based stratification approach. The spreadsheet contains a cross-tabulated error correction matrix combining 839 physical sample points across five distinct land-use

change classes with the corresponding mapped strata areas totaling 1,484,622 hectares. By auditing the underlying calculations, the team confirmed that the corrected area estimates for the historical reference period were correctly derived using stratified area weights. Specifically, the script's /191/ output for stable forest area matches the spreadsheet's bias-corrected estimate of 943,266 hectares, and the historical deforestation increment is correctly established at 387,869 hectares.

Furthermore, the audit team reviewed the final statistical results and the calculated baseline parameters to evaluate compliance with the methodology's precision rules. The spreadsheet tracks a standard error of 395 hectares, which translates to a sampling error of 648.95 hectares at a 90% confidence interval. This results in a final uncertainty value of exactly 3.7%. Because this uncertainty sits well below the 10% maximum allowable threshold specified under VM0015 v1.2, the audit team confirms that the project proponent is compliant in applying a 0% conservativeness penalty increase, leaving the final activity data at 17,630 hectares.

Exclusion of the areas already credited for avoided deforestation in past baseline validity period from the reassessed baseline projections

- The R code successfully prevents past areas from being credited a second time by using a digital 'cookie-cutter' process. First, the code takes the maps of past deforestation and treats them as an exclusion zone. It permanently cuts these historical areas out of the current analysis so they cannot be mistakenly counted as fresh forest. Second, when the code calculates future baseline projections, it applies a strict rule to those exact same past areas: it forces their probability of future credit to absolute zero. Because those locations are locked at zero, they are completely blocked from receiving any new credits during the reassessment, exactly as the project rules require.

  In addition to this, the PP provided highly precise digital map layers (Allocation.tif and Simulation_2022.tif) that act as a definitive blueprint of past activities. In these files, any area that was already credited for avoiding deforestation in the past is explicitly labeled as a "deforestation" pixel. By labeling these previously credited areas this way, the PP has essentially built a digital barrier into the model. When the audit team overlays these new files with the baseline probability maps, you will see that these zones are completely locked out. The model reads them as already cleared, meaning they are structurally blocked from being projected as "surviving forest" and cannot receive an unearned second round of credits. This perfectly satisfies the requirement to keep past and future credit areas entirely separate. Hence, the audit team concludes that PP has taken necessary steps to ensure that the previously credited areas have been successfully excluded from the current baseline projections.
- The ex-ante baseline projections have been appropriately carried out by the PP. The detailed audit team assessment on the appropriateness of ex-ante baseline projections for the current baseline validity period (01-Jan-2023 to 31-Dec-2028) has been provided in section 3.4.1 of CCB validation report.

Validation of SOPs used by the Project proponent.

- The audit team evaluated the PP's response and the accompanying technical documentation to assess the robustness, reliability, and procedural consistency of the Standard Operating Procedures (SOP) used by the image interpreters. The primary

evidence reviewed included the formal interpretation guidelines /195/ and the data collection manual /196/, alongside the official reference methodology utilized by the Brazilian Space Research Institute (INPE) for the PRODES and DETER monitoring systems /197/. By reviewing these materials, the audit team confirmed that the project's internal guidelines are directly adapted from the well-established, peer-reviewed PRODES methodology, ensuring that the visual criteria used to distinguish land-use and land-cover classes (such as distinguishing stable forest from new deforestation increments) align with international best practices and regional monitoring standards.

The effect of presence of sustainable forest management plans on the rate of historical deforestation.

- The PP carried out an analysis to identify the effect of presence of sustainable forest management plan on historical rate of deforestation in the reference region. The analysis revealed that the presence of sustainable forest management plan did not reduce the likelihood of deforestation in the reference region. This was done in R software. The PP submitted the R script /185/ developed to analyze the effects of sustainable forest management plans on historical deforestation. The audit team runs the script with all the necessary input files /186/ required to run the script, submitted by the PP and concluded that script provides a clear, reproducible spatial analysis comparing deforestation rates inside and outside Sustainable Forest Management Plans within the reference region. The code successfully isolates private property management plans by masking out public protected areas and accounting for baseline forest cover as of 2013. The audit team confirmed the PP's claim that there are no SFMP data in the public registry prior to 2013 by checking the CODEF website /187/. Hence, the data considered by the PP for the assessment is appropriate and acceptable.
- The logic to filter out institutional protected areas representing State, Federal, and Municipal Conservation Units, plus Indigenous Territories, is correct. This ensures the baseline comparison is fair and restricted to private properties where management plans compete with alternative land-use choices. By importing historical deforestation data into the code, the PP computes the proportion of deforested pixels within the PMFS zone versus outside the PMFS zone.
- The code accurately calculates and exports the exact proportion of deforested area inside vs. outside PMFS. Therefore, the estimated probability of deforestation inside and outside Sustainable Forest Management Plans in the reference region during the historical reference period is appropriate and accurate. The summary deforestation rate is provided below,

Presence/absence of SFM Plan	Risk (deforestation to forest rate)
Absent	0.396
Present	0.392
Total	0.395

- Hence, the audit team concludes that the presence of sustainable forest management plans in the reference region does not alter the threat of deforestation in the region.

The audit team by means of onsite inspections to project area, leakage belt, leakage management zones, and conducting interviews with the PP, relevant stakeholders such as environmental authorities, municipal authorities, neighbors, employees of Manoa, and baseline reassessment team of Biofílica, concluded that the baseline reassessment and the resulting baseline scenario are accurate, realistic, and valid.

4 VERIFICATION FINDINGS

4.1 Project Details

<table>
<tr><th>Item</th><th>Evidence gathering activities, evidence checked, and assessment conclusion:</th></tr>
<tr><td>Audit history (VCS, 4.1)</td><td>Section 2.1.2 of the CCB&VCS monitoring report provides the audit history for the Manoa REDD+ project.

The table below provides the audit history of Manoa REDD+ project,

<table>
<tr><th>Audit type and program</th><th>Period</th><th>VVB name</th><th>No. of years</th></tr>
<tr><td>VCS and CCB Validation</td><td>01-January-2013</td><td>Rainforest Alliance</td><td>01-Jan-2023 to 31-Dec-2042</td></tr>
<tr><td>VCS Verification</td><td>01-January-2013 to 31-December-2016</td><td>Rainforest Alliance</td><td>4</td></tr>
<tr><td>VCS Verification</td><td>01-January-2017 to 07-August-2020</td><td>Earthood Services Private Limited (ESPL)</td><td>4</td></tr>
<tr><td>VCS Verification</td><td>08-August-2020 to 31-</td><td>Earthood Services</td><td>2</td></tr>
</table>
</td></tr>
</table>

		December-2022	Private Limited (ESPL)	
	SD-VISta Validation	May-2024	KBS Certification Services Ltd.	-
	SD-VISta Verification	08-August-2020 to 31-December-2022	KBS Certification Services Ltd.	2
	CCB Validation, VCS Baseline Reassessment	01-January-2023	EPIC Sustainability Services Private Limited	-
	VCS and CCB Verification SD-VISta verification	01-January-2023 to 30-September-2024	EPIC Sustainability Services Private Limited	1 year 9 months

The audit team reviewed the previous validation report /24/ and verification reports /25/ to confirm the audit type, period, program, VVB name and number of years of assessment. Hence, the audit team verified that the information provided in section 2.1.2 of CCB&VCS monitoring report, on the audit history of Manoa REDD+ project is correct.

Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	The audit team reviewed and verified the declaration letter /15/ submitted by the project proponent to EPIC which states that the project is not receiving or seeking credit for emission removals from any other GHG programs or other social/environmental credit generation or trading program or mechanism and hence no double counting. The EPIC audit team cross checked the various registries of other GHG programs such as Biocarbon /16/, Cercarbono /17/, ICR /18/, ACR /19/, Plan Vivo /20/, GCC /21/, CDM /22/, Social Carbon /26/, and ERS /23/ and other GHG program websites for registration of project activity in the specified location and verified that the project is not participating under any other GHG programs hence no double counting of the VCUs will occur.

	In addition, the audit team conducted a thorough review of the Land Registry Certificate (Matrícula No. 8.169) /63/ and the Cadastro Ambiental Rural (CAR) /63/ for Fazenda Manoa. While a "Legal Reserve Surplus" (the area exceeding the mandatory 80% for the Amazon biome) is identified in the CAR, the VVB verified that there are no encumbrances, liens, or annotations in the Matrícula indicating the issuance of Cotas de Reserva Ambiental (CRA). Article 48 of Law 12,651/2012, paragraph 4 states "*The use of CRA for offsetting the Legal Reserve shall be recorded in the registration of the property in which the area linked to the title is located and in that of the property benefiting from the offset.*" (L12651) Hence, it is confirmed that the registration property do not contain any indication of the CRA issuance. The VVB evaluated the PP's claim regarding the operational status of the CRA market. The VVB independent assessment confirms that as of late 2025, the Serviço Florestal Brasileiro (SFB) has only recently initiated pilot programs for CRA issuance (specifically in Rio de Janeiro). The national system for wide-scale issuance and trading of CRAs is not yet fully operational for private properties in Rondônia (https://transparencia.ro.gov.br/anexo/visualizar/41aa642d-3f26-44c3-8e99-08db13eb99e0). Hence, the audit team concluded with a reasonable assurance that the project is not registered or seeking registration under any other GHG programs and there is no possibility of double counting.
No double claiming with emissions trading programs or binding emission limits (VCS, 3.24.3-3.24.4)	The audit team reviewed Section 2.1.11.1 of the CCB&VCS monitoring report and confirmed that the project removals and activities are not included in emission trading program or binding emission limit. The VVB reviewed the declaration letter /15/ provided by the PP to VVB where PP has affirmed no double claiming with emissions trading programs or binding emission limits. Thus, the VVB affirms that there is no double claiming with emission trading programs or binding emission limits.
No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	The audit team reviewed Section 2.1.11.2 of the CCB&VCS monitoring report and confirmed that the PP has not sought, received or is planning to receive credit from GHG-related environmental credit system such as energy attribute certificates (EAC), renewable energy certificates (REC), Guarantee of Origin (GO), and renewable thermal certificates (RTC). It was corroborated by the declaration document /15/ provided by the PP to VVB where PP has affirmed no double claiming with other

<table>
<tr><td></td><td>forms of environmental credit. Thus, VVB affirms that there is no double claiming with other forms of environmental credit.</td></tr>
<tr><td>Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)</td><td>The project proponent is not a buyer or seller of a product whose emissions footprint is changed by the project activities. Hence, no scope for supply chain (Scope 3) emissions double claiming exists. The declaration document provided by the PP clearly affirmed that there is no double claiming in supply chain emissions. This section is not applicable.</td></tr>
<tr><td>Sustainable development contributions (VCS, 3.17)</td><td>Section 2.1.12 of CCB&VCS monitoring report outlines the SDG target achievement by the project. The SDGs include the following:

<u>SDG Goal 4: Quality Education</u>
<table>
<tr><th>SDG Target</th><th>SDG Indicator</th><th>EPIC audit team assessment</th></tr>
<tr><td>4.4</td><td>4.4.1 Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill, focused on low impact management technical capacities</td><td>The audit team reviewed the training documents which contained the attendance sheets /28/31/ to confirm that a total of 78 employees were trained in forest firefighting training during the current monitoring period.

Additionally, the audit team interviewed some of the surveillance and firefighting team to confirm that there has been training during the current monitoring period.

Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.</td></tr>
<tr><td>4.7</td><td>4.7.1 Integration between local school education and education for sustainable</td><td>The audit team reviewed the documents such as attendance sheets, PowerPoint</td></tr>
</table></td></tr>
</table>

	development for forest conservation	presentations, thank you letters sent by the institutions, photographs, and schedule of the visit to confirm that during the current monitoring period, 24 students from Cujubim /35/ participated in environmental education activities and a total of 30 teachers participated in training workshops /36/ on forest conservation. Additionally, the audit team interviewed some of the teachers who attended these training to independently verify the information provided in the monitoring report. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.

SDG Goal 6: Clean Water and Sanitation

SDG Target	SDG Indicator	EPIC audit team assessment
6.6	6.6.1 Change in the extent of water-related ecosystems over time, through the estimation of PPA (Permanent Preservation Areas), prior to the forest exploitation activities, so that no exploitation can occur in the PPA areas.	This indicator has not yet been monitored.

SDG Goal 12: Responsible Consumption and Production

SDG Target	SDG Indicator	EPIC audit team assessment
12.8	12.8.1 Support to research projects of local educational institutions, with a focus on education for sustainable development integrated to the education of teachers and students	During the current monitoring period, two master's studies were carried out, one researcher worked in the project area, two scientific researches were supported related to master's degrees and 30 teachers were trained in conservation and sustainability education. No scientific articles were published during the current monitoring period. The audit team reviewed the master's dissertation and documents supporting master's research /40/ and report of a researcher working in the area /41/ and training documents supporting the training given to teachers /39/ to verify the information provided in the monitoring report. The audit team virtually interviewed one of the students who carried out the master's research to confirm that the logistic support and camera traps required for the study were provided by Manoa. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.

SDG Goal 13: Climate Action

SDG Target	SDG Indicator	EPIC audit team assessment
13.0	Tons of greenhouse gases emissions prevented or removed	The audit team traced and conducted a detailed review of the ex-ante /42/ and ex-post calculation spreadsheet /43/ to confirm that the calculations have been carried out in accordance with the guidelines provided in the applied methodology VM0015 v1.2. This confirmed that the information provided in the monitoring report on tCO_2e reduced during the current monitoring period is accurate and total emissions of 22,76,210 tCO_2e have been avoided during the current monitoring period.

SDG Goal 15: Life on Land

SDG Target	SDG Indicator	EPIC audit team assessment
15.1	15.1.1 Number of hectares of reduced forest loss in the project area measured against the without-project scenario.	The audit team reviewed the ex-ante /42/ and ex-post calculation spreadsheets /43/ to confirm that during the current monitoring period, 7662.95 hectares of loss of forest have been avoided. The information was further confirmed during the onsite inspection. The audit team visited the critical areas of the project area where the deforestation is

			prevalent in the bordering farms, and observed no signs of deforestation in the project area. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.
	15.2	15.2.1 Progress towards sustainable forest management	1. The audit team reviewed the valid FSC and PEFC certifications /44/. The FSC certificate has validity from 30-12-2022 to 29-12-2027 and the PEFC certificate has validity from 09-09-2024 to 01-06-2028. Hence, it is confirmed that during the current monitoring period, the project area holds low impact forest management certifications. 2. During the current monitoring period various activities, workshops and training were conducted. The audit team reviewed all the training documents /27-37/ which included photographs, attendance sheets, reports, presentations to confirm that during the current monitoring period, a total of one lecture on labour rights, seven training sessions on forest management, one training session on wood identification, two training sessions on forest conservation, health and

			safety training week with six topics which included men's and women's health, basic health services, professional posture in work environment among others, six training sessions on cleaning and ergonomics, forest fire combat techniques, have occurred. 3. The audit team reviewed the documents supporting the seasonal employee return rate for both years (2023 and 2024) /45/ and confirmed that in 2023, 23 out of 46 employees have returned and in 2024, 26 out of 50 employees have returned to work. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.
	15.5	15.5.1 Red List Index	The audit team reviewed the biodiversity survey report /46/ conducted by Casa da Floresta in 2023. The analysis reported a total of 20 threatened species in the project area. The audit team reviewed the report to understand that four species were in the endangered category and 16 were in the vulnerable category. Endangered species are as follows:

			• *Pteronura brasiliensis* (Mammal) • *Ateles chamek* (Mammal) • *Manilkara elata* (Flora) • *Handroanthus serratifolius* (Flora) Vulnerable species are as follows: • *Dalbergia spruceana* (Flora) • *Peltogyne paradoxa* (Flora) • *Bertholletia excelsa* (Flora) • *Cedrela odorata* (Flora) • *Tinamus tao* (Bird) • *Psophia viridis* (Bird) • *Harpia harpyja* (Bird) • *Pionites leucogaster* (Bird) • *Hypocnemis ochrogyna* (Bird) • *Hylexetastes uniformis* (Bird) • *Tayassu pecari* (Mammal) • *Tapirus terrestris* (Mammal) • *Myrmecophaga tridactyla* (Mammal) • *Mico rondoni* (Mammal)

			• *Pithecia mittermeieri* (Mammal) • *Plecturocebus brunneus* (Mammal) Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.	
				Hence, the audit team concludes with a reasonable assurance that the stated sustainable development contributions in the PD and achieved during the monitoring period as mentioned in the monitoring report are complete, accurate and credible and the project has implemented the activities that result in the SD contributions described in the monitoring report.

4.2 Summary of Project Benefits

As per the information available in the CCB&VCS monitoring report against the project benefits as determined in the CCB PD and confirmed by the PP during onsite interviews, the climate objectives consist of reduction in unplanned deforestation in the region by the outside drivers thus resulting in the emission reductions due to the avoided unplanned deforestation. Community benefits would ensure employment, infrastructure improvement, capacity building to the population of Municipality of Cujubim. Biodiversity benefits would ensure habitat connectivity to the wildlife, preserve the biodiversity in the region, and maintenance of wildlife population in the project area. Sections 1.1 and 1.2 of CCB&VCS monitoring report describe the unique project benefits and standardized benefit metrics respectively. The assessment is provided below,

Unique project benefits

Sl. No.	Outcome or impact	Achievements for the project area during the monitoring period	EPIC audit team assessment
1	For Climate: The Manoa REDD+ Project is expected to avoid approximately	During the monitored period, the project prevented the emission of 22,76,210	The audit team traced and conducted a detailed review of the ex-ante /42/ and ex-post calculation spreadsheet /43/ to confirm that the calculations have been carried out in accordance with the

Sl. No.	Outcome or impact	Achievements for the project area during the monitoring period	EPIC audit team assessment
	6,374,227 of emissions by 2028 (current baseline period). Deforestation avoided in the scenario with the Project is estimated at around 16,206 hectares and an average of 1,062,371 tCO2eq of reduced emissions, contributing to the maintenance of the regional climate.	tCO2eq and avoided deforestation of 5573.15 hectares.	guidelines provided in the applied methodology VM0015 v1.2. This confirmed that the information provided in the monitoring report on tCO_2e reduced during the current monitoring period is accurate and total emissions of 22,76,210 tCO_2e has been avoided during the current monitoring period with avoided deforestation of 5573.15 hectares.
2	For stakeholders: The benefits for local stakeholders and other stakeholders will be focused on the aspects of providing technical training in low-impact forest management, increasing employment through the movement of the local timber industry, and improving the	Technical training in low-impact forest management 78 employees trained in forest firefighting (36 in 2023 and 42 in 2024). 48 employees participated in training on sustainable forest management, workplace safety, and environmental conservation. 42 employees attended a lecture on labour rights.	During the current monitoring period various activities, workshops and training were conducted. The audit team reviewed all the training documents /27-37/ which included photographs, attendance sheets, reports, presentations to confirm that during the current monitoring period, a total of, • 48 employees participated in training on sustainable forest management, workplace safety, and environmental conservation • 42 employees attended a lecture on labour rights. • 24 students from Cujubim participated in environmental education activities /38/

Sl. No.	Outcome or impact	Achievements for the project area during the monitoring period	EPIC audit team assessment
	municipality's infrastructure through donations and construction. In addition, it is expected that the participation of students and teachers in environmental education programs will increase awareness of the importance of forest conservation, and that support for academic studies throughout the project will generate new knowledge about the region's biodiversity and promote the training of new scientists.	Participation of students and teachers in environmental education programs 24 students from Cujubim participated in environmental education activities. 50% of schools in Cujubim were covered by the project's environmental education activities. 30 teachers participated in training workshops on forest conservation. Support for academic studies and scientist training 2 master's studies were carried out with logistical support from the project. 1 researcher worked in the project area. The project encouraged 1 scientific research	• The interview with the teachers revealed that there are eight schools in the municipality of Cujubim, and a total of 50% of schools were covered by the project's environmental education activities. During the current monitoring period, two master's studies were carried out, one researcher worked in the project area, two scientific researches were supported related to master's degrees and 30 teachers were trained in conservation and sustainability education. The audit team reviewed the master's dissertation and documents supporting master's research /40/ and report of a researcher working in the area /41/ and training documents supporting the training given to teachers /39/ to verify the information provided in the monitoring report. The audit team virtually interviewed one of the students who carried out the master's research to confirm that the logistic support and camera traps required for the study were provided by Manoa. The audit team reviewed the documents supporting the donations /47-60/ provided to the various institutions in the municipality of Cujubim, to confirm that, • 13 donations were made to institutions in Cujubim, including equipment for SAMU (emergency medical services), materials for APAE (Association of Parents and

Sl. No.	Outcome or impact	Achievements for the project area during the monitoring period	EPIC audit team assessment
		related to a master's degree in the area. Improvement of municipal infrastructure through donations and construction 13 donations were made to institutions in Cujubim, including equipment for SAMU (emergency medical services), materials for APAE (Association of Parents and Friends of the Disabled), and local daycare centers. 1 infrastructure improvement completed (restoration of the bridge on Line 106). 1 infrastructure improvement in progress (construction of the Manoa Daycare, expected to be completed within 18 months from July 2024).	Friends of the Disabled), and local daycare centers. • 1 infrastructure improvement completed (restoration of the bridge on Line 106). The audit team reviewed the Manoa daycare construction contract document /61/, visited the Manoa daycare that is being built in the municipality of Cujubim to confirm that the Manoa project has been constantly involved in developing the infrastructure in the region. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.
3	For Biodiversity: The Manoa REDD+	The following numbers of species	The audit team reviewed the biodiversity survey report /46/ conducted by Casa da

Sl. No.	Outcome or impact	Achievements for the project area during the monitoring period	EPIC audit team assessment
	Project promotes the conservation of critical habitats for endangered species, according to the IUCN, through the maintenance and monitoring of forest cover in the Project area. In addition, the Project area plays the role of an "ecological corridor", connecting two Conservation Units, which are essential for the gene flow of large species, and helps generate knowledge through the development of scientific research related to the topic.	with some degree of threat were monitored in the project area: Flora: 06 species Birds: 06 species Mammals: 08 species	Floresta in 2023. The analysis reported a total of 20 species identified in the project area under some degree of threat during the current monitoring period. The audit team reviewed the report to understand that four species were in the endangered category and 16 were in the vulnerable category. The list has been provided in section 4.1 Project Details. The protection and conservation of the project area will result in reduced threats to these threatened species in the project area. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.

Standardized benefit metrics

Category	Metric	Achievements for the project area during the monitoring period	EPIC audit team assessment
GHG emission reductions and removals	Net estimated emission reductions in the project area, measured against the	3,204,820 tCO2eq	The audit team traced and conducted a detailed review of the ex-ante /42/ and ex-post calculation spreadsheet /43/ to confirm that the calculations have been carried out in accordance

Category	Metric	Achievements for the project area during the monitoring period	EPIC audit team assessment
	without-project scenario		with the guidelines provided in the applied methodology VM0015 v1.2. This confirmed that the information provided in the monitoring report on tCO_2e reduced during the current monitoring period is accurate and total emissions of 22,76,210 tCO_2e has been avoided during the current monitoring period. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.
Forest Cover	For REDD projects: Number of hectares of reduced forest loss in the project area measured against the without-project scenario	5573.45 ha	The audit team reviewed the ex-ante /42/ and ex-post calculation spreadsheets /43/ to confirm that during the current monitoring period, 7662.95 hectares of forest loss have been avoided. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.
Training	Total number of community members who have improved skills and/or knowledge resulting from training provided as part	Total of 197 people, being: 78 employees trained in forest firefighting (36 in 2023 and 42 in 2024). 48 employees participated in training	During the current monitoring period various activities, workshops and training were conducted. The audit team reviewed all the training documents /27-37/ which included photographs, attendance sheets, reports, presentations to confirm that

Category	Metric	Achievements for the project area during the monitoring period	EPIC audit team assessment
	of project activities	on sustainable forest management, workplace safety, and environmental conservation (22 in 2023 and 26 in 2024). 42 employees attended a labour rights lecture. 24 students from Cujubim participated in environmental education activities. 10 people from environmental institutions attended forest management awareness activities (16 in 2023 and 3 in 2024). 30 teachers participated in training workshops on forest conservation. 1 researcher trained in biodiversity monitoring techniques.	during the current monitoring period, a total of, • 78 employees are trained in forest firefighting (36 in 2023 and 42 in 2024) • 48 employees participated in training on sustainable forest management, workplace safety, and environmental conservation (22 in 2023 and 26 in 2024). • 42 employees attended lecture on labour rights The documents supporting the students' visit to Manoa farm /38/ confirmed that 24 students from Cujubim participated in environmental education activities. The documents supporting institutional visits /62/ which consisted of attendance sheets, invitation letters, photographs, thank you letters, confirmed a total of 10 people from environmental institutions

Category	Metric	Achievements for the project area during the monitoring period	EPIC audit team assessment
			such as SEDAM and ICMBio attended forest management awareness activities (16 in 2023 and 3 in 2024) The research report /41/ by the researcher revealed that the individual was trained in biodiversity monitoring techniques. In addition to the document review, the audit team conducted independent interviews with the relevant stakeholders to confirm the claims made in the monitoring report. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.
	Number of female community members who have improved skills and/or knowledge resulting from training provided as part of project activities of project activities	Not applicable	The project proponent does not intend to measure this, hence not applicable.

Category	Metric	Achievements for the project area during the monitoring period	EPIC audit team assessment
Livelihoods	Total number of people with improved livelihoods or income generated as a result of project activities	1077	The audit team reviewed the documents such as donation letters provided to the daycares /167/ and number of employed individuals in Manoa /45/ to confirm that a total 981 children and a total of 96 employees amounting to a total of 1077 have improved livelihoods as a result of project implementation. The audit team interviewed various employees of Manoa and daycare teachers to confirm the improved livelihoods of these individuals. Hence, the information provided in the monitoring report is credible.
	Number of women with improved livelihoods or income generated as a result of project activities	Not monitored during the current monitoring period	Not monitored during the current monitoring period
Education	Total number of people for whom access to, or quality of, education was improved as a result of project activities, measured	24 students from Cujubim participated in environmental education activities. 30 teachers participated in training workshops on forest	The audit team reviewed the documents such as attendance sheets, PowerPoint presentations, thank you letters sent by the institutions, photographs, and schedule of the visit to confirm that during the current monitoring period, 24 students from Cujubim /35/

Category	Metric	Achievements for the project area during the monitoring period	EPIC audit team assessment
	against the without-project scenario	conservation (08/08/2024).	participated in environmental education activities and a total of 30 teachers participated in training workshops /36/ on forest conservation. Additionally, the audit team interviewed some of the teachers who attended these training to independently verify the information provided in the monitoring report. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.
	Number of women and girls for whom access to, or quality of, education was improved as a result of project activities, measured against the without-project scenario	Not monitored during the current monitoring period	Not monitored during the current monitoring period
Well-being	Total number of community members whose well-being was improved as a result of project activities	Not monitored during the current monitoring period	Not monitored during the current monitoring period

Category	Metric	Achievements for the project area during the monitoring period	EPIC audit team assessment
	Number of women whose well-being was improved as a result of project activities	Not monitored during the current monitoring period	Not monitored during the current monitoring period
Biodiversity conservation	Change in the number of hectares significantly better managed by the project for biodiversity conservation, measured against the without-project scenario	72,661 hectares	The project area is 72,661 as confirmed by reviewing the ownership documents such as certificate of full content, CCIR, CNIR, Vintenaria certificate, certificate of memorial descritivo, plan of Manoa by INCRA with the boundaries /63/. The PP practices low-impact forest management and has obtained the FSC and PEFC certifications /44/. The PP during the onsite interviews firmly assured their intent to protect this area for the general good including climate, community and biodiversity benefits. In addition to this, the audit team reviewed the letter of intent submitted by the PP to continue the management practices for 100 years /64/. Additionally, in order to contain deforestation through outside forces, the PP has designed various mitigation measures including surveillance

Category	Metric	Achievements for the project area during the monitoring period	EPIC audit team assessment
			patrols, deforestation monitoring, fire surveillance, etc. Hence, the audit team verified that information provided by the PP in the monitoring report is appropriate.
	Number of globally Critically Endangered or Endangered species benefiting from reduced threats as a result of project activities, measured against the without-project scenario	Flora: 06 species Bird: 06 Species Mammals: 08 species	The audit team reviewed the biodiversity survey report /46/ conducted by Casa da Floresta in 2023. The analysis reported a total of 20 threatened species in the project area. The audit team reviewed the report to understand that four species were in the endangered category and 16 were in the vulnerable category. The list has been provided in section 4.1 Project Details. The protection and conservation of the project area will result in reduced threats to these threatened species in the project area. Hence, the audit team verified that the information provided in the CCB&VCS monitoring report is true.

By comparing the information provided in the CCB PD /13/ and reviewing the CCB&VCS monitoring report /65/, the audit team confirmed that this section of project benefits is completed appropriately, the achievements during this monitoring period are verified by the audit team and confirmed as correct and actual. Thus, the audit team concluded that all achievements reported are substantiated with information provided in sections 1.1 and 1.2 of the monitoring report and confirmed by the assessment of supporting documents.

4.3 General

4.3.1 Implementation Status (CCB, G1.9)

The project activity is implemented and in operation in accordance with the description contained in the CCB&VCS PD and CCB&VCS monitoring report during this monitoring period. As confirmed during the on-site inspection and interviews, the audit team verified that the project implementer has implemented the activities as described in the CCB&VCS PD and CCB&VCS monitoring report and follows the VCS and CCB requirements.

	Assessment and conclusion
Material misstatements	The audit team reviewed the CCB&VCS PD and monitoring report and observed its implementation onsite. The CCB&VCS PD provides a detailed climate, community and biodiversity monitoring plan. • The audit team did not find any material misstatements between the project description and project implementation • The audit team did not find any material misstatements between the actual monitoring system and the monitoring plan set out in the project description and applied methodology. Through site visit observations, interviews conducted with the project personnel and stakeholders, and document assessment, the audit team confirmed no material discrepancies and misstatements exist between project description, monitoring report, monitoring plan and its implementation.
Monitoring plan implementation status	The CCB & VCS PD provides a detailed description of the climate, community and biodiversity monitoring plan. The audit team conducted site visits, interviews with the top management and relevant stakeholders, and document review, which confirmed the completeness of monitoring, including suitability of implemented monitoring system. The audit team confirmed that the monitoring of the project has been carried out in accordance with the monitoring plan defined in the CCB & VCS PD.

The project does not contain any previous methodology deviations and minor changes to the project description as confirmed by reviewing the previously validated and verified validation /24/ and verification reports /25/ respectively. Section 2.2.5 of CCB&VCS monitoring report provides a detailed description of previously validated project description deviations which was confirmed by the review of verification reports of previous monitoring periods. The project description deviations throughout the project implementation since the project start is provided below,

1. Change of land ownership and project proponent

In 2019, Manoa farm was incorporated into the capital of the company Manoa Sustentável, Exploração e Serviços Florestais LTDA. (belongs to the "Grupo Triângulo"), to facilitate bureaucratic procedures in public bodies that carry out the release and inspection of the Plan of Forest Management. Therefore, the proponent of the project is Manoa Sustentável, Exploração e Serviços Florestais LTDA together with Biofílica Ambipar Environmental Investments S.A. Previously, the owner was Triângulo Pisos e Painéis Ltda, proponent of the project, later Manoa Sustentável Extração e Serviços Florestais Ltda was registered as the proponent.

2. New investing partner of project proponent

One of the proponents of the project, Biofílica, has a new partner (Ambipar Participações e Empreendimentos S.A.) and there are no contractual or other legal implications for the project. The entry of a new partner will have a positive impact in that the contribution of resources, expertise and gains in scale will allow Biofilica to move forward more consistently and rapidly with its environmental and conservation activities.

3. Monitoring indicators

Deviations from two proposed indicators “Assessment of harvest damages” and “frequency of surveillance and patrol operations” were observed. It was also confirmed that the deviations did not compromise the project monitoring.

4. Monitoring deforestation through satellite images (Landsat and Resourcesat) and generation of annual bulletins – Manoa remote monitoring

Initially, the REDD+ Manoa project (beginning 2014) intended to guide monthly surveillance activities through annual deforestation bulletins prepared by Biofílica Ambipar, using PRODES satellite data. These bulletins, while aiming to improve field patrol efficiency, suffered from a significant delay (approximately one year) due to PRODES data publication periodicity (e.g., 2021 bulletin produced in 2022).

This annual frequency proved insufficient for the project's real-time needs, as monthly surveillance activities required more immediate monitoring of at-risk areas. To address this, the Manoa Farm management team implemented a new, more frequent monitoring protocol during the dry season (May-August), covering a 10km buffer around the farm. This revised approach integrates two key stages:

1. Deforestation Monitoring: Conducted monthly during the dry season, this involves analyzing Planet and/or Sentinel satellite data with QGIS or ARCGIS software to identify vegetation loss. If deforestation is detected near farm boundaries, a map is generated for immediate field verification by the surveillance team, who then engage with those responsible to assert property boundaries.

2. Fire Monitoring: This continuous activity uses NASA and BDQueimadas website data to detect heat sources. Upon alert (typically within 24 hours), the Manoa team confirms the

information, assesses the fire's intensity and stage (via BDQueimadas graphs), and generates maps for urgent field verification by the inspection team, often with raw data provided for rapid response.

Unlike the annual bulletins, formal reports for these new monitoring activities are only generated in response to detected deforestation or fires. These changes primarily aim to improve synergy and efficiency between the REDD+ project's remote monitoring and Manoa's on-the-ground surveillance, without impacting the project's additionality or applicability.

5. Baseline fixed period

During the previous monitoring period, the project proponent found an error in the fixed baseline period cited in the PD. The baseline period was described to end on 31-December-2023, where the project start date was 01-January-2013, where the baseline period was 11 years and not 10 years according to the requirements of VCS Standard. Therefore, the fixed baseline period was changed to 01-January-2013 to 31-December-2022 covering 10 years as required by the VCS Standard.

6. Communication procedure, complaints and dispute resolution

Previously, the project description outlined conflict identification and preventive measures within Manoa's manual of procedures, a significant update to this manual was carried out during the last monitoring period. This revision aimed to better align the documented procedures with the actual conflict resolution and stakeholder communication practices being implemented by the project.

As a direct result of this update, the project's processes for receiving, listening to, responding to, and resolving complaints were redesigned. The new implementation is now culturally aligned with the ongoing activities at Fazenda Manoa, ensuring a more effective and appropriate approach to addressing grievances within a reasonable timeframe.

Stakeholder consultation and communication – vital for discussing project progress, complaints, and suggestions – are facilitated through three primary methods:

1. Questionnaire Application: Used to survey both positive and negative impacts from stakeholders.
2. Ombudsman Channel: Provides a direct avenue for formal complaints and feedback.
3. Suggestion Box: Offers a readily accessible means for stakeholders to provide suggestions.

The comprehensive process for analyzing and forwarding requests received through these channels is summarized in a detailed flowchart, presented as Figure 6 in the CCB&VCS Monitoring report. These improvements underscore the project's commitment to transparent communication and effective conflict management with all stakeholders.

Hence, the audit team verified that the project has been implemented as described in the project description.

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

No changes found in stakeholder make-up since validation. Hence, this section is not applicable.

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	The list of stakeholders is as follows: 1. Manoa employees 2. Residents of the municipality of Cujubim 3. Environmental agencies 4. Institutions in the municipality of Cujubim 5. Universities and researchers in the state of Rondônia
Ongoing consultation	The project has the following communication channels and stakeholder consultation means during the current monitoring period, 1. Application of a questionnaire to survey the positive and negative impacts The application of questionnaire to survey the positive and negative impacts is in line with the monitoring measures established for the social aspects. There are two kinds of communication channels applied. One is for the farmers (neighbors of Manoa farm) i.e., applied to the neighbors present in a 15km distance from Manoa entrance gate. Another questionnaire is applied to the institutes in the municipality of Cujubim. The audit team reviewed the questionnaires /66/ submitted by the project proponents applied to the neighbors of Manoa farm and institutions municipality of Cujubim, etc. to confirm that there has been ongoing consultation with the stakeholders of the project during the current monitoring period. 2. Availability of the ombudsman channel As validated in the CCB Validation report, the ombudsman channel is available to everyone. This is to promote effective communication with the stakeholders in the surrounding area, and for the repair of possible damage or negative impacts of project activities. The ombudsman channel is made available to everyone to report any complaints,

dissatisfactions, and/or suggestions. The audit team by means of onsite interviews, onsite visit, document review of the PD, monitoring report, and reviewing the Triângulo website, confirmed that the availability of ombudsman channel has been made public and available to the stakeholders of the Manoa REDD+ project and the stakeholders are aware of the ombudsman channel. The audit team reviewed the screenshots of the emails /67/ submitted by the project proponent, to confirm that during the current monitoring period, there have been no complaints received by ombudsman channel.

3. Development of the suggestion box

The suggestion box was developed as a consultation and communication front for the Manoa employees. The suggestion box is located at CEVIFLOR, the cafeteria of Manoa farm. The audit team reviewed the documents submitted by the project proponents such as photographs of the suggestion box being opened in front of all the employees, suggestions/complaints provided by the employees, resolution provided, etc. /68/. The audit team found minor complaints by the employees such as the availability of cold water and distribution of juice to the employees. The audit team also reviewed the documents of resolution provided to confirm that appropriate resolution has been provided to the employees.

4. Other communication channels such as email, meetings, informal chats

Other communication channels include e-mail exchanges, meetings, and informal chats. The employees of Manoa are provided with annual training before the harvesting season. The audit team confirmed the annual training sessions by reviewing the documents supporting training such as training reports, attendance sheets, and photographs, etc. /27-37/ Additionally, the institutions of municipality of Cujubim request for technical training or donations by email or phone. The audit team reviewed the documents supporting donations such as invoices, video graphs, photographs, thanking notes /47-60/ etc. to confirm that the project has been using the other communication channels during the monitoring period effectively. Additionally, the neighbors interviewed revealed that the Manoa personnel visit them and explain about the project every month and the presence of WhatsApp group with the neighbors for the purpose of project updates.

5. Socio-economic diagnosis

The project has carried out two socio-environmental diagnosis, one in 2014 and another in 2023. This consultation was conducted by an independent third party called Ecoporé as confirmed by the contract signed between Manoa and Ecoporé. The audit team reviewed the reports /69/70/ prepared by Ecoporé and confirmed that the project has carried out stakeholder consultation during the current monitoring period.

6. Feedback process

The project proponent has developed a feedback process with the presentation of topics related to REDD+, carbon market and Manoa REDD+ project and its activities. This process addresses the employees of Manoa, neighbors of Manoa, and institutions of municipality of Cujubim. The audit team reviewed the attendance sheet and feedback form (questionnaire) /71/ filled by the attendees to confirm that this consultation has occurred during the monitoring period.

Stakeholders	Questionnaires	Ombudsman channel	Suggestion box	Other communication channels	Feedback process
Manoa employees	✓	✓	✓	✓	✓
Residents of the municipality of Cujubim	✓	✓		✓	✓
Environmental agencies		✓		✓	✓
Institutions in the municipality of Cujubim	✓	✓		✓	✓

	Universities and researcher in the state of Rondônia		✓		✓		
Date(s) of stakeholder consultation	The monitoring report provides information on the in-person visits conducted during the current monitoring project. The audit team reviewed the documents supporting the in-person visits /66/ conducted with the neighbors dated 09-01-2023, 16-01-2023, and 02-02-2023, ASPROJ dated 09-01-2023 /66/ and with 23 de Março School dated 12-01-2023 /66/ to verify that these consultations were carried out. This document consisted a compilation of the questionnaires applied to the neighbors, ASPROJ, and 23 de Março School along with the names of individuals consulted with their signatures. In additon to this, the audit team conducted interviews with the stakeholders during the onsite visit. This too allowed the audit team to verify the dates of stakeholder consultation conducted. Hence, the audit team verified that the information provided in the monitoring report is credible.						
Communication of monitored results	The results of the monitoring were shared with the stakeholders during the feedback session conducted from 08-April-2024 to 11-April-2024 i.e., in-person meetings. The interview with the top management revealed that the feedback session was tailored according to the stakeholder's needs and their education and level of understanding. Various stakeholders attended the meeting, including employees of Manoa farm, various institutions of the municipality of Cujubim. The audit team reviewed the documents such as attendance sheets and filled out questionnaires /71/ by various attendees of the feedback session, PowerPoint presentation /72/ of feedback session to confirm that the communication of monitoring results has been carried out appropriately. During the interviews with the relevant stakeholders such as the employees of Manoa and neighbors of Manoa farm, it was observed that they are aware of the Manoa REDD+ project and are knowledgeable on audits. Hence, the audit team verified that the monitored results have been communicated to the stakeholders appropriately during the current monitoring period.						
Consultation records	The audit team reviewed the consultation records such as in person visit records /74/, socio-economic diagnosis report /70/, documents supporting the feedback process /71/72/, training provided to the employees /27-37/, documents supporting the institutions' visit to Manoa farm /39/62/, documents supporting the suggestion box and the						

	response to the minor complaints received /68/, donations provided to the institutions of municipality of Cujubim /47-60/, fire campaigns and awareness documents provided to the neighbors /73/ and confirmed that the project proponent has adequately communicated and consulted with the stakeholders during the current monitoring period and all the documents of consultation have been adequately maintained by the project proponent. Hence, the audit team concludes that the information provided in the monitoring report to be true, appropriate and acceptable.
Stakeholder input	1. Neighbors of the Manoa farm in the stakeholder consultation records informed the project management team that they face dust due to the trucks transporting logs in the area. 2. In the suggestion box, there were minor complaints regarding cold water availability, air conditioner, and information about employees' daily production, moving the router, different entertainment forms and juice for employees. 3. Additionally, the institutions request the Manoa for donations through emails or phone calls. 4. During socio-economic diagnosis, it was revealed that 40% of the interviewees were not aware of the concepts such as carbon credits, REDD+ and were unable to differentiate between Manoa company and Manoa REDD+ project. 5. As a result of the feedback session, it was observed that request for the expansion of dissemination of project including lectures and workshops. Other than this, no other complaints, suggestions or inputs were received by the project during the current monitoring period. Details of the comments, suggestions and complaints received during the current monitoring period have been summarized in section 2.3.10 of the monitoring report. The audit team reviewed all the documents discussed in the "influence of stakeholder input" section to confirm that the information provided in the monitoring report is true and appropriate.
Influence of stakeholder input	1. As a result of the first input by the neighbors regarding the dust due to trucks, the project management team has reduced the number of trucks transportation per day capping at six trucks each day. The same was communicated to the neighbors. The audit team reviewed the documents such as response letters /66/ provided to the neighbors. Hence, confirmed that the PP has taken necessary actions to address the stakeholder inputs provided. 2. The issue regarding the cold water availability and juice was resolved and where issues that could not be fulfilled have been

	given proper response providing the reason by the PP, which was confirmed by reviewing the documents of response /68/ provided for the suggestion box complaints. 3. As a result of request for donations, all the donation requests were addressed and provided with the requested materials. But the PP was not able to provide two requested donations due to pre-commitments towards other actions. The audit team reviewed the documents /75/ that showed the request for donation and the response letter of Manoa saying why it is not possible to fulfil the request at the current moment. Hence, the audit team confirmed that the PP has taken necessary actions to address the stakeholder inputs provided. 4. As a result of less knowledge and lack of awareness of the people regarding REDD+, carbon credits, Manoa REDD+ project, a feedback session was introduced by the project to make stakeholders aware of the project, and topics such as REDD+ and carbon credits. The audit team reviewed the PowerPoint presentation /72/ of feedback process, and questionnaires filled out after the presentation by the employees of Manoa and institutions of Cujubim /71/, to confirm that the PP has taken necessary actions to address the stakeholder inputs provided. 5. The project aims at continuous development of project dissemination and communication between the stakeholders and the project. The project has designed communication channels such as social media, websites, regular meetings, etc. The project proponent during the interviews expressed their interest in strengthening the communication and engagement activities in the future monitoring periods. Based on the stakeholder input provided during the current monitoring period, the project management identified no major changes to the project design and implementation but has taken note in improving the communication and engagement activities in the future monitoring periods. Hence, the audit team confirmed and verified that the project has taken into account the stakeholder input provided during the current monitoring period and appropriate and necessary actions have been adopted. To address the issues.

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

Section 2.3.2 of CCB&VCS monitoring report demonstrates the ways in which stakeholders are engaged and are given access to the project documents and relevant information. It was confirmed by the audit team that the project documents are available in Portuguese for the stakeholders to access in the Verra registry. The Biofílica Ambipar website displays and provides information on the Manoa REDD+ project as confirmed by the audit team (*Manoa REDD+ Project - Ambipar Environment*). It was also observed that the

website provides information and directs the user to VERRA registry where they can access the project documentation in local language (Portuguese). It was also observed that information on various projects is provided in the Biofílica blog. The constant updates on the projects have been made on Biofílica Instagram and LinkedIn profiles. It was also observed that Manoa has a separate dedicated Instagram account for the purpose of promoting the Manoa REDD+ project. This account provides information on sustainable management, biodiversity, carbon credits and other matters.

The audit team during onsite audit observed the catalogues and project documents and information in the CEFLOM (education centre of Manoa), at CEVIFLOR (accommodation of forest management employees and cafeteria) and at Manoa office in Cujubim. The audit team verified the pictures, by means of which various institutions, employees of Manoa and neighbours were made aware about the project /76/. This evidence was supported by the PowerPoint presentation /72/, catalogues /77/, and poster about the Manoa REDD+ project /78/. By means of onsite interviews the audit team found out that all the stakeholders are very well aware of the ongoing project. The interview with the Mayor of Municipality of Cujubim revealed that they are informed about the project actions and progress from time to time. It was also noted that the project intends to hold annual face to face meetings with the stakeholders and community meetings to assist effective dissemination of information. The documents supporting school visits /38/152-154/, visit of teachers and institutions /39/ revealed that the project information catalogues /77/ have been disseminated to the people visiting the Manoa farm for training sessions. The interviews with the neighbours during onsite audit revealed that there is a WhatsApp group consisting of neighbours of the Manoa farm and the information about the project and any updates are provided in the same. It was also confirmed that the neighbours were aware of the project information.

Section 2.3.4 of CCB&VCS monitoring report provides information on the informational meetings that was conducted with the stakeholders. The audit team reviewed the pictures supporting the conducting of informational meetings about the project with the students who visited the Manoa farm /38/152-154/, with the teachers and institutions /39/62/ who visited the Manoa farm, during employee training /79/ and with the neighbours of Manoa farm /80/ and in addition to this, the audit team reviewed the presentation /173/ containing the topics of meeting such as types of projects, it also explained what happens to the forests without REDD+ projects and forests with REDD+ projects. The PPT also discussed the project objectives including benefits to the climate, community, and biodiversity, including SDGs, local partners and certification standards, and information on audit by the VVBs. In addition, the report /173/ containing the photographs of the meeting and attendance sheets were reviewed. For the municipal educational conference, the audit team reviewed the presentation /172/ containing the topics of conference and invitation letter to the conference and the images /172/ of the talk and presentation directed towards the stakeholders in the conference and confirmed that the project proponents have taken necessary actions to widely publicize informational meetings about the project. Additionally, feedback was received from the stakeholders to assess the information dissemination among the stakeholders and to assess their understanding on the project and its working. The project introduced a feedback process which was developed to make stakeholders aware of REDD+, Manoa REDD+ project and carbon credits. The stakeholders attended the meeting and filled out a questionnaire /71/. These questionnaires were analysed by the PP to understand the level of comprehension of the stakeholders. The audit team confirmed by means of review of the supporting documents /71/ (the documents containing stakeholders' response to the questionnaire) that the opinions of the stakeholders were positive in aspects of understanding of the project, communication channels and their understanding of the audit process. These supporting

documents are the questionnaire provided to the stakeholders and answers provided to these questions, that was disseminated to assess their understanding on the REDD+ project, channels of communication, understanding of the audit process and their overall opinion on the existence of the project.

By means of the review of supporting documentation submitted by the project proponent, the audit team verified the project's stakeholder engagement plans and practices to fulfil the requirements of G3.1 have been implemented appropriately during the current monitoring period and the information provided in the CCB&VCS monitoring report is true. Hence, the audit team concludes that the project has made project documentation accessible to communities and other stakeholders in accordance with section 3.18 of VCS and G3.1-G3.3 of CCB Standards v3.1 during the current monitoring period.

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	The audit team reviewed the documents of the suggestion box /68/, and questionnaire surveys /66/71/, ombudsman channel documents /67/ and confirmed that no complaints were received during the current monitoring period. However, a few minor complaints were received through the suggestion box which was resolved. The detailed analysis on the same is provided in section 4.3.3 Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4) of this report. The audit team questioned all the stakeholders interviewed whether any disputes and complaints exist, but they responded no complaints exist from their side.
Grievance redress procedure	Section 2.3.12 of CCB PD and section 2.1.4 of VCS PD describes the feedback and grievance redress procedure of the project and section 2.3.13 of CCB PD describes the accessibility of the feedback and grievance redress procedure to the stakeholders. Manoa has various means of communication with the stakeholders of the project, which are as follows: in person meetings, email communication, telephone communication, suggestion box, ombudsman channel, questionnaire surveys, feedback process, etc. This process aims to resolve conflicts effectively by setting up clear communication channels, thoroughly documenting grievances, and ensuring timely responses. The audit team conducted interviews during the onsite audit and confirmed the means of communication project has set in place. The audit team interviewed the employees of Manoa, neighbors of Manoa and confirmed no disputes exist between them and the project proponent. Moreover, the interviews with the mayor of the municipality of Cujubim and environmental secretary of Cujubim revealed the non-

	existence of any communities in and around the project area, hence no disputes exist. Figure 31 in appendix of VCS PD shows how any requests made to Manoa by the project communication channels are handled. The audit team verified this information by reviewing the documents related to suggestion box /68/, ombudsman channel /67/, questionnaire surveys /66/71/ and donation requests /47-60/. In addition, the audit team visited the residence of Forest management employees and confirmed the existence of suggestion box. The ombudsman channel information provided on the gate above the entrance to the Manoa farm confirms that the information is accessible to everyone visiting the Manoa farm. The Triângulo website also displays information on ombudsman channel of the project. The PD also provides a three-step grievance resolution method in accordance with clause G3.8 of CCB Standard v3.1 which includes amicable resolution, mediation and arbitration or legal action. Hence, the feedback and grievance redress procedure for the project provided in section 2.1.4 of CCB&VCS monitoring report is actual and appropriate and follows the requirements of clause G3.8 of CCB Standard v3.1 and implemented accordingly.

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

The project has designed various communication methods by means of which the stakeholders can interact and participate in the decision making and project implementation. Section 2.3.12 of CCB&VCS monitoring report demonstrates the means of stakeholder participation in decision-making and implementation. The audit team reviewed the various communication channels set by the PP such as ombudsman channel /67/, suggestion box /68/, questionnaires /66/71/ etc. and interviewed various stakeholders that included neighbors of Manoa farm and the employees of Manoa. It was observed that everyone is aware of the communication channels and where relevant they can place their opinions. The neighbors said that the project personnel will visit them every month and update regarding the ongoing project and any problems or disputes, or any suggestions will be placed by them during the questionnaire survey /36/.

The stakeholders opined that the face-to-face meetings and annual informational meetings are carried out in such a way as to accommodate the diverse schedules and responsibilities, particularly those of women of the community and the project personnel are in continuous communication with them. Additionally, it was assured by the stakeholders to the audit team that all the communication occurred in the local language. The interview with the Mayor of Cujubim revealed that any meetings to be carried out with the individuals of Cujubim will be first

disseminated. Additionally, the audit team confirmed during the onsite interviews that the project is open to receiving any suggestions from outside, and where relevant will be implemented in the project. It was confirmed when the interviewees of socio-economic diagnosis opined that they are not aware of the Manoa REDD+ project and carbon credits, the PP proactively included the feedback process where all the stakeholders will be made aware of the project and REDD+ and carbon credits. Additionally, during the previous monitoring period, a complaint was received regarding the internet quality issue, to address this, the PP has installed an improved WIFI connection at the CEVIFLOR and CEFLOM and farm's entrance as confirmed by the audit team during the onsite visit.

Hence, the audit team is of the opinion that the communication and means of obtaining stakeholder feedback and their participation in decision making and project implementation is in accordance with the clause 3.18 of VCS and G3.6 of CCB Standard v3.1. And the project is proactive in considering the inputs from the stakeholders regarding any decision making.

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

Section 2.3.5 of CCB&VCS monitoring report identified two risks from the project during the current monitoring period.

1. Risks to the stakeholder participation
2. Risks in working conditions.

Detailed audit team assessment has been provided in the Appendix 2: Project Risks Table.

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

Section 2.2.8 of CCB&VCS monitoring report /65/ describes how the project benefits will maintain and enhance the climate, community, and biodiversity benefits beyond the project.

The project's crediting period is set for 2052, a 40-year period from VCS project start date. Since, the project area is a private land area, the forest conservation practices are expected to continue beyond the project lifetime. The project has submitted the letter of intent /64/ and term of commitment /81/82/ to continue the forest management practices for a period of 100 years. In order to ensure benefit permanence of the project, the project proponent is implementing the following activities. Table below provides the project activities to ensure benefit permanence and the EPIC audit team assessment

Project activities	EPIC audit team assessment
Constant improvement in property surveillance procedures	The project area is prone to deforestation by outside forces. Hence, there is a need to improve the property

	surveillance procedures in order to ensure that the project area is protected. Currently, the project proponents have designed various methods for surveillance of the project. The employees of Manoa carry out constant surveillance patrols along the boundaries of the project area. The audit team reviewed the documents of surveillance patrols /83/84/ and the same is confirmed through the interviews with surveillance team during the onsite interviews. In addition to this, the representatives carryout constant deforestation monitoring through remote sensing methods. The audit team reviewed the documents supporting /85/86/87/ the deforestation monitoring carried out. The project proponents during the interviews in the onsite, showed their interest in continuing and continuously improving the property surveillance procedures. Due to the improved surveillance, the project area will be conserved as a result biodiversity conservation. This will ensure maintenance of habitats, corridor for wildlife to thrive. Hence, the audit team is of the opinion that the benefit permanence of the project is ensured.
Educational and environmental awareness activities	The project intends promote conservation of natural habitats in the long term by means of providing education to various students, teachers and other institutions in the region. The audit team reviewed the documents supporting the training provided to the students, teachers of various institutions /38/152-154/39/ on topics such as REDD+, environmental awareness and conservation of environment and importance of biodiversity and forests. The audit team is of the opinion that these educational activities will promote gradual shift in individuals' mentalities and will provide permanence of awareness on environment. Hence, the audit team is of the opinion that the benefit permanence of the project is ensured.

Environmental monitoring with incentive and support for scientific research focused on expanding local knowledge	The Manoa project provides financial, logistical and instrumental incentives for carrying out scientific research in the project area. The interview with one of the students (researchers in the project area) of UNIR revealed that the Manoa project provided the transportational costs, along with stay and the camera traps were sponsored to her for the purpose of the research. There was another research that was carried out in the project area. The researches was on the topics "patterns of terrestrial vertebrates in salt lick" and "population density and activity patterns of Jaguar and Puma". The audit team reviewed the research reports /41/ and confirmed the research carried out in the project area along with the onsite interview with one of the students of UNIR. The interviews with the project proponents revealed that they want to carryout incentivising the scientific research in the future. Hence, the audit team is of the opinion that the benefit permanence of the project is ensured
Consultation of stakeholders	The project proponents have designed various communication channels to ensure effective communication between the project implementers and the stakeholders of the project. Anyone interested in partnerships or receiving help can contact the project management by means of communication channels designed for this purpose. In addition to this, the project individuals are in constant communication with the neighbours of the farm. These communications ensure that the individuals are in continuous touch and any issues or needs identified are addressed appropriately. Additionally, the employees of Manoa during the onsite interviews confirmed that the project management team meets them annually to address any concerns they might have. More information on the stakeholder consultation during the current monitoring period has been provided

	in section 4.3.3 Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4) in the report. Hence, the constant consultation of stakeholders will ensure appropriate communication between the stakeholders and project management team and ensuring their needs are identified and met. The audit team is of the opinion that the benefit permanence of the project is ensured.
Infrastructure improvements in Cujubim	The Manoa project helps the institutions in the Municipality of Cujubim by providing donations to the institutions when requested and help in the infrastructure improvement. The audit team reviewed various documents that support the evidence of donations and improvements to the infrastructure of institutions in the municipality of Cujubim such as daycare /47/51/, Catholic church /48/, collector's cooperative /49/, bridge reconstruction /50/, APAE /52/53/60/, nursery /54/, musical instruments /55/, donation baskets /56/, bicycles /57/, construction of Manoa nursery /61/, Municipal nursery /58/, childcare /59/, etc. In addition to this, the audit team reviewed the Manoa daycare construction document /184/, visited the Manoa daycare that is being built in the municipality of Cujubim to confirm that the Manoa project has been constantly involved in developing the infrastructure in the region. These constructions and donations represent a permanent infrastructure due to the project. Hence, the audit team is of the opinion that the benefit permanence of the project is ensured.

The EPIC audit team interviewed various individuals responsible for the maintenance of project activities such as firefighting, patrol and surveillance during the onsite audit. Therefore, the EPIC audit team considers that all measures implemented by the project proponent are enough to ensure the permanence of project benefits and to promote its continued operation during its lifetime and the educational activities and infrastructure improvement provided as a part of project activities would ensure the project benefits beyond the project lifetime. It is also

confirmed that necessary actions have been undertaken by the project proponent during the current monitoring period to ensure benefit permanence.

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

The Manoa REDD+ project used AFOLU Non-Permanence Risk Tool v4.2 to assess the risks attributable to the project activities. The audit team reviewed the AFOLU Non-Permanence Risk report /88/ and their supporting documentation provided by the project proponent to confirm the correctness of the risk score assigned to each parameter.

The EPIC audit team reviewed the commitment letter of PP to continue the management practices for a period of 100 years /64/81/82/, management team experience was confirmed by reviewing the resumes /89/90/ of project management team, financial statements of the project implementing organizations /91/, financial model /92/ and confirmed the accuracy of internal risk assessment. The audit team, through thorough review of documentation submitted in support of the external risk and natural risk assessment, confirmed the accuracy of the risk rating.

In addition to the non-permanence risk assessment of the project, the project proponent identified a few risks to the project during the current monitoring period. The identified risk, mitigation measures and EPIC audit team assessment are as follows,

Identified risks	Mitigation measures	EPIC audit team assessment
Illegal activities, such as trespassing and timber theft causing degradation and loss of forest cover, affecting project's climate and biodiversity benefits	Constant surveillance and analysis of deforestation. Conducting environmental education, courses, training and technical visits to the project area.	The audit team reviewed the socio-economic diagnosis report /70/ by Ecoporé. The report mentioned that the surroundings of project area are subject to deforestation and degradation and one of the reasons for it is illegal activities such as trespassing and timber theft leading to the loss of forest cover. Additionally, the audit team interviewed the mayor of Cujubim, environmental secretary of Cujubim, representatives from SEDAM, and neighbors of Manoa farm to understand the reasons and trends of deforestation and degradation occurring around the project area. Hence, the audit team confirmed that the project proponent has appropriately identified the risks to the project.

		The mitigation measures such as constant surveillance and analysis of deforestation were confirmed by reviewing the surveillance patrol reports /83/84/, and deforestation monitoring reports /85/86/87/. Additionally, the audit team reviewed the documents supporting the environmental education and training conducted in the Manoa farm /38/152-154/39/ to confirm that the project undertakes training to the students, teachers and institutions regarding the environmental and biodiversity conservation. Hence, the audit team confirmed that the mitigation measures adopted by the project is appropriate.
Fire induced by human activities impacting the project area causing direct damage to the forest and consequent loss of climate and biodiversity benefits	Fire brigade training Fire prevention campaigns with Manoa's neighbors Constant monitoring of hotspots in or near the project area.	The audit team reviewed the fire monitoring documents /93-97/, conducted interviews with the project proponents, employees of Manoa, neighbors of the farm, Mayor of Municipality of Cujubim, environmental secretary of Cujubim and representatives of SEDAM, etc. to confirm the human induced fire that impacts the project area. Hence, the audit team confirmed that PP has appropriately identified the risks to the project. As a part of mitigation measures, the proponents have planned and implemented the fire brigade training to the employees of Manoa, undertake fire prevention campaigns with Manoa's neighbors and constant monitoring of hotspots in and near the project area. The audit team reviewed the documents such as firefighting training documents /28/, fire campaign supporting documents /73/, and surveillance patrol documents /83/84/ to confirm that the PP has appropriately designed the mitigation measures.
Risks of occupational accidents during forest management causing potential impact on the safety of project workers, harming the	Implementation of occupational safety programs (PCMSO and PGR), monitoring of risks and use of PPE for workers involved in handling operations.	The project has an Occupational Health Medical Control program (PCMSO) /98/ and Risk management program /99/ in place which provides guidelines for the maintenance of optimum health of employees and detect any exposure to harmful occupational agents and minimize the harm to the workers. The Occupational Health Medical Control Program aims to protect and preserve employee health in relation to occupational risks, in harmony with relevant regulatory norms. It focuses on early detection of work-related health issues, identifying excessive exposure to harmful agents,

well-being of the community		determining employee fitness for duties, and supporting preventive measures and epidemiological analysis. It also guides decisions on professional rehabilitation and actively monitors employees' health in relation to occupational risks. It details the types of occupational examinations such as, before an employee starts activities (admission), annually or at short intervals for those who exposed to occupational risks, or every two years for other employees, before resuming duties after an absence of 30 days or more due to illness or accident, before any change in activity, job or sector that introduces different risks, and within 10 days of contract termination, with some exceptions based on the last occupational clinical exam. It also details procedures for work accident communication, requirements for first aid materials, general observations, etc. Risk Management Program outlines the Manoa's approach to occupational risk management and prevention. It includes identifying hazards, assessing and classifying risks, defining control actions, informing workers about risks and maintaining historical exposure records. It describes methodology for risk classification, which involves preliminary hazard surveys, identifying hazards based on work processes, and evaluating occupational risks. This includes calculations for the probability, severity of risks, taking into account exposure and existing controls. The document also contains an inventory of occupational risks with data on hazard identification and risk classification for various exposure groups. It also specifies when supplementary quantitative assessments for environmental risks, ergonomic analyses, and other accident risk analyses are needed. It speaks about the establishment, implementation, and maintenance of emergency response procedures. As a result, the project has distributed PPEs to the workers for their safety during work in the forests. The audit team reviewed the document supporting the distribution of PPE kits /100/ to the workers and confirmed the distribution. The audit team further validated the information during the interviews with the employees of Manoa. They were asked whether any medical examinations have been carried out and whether PPEs are provided to the workers before going into the field work. The employees responded positively and

		confirmed that they were given the PPE kits /100/ and medical examinations will be done every year. The audit team reviewed the training schedule /102/ of the employees of Manoa along with their attendance sheets and training report /101/ and confirmed they are given training on various health topics and first aid safety training in case of any accidents occurring in the field. It was also confirmed by reviewing the supporting documents /34/ that the PP provides training in matters relating to the use of saws and heavy machinery etc. that could pose a threat to the employees in the field. The document General Procedures Manual /103/ describes the safety equipment that must be used for each job (PPE), procedures for carrying out each activity properly and safely, instructions on the proper disposal of waste, hygiene measures and more. Hence, the audit team verified that the occupational safety programs and risk management program have been applied by the project during the current monitoring period.

In accordance with the risks mentioned above and the assessment carried out, the audit team is of the opinion that the project has appropriately identified the likely natural and human-induced risks to the expected climate, community, and biodiversity benefits during the current monitoring period and has systems in place to mitigate the possibility of negative impacts.

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

The PP and all other entities involved in the project design and implementation are not involved in any form of discrimination or sexual harassment. The EPIC assessment has been provided below.

Sl. No.	Organization	EPIC assessment
1	Biofilica Ambipar Environment	The audit team reviewed the clause 3, 8, 9 and 17 of code of conduct and compliance of Ambipar /104/ which mentions not accepting on any type of discrimination, whether based on race, nationality, sex, sexual orientation, age, religion, social position, opinion, political conviction, function or any other individual differentiating factor. Clause 8 and 16 of code of conduct and compliance of Ambipar /104/ provides conditions that may imply in the termination of the employment contract which includes sexual harassment.

		The diversity and inclusion policy of Ambipar /105/ outlines Ambipar's strategic guidelines such as internal actions to promote diversity and inclusion and combat discrimination in certain people-oriented processes, and institutional commitment aimed at respecting all employees and stakeholders, combating any form of discrimination. The Policy governing supplier relationship /106/ states that certain actions such as engaging in discriminatory acts based on gender, ethnicity, race, religion, social class, age, sexual orientation, or physical or mobility limitations, and engaging in threats, coercion, false testimony, moral harassment, sexual harassment, or any other action contrary to the principles the policy may result in termination of contracts and partnerships.
2	Manoa Sustentável	The audit team reviewed the internal policy of Manoa /107/ that outlines the prohibition of any form of discrimination based on gender or any other characteristic protected by law. It also mentions equal opportunities for professional development and growth within the company, without gender or any other type of discrimination and prevention of any form of discrimination, harassment or unfair treatment.
3	Casa da Floresta	The entities involved in the project through a formal partnership must comply with the policies of the project proponents which are explicitly described in the contract with them. The audit team confirmed this information by reviewing the contracts of Manoa with Casa da Floresta /108/ and Ecoporé /109/.
4.	Ecoporé	
5	UNIR	The audit team reviewed the UNIR's policy of Prevention and Combating of Moral, Sexual, Institutional harassment and all forms of discrimination at UNIR /110/. The document provides information on registering the complaints and the modes of resolution, which is as follows,

		• Mediation: A peaceful strategy to resolve conflicts by facilitating dialogue between parties to reach consensual solutions • Personal and Professional Conduct Agreement: A voluntary commitment by the accused not to repeat behaviors that violate the Code of Ethics. Not applicable in sexual harassment cases for penalty attenuation • Conduct Adjustment Term: An instrument to prevent continued illegality and repair collective damage. Not applicable in sexual harassment cases for penalty attenuation

By considering the above assessment the audit team concludes that all the entities involved in the project design and implementation are not involved in any forms of discrimination or sexual harassment. Hence, the audit team is of the opinion that the project meets the requirements of clause G3.7 of CCB Standard v3.1.

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

Section 2.3.15, 2.3.16 and 2.3.17 of the CCB&VCS monitoring report provides information on worker training, community employment opportunities, and occupational safety assessment respectively. The PP has measures implemented to build the capacity of the communities through job training and employment. These capacity building programs are provided to everyone employed in the project irrespective of their gender. The project proponent has provided orientation and training for those employed through project activities during the current monitoring period.

Actions taken to build the capacity of communities through job training and employment

The review of the supporting documents revealed that the Manoa employees are provided training annually for the topics such as low impact forest management /33/34/37/, first aid and safety training /28/34/36/, chainsaw training /34/, operational handling of hazardous products such as fuels, chemicals, and hazardous and flammable products /28/34/, heavy machinery /28/, fire brigade training /28/, personal protection equipment and obligation to use it /29/36/, ergonomics /31/, gymnastics /36/, cleaning and organizing /30/36/, driver onboarding – awareness about the importance of preventive measures in traffic /32/35/, maintenance of machinery and equipment /36/, hand protection /36/, environment and selective collection /36/, preliminary risk analysis /36/, unsafe acts and conditions /27/36/, labour rights /34/. The audit team questioned the stakeholders regarding the training received of the above-mentioned topics, and the employees assured the audit team that they have received the training regarding these topics.

These training and capacity building programmes are conducted each year to ensure that the training is passed on to new workers when there is staff turnover, so that local capacity will not be lost. .

Actions taken to ensure that equal opportunities have been or will be provided in the context of gender equity and equal pay for labour and work

Manoa Sustentavel has an internal policy /107/111/ that explicitly prohibits any form of discrimination and affirms that all the employment decisions (hiring, salary, training or promotion) will be based on merit and skills. It also mentions equal opportunities for professional development and growth within the company, without gender or any other type of discrimination and prevention of any form of discrimination, harassment or unfair treatment. The audit team interviewed the employees of Manoa including women who confirmed that the organization does not discriminate between men, women and individuals from communities during hiring. They expressed that since the field work involves operation of machinery and heavy work, women usually do not prefer to join the low-forest management work, however it was observed during the onsite inspection that women are more involved and hired in the roles of cooking and administrative functions.

Further, Biofílica adheres to the Ambipar Group's Code of Conduct and Compliance /104/ and its Diversity and Inclusion Policy /105/. This policy prohibits discrimination of any kind, whether based on gender, ethnicity, age, religion, disability, or other characteristics.

The Manoa consists of a structured hiring process which was confirmed by the audit team during onsite interviews with the top management and employees. The employees confirmed that they did not face any discrimination during the hiring process. The top management explained the hiring process where hiring decisions are solely based on merit and alignment with the job profile. The employees of Manoa confirmed that job opportunities are disseminated through existing WhatsApp groups, local radio, flyers and posters in community spaces. The audit team also confirmed that no grievance was received by the project proponents regarding hiring of employees. Hence, the audit team confirmed that the project provides equal employment opportunity to all the individuals, and the project does not differentiate between anyone in any form. In addition to this, the audit team questioned the employees of Manoa regarding the equal pay for equal work and position. The employees said that irrespective of gender, the pay to the employees is equal for same job roles. Moreover, the audit team reviewed the document that consisted of salary credited to individuals having the same roles /168/ and confirmed that a policy of equal pay for equal work is followed in Manoa.

All the entities involved in the project are obliged to follow the company policies as outlined in the contract.

Actions to ensure informing workers of risks and how to minimize risk

The PP has designed and implemented training programmes to ensure appropriate information on workplace accidents and risks be disseminated to the workers and also information on how

to minimize these risks are provided. The audit team reviewed the training schedule /102/ of the employees of Manoa along with their attendance sheets and training report /101/ and confirmed they are given training on various health topics and first aid safety training in case of any accidents occurring in the field. It was also confirmed by reviewing the supporting documents /34/ that the PP provides training in matters relating to the use of saws and heavy machinery etc. that could pose a threat to the employees in the field. The document General Procedures Manual /103/ describes the safety equipment that must be used for each job (PPE), procedures for carrying out each activity properly and safely, instructions on the proper disposal of waste, hygiene measures and more.

Minimize workplace risk using best work practices

The project has an Occupational Health Medical Control program (PCMSO) /98/ and Risk management program /99/ in place which provides guidelines for the maintenance of optimum health of employees and detect any exposure to harmful occupational agents and minimize the harm to the workers. Detailed assessment of the best practices in place to minimize the workplace risk has been provided in the section 4.3.9 Risks to the Project (CCB, G1.10)

As a result, the project has distributed PPEs to the workers for their safety during work in the forests. The audit team reviewed the document supporting the distribution of PPE kits /100/ to the workers and confirmed the distribution. The audit team further validated the information during the interviews with the employees of Manoa. They were asked whether any medical examinations have been carried out and whether PPEs are provided to the workers before going into the field work. The employees responded positively and confirmed that they were given the PPE kits /100/ and medical examinations will be done every year.

To ensure minimal workplace accidents and risks and adopt best practices in harvesting, the employees are trained yearly on various topics already discussed above.

Hence, by means of document review and interviews with the stakeholders during the onsite audit, the audit team is of the opinion that the project proponent has taken necessary steps to meet the requirements of G3.9-3.12 of CCB Standard v3.1 during the current monitoring period and the information provided in the section 2.3.14 of CCB PD is factual and appropriate. Hence, the audit team concludes that the relationship between workers and the project upholds the intent and design presented in the validated project description.

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

Section 2.4 CCB&VCS monitoring report discusses the management capacity of the PP to implement the project successfully.

Technical skills

The audit team reviewed the resumes of the management team /89/90/ involved in the project and confirmed that they have required technical skills for carbon measurement and monitoring and

community engagement. The audit team confirmed the technical skills of the partner organizations by visiting their respective websites (Environmental Forest House – Opening doors to a sustainable planet, HOME | Ecopore). In addition to this, the observations made during the onsite interviews confirmed the technical skills in terms of community engagement, biodiversity assessment, cultural sensitivity, region knowledge, planning skills, physiographic conditions, social aspect assessments, biomass enumeration, remote sensing and GIS technology, carbon calculations, data analysis, financial expertise, identification of technologies for deforestation monitoring, etc. Further, the audit team reviewed the contracts of the Manoa and Biofilica with the entities such as Ecoporé /109/, Casa da Floresta /108/ and Florestal /112/ responsible for carrying out socio-economic diagnosis, biodiversity analysis in the project area and carbon stock enumeration respectively. The contracts contained the technical proposal of work schedule to be conducted along with the previous work experience of the entities which confirmed the required technical skills of the other entities involved in carbon measurement and monitoring and community engagement.

The audit team is of the opinion that the project management has required technical skills to implement the project successfully, including community engagement, biodiversity assessment and carbon measurement and monitoring skills.

Management skills

Biofílica Ambipar has more than 17 years of experience in managing projects for conservation of natural resources in the Amazon. Manoa Sustentável has more than 30 years of experience in managing the tropical forests in Manoa farm. The review of the management team resumes revealed that the organization has the necessary skillset for the management of the project including but not limited to, forest management, financial expertise, biodiversity expertise, remote sensing and GIS expertise, administrative expertise, etc.

The audit team reviewed the resumes of the management team of both Biofílica /89/ and Manoa /90/ and confirmed that the information provided in the CCB&VCS monitoring report is true to its contents. The audit team during the onsite audit interviewed the top management of Manoa and the team of Biofílica to confirm the team's experience and expertise. Additionally, the website of Biofílica Ambipar (Manoa REDD+ Project - Ambipar Environment) lists and describes all the voluntary carbon projects being managed by Biofílica. Where necessary the project hires organisations with required expertise to carry out the project implementation as already described above.

Hence, the audit team is of the opinion that the project management team has necessary knowledge, skillset and expertise carryout carbon projects.

Financial capacity

The implementing organization has the adequate financial capacity to support the project implementation over its lifetime. Section 2.4.4 of CCB&VCS monitoring report outlines the financial health of the organizations implementing the project. The audit team reviewed the

report of the annual audit of Biofílica /113/ which stated the company's capacity to maintain its operations and functions normally even in the face of macroeconomic instability and impacts of inflation. The audit team reviewed the annual audit report of Ambipar organization /114/ and financial statements of Manoa /91/ and confirmed the capacity of the implementing organization. The audit team found that the project has secured more than 80% of funding required to implement the project. Further, the interview with the CEO of Manoa during the onsite audit confirmed that the financial health of the organizations is good, and he assured that the organization has the capacity to manage the project with carbon credits alone and without external investments.

Considering these assessments, the audit team is of the opinion that the financial health of the project implementing organization is adequate to ensure the project implementation over the project lifetime.

Anti-corruption assurance

Section 2.4.5 of CCB&VCS monitoring report describes the measures of prevention and avoidance of corruption and other unethical behaviour adopted and implemented. The audit team reviewed the Anti-corruption and prevention of Money laundering policy of Biofílica /115/ which provides guidelines and positioning of Ambipar Participações e Empreendimentos SA, its controlled, affiliated and subsidiaries (all collectively referred to as "Ambipar") regarding the fight against money laundering, financing of terrorism and all forms of corrupt conduct, such as bribery, embezzlement and granting of Undue Advantages, as well as the concealment of these acts and the impediment of investigation and inspection activities. The audit team reviewed the Manoa policy /107/ which prohibits any form of corruption and bribery. Clause 24 of code of conduct and compliance /104/ discusses about the fight against corruption and intolerance of corruption of any forms. In addition to this, the audit team reviewed the reports of annual audits of Biofílica /113/ and Ambipar /114/ to ensure the rightful use of finance and to ensure no involvement in any form of corruption and unethical behaviour. All the entities involved with Manoa and Biofílica are bound to follow the policies of Manoa and Biofílica which includes anti-corruption as confirmed by reviewing the contracts of Ecoporé /109/, Casa da Floresta /108/, and Florestal /112/ with Manoa and Biofílica.

By reviewing the above-mentioned documents, the audit team is able to conclude that the project is not involved or complicit in any forms of corruption.

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

Appendix 1 of the CCB & VCS monitoring report lists the commercially sensitive information. The detailed analysis on the commercially sensitive information is provided in Appendix 1: Commercially sensitive information of this report.

Considering the assessment provided in Appendix 1*: Commercially sensitive information*, the audit team is of the opinion that the mentioned documents be classified as commercially sensitive information, according to the 'commercially sensitive information' definition defined in the VCS Program definitions v4.5, and the project proponent has appropriately listed all the commercially sensitive information in the CCB &VCS monitoring report. Hence, the audit team is of the opinion that section 2.4.6 of CCB&VCS monitoring report is in accordance with the clause 3.5.13-3.5.14 of CCB Program v3.1 rules and the clause 3.5.2-3.5.4 of VCS v4.7 requirements.

4.3.14 Legal Status and Property Rights

The project area is private property as confirmed by reviewing the ownership documents such as certificate of full content, CCIR, CNIR, Vintenaria certificate, certificate of memorial descritivo, plan of Manoa by INCRA with the boundaries /63/.

The reports by Ecoporé /69/70/ mention that no traditional people and communities live in and around the project area and no population is reliant on the project area. The audit team independently assessed the presence/absence of traditional people and communities by interviewing the mayor of municipality of Cujubim and with the environmental secretary of Cujubim who confirmed that there are no communities in and around the project area and who are reliant on the project area. The audit team questioned whether conflicts exist regarding the ownership of the property, and they confirmed that no conflicts exist. The audit team independently assessed by overlapping the shapefile of Indigenous lands of Global Forest Watch Data /116/ and FUNAI /117/ with the KML file /118/ of the project area, which confirmed that the project area does not consists of indigenous lands.

Hence, the project activities do not lead to the involuntary removal or relocation of property right holders since no individuals or communities are living in or reliant on the project area and this section is not applicable and is in accordance with clause G5.3 of CCB Standards v3.1.

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

Section 2.5.1 of CCB&VCS monitoring report describes how the project is in line with the relevant national and local laws and regulations.

Laws related to land regulation

- Law 601/1850 (Land Tenure Law) - The Land Law of 1850 (Lei de Terras) in Brazil fundamentally reshaped land ownership by abolishing acquisition through occupation, making purchase the sole legal means of obtaining public lands.
- Law 4.504/1964 (Land statute) - The law aimed to promote a more equitable distribution of land, increase agricultural productivity, ensure the well-being of rural workers, and foster socio-economic development in rural areas.

- Law 9.393/1996 (ITR Law) - Law 9.393/1996 in Brazil primarily deals with the Rural Territorial Tax (ITR - Imposto sobre a Propriedade Territorial Rural). This law defines the ITR, its incidence, exemptions, and how it is calculated and collected. The law specifically regulates the ITR, which is an annual tax levied on rural properties.

- Law 10.406/2002 (Brazilian Civil Code) - Law 10.406/2002 is the current Brazilian Civil Code (Código Civil). It's a comprehensive piece of legislation that governs private law in Brazil, coming into force in 2003, replacing the previous Civil Code from 1916. It covers a vast array of private law matters, including:
    - Persons: Rights and duties of natural persons (individuals) and legal entities (companies, associations, foundations, etc.).
    - Property: Rules regarding movable and immovable property, ownership, possession, and other real rights.
    - Legal Acts (Factos Jurídicos): Principles of contracts, obligations, torts (civil liability), and other legal acts.
    - Family Law: Rules on marriage, divorce, parental power, adoption, and family relations.
    - Succession Law: Regulations concerning inheritance and wills.
    - Business Law: It integrated aspects of commercial law into the civil code, reflecting a modern approach to the unification of private law.

<u>Laws related to environment</u>

- Law 12.651/2012 (Brazilian Forest Code) - Law 12.651/2012, enacted in Brazil, is known as the New Forest Code (Novo Código Florestal). It is a crucial piece of environmental legislation that sets the rules for land use and environmental protection on rural properties across Brazil. A central innovation of the New Forest Code is the creation of the CAR. This is a mandatory electronic registry for all rural properties, where landowners must declare the environmental information of their property, including the location of APPs, Legal Reserves, and areas needing restoration. The CAR is a key tool for environmental monitoring, planning, and enforcement. The law establishes general standards for the protection of native vegetation, particularly focusing on:

    - Permanent Preservation Areas (APPs): These are ecologically sensitive areas (e.g., along rivers, on steep slopes, around springs) where native vegetation must be preserved to protect water resources, biodiversity, and prevent erosion.

- Legal Reserve (Reserva Legal): This is a percentage of native vegetation that must be maintained within a rural property. The percentage varies depending on the biome where the property is located (e.g., Amazon, Cerrado, Atlantic Forest).

- Law 9.605/1998 (Federal Law on Environmental Crimes) - Law 9.605/1998 in Brazil is commonly known as the Environmental Crimes Law (Lei de Crimes Ambientais). It is a fundamental piece of legislation that establishes criminal and administrative penalties for actions and activities harmful to the environment. The law defines various actions that constitute environmental crimes, covering a wide range of activities such as:

  - Crimes against fauna (e.g., illegal hunting, mistreatment of animals, harming endangered species).
  - Crimes against flora (e.g., illegal deforestation, causing fires in forests).
  - Pollution offenses (e.g., causing pollution that harms human health or destroys flora/fauna).
  - Crimes against urban planning and cultural heritage.
  - Crimes against environmental administration (e.g., providing false information for licenses).

  The law establishes both administrative penalties (fines, interdiction of activities, loss of benefits) and criminal penalties (imprisonment, community service, fines) for environmental offenders.

- Law 7.347/1985 (Law on Public Civil Action) - Law 7.347/1985 in Brazil is known as the Public Civil Action Law (Lei da Ação Civil Pública). It is a highly significant procedural law that provides the legal framework for collective actions aimed at protecting diffuse and collective rights. The main objective of this law is to enable the judiciary to address damage caused to collective interests, particularly in areas such as environment, consumers, public patrimony, economic order, and other collective interests.

<u>Laws related to forest management</u>

- Conama Resolution 406/2009 - CONAMA Resolution 406/2009 is a Brazilian environmental regulation, specifically focused on sustainable forest management in the Amazon biome for timber extraction purposes. CONAMA (Conselho Nacional do Meio Ambiente - National Environmental Council) is Brazil's highest environmental deliberative and advisory body.

- Federal Decree 5.975 and other related laws - Federal Decree 5.975 of November 30, 2006, in Brazil, is a legislation related to forest management and environmental protection. It primarily regulates articles of previous environmental laws, particularly the old Forest Code (Law 4.771/1965), and aspects of the National Environmental Policy Law (Law 6.938/1981), and Law 10.650/2003. It details the rules for the exploitation of forests and successional formations, distinguishing between sustainable forest management regimes and suppression of vegetation for alternative land use (e.g., for agriculture, industry, infrastructure).

- Ordinance GAB/SEDAM No. 039/2010 – This ordinance outlines the essential procedures and criteria for the technical analysis of services requested through the DOF System, specifically within the purview of the Secretary of Environmental Development (SEDAM). Implemented by the Environmental Protection Coordination Office (COPAM), its purpose is to regulate and ensure control over the operations of forest products and by-products originating from forest management, both within and outside the State. Furthermore, it aims to prevent the trade of illegally sourced forest products and by-products.

The project proponent has the sole rights over project area which was confirmed by reviewing the ownership documents such as certificate of full content, CCIR, CNIR, Vintenaria certificate, certificate of memorial descritivo, plan of Manoa by INCRA with the boundaries /63/. The audit team reviewed the rural property tax documents /119/, ITR information and registration documents /120/ and confirmed that the PP has been filing the ITRs timely. Further the project area is not in any form of debt related to federal tax, which was confirmed by the audit team by review of Negative certificate of debts related to federal taxes and debt /121/.

The audit team reviewed the Ato Declaratório Ambiental (ADA) /122/ by means of which the rural landowners declare the environmentally protected or preserved areas existing on their rural property. The audit team reviewed the Certidão Ambiental /123/ which certifies that Manoa has no outstanding, registered debts resulting from environmental fines or other administrative penalties imposed by SEDAM. The audit team reviewed the harvesting permit (AUTEX) /124/ that SEDAM issues prior to any harvesting activity in the project area. It refers to the official permit granted by the competent environmental agency (SEDAM) that allows the holder to legally harvest, or extract specified natural resources (most commonly timber) from a designated area.

The audit team reviewed the negative labour debt certificates /125/ which certifies that Manoa has no outstanding, unpaid labour debts that have been definitively judged by the Brazilian Labour Justice system. The audit team reviewed the state judicial actions certificate /126/ which

lists the civil lawsuits and criminal lawsuits/actions registered against a specific individual or company within the court's jurisdiction. It confirmed that Manoa has no civil and criminal legal actions registered against it. Further it was confirmed that Manoa has FSC and PEFC /44/ certifications obtained. Additionally, the audit team interviewed the mayor of municipality of Cujubim and environmental secretary of Cujubim to confirm whether the project is in compliance with the national and local laws, and they affirmed that the project is in compliance with the said laws.

By recognizing the above-mentioned documents and interviews during the onsite audit, the audit team is of the opinion that the project is in compliance with the national and local laws and regulations and has met clause G5.6 of CCB Standard v3.1 and clause 3.1, 3.6-7,3.14,1.18-19 VCS standard v 4.7.

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

The project proponent has listed all the relevant laws and regulations that protect workers' rights in Brazil in the section 2.5.2 of CCB&VCS monitoring report. The audit team consisted of a country expert who confirmed the adherence of the project with the laws and regulations covering worker's rights. All the relevant laws and regulations relevant to worker's rights are provided in the section 2.5.2 of the CCB&VCS monitoring report,

The Manoa farm also has FSC and PEFC certifications which poses its importance on the adherence to the laws and regulations related to worker's rights. The audit team reviewed the FSC and PEFC /44/ certifications obtained by the Manoa farm and confirmed that it adheres to the relevant laws and regulations related to worker's rights.

Manoa has an internal procedure 'General Procedures Manual' /103/ which provides guidelines about labour procedures which requires the company to maintain in its office in the municipality of Cujubim, under the responsibility of the administrative management, an updated digital and analog file, containing the documentation and fees relating to all its own and outsources employees, such as; proof of legal registration of own and outsourced workers, analog file of registration book, pay slip, occupational health certificate and proof of payment of fees, taxes and charges, registration of labour agreements between employees and/or outsourced workers, record of the delivery of PPE to employees and visitors, proof of periodic examinations, reporting of accidents at work, minutes of the election of CIPA representatives, if applicable, which was confirmed by the audit team during the onsite visit to the Manoa office, in the municipality of Cujubim.

The project has necessary measures designed to inform the workers about their rights. The employees are provided training on the worker rights each year as confirmed by reviewing the supporting documents /34/ and interviewing the employees of Manoa during the onsite audit.

Hence, the audit team confirms the project's adherence to all relevant laws and regulations covering worker's rights and has systems in place to inform the workers regarding their rights. Hence, the audit team is of the opinion that the project is in accordance with clause G3.11 of CCB Standard v3.1 and clause 3.18.2 of VCS standard v 4.7.

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	No IPs, LCs, or customary right holders' rights were involved in the transaction since the implementation of the project activities occurred on private land and hence, no relocation of any people has occurred in the project area since, no people and community were living inside the project area and were reliant on the project area. This was confirmed by reviewing the socio-economic diagnosis report /69/70/, and by conducting interviews with the Mayor of Cujubim and environmental institutions of Cujubim. The audit team reviewed the Ambipar Group's Code of Conduct and Compliance (2023) /104/ which demonstrates its respect, literacy on the subject, and the promotion of Human Rights are fundamental to the development of its business and society in general. The company's Code of Conduct and other Corporate Policies establish the expected rules of behaviour for all professionals and provide training on the topic. Respect for Human Rights is a central pillar of the Company's activities, and failure to observe it is considered a very serious offense that can lead to the termination of any relationship with the Company. Additionally, in its external relationships, Ambipar Group commits to basing its relationship with authorities, politicians, and public agents on respect for laws and conventions that deal with fundamental human rights and the protection of sustainability. All its relationships must observe ethical, health, and safety standards, as well as respect for human rights and socio-environmental responsibility.

	The Manoa Policy /107/111/ even though doesn't explicitly demonstrate commitment to human rights, it addresses related principles such as: • Non-Discrimination: The company prohibits any form of discrimination based on gender or any other characteristic protected by law. Employment decisions, promotions, salaries, training, and other opportunities are based exclusively on merit and employee skills. • Equality of Opportunities: The document guarantees all employees equal opportunities for professional development and growth within the company, without discrimination based on gender or any other nature. • Prevention and Action: Any form of discrimination, harassment, or unjust treatment is strictly prohibited. The document encourages reporting such incidents and ensures that any allegation will be handled confidentially and impartially. Violators of this policy are subject to disciplinary measures, including possible dismissal. The audit team after conducting interviews with the project proponent identified the commitment to respect workers' rights and human rights. Hence, the audit team is of the opinion that no IPs, LCs, or customary right holders' rights were involved in the transaction and PP commits to protect the 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	Biofílica Ambipar Environment has policies and regulations such as the Ambipar Group's Code of Conduct and Compliance (2023) /104/, Diversity and Inclusion Policy (2023) /105/ Manoa's internal policies /107/111/, ensures the respect for individuals regardless of their hierarchical position, origin, color, ethnicity, culture, age, social status, physical ability, religion, or sexual orientation. It also confirms the project commitment to respect the traditions and values of people. During onsite observation, the audit team was able to confirm that the project complies with all national standards and international treaties pertinent to the

	rights of traditional people. Additionally, during the onsite interviews, the commitment of the proponents to follow the regulations described in the Article 15 of the Indigenous and Tribal Peoples Convention, 1989 (No. 169) from the International Labour Organization (ILO). The audit team overlapped the project area KML file /118/ with the Global Forest watch data shapefile /116/ of the indigenous community area in Brazil and FUNAI indigenous lands shapefile /117/ to confirm that no indigenous population areas fall inside the project area. Additionally, the socio-economic diagnosis report confirmed that no communities are living in the project area or are reliant on the project area. Hence, the audit team concluded that the project is implemented on private lands and is not in the IP territory and no heritage are affected by project activities implemented during monitoring period and the project is committed to protect the indigenous people and their cultural heritage. Hence, the audit team is of the opinion that the project is in accordance with clause 3.18 and 3.19 of the VCS standard v4.7.

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	No disputes exist over rights to territories and usage of resources in the project area. The PP has provided the documents supporting the ownership of the property, where the project is implemented. The audit team reviewed these documents to confirm that the project area is solely under the ownership of the PP. The ownership was confirmed by reviewing the memorial descritivo /63/ which is a mandatory technical document that provides a detailed, precise, and legally binding description of the boundaries and characteristics of a rural property issued by INCRA. This document is certified by SIGEF and it mentions that the project area does not overlap with any other areas in the INCRA georeferenced registry. The audit team reviewed the Vintenaria certificate /63/ issued by Real estate registry office of Brazil which provides a detailed history of the property's registration records over
Respect for property rights	

	the preceding 20 years. Review of this document confirmed the ownership of the property. The audit team reviewed the CCIR /63/ document of the project area. The CCIR serves as proof that the rural property is duly registered in the Sistema Nacional de Cadastro Rural (SNCR) – the National Rural Registry System, managed by INCRA. This registration is mandatory for all rural properties. The audit team reviewed the CNIR document /63/ of Manoa property. The CNIR is the overarching system designed to connect different databases into a single, cohesive national registry for rural properties in Brazil. The audit team reviewed the Certidão de Inteiro Teor (certificate of full content) /63/ which is a certified, complete, and verbatim copy of an official record, most commonly used in Brazil for obtaining the full current registration details (Matrícula) of a property from the Real Estate Registry Office. The audit team reviewed the Statement of the Status of Information Declared in the CAR of Manoa /63/, which mentions that the information provided in the CAR is declaratory in nature and subject to analysis by a competent body and the CAR document will not be considered a title for the purposes of recognizing ownership or possession rights. A few overlaps between the project area and the surrounding areas were observed, which has been mitigated. The audit team reviewed the official letter by ICMBio /127/ sent to the Manoa, which confirms that there is no overlap between the project area and Jacundá national forest and any overlap observed is due to the poor precision of data in the SICAR system which is attributed to the faulty georeferencing of the area. It also emphasizes that the

	management of SICAR is the responsibility of the Service of Brazilian Forestry. The audit team reviewed the declaration letter by SEDAM /128/ which clarifies the overlap between the project area and Samuel Ecological Station. It is attributed to a vector error in the old database of SEDAM and it also confirmed that there is no longer any overlap between Samuel Ecological Station and the project area, and the errors have been corrected. The audit team further questioned the neighbors and employees of Manoa regarding the existence of any disputes regarding property rights. It was confirmed that there are no disputes. Considering the assessments above, the audit team confirmed that all property rights and resource rights in the project area are under the project proponent since the project is implemented in the private land. Hence, the project is in accordance with the clause G5.1 of CCB Standard v3.1 and clause 3.19 of the VCS standard v4.7.

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 project has been implemented on private land. This was confirmed by assessing the ownership documents such as certificate of full content, CCIR, CNIR, Vintenaria certificate, certificate of memorial descritivo, plan of Manoa by INCRA with the boundaries /63/. There are no traditional people and communities living in and around the project area and those who are reliant on the project area as confirmed by the Ecoporé reports /69/70/. The audit team independently assessed the presence/absence of traditional people and communities by interviewing the mayor of municipality of Cujubim and with the environmental secretary of
Outcome of FPIC discussion	

	Cujubim who confirmed that there are no communities in and around the project area and who are reliant on the project area. The audit team questioned whether conflicts exist regarding the ownership of the property, and they confirmed that no conflicts exist. The audit team independently assessed by overlapping the shapefile of Indigenous lands of Global Forest Watch Data /116/ and FUNAI indigenous land shapefile /117/ with the KML file /118/ of the project area, which confirmed that the project area does not consists of indigenous lands. Hence, the section is not applicable, and it is confirmed that the project will not encroach uninvited on private property, community property, or government property, and no property rights will be affected due to the implementation of the project. Hence, this section is not applicable and is in accordance with clause G5.2 of CCB Standards v3.1 and clause 3.18 and 3.19 of VCS standard v4.7.

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

The project area is private property as confirmed by reviewing the ownership documents such as certificate of full content, CCIR, CNIR, Vintenaria certificate, certificate of memorial descritivo, plan of Manoa by INCRA with the boundaries /63/. The reports by Ecoporé /69/70/ mention that no traditional people and communities live in and around the project area and no population is reliant on the project area. The audit team independently assessed the presence/absence of traditional people and communities by interviewing the mayor of municipality of Cujubim and with the environmental secretary of Cujubim who confirmed that there are no communities in and around the project area and who are reliant on the project area. The audit team questioned whether conflicts exist regarding the ownership of the property, and they confirmed that no conflicts exist. The audit team independently assessed by overlapping the shapefile of Indigenous lands of Global Forest Watch Data /116/ and FUNAI indigenous lands shapefile /117/ with the KML file /118/ of the project area, which confirmed that the project area does not consists of indigenous lands.

Hence, the project activities do not lead to the involuntary removal or relocation of property right holders since no individuals or communities are living in or reliant on the project area and this section is not applicable.

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	N/A. The project has been implemented on private land as discussed in the section 4.3.14.5 Recognition of Property Rights (VCS, 3.19, CCB, G5.1). Since the implementation of the current project activity doesn't involve property rights, usage or resources, the audit team confirms that the project proponent has not planned on sharing the benefits obtained from the carbon credit and the benefits obtained will be utilized for the REDD+ activities such as implementation of monitoring and boundary surveillance, promotion of education and environmental awareness activities to the institutions and schools, and improvement of infrastructure in the Municipality of Cujubim. Hence, this section does not apply to the project.
Summary of the benefit sharing plan	N/A
Approval and dissemination of benefit sharing plan	N/A

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

Section 2.5.9 of CCB&VCS monitoring report corroborates the potential illegal activities that could affect the project's impacts, and the measures designed to reduce these activities, so the project benefits are not derived from illegal activities. To combat corruption and other unethical behaviour, the project has strict policies and annual financial audits and to combat discrimination as discussed in section 4.3.10 Anti-discrimination (VCS, 3.19; CCB, G3.7) of this report.

Potential illegal activity identified by the project proponent is illegal deforestation by the outside forces. To combat this, the project proponent has designed and implemented a few practices which have been described in section 2.5.9 of CCB&VCS monitoring report. The employees of Manoa carryout surveillance patrols to prevent, identify and combat deforestation if any. The audit team reviewed the surveillance reports for 2023 /83/ and 2024 /84/ to confirm that the project proponent has carried out surveillance patrols. Deforestation monitoring of the project area was confirmed by reviewing the deforestation and hotspot reports for 2023 /85/ and 2024

/86/ for the monitoring carried out during the dry season. The audit team reviewed deforestation bulletins /87/ and confirmed the satellite assessment of deforestation.

In addition to the surveillance patrols and deforestation monitoring, the project proponents also monitor fire occurrence. The audit team reviewed the shapefiles of fire instances /93/ and the outbreaks of fire would be reported as complaints which were confirmed by reviewing the proof of communication /94/ to the police station of Rondônia. Once the heat source has been identified and confirmed that it is within the project area, the inspection team will visit the fire affected area and if necessary, the fire brigade team will work towards mitigating the spread of fire. The audit team reviewed the pictures of fire affected region /95/ clicked by the inspection team and confirmed the surveillance patrol and process of inspection. In addition to this, the two fire instance reports submitted to IBAMA /96/ and SEDAM /97/ were reviewed. This is proof that the project will use law enforcement when necessary /94/96/97/. In addition to this, the audit team reviewed the fire brigade team and surveillance patrol team to confirm that surveillance patrols and fire monitoring are carried out in the project area. In addition to this, the NASA fire information system was confirmed by observing the emails that were sent to the PP by NASA.

Figure 14 in section 2.5.9 of CCB&VCS monitoring report is a flowchart detailing the remote and field monitoring of deforestation and fire incidents done by Manoa's team. To avoid the entry of encroachers the farm has three strategic surveillance houses to prevent the entry of encroachers by road and by river which was confirmed during the onsite visit. During the extensive onsite audit and the interviews with the patrolling team and many other independent individuals such as neighbours of the Manoa farm, it was confirmed that the surveillance and patrolling in and around the project area is exclusively preventive, educations and dissuasive in nature as demonstrated above, and in no way does the PP enforces the usage of fire armed patrols. The audit team noted that all the activities related to surveillance and patrol are conducted based on safety protocols, respect for human rights, current legislation and socio-environmental guidelines. As already described above, any illegal activities identified during the patrols are reported to the environmental authorities such as IBAMA and SEDAM and PP does not act independently to any such illegal instances as confirmed during the onsite interviews.

Hence, the audit team confirmed that the information provided in section 2.5.9 of CCB&VCS monitoring report to be true and actual, and the project has been implemented in accordance with clause G5.4 of CCB Standards v3.1 and clause 3.19 of VCS standard v4.7.

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)

The GHG emission reductions have been quantified in accordance with the project description and applied methodology, VM0015 v1.2. The audit team reviewed all the data, parameters, formulae, calculations and conversions in the PD and monitoring report and cross-checked the

ex-post calculation spreadsheet /43/ to ensure their consistency with the applied methodology and VCS Standard v4.7. The audit team visited the sample sub-plots in four conglomerates to verify the biomass enumeration procedures carried out in the field. Moreover, the audit team carefully retraced the calculations by cross-checking the methodology guidelines to verify the accuracy of the results. The PP provided conversion factors, formulae, and calculations in the spreadsheet format, allowing for easy review of all formulae. The audit team during the onsite carried out biomass inventory check to assess whether manual transposition errors between data sets have occurred, but the audit team did not find any transposition and measurement errors. An identification of data and parameters used to calculate GHG emission reductions, and a description of the steps taken to assess each of them are as follows,

Data and Parameters available at Validation

Data/Parameter	Source of data	Assessment
Deforestation (ha) – Maps of areas of forest cover converted into areas of non-forest cover	PRODES/INPE data	The PRODES/INPE data was provided by the project proponent. The audit team accessed the PRODES data in Mapbiomas website to ensure accurate data has been provided. The .tif files /129/ were processed to shapefiles and input in QGIS to confirm that the project proponent has appropriately provided the data on deforestation. Hence, the audit team verified that the data identified by the project proponent is appropriate and valid.
C_{tot} – average carbon stock per hectare in all carbon pools in the forest class used in the baseline scenario	Calculated by allometric equations and data measured in the field	The audit team reviewed the biomass inventory report /130/ by Florestal. The raw data was cross checked on the field by the audit team to ensure that no material misstatements were present in the data provided. Hence, the audit team verified that the data and parameter identified by the PP is appropriate and valid.
DBH – Diameter at Breast Height for each tree	Measured in the field by Florestal Paisagismo	The raw biomass inventory data measured in the field by Florestal was cross checked

Data/Parameter	Source of data	Assessment
with a DBH equal to or greater than 10 cm in each forest inventory plot		by the audit team during onsite visit. The audit team did not find any inconsistencies. Hence, the audit team verified that the data and parameter identified by the PP is appropriate and valid.
BGB_{fw} & AGB_{fw} – equation for converting DBH into fresh biomass	1. SILVA, 2007 [1] 2. NOGUEIRA, 2008 [2]	The audit team reviewed the forest biomass inventory report /130/ which provides the equation for conversion of DBH into fresh biomass. The audit team independently verified the data by reviewing the literature provided. The literature is appropriate for the project area. Hence, the audit team verified that the equation used for converting DBH into fresh biomass is appropriate and valid.
CF – Carbon fraction in dry biomass	Nogueira, E.; Fearnside, P.; Nelson, B., et al., 2008. Estimativas de biomassa florestal na Amazônia Brasileira: Novas equações alométricas e ajustes da biomassa dos inventários de volume de madeira. Forest Ecology and Management, 256 (11), pp.1853-1867	The audit team independently reviewed the literature. The audit team verified that the literature is from the region of project area and vegetation similar to the project area (Koppen classification). Hence, the audit team verified that the value of carbon fraction of dry biomass used by the PP is appropriate and valid.
44/12 – carbon mass to CO2e mass	IPCC default value	This value is provided in the applied methodology VM0015 v1.2.

[1] SILVA, R. P. Alometria, estoque e dinâmica da biomassa de florestas primárias e secundárias na região de Manaus (AM). 2007. 152 f. Tese (Doutorado em Ciências de Florestas Tropicais) – Instituto Nacional de Pesquisas da Amazônia, Manaus, 2007.

[2] Nogueira, E. M., Fearnside, P. M., Nelson, B. W., Barbosa, R. I., & Keizer, E. W. H. (2008). Estimates of forest biomass in the Brazilian Amazon: New allometric equations and adjustments to biomass from wood-volume inventories. Forest Ecology and Management, 256, 1853–1867. DOI: 10.1016/j.foreco.2008.07.022.

Data/Parameter	Source of data	Assessment
conversion factor		Hence, the audit team verified that the value for conversion of carbon mass to carbon equivalent is appropriate and valid.
Opening up an area for management infrastructure – open area for the construction of infrastructure necessary for sustainable forest management activities, such as patios, primary and secondary roads	Post-exploration report and expert opinion	The audit team reviewed the post exploration report /131/ provided by the project proponent. The report provides detailed information on the areas and quantity of vegetation opened up for the purpose of harvesting activities. The Manoa farm is subject to FSC and PEFC audits and holds FSC and PEFC certifications /44/, which also means that the information provided by the PP on opening up of area for management infrastructure is appropriate. Additionally, the audit team independently interviewed the forest management employees and surveillance employees to verify this information. Hence, the audit team verified that the data and parameter identified by the PP is appropriate and valid.

Data and parameters monitored

Data/Parameter	Source of data	Assessment
ABSLPAicl,t – baseline annual deforestation area in the project area in the year t	Calculated using remote sensing and data available from reliable sources	The audit team conducted the detailed assessment of the baseline calculation conducted by the PP. The analysis by the audit team revealed that the calculations have been properly carried out in accordance with the applied methodology. Detailed audit team assessment on the calculations has been provided in the section 3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7).

Data/Parameter	Source of data	Assessment
		The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
ΔCUDdPAt – total change in actual carbon stock due to unplanned and unavoided deforestation in year t in the project area	Calculated from the detected areas of forest loss due to unplanned deforestation in the Project Area and the estimated average carbon stock for the initial forest class	The audit team reviewed and traced the ex-post calculation spreadsheet /43/ to verify that the total change in actual carbon stock due to unplanned and unavoided deforestation has been appropriately calculated. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
ΔCPDdPAt – total decrease in carbon stock due to planned deforestation at year t in the project area	Calculated through the detected areas of forest loss due to planned deforestation in the Project Area and the average carbon stock	The audit team reviewed the post exploration report /131/ to confirm the value of total area of planned deforestation. The tracing of ex-post calculation allowed the audit team to verify the total decrease in carbon stock due to planned deforestation during the current monitoring period. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
AUFPAicl,t – areas affected by forest fires in the icl class where carbon stock recovery occurs in the year t	Calculated using remote sensing and data available from reliable sources	The audit team reviewed the reports of fire instances and deforestation /83/85/86/, shapefile of fire instances in the project area during the current monitoring period /93/, reports submitted to police station, IBAMA and SEDAM on fire incidents /94/96/97/ and pictures of inspection /95/ to confirm the areas of forest loss due to fire. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.

Data/Parameter	Source of data	Assessment
ΔCUFdPAt – total decrease in carbon stock due to unplanned (and planned- when applicable) forest fires in year t in the project area	Calculated through the areas affected by forest fires in the Project Area and the estimated average carbon stock for the initial forest class	The audit team reviewed and traced the ex-post calculation spreadsheet /43/ to verify that the total decrease in carbon stock due to unplanned (and planned) forest fires is appropriately calculated. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
ACPAicl,t – area affected by catastrophic events in class icl in year t within the project area	High-resolution satellite imagery	This will be monitored when catastrophic events occur in the project area in course of implementation of project. During the current monitoring period no catastrophic events have occurred. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
ΔCUCdPAt – total carbon stock decrease due to catastrophic events in year t in the project area	Calculated through the areas affected by forest fires in the Project Area and the estimated average carbon stock for the initial forest class	This will be monitored when catastrophic events occur in the project area in course of implementation of project. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
ABSLLKt – baseline annual deforestation area in the leakage belt in the year t	Calculated using remote sensing and data available from reliable sources	The audit team conducted a detailed assessment of the baseline calculation conducted by the PP. The analysis by the audit team revealed that the calculations have been properly carried out in accordance with the applied methodology.

Data/Parameter	Source of data	Assessment
		Detailed audit team assessment on the calculations has been provided in the section 3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7). The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
ΔCADLKt – total decrease in carbon stocks due to displaced deforestation at year t	Calculated from the detected areas of forest loss in the Leakage Belt, the average carbon stock and the estimated loss in carbon stock projected by the baseline	The audit team reviewed and traced the ex-post calculation spreadsheets /43/ to verify whether the calculations were carried out according to the applied methodology. It was confirmed that the parameter 'ΔCADLKt' has been calculated according to the guidelines provided in the applied methodology. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
EgLKt – emissions from animals on pastures in the leakage management area in year t	Existing records on the practice of grazing	This will be monitored when applicable. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
EADLKt – ex-post total increase in GHG emissions due to forest fires displaced in the year t	Calculated using the areas affected by forest fires in the Leakage Belt and estimated average carbon stock for the initial land use class	The audit team reviewed and traced the ex-post calculation spreadsheets /43/ to verify whether the calculations were carried out according to the applied methodology. It was confirmed that the parameter 'EADLKt' has been calculated according to the guidelines provided in the applied methodology. The audit team considers that the determination of this parameter is reliable and in accordance

Data/Parameter	Source of data	Assessment
		with the applied methodology and monitoring plan.
ΔREDDt – net reduction in anthropogenic greenhouse gas emissions attributable to the AUD project activity in the year t	Parameter is calculated by subtracting baseline carbon stock rates from changes in carbon stock over the Project	The audit team reviewed and traced the ex-post calculation spreadsheets /43/ to verify whether the calculations were carried out according to the applied methodology. It was confirmed that the parameter 'ΔREDDt' have been calculated according to the guidelines provided in the applied methodology. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
VCUt – number of Verified Carbon Units (VCU) to be made available for sale in the year t	Value resulting from subtracting/discounting the risk factor (buffer) of net reductions in anthropogenic GHG emissions (ΔREDDt)	The audit team reviewed and traced the ex-post calculation spreadsheets /43/ to verify whether the calculations were carried out according to the applied methodology. It was confirmed that the VCUs have been calculated according to the guidelines provided in the applied methodology. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.
Deforestation in the project area and leakage belt – forest cover areas converted to non-forest cover areas within the project area and leakage belt of the project area	Calculated using remote sensing images together with GPS data collected in the field.	The audit team interviewed the remote sensing team of Biofílica to demonstrate the deforestation calculation. It was confirmed that a combination of Landsat8, PRODES data and deforestation alert system was used for the calculation of deforestation. Additionally, the audit team reviewed the monthly deforestation and hotspot reports generated /85/86/ to verify that the calculation has been appropriately carried out. The audit team considers that the determination of this parameter is reliable and in accordance

Data/Parameter	Source of data	Assessment
		with the applied methodology and monitoring plan.
DBH – Diameter at breast height for each tree with DBH equal to or greater than 10 cm in each forest inventory plot	Calculated from the circumference at chest height measured in the field by Florestal	The audit team during onsite inspection visited 10 sub-plots of four conglomerates and asked the field inventory team to demonstrate the DBH measurement. The audit team verified that the DBH has been appropriately measured by the PP. The audit team considers that the determination of this parameter is reliable and in accordance with the applied methodology and monitoring plan.

Climate monitoring		
Indicator	Source	Assessment
Avoided deforestation area – accounting of avoided deforestation areas in the project area and leakage belt	Geospatial Analysis - Remote sensing images from the LANDSAT8 satellite used by the PRODES project corresponding to orbit/point 231/66 and 232/6 complemented by data from the Deforestation Alert System (SAD), produced by Imazon	The audit team reviewed the deforestation and hotspot reports for the year 2023 /85/ and 2024 /86/ to confirm that the PP has monitored avoided deforestation area appropriately during the current monitoring period. Hence, the audit team confirmed that the information provided in the monitoring report is credible and according to the monitoring plan.
Number of monthly bulletins generated – measurement of the number of deforestation and	Bulletins generated monthly (internal database)	The audit team reviewed the deforestation bulletins /87/ submitted by the PP to confirm that one bulletin was generated in 2023 and three bulletins were generated in 2024.

Indicator	Source	Assessment
forest fire reports produced for the project area and leakage belt		Hence, the audit team confirmed that the information provided in the monitoring report is credible and according to the monitoring plan.
Number of deforestation alerts detected	Deforestation Alert System (SAD)	The audit team during the onsite asked PP to demonstrate the fire alert system of NASA. It was confirmed that within the designated area already input (not necessarily only the project area) when fire instances occur, the PPs are alerted with the coordinates of such incidents. When such alerts are received the PP will confirm whether the incidents occur in the project area to move ahead with combating fire if the fire is found inside the project area The audit team reviewed the fire incident related documents /93-97/ and deforestation and hotspot monitoring reports /85/86/ which recorded the number of points of deforestation to confirm that proper monitoring has been carried out. The information provided in the monitoring report is credible and according to the monitoring plan.
Number of incidents detected and controlled – number of fires detected and controlled during the dry season and invasions identified monthly, using satellite images, field activities or alerts and field actions for mitigation	• Satellite images • On-site/field visualization • Alerts (system and/or warnings made by neighbors) • Effective actions in the field • Asset Surveillance Reports	The audit team reviewed the documents supporting fire incidents /93-97/ and conducted interviews with the surveillance and firefighting team to confirm that the indicator has been monitored during the current monitoring period and there was one fire instance in 2023 and four fire incidents in 2024 occurred inside the project area. Hence, the audit team confirmed that the information provided in the monitoring report is credible and according to the monitoring plan.

Indicator	Source	Assessment
Average response time to fire incidents – time required to contain incidents caused by fire	Report with information on monitored data	Not monitored during the current monitoring period. The indicator determined by PP for the purpose of monitoring is appropriate and according to the applied methodology and monitoring plan.
Number of accesses cleared and maintained – number of strategic access points within the project area that have been cleared and maintained in good condition to prevent and mitigate forest fires	Internal reports on maintenance and monitoring activities carried out by the project team.	Not monitored during the current monitoring period. The indicator determined by PP for the purpose of monitoring is appropriate and according to the applied methodology and monitoring plan.
Number of patrols carried out – number of surveillance patrols carried out during the monitoring period to prevent third parties from entering	Asset Surveillance Reports	The audit team reviewed all the asset surveillance reports of 2023 and 2024 to confirm that 15 and 10 surveillance patrols have been carried out in the year 2023 and 2024 respectively. Hence, the audit team confirmed that the information provided in the monitoring report is credible and according to the monitoring plan.
Number of obstructed access – the number of strategic access points to the property that	Photographic records and field evidence/maps indicating the implementation of these obstructions	Not monitored during the current monitoring period. The indicator determined by PP for the purpose of monitoring is appropriate and according to the applied methodology and monitoring plan.

Indicator	Source	Assessment
have been effectively obstructed following forest management activities.		
Number of approved forest certifications	Updated certificates	The audit team reviewed the valid FSC and PEFC certifications /44/. The FSC certificate has validity from 30-12-2022 to 29-12-2027 and the PEFC certificate has validity from 09-09-2024 to 01-06-2028. Hence, it is confirmed that during the current monitoring period, the project area holds low impact forest management certifications.
Corrective measures implemented per year – the corrective actions taken annually to ensure the continuation of high-quality forest management and compliance with forest certification requirements	Internal reports from Manoa, external certification audits, and records of corrective measures implementation.	The audit team reviewed the non-conformities and opportunities for improvement form /169/ of FSC and PEFC audit and confirmed that the information provided in the monitoring report is credible and according to the monitoring plan.
Percentage of permanent infrastructure – the percentage of permanent infrastructure built to carryout forest management, such as roads and paths	Technical reports, field data sheets, official documents from environmental agencies, etc.	Not monitored during the current monitoring period. The indicator determined by PP for the purpose of monitoring is appropriate and according to the applied methodology and monitoring plan.

Indicator	Source	Assessment
Percentage of temporary infrastructure – the percentage of temporary infrastructure built to carryout forest management such as trails and clearings	Technical report, field data sheet, official documents from environmental agencies, etc.	The audit team reviewed the post-exploration report of 2023 /131/ to confirm that a total of 10.32% of area of annual production unit 12 was utilized for temporary infrastructure in 2023. The post exploration report of 2024 was not available at the time of audit. Hence, it will be monitored during the next monitoring period. Hence, the audit team confirmed that the information provided in the monitoring report is credible and according to the monitoring plan.
Volume of timber harvested during the monitoring period	Technical report, field data spreadsheet, official documents from environmental agencies, etc.	The PP has not monitored this indicator since only post exploration report /131/ for one year (2023) was available at the time of audit. Hence, this indicator will be monitored during the next monitoring period. Hence, the audit team confirmed that the indicator determined by PP for the purpose of monitoring is appropriate and according to the applied methodology and monitoring plan.
Burn scars in the leakage management area – areas affected by fires in leakage management area	Calculated using remote sensing and data available from reliable sources	This activity is yet to start. The indicator determined by PP for the purpose of monitoring is appropriate and according to the applied methodology and monitoring plan.

Quantification of baseline emissions

The monitoring period covers 01-January-2023 to 30-September-2024. To obtain the baseline value for the period till September in 2024, PP used a proportional calculation to estimate deforestation for the period from 01-January-2024 to 30-September-2024, considering that the ex-ante projection covered the interval from 01-January-2024 to 31-December-2024. The results of the baseline projections show deforestation of 5573.45 hectares in the project area between 2023 to September-2024.

Baseline annual unplanned deforestation areas in the project area for the monitoring period are,

Project year t	Stratum i of the reference region in the project area $ABSLPA_{i,t}$ Ha	Total	
		Annual $ABSLPA_t$ ha	Cumulative ABSLPA ha
01-January-2023 to 31-December-2023	2,808.71	2,808.71	2,808.71
01-January-2024 to 30-September-2024	2,764.74	2,764.74	5,573.455573.45

Baseline annual unplanned deforestation areas in the leakage belt for the monitoring period are,

Project year t	Stratum i of the reference region in the project area $ABSLLK_{i,t}$ Ha	Total	
		Annual $ABSLLK_t$ ha	Cumulative ABSLLK ha
01-January-2023 to 31-December-2023	2,426.48	2,426.48	2,426.48
01-January-2024 to 30-September-2024	2,388.49	2,388.49	4,814.97

Quantification of project emissions

The project area is under Sustainable Forest Management plan. The plan enables conscious harvesting of forest logs with low impact, promoting natural regeneration and preserving biomass and carbon stock. The harvesting requires pre-approval from the environmental agency of the region, as confirmed by the AUTEX /132/ issued by SEDAM.

AUTEX stands for Autorização de Exploração Florestal (Forestry Exploration Authorization) in the state of Rondônia, Brazil. It is a document issued by SEDAM, the Secretaria de Estado do Desenvolvimento Ambiental (State Secretariat for Environmental Development) of Rondônia. Essentially, AUTEX is the official permit required to carry out any type of forest exploration, including:

- Plano de Manejo Florestal Sustentável (PMFS): Sustainable Forest Management Plans, which outline how timber will be harvested in a sustainable manner.
- Plano Operacional Anual (POA): Annual Operational Plans, detailing the activities to be carried out within a PMFS for a given year.

- Uso Alternativo do Solo (UAS): Alternative Land Use, which refers to the authorization for converting forest areas to other uses (e.g., agriculture, cattle ranching), typically involving the suppression of native vegetation.
- Corte de Árvore Isolada (CAI): Authorization for cutting isolated trees.

The issuance of an AUTEX is a crucial step in ensuring the legality and environmental compliance of forestry activities in Rondônia. It is subject to various regulations and conditions, including the registration and validation of the rural property in the Cadastro Ambiental Rural (CAR), and often requires adherence to environmental regularity programs if there are existing environmental liabilities. SEDAM uses the AUTEX system to control the origin of forest products and to monitor logging activities in the state, often integrating with national systems like SINAFLOR (Sistema Nacional de Controle da Origem dos Produtos Florestais).

For the current monitoring period there was 69.59 hectares of planned deforestation and carbon stock reduction was caused by the implementation of infrastructures by Manoa (e.g., opening of roads and log yards) needed to carryout the management activities. The audit team reviewed the post exploration report /131/ of 2023 to confirm that in the year 2023, a total of 32.59 hectares of area were subject to planned deforestation. Since, the data for 2024 was unavailable at the time of verification, a value of 37 hectares was applied considering the previous years' planned deforestation regime.

Table 12 in the CCB&VCS monitoring report shows carbon stock decrease due to planned deforestation in the project area, obtained by multiplying area of planned deforestation by carbon stock decrease in the project area. The total area affected by fire instances in the project area during the current monitoring period was 69.65 hectares, according to fire incident reports /96/97/ of 2023 and 2024. The emission due to logging activities was calculated using the applied methodology and table 44 of ex-post calculation spreadsheet represents this data. The non-CO_2 emissions were calculated in table 42 of ex-post calculation spreadsheet /43/. The significance test revealed the carbon stock decrease due to fire (table 51 of ex-post calculation spreadsheet /43/) and non-CO2 emissions (table 42 of ex-post calculation spreadsheet /43/) to be less than 5% of the total ex-post carbon stock changes. Significance is assessed using the tool described in the Appendix 2 of VM0015 v1.2, 'Testing Significance of GHG Emissions'. Hence, it was considered insignificant. The table below provides the total changes in carbon stock in the project area (ex-post)

Project year t	Total ex post carbon stock decrease due to planned deforestation ΔCPDdPA	Total carbon stock decrease due to planned logging activities ΔCPLdPA	Total ex-post carbon stock decrease due to unavoided unplanned deforestation ΔCUDdPA	Total ex post carbon stock change ΔCPSPA

	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative	Annual	Cumulative
01-January-2023 to 31-December-2023	17,367.65	17,367.65	53,468.62	53,468.62	127.80	127.80	72,854	72,854
01-January-2024 to 30-September-2024	19,717.79	37,085.44	53,466.67	1,06,935.28	2.53	130.33	76,769	1,49,623

Quantification of leakage emissions

The hectares deforested within the leakage belt was obtained as per the established guidelines in the applied methodology. The total net carbon stock change of the leakage belt area is provided in the table below,

Project year t	Total net carbon stock change of the leakage belt area ΔCBSLLK	
	Annual	Cumulative
01-January-2023 to 31-December-2023	1,629,722.70	1,629,722.70
01-January-2024 to 30-September-2024	4,25,682.45	20,55,405.14

The leakage emissions were calculated by finding the difference between ex-post and ex-ante emission values. The difference between ex-post and ex-ante emission values were less than zero for the current monitoring period. Hence, the leakage emissions was determined to be zero according to the methodology.

The project proponent has not included leakage prevention measures such as tree planting, agricultural intensification, fertilization, fodder production and/or other measures to enhance cropland and grazing land areas in the leakage management zones. Hence, there is no decrease

in carbon stocks and increase in GHG emissions associated. Hence, the audit team confirmed that the increased GHG emissions due to leakage prevention measures is zero.

The audit team crosschecked all methods and formulae used for calculating baseline emissions and project emissions and reductions, leakage emissions in the applied methodology VM0015 v1.2. The detailed review of ex-ante and ex-post spreadsheet confirmed that the calculations are traceable and appropriate methods and formulae has been followed according to the guidelines in the applied methodology. The net anthropogenic GHG emissions reductions, calculated from equations 19, 20 and 21 of methodology are summarized below,

Year	Baseline emissions or reductions (tCO2e)	Project emissions or reductions (tCO2e)	Leakage emissions (tCO2e)	Net GHG emission reductions (tCO2e)
01-January-2023 to 31-December-2023	12,07,801	73,045.57	0.00	10,00,416.89
01-January-2024 to 30-September-2024	12,12,559	77,130.90	0.00	10,02,647.80

The audit team crosschecked the documents such as monitoring report, VM0015 v1.2 methodology, ex-ante calculation spreadsheet and ex-post calculation spreadsheet and the accuracy of data collection in terms of biomass estimation was confirmed by the audit team during field observations and the accuracy of the calculations was confirmed by the audit team by thorough tracing of the calculations ensuring reasonably accurate and clear representation of the results. The audit team verified the complete GIS package /93/129/, fire instance reports /96/97/, post exploration report /131/, among other documents provided to crosscheck the information with data values used in calculations and monitoring report. The analysis of monitoring of land use and land cover changes for input of initial data has been provided in the section 3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7) of this report.

Additionally, the audit team crosschecked all the default values used in the calculations with their respective references and found that all the default values mentioned in the monitoring report and used in the calculations are appropriate and correct.

To confirm that the native timber volumes declared within the Annual Production Units 12 and 13 were extracted exclusively from their legally permitted boundaries during the 2023 and 2024 harvesting seasons, the VVB implemented a multi-tiered QA/QC measure.

This is reconciled by legal authorizations, independent state-level field inspections (by SEDAM), digital transport balances, and remote sensing spatial analysis. To establish a clear chain of custody, the VVB reviewed the following documentation:

1. Annual Operational Plan

The Annual Operational Plan is a regulatory requirement under Brazilian environmental framework governing Sustainable Forest Management (SFM). It delineates the macro-level planning of the forest concession, dividing the management area into specific annual operating blocks (UPAs). The VVB reviewed the Annual Operational Plan /151/ to extract the definitive perimeter coordinates, total stand areas, and planned sustainable harvest intensities specifically assigned to UPA 12 and UPA 13.

2. AUTEX (Autorização de Exploração Florestal)

Issued by the state environmental authority SEDAM, the AUTEX is the official, time-bound annual logging permit that legally activates a POA. It specifies the strict volumetric quotas (in cubic meters) allocated per commercial native wood species based on pre-harvest census data. The VVB verified the active AUTEX certificates /124/ for the 2023 and 2024 periods to confirm that the PP possessed the valid statutory rights to harvest the timber. This document also consisted of georeferenced coordinates of the area.

3. Post-Exploration Report (Relatório de Pós-Exploração)

This is the technical field closure report submitted by the project's technical manager to the environmental registry after concluding the harvesting activities. It compiles physical field data, log tracking sheets, and ground-level photographic logs of reduced-impact logging tracks. The VVB audited this report /131/ to verify geocoordinates in the photographs of the report to confirm that the activities were carried out in the said annual production unit.

4. State Technical Inspection Report by CODEF-SEDAM

A formal verification document (technical inspection report) /188/ compiled and signed by state environmental analysts from the Forest Development Coordination office of Rondônia (SEDAM). This independent report is generated following physical, on-site state audits to check for regulatory compliance, stump verification, and environmental safeguards. This report provided the VVB with a robust, third-party validation. The VVB cross-examined the georeferenced photographs, stump locations, embedded in the SEDAM dossier to verify that the physical logging footprint perfectly correlated with the target UPAs.

5. DOF (Documento de Origem Florestal)

The DOF /189/ is Brazil's federal electronic chain-of-custody license managed via IBAMA/SINAFLOR. It controls the transport, trade, and storage of all native forest products. Every physical truck or river barge transporting wood must carry an electronic DOF. The VVB reviewed the DOFs issued during 2023 and 2024. The VVB verified that the Origin Coordinates generated

on the electronic transport system matched the precise points and boundaries of UPAs 12 and 13.

6. GIS Boundary Shapefiles

The shapefiles /190/ of the Annual production unit under review, reflecting the true operational polygons of the property. The VVB uploaded the PP's official shapefiles for UPAs 12 and 13 into Google earth pro to perform independent overlap and disturbance analyses.

The audit team assessment is as follows:

a. Georeferenced Photo-Validation: Ground-truth coordinates extracted from the metadata of georeferenced photographs within both the PP's Post-Exploration Report and SEDAM's independent Technical Inspection Report were plotted spatially. Every verified log-landing, active skid trail, and sample stump fell squarely inside the legally demarcated boundaries of UPA 12 and UPA 13.

b. Remote Sensing & Spatial Intergity (Google Earth Pro Time-Series): To ensure there was no unauthorized logging in adjacent zones, the VVB uploaded the audited UPA shapefiles into Google Earth Pro. Using the high-resolution satellite Time-Lapse function across the 2023 and 2024 operating years, the audit team performed a comprehensive canopy-disturbance assessment. The time-series remote sensing analysis confirmed distinct canopy openings, log-skidding pathways, and yarding disturbances exclusively within the borders of UPA 12 and UPA 13. The adjacent areas showed complete canopy closure and zero signs of disturbance such as logging roads, skid trail, etc. during the audited timeframe.

Through this systematic combination of state-verified inspection reports, digital transport tracking (DOF), and independent satellite monitoring, the VVB confirms the accuracy of the precise geographic origin of the declared harvested volumes.

To ensure the accuracy and consistency of monitored parameters used to calculate achieved emission reductions for the current monitoring period, the audit team undertook a detailed and careful process. The audit team systematically reproduced the calculations per table in the established sequence outlined in the applied methodology, verifying the correctness of applied formulas and assumptions where applicable, ensuring that the values are aligned with corresponding data sources. Thus, the audit team verified that the GHG emission reductions and removals provided in the GHG statement have been quantified correctly in accordance with the validated monitoring plan and applied methodology since the same results were obtained.

Hence by crosschecking the forest inventory data during onsite visit, KML files /118/, processed GIS datasets /133-136/, ex-ante and ex-post spreadsheets /42/43/, post exploration report /131/, PRODES data /129/, non-permanence risk report /88/, carbon stock data excel spreadsheet /137/, carbon stock data report /138/.

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 data and parameters used to determine greenhouse gas emission reductions are listed in section 3 of the monitoring report.

To map land use and land cover classes, data from the PRODES program, provided by the National Institute for Space Research were used by the PP. The PRODES raster data /129/ was used for analysis. Detailed analysis has been provided in section 4.1. of VCS PD. The audit team assessment can be found in section 3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7) of this report. Images of Landsat satellite (Sensor OLI) were used.

The audit team verified through meetings and interviews that the monitoring crews implemented the monitoring plan as it is established in the PD. The audit team also found evidence during onsite visit and interviews that key employees are fully involved in monitoring events (training, measuring, archiving, reporting, quality control, etc.)

Quality assurance and control is an essential part of company procedures in order to assure the accuracy of inventory data, modelling results, and carbon accounting. Quality assurance procedures are done in order to minimize and correct any potential data transcription, calculation, or formatting errors that may result in inaccurate carbon accounting results. In this regard, the audit team paid close attention to the knowledge of field teams about procedures for measuring, the frequency of measurements and the quality of metering equipment including maintenance/calibration requirements.

After field QA/QC assessments had been completed, the data was then entered into a database. This data was diligently reviewed by field supervisors and compared to information from the digital archives, ensuring field data accuracy.

Interviews with project proponents, review of management experience and inspection of data and results demonstrated that the project proponents possess all of the competencies required for reporting of GHG emissions reductions in an accurate way.

Data presented to the audit team was clear and coherent and processing steps could be traced to the corresponding sections of the methodology and monitoring plan with transparency.

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. The audit team considers that the information provided is sufficient and the quality of that information is appropriate to determine the GHG removals. both the

The audit team deems they are reliable and appropriate. The audit team deems that evidence is enough to reproduce calculations in quantity and quality.

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

The project utilized the AFOLU Non-Permanence Risk Tool v4.2, to assess risk according to internal risk, external risk, natural risk, and mitigation measures for minimizing them. The audit team reviewed the Non-Permanence Risk Report /88/, following VCS Standard v4.7, clause 3.2.10 and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool. The reported value of the overall risk rating, as determined based on the risk analysis documented in the Non-Permanence Risk Report /88/, is 12%.

The audit team concludes that the assignment of risk score is appropriate and in conformance to the AFOLU Non-Permanence Risk Tool v4.2. The audit team concludes that the risk analysis is appropriate and in conformance with the AFOLU Non-Permanence Risk Tool v4.2.

A detailed review of the audit team's conclusions may be found below,

1. Internal Risks

Project Management			VVB Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
Q1	Does the project have an adequate management plan in place that includes a monitoring plan?	Yes	The EPIC audit team reviewed the adaptive management plan /139/ submitted by the project proponent and confirmed that the project has an adequate management plan in place.
Q2	Do any of the following project management risks apply to the project?		
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	The Manoa REDD+ project primarily aims at conservation of forest area and therefore doesn't include species planting as a part of project activity. Hence, the risk rating selected by the PP is appropriate
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.	2	The project has required ongoing enforcement to prevent encroachment by outside actors to protect more than 50 percent of stocks on which GHG credits have been previously issued. Hence, the audit team is of the opinion that the risk rating provided by the PP is appropriate and correct.

c)	The 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 management team includes individuals with significant experience in all skills necessary to successfully undertake the project activities. The audit team reviewed the document titled experience of team members provided with PP /140/ along with their detailed resumes /89/90/ of Biofílica and Manoa, and confirmed that the project has individuals with necessary skills. The audit team reviewed the website of Biofílica to confirm the team's hands-on experience in working on carbon projects. Hence, the audit team is of the opinion that the risk rating provided by the PP is appropriate and correct.
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	During the site visit, the audit team conducted interviews with the PP and confirmed that the project team maintains its constant presence in the project area. The project management team maintains its presence in the country and is located not more than one day of travel from the project site. Hence, the audit team is of the opinion that the risk rating provided by the PP is appropriate and correct.
e)	Management team has previously failed to submit a loss report within two years of detecting a loss event.	0	The audit team reviewed the VERRA registry /Verra Search Page/ and confirmed that the project has not had any loss event until now. Hence, the risk rating provided by the PP is appropriate and correct.
f)	ALM projects: Some or all the farmers participating in the project have not received training on the improved ALM practices implemented as part of the project	0	The project is not an ALM project. Hence, this section is not applicable. The risk rating provided by the PP is appropriate and correct.

	or the monitoring and reporting procedures implemented during the crediting period.		
g)	ALM projects: Some or all 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	The project is not an ALM project. Hence, this section is not applicable. The risk rating provided by the PP is appropriate and correct.
Q3	Do any of the following mitigations apply to the project?		
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 contains a management team of individuals with significant experience in AFOLU project design and implementation, carbon accounting and reporting under VCS program and other approved GHG programs. The audit team reviewed the document 'experience of team members' /140/ and the resumes /89/90/ of the team members involved in the project. Hence, the audit team is of the opinion that the risk rating provided by the PP is appropriate and correct.
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	The project is not an ALM project. Hence, this section is not applicable. The risk rating provided by the PP is appropriate and correct.
Total Project Management (PM) = [as applicable, (a + b + c + d + e + f + g + h + i)]		0	Total shall not be less than zero.

EPIC considers that the total project management risk rating (0%) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.2.

Financial Viability			VVB Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
Q1	How long is the project's payback period (i.e., how many years will it take to breakeven)?	e	

a)	The payback period is greater than 20 years from the current risk assessment.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
b)	The payback period is greater than 10 years from the current risk assessment, but less than or equal to 20 years.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
c)	The payback period is greater than seven and up to and including 10 years from the current risk assessment.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
d)	The payback period is greater than four and up to and including seven years from the current risk assessment.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
e)	The payback period is four years or less from the current risk assessment.	0	The audit team reviewed the carbon assessment sheet in "economic-model-manoa-rev-2023-2052 (SP)" /92/ document and conducted an independent assessment of project's total revenue and total expenses calculations to confirm that the project's payback period is 4 years for the current baseline assessment period.
Q2	What percent of funding has the project secured to cover the total cash out required before the project reaches breakeven?	i	
f)	Project has secured less than 15 percent of the funding needed to cover the total cash out required before the project reaches breakeven.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
g)	Project has secured from 15 percent to less than 40 percent of the funding needed to cover the total cash out required before the project reaches breakeven.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
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	N/A. Hence, the risk rating provided by the PP is appropriate and correct.

i)	Project has secured 80 percent or more of the funding needed to cover the total cash out before the project reaches breakeven.	0	The audit team reviewed the "economic-model-manoa-rev-2023-2052 (SP)" /92/, financial statements of implementing organizations /91/ and confirms that the total overall sales generated in the project due to timber sales and carbon revenue income covers all the funding needed to cover the total cash out before the project reaches breakeven point. During the site visit, the audit team verified the evidence for revenue generated from carbon revenue and timber sales along with other project expenses documents. Based on the evaluation of the financial assumptions, it is confirmed that the project has secured more than 80% of the funding before the project reaches breakeven point during the current baseline assessment period.
Q3	Does the following mitigation apply to the project?		
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	The audit team reviewed the "economic-model-manoa-rev-2023-2052 (SP)" /92/, financial statements of implementing organizations /91/ and based on interviews with the Project Proponents concludes that the project has secured financial resources more than 80% of total cash out before the project reaches breakeven.
Total Financial Viability (FV) = [as applicable, ((b, c, d, or e) + (f, g, h or i)+ j)]		0	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)

EPIC considers that the total financial viability risk rating (0%) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.2.

Opportunity Cost			VVB Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
Q1	Are the baseline activities subsistence-driven?	No	The baseline activities of the project are not subsistence-driven as confirmed by the audit team during the onsite audit.
Q2	What is the NPV of the most profitable alternative land use activity compared to the NPV of the project activity?	d	
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	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
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	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
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	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
d)	NPV of the most profitable alternative land use activity is expected to be 20 percent or less than that of project activities.	0	The identified most profitable baseline scenario of the Manoa REDD+ Project is soy farming according to the economic model /92/. The FC Project sheet of "economic-model-manoa-rev-2023-2052 (SP)" /92/ document includes a comparative analysis between the NPV of the business-as-usual scenario and project scenario. Based on the interview with the Project Proponents and review of supporting financial documents /91/, the audit team concludes that the NPV of the most profitable alternative land use activity is expected to be 13% than that of project activities.

			Hence, the risk rating is acceptable.
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	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
f)	NPV of project activities is expected to be over 50 percent more profitable than that of the most profitable alternative land use activity.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
Q3	Does the project have net positive community impacts?		
g)	Net positive community impacts of project activities are not demonstrated.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
h)	Net positive community impacts of project activities are demonstrated.	0	
Q4	Do any of the following mitigations apply to the project?		
i)	Mitigation: Project is protected by a legally binding agreement (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over the duration of the project crediting period.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
j)	Mitigation: Project is protected by legally binding agreement (see Section 2.2.4) to continue management practices that protect the credited carbon stocks for at least 100 years.	-4	The project proponent has submitted the letter of intent /64/ and term of commitment /81/82/ to continue the forest management practices for a period of 100 years. Based on interviews with the Project Proponents during site inspections, it is affirmed that the risk rating opted is appropriate and correct.
k)	Mitigation: Where there is a potential for revenue loss compared to the most profitable alternative land use activity, project is a non-profit or has additional financial support (e.g., via grants, government funding, ecosystem services payments or SD VISta	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.

	assets) to overcome expected revenue loss.		
Total Opportunity Cost (OC) = [as applicable, (a, b, c, d, e, f, g, or h) + (i or j) + k]		0	Total shall *not* be less than zero.

EPIC considers that the total Opportunity Cost risk rating (0%) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.2.

Project Longevity			VVB Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
Q1	Did the project request registration on or after 1 January 2024?	No	The project has been registered in 2018 and is currently undergoing baseline reassessment.
Q2	Does the project have a legally binding agreement that covers at least a 100-year period from the project's start date?	Yes	The audit team verified "term of commitment" /81/82/ which specified that the Project Proponents affirm to continue the forest management practices for a period of 100 years. Additionally, the letter of intent /64/ submitted by the project proponent confirms the commitment to continue the management practices for 100 years.
Q3	What is the project longevity in years?		40
Q4	Does the project have a management, financial and monitoring plan for the entire project longevity?	N/A	This section is to be answered only if the answer to Q2 is NO. Hence, the risk rating provided by the PP is appropriate and correct.
Q5	Is the project an ARR or IFM project with harvesting?	N/A	Manoa REDD+ Project is not an ARR or IFM project. N/A. Hence, the risk rating provided by the PP is appropriate and correct.
Q6	Can the project demonstrate a commitment to continue the management practice, replant or allow re-growth?	N/A	Manoa REDD+ Project is not an ARR or IFM project. Hence, the risk rating provided by the PP is appropriate and correct.
Q7	Does the project have legal agreement or requirement to continue the management practice(s)?		

a)	Without legal agreement or requirement to continue the management practice.	N/A	This section is to be answered only if the answer to Q2 is NO. Hence, the risk rating provided by the PP is appropriate and correct.
b)	With legal agreement or requirement to continue the management practice.	N/A	This section is to be answered only if the answer to Q2 is NO. Hence, the risk rating provided by the PP is appropriate and correct.
Q8	Is the project a grouped project where contract durations with individual project activity instances are less than the project longevity?	N/A	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
Total Project Longevity (PL) = [as applicable, (a or b)]		0	Total shall *not* be less than zero.

EPIC considers that the total Project Longevity risk rating (0%) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.2.

Total Internal Risk

Total Internal Risk	Rating	VVB Assessment
Total Internal Risk = (PM + FV + OC + PL) Total shall *not* be less than zero.	0	The overall risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.

2. External Risks

Land Tenure (Ownership) and Resource Access or Impacts			VVB Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
Q1	Has due process been undertaken to discover any disputes over ownership and land, resource access, or use rights?	Yes	The project proponent has designed grievance resolution methods for the stakeholders to file complaints in case of any disputes or use rights.
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)?	Yes	The project proponent has the sole rights over project area which was confirmed by reviewing the ownership documents such as certificate of full content, CCIR, CNIR, Vintenaria certificate, certificate of memorial descritivo,

			plan of Manoa by INCRA with the boundaries /63/.
Q3	Do the same or different entities hold land ownership and resource access or use rights?		
a)	Ownership and resource access or use rights are held by the same entity(ies).	0	The project proponent has the sole rights over project area which was confirmed by reviewing the ownership documents such as certificate of full content, CCIR, CNIR, Vintenaria certificate, certificate of memorial descritivo, plan of Manoa by INCRA with the boundaries /63/.
b)	Ownership and resource access or use rights are held by different entity(ies) (e.g., the government owns the land, and the project proponent holds a lease or concession).	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
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?	d	
c)	Government has previously expropriated significant areas of land (i.e., 10% or more) in the project area in the past 20 years.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
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.	5	The audit team reviewed scientific literature on expropriation of significant areas of land by Rondônia state deputies /142/ and confirmed that the risk rating provided by the PP is acceptable.
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 conclusively resolved against the government in a court of competent jurisdiction.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.

Q5	What percent of the project area is affected by disputes over land tenure or ownership?	h	
f)	Disputes exist in more than 5 percent of the project area.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
g)	Disputes exist in up to and including 5 percent of the project area.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
h)	No disputes exist.	0	The PP has provided the documents supporting the ownership of the property /63/ in which the project is implemented. The audit team reviewed these documents to confirm that the project area is solely under the ownership of the PP. No communities are reliant on the project area for any resources as confirmed during onsite interviews and review of socio-economic diagnosis report /69/70/ by Ecoporé. Hence, the risk rating provided by the PP is appropriate and correct.
Q6	What percent of the project area has disputes over access or use rights?		
i)	Disputes exist in more than 5 percent of the project area.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
j)	Disputes exist in up to and including 5 percent of the project area.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
k)	No disputes exist.	0	The PP has provided the documents supporting the ownership of the property /63/ in which the project is implemented. The audit team reviewed these documents to confirm that the project area is solely under the ownership of the PP. No communities are reliant on the project area for any resources as

			confirmed during onsite interviews and review of socio-economic diagnosis report /69/70/ by Ecoporé. Hence, the risk rating provided by the PP is appropriate and correct.
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?		
l)	Potential upstream and sea impacts are not demonstrated to be insignificant or effectively mitigated.	0	N/A, since the project is not a WRC project. Hence, the risk rating provided by the PP is appropriate and correct.
m)	Potential upstream and sea impacts are demonstrated to be insignificant or effectively mitigated.	0	
Q8	Do any of the following mitigations apply to the project?		
n)	Mitigation: Project area is protected by a legally binding agreement (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 audit team verified "term of commitment" /81/82/ which specified that the Project Proponents affirm to continue the forest management practices for a period of 100 years.
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.	-2	The project proponent has designed grievance resolution methods for the stakeholders to file complaints in case of any disputes or use rights. Interviews with the Project Proponents confirmed that all the disputes in the project (if any) will be resolved following the grievance redressal procedure.
Total Land and Resource Tenure (LT) = [as applicable, ((a or b) + (c, d, or e) + (f, g or h) + (I, j or k) + (l or m) + n + o)]		1	Total shall *not* be less than zero.

EPIC considers that the total Land Tenure and Resource Access or Impacts risk rating (1%) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.2.

Stakeholder Engagement			VVB Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	

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. If *Yes*, proceed to Q2.	No	Based on site inspections and interviews with the relevant stakeholders and Project Proponents, it is confirmed that the local populations are not reliant on the project area and no communities reside inside the project area. Hence, the risk rating provided by the PP is acceptable.
Q2	Have more or less than 50 percent of stakeholders living within and reliant on the project area been consulted?		
a)	Less than 50 percent of stakeholders living within the project area and who are reliant on the project area have been consulted.	0	N/A. No stakeholders are living within the project area or are reliant on the project area as confirmed by reviewing the socio-economic diagnosis report /69/70/ by Ecoporé and onsite interviews with relevant stakeholders. Although, the PP has consulted various stakeholders which has been discussed in section 4.3.3. Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4) Hence, the risk rating provided by the PP is appropriate and correct.
b)	More than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted.	0	N/A. No stakeholders are living within the project area or are reliant on the project area as confirmed by reviewing the socio-economic diagnosis report /69/70/ by Ecoporé and onsite interviews with relevant stakeholders. Although, the PP has consulted various stakeholders which has been discussed in section 4.3.3. Stakeholder Consultation and

			Ongoing Communication (VCS, 3.18; CCB, G3.4) Hence, the risk rating provided by the PP is appropriate and correct.
Q3	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?		
c)	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 have been consulted.	0	The PP has consulted various stakeholders such as institutions in the Municipality of Cujubim, UNIR, neighbors of Manoa etc. which have been discussed in section 4.3.3. Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4). Hence, the risk rating provided by the PP is appropriate and correct.
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	The PP has consulted various stakeholders such as institutions in the Municipality of Cujubim, UNIR, neighbors of Manoa etc. which have been discussed in section 4.3.3. Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4). Hence, the risk rating provided by the PP is appropriate and correct.
Total Stakeholder Engagement (SE) = [as applicable, (a or b) + (c or d)]		0	Total shall not be less than zero.

EPIC considers that the total Stakeholder Engagement risk rating (0%) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.2.

Political Risk			VVB Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
Q1	What is the governance score for the country?	-0.26	
a)	Governance score of less than −0.79.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.

b)	Governance score of −0.79 to less than −0.32.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
c)	Governance score of −0.32 to less than 0.19.	2	The audit team confirmed through an independent quantification confirmed that the 5-year average governance score from 2019 to 2023 for Brazil is -0.26 through utilizing the World bank governance indicators for Brazil across 6 major parameters. Thus, the audit team confirms that the selected score rating is appropriate.
d)	Governance score of 0.19 to less than 0.82.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
e)	Governance score of 0.82 or more.	0	N/A. Hence, the risk rating provided by the PP is appropriate and correct.
Q2	Does the following mitigation apply to the project?		
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	The audit team assessed Brazil NDC document and confirmed that mitigation measures were in place and were described in the following. Brazil is party to the Paris Agreement and has submitted an NDC to the UNFCCC Secretariat in the last five years. It aims to reduce 1.32 GtCO2e of net GHG emission by 2025. Brazil includes AFOLU commitments (conditional or unconditional) in its NDC. It aims to commit zero deforestation by 2030. As per Brazil's, NDC claims, it is committed to reduce GHG emissions by 37% by 2025 and by

			50% by 2030 aiming to achieve climate neutrality Brazil has a documented and active climate change plan that includes the project activity. Adaption policies include development of "AdaptaBrazil" system to consolidate and provide information to understand the impacts of climate change in Brazil. Hence, the risk rating provided by the PP is appropriate and correct.
Total Political Risk (PC) [as applicable, ((a, b, c, d or e) + f)]		0	Total shall *not* be less than zero.

EPIC considers that the total Political Risk rating (0%) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.2.

Total External Risk

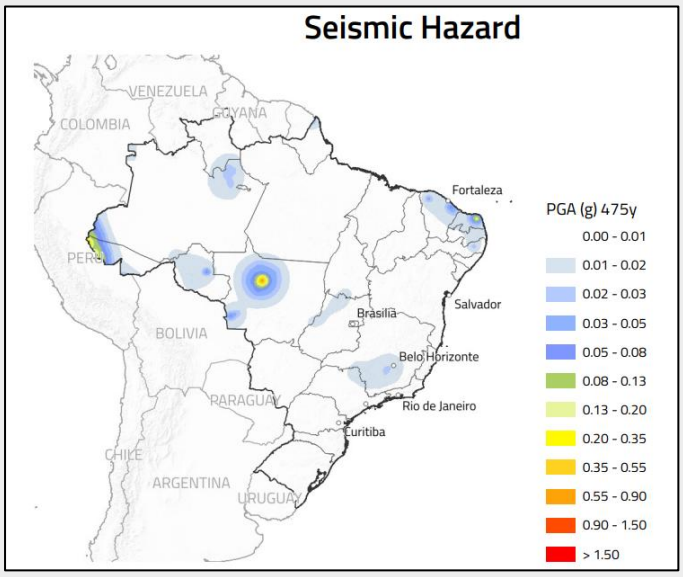
Total Internal Risk	Rating	VVB Assessment
Total External Risk = (LT + SE + PC) Total shall *not* be less than zero.	1	The overall risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.

3. Natural Risks

Natural risk		VVB Assessment
Score for each natural risk applicable to the project (Determined by (LS x M))	Risk Rating	
a) Fire (F)	0	Literature reviewed: Schroeder, W., Alencar, A., Arima, E. and Setzer, A., 2009. The spatial distribution and interannual variability of fire in Amazonia. *Geophysical Monograph Series*, *186*, pp.43-60. The audit team reviewed the above-mentioned literature which describes that natural fires such as caused by lightning are very infrequent in the Amazon region. Since lightning is often accompanied by rain, which extinguishes the initial ignition and prevents flame propagation. It also mentions that the vast majority of fire events in Amazonia are attributed to intentional or unintentional human actions.

		Additionally, in the past 10 years of project implementation, the project proponents have not come across any loss events due to the natural fire instances. Hence, the audit team concluded that natural fire risk in the project area is low, and the fire risk score given by the project proponent is appropriate.
b) Pest and disease outbreaks (PD)	0	Literature reviewed: Ciesla, W.M., 2001. Protecting plantations from pests and diseases. Published by FAO The literature outlines that the fundamental ecological concept suggests that increased diversity leads to greater stability in ecosystems. In complex tropical rainforests, where many plant species coexist, host-specific pests find limited host material, which helps keep their populations stable. Literature reviewed: Nair, K.S.S., 2001. Pest outbreaks in tropical forest plantations. *Is there a greater risk for exotic tree species*, pp.1-87. The literature supports the general ecological principle that growing trees in monoculture increases the likelihood of pest problems. While this highlights the increased risk in plantations, it suggests that natural forests, with their greater species diversity, inherently possess a degree of resilience that reduces susceptibility to widespread outbreaks compared to monocultures. Additionally, in the past 10 years of project implementation, the project proponents have not come across any loss events due to the pest and disease attack to the forests. Hence, the audit team concluded that the risk due to pest and disease outbreak in the project area is low, and the risk score given by the project proponent is appropriate.
c) Extreme weather (W)	0	Literature reviewed: CEPED, U., 2013. Brazilian Atlas of Natural Disasters 1991 to 2012. *Centro de Estudos e Pesquisas em Engenharia e Defesa Civil-Universidade Federal de Santa Catarina, Brazil*, *2*, p.126. This literature extensively covers extreme weather events within Brazil. It categorizes and documents various types of natural disasters, many of which are directly related to extreme weather such as drought, floods, landslides and

		mass movements, storms, hail, frost, tornadoes and other hydro-meteorological events. The literature provides the map of occurrence of extreme weather events across the regions of Brazil. Screenshots have been provided in Appendix 6: Evidence of Natural risks. The audit team did not identify any extreme weather events in the project region for twenty years. Hence, the audit team concluded that the risk due to extreme weather events in the project area is low, and the risk score given by the project proponent is appropriate.
d) Geological risk (G)	0	The audit team reviewed the map /144/ provided by the Geological Survey of Brazil on the areas susceptible to geological risks. The audit team did not find any risks in the project area. The map has been provided in the Appendix 6: Evidence of Natural risks. In addition to this, the audit team reviewed the document titled "GEODIVERSIDADE DO ESTADO DE RONDÔNIA" /143/. The document states that the state of Rondônia is located near the central part of the South American Plate and is therefore far from the regions most affected by the collision of two plates. The electromagnetic waves generated by these seismic shocks are transmitted through rocks and/or sediments and can reach the territory of Rondônia with a certain intensity, without causing major material damage or loss of human life. Hence, it can be concluded that there is no major risk of loss event due to earthquakes. Additionally, below is a seismic hazard map of Brazil by Global Earthquake Model developed by OECD which does not represent an earthquake risk in the project region,

		 Hence, the audit team concluded that the risk due to extreme weather events in the project area is low, and the risk score given by the project proponent is appropriate.
e) Other natural risk (ON1)	N/A	The PP has not identified any other natural risk. Since already covered in extreme weather events. Hence, this section is not applicable. The risk rating provided by the PP is appropriate and correct.
f) Other natural risk (ON2)	N/A	
g) Other natural risk (ON3)	N/A	
h) Sea-level rise (SLR)	N/A	The project area is not adjacent to the sea, hence, not susceptible to risk from sea level rise. Hence, this section is not applicable. The risk rating provided by the PP is appropriate and correct.

Projected Future Climate Change Impact on Natural Risk	Aggregated Sub-total Risk	Future Climate Change Impact Factor	Total (Aggregated sub-total risk x future climate change impact factor)
Natural risk associated with climate change impact (NR-c)	0	1.2	0

Natural risk NOT associated with climate change impact (NR-nc)	0	1	0

Total Natural Risk	Rating	VVB Assessment
Total Natural Risk = (NR-c + NR-nc + SLR) Total shall *not* be less than zero.	0	The audit team reviewed the documents mentioned above to confirm that all historic natural risk scores provided by the PP is appropriate. Additionally, to confirm the reference region of future climate impact section, the audit team visited the IPCC WG1 interactive atlas website (IPCC WGI Interactive Atlas). It was confirmed that the PP has appropriately selected the Reference region for the Projected Future climate change impact on natural risk. Hence, the audit team concludes that the PP has appropriately carried out the natural risk assessment and the risk score given is appropriate and correct.

Overall Risk

Risk category	Rating
Internal Risk	0
External Risk	1
Natural Risk	0
Overall Risk Rating	12%

The non-permanence risk tool v4.2 specifies that "*The minimum risk rating shall be 12, regardless of the risk rating calculated*" hence the risk rating of 12% provided by the PP is appropriate.

EPIC has checked that information provided in the Non-Permanence Risk Report /88/ is consistent with the supporting documents provided. EPIC considers that information provided is reliable and appropriate, therefore, the overall risk rating is credible and realistic.

4.4.4 Dissemination of Monitoring Plan and Results (VCS, 3.18; CCB, CL4.2)

Section 3.1.4 of CCB&VCS monitoring report demonstrates the means of dissemination of monitoring plan and its results to the relevant stakeholders. The audit team confirmed that the PD and monitoring report of Manoa REDD+ project is available in local language (Portuguese) in the VERRA registry (Verra Search Page). At the end of each verification, the results are publicly

disclosed in the VERRA Registry. The audit team during the onsite visit conducted interviews with the neighbors of the Manoa farm and confirmed that they received project related information through a WhatsApp group created for this purpose. The project documents are available in a printed format in Manoa's office at Cujubim. The audit team confirmed the information related to the project available on Biofílica website (Manoa REDD+ Project - Ambipar Environment). It was also observed that Manoa has a separate dedicated Instagram account for the purpose of promoting the Manoa REDD+ project. This account provides information on sustainable management, biodiversity, carbon credits and other matters. Additionally, the feedback session directed to the employees of Manoa and institutions of Cujubim provides information on the Manoa REDD+ project and carbon credit. The audit team reviewed the PowerPoint presentation /72/ of feedback sessions and questionnaires filled /71/ after the feedback session by various employees of Manoa and institutions of Cujubim to confirm that the dissemination of results of climate monitoring occurred during the monitoring period according to the monitoring plan defined in the project description.

Hence the audit team concluded that the results of climate monitoring were disseminated in accordance with the project description.

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

Section 3.3.1 of CCB&VCS monitoring report describes the activities and processes implemented to assist communities and biodiversity to adapt to the probable impacts of climate change. The table below provides the activities and processes implemented during the current monitoring period,

Sl. No.	Measures implemented for climate change adaptation	Climate change risks and concerns addressed	The EPIC audit team assessment
1	Activities to prevent deforestation within the project area	Unstructured land use conversion; deforestation; loss of habitat and biodiversity; forest fire prevention	To prevent deforestation within the project area, the PP has designed and implemented various measures such as asset surveillance, firefighting, deforestation monitoring, etc. The audit team reviewed the documents such as deforestation bulletins /87/, patrolling reports /83/84/, deforestation and fire incident reports /85/86/, fire surveillance /93-97/ to confirm that the PP has undertaken activities to prevent deforestation within the project area which has addressed the concerns such as unstructured

			land use conversion, deforestation, loss of habitat and biodiversity and fire prevention. The employees of Manoa are trained in topics such as firefighting to combat potential fires caused in the project area due to outside drivers. The audit team interviewed the firefighting and surveillance team during the onsite visit to confirm the training conducted and their knowledge on the topics. Hence, the audit team concludes that climate change adaptation measures to address deforestation have been appropriately implemented by the PP according to the monitoring plan described in the project description.
2	Offer technical training related to low-impact forest management in the region	Lack of labour in the timber sector; increase in economic activities that contribute to deforestation	To address the lack of labour in timber section and reduction of deforestation (increase in low-impact forest management), the PP provided frequent training to the employees of Manoa, before the harvesting season. The audit team reviewed all the training documents /27-37/ which included photographs, attendance sheets, reports, presentations to confirm that during the current monitoring period, a total of one lecture on labour rights, seven training sessions on forest management, one training session on wood identification, two training sessions on forest conservation, health and safety training week with six topics which included men's and women's health, basic health services, professional posture in work environment among others, six training sessions on cleaning and ergonomics, forest fire combat techniques, have occurred. These training would help the employees to be knowledgeable on the topics such as low-impact forest management and health and safety to address the issue of lack of labour in the region.

			Hence, the audit team concludes that the PP has offered technical training related to low-impact forest management in the region and the information provided in the monitoring report is appropriate.
3	Contribute with information on the local flora and fauna, with research on biodiversity in the project area and with environmental education	Habitat fragmentation; species population decline; species extinction	During the current monitoring period, two master's studies were carried out, one researcher worked in the project area, and two scientific researches were supported related to master's degrees. No scientific articles were published during the current monitoring period. The audit team reviewed the master's dissertation and documents supporting master's research /40/ and report of a researcher working in the area /41/ to verify the information provided in the monitoring report. The audit team virtually interviewed one of the students who carried out the master's research to confirm that the logistic support and camera traps required for the study were provided by Manoa. Additionally, the PP conducted training on topics such as forest conservation and environmental awareness to the stakeholders such as employees of Manoa, various institutions of Cujubim and neighbors /71/72/, students /38/152-154/ and teachers /39/ of different schools in the Municipality of Cujubim etc. This will ensure that the project contributes with information on the local flora and fauna with research on biodiversity in the project area and with environmental education.

The audit team during the onsite inspection and interviews and through document reviews as described above, confirmed that the project has taken actions to assist communities and biodiversity to adapt to the probable impacts of climate change. The audit team concludes that the project activities implemented deliver the intended impacts.

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

As described in the section 4.4.5 Optional Gold Level: Climate Change Adaptation Measures (CCB, GL1.3) above, the PP has designed and implemented various actions to assist communities/biodiversity to adapt to the probable impacts of climate change. The audit team reviewed and assessed various documents supporting the claim made by the PP regarding the training provided /27-37/ on topics such as fire prevention and combating, low impact forest management, wood identification, environmental awareness, and surveillance patrols /83/84/ and other deforestation prevention activities including deforestation bulletins and deforestation monitoring reports /85-87/. The audit team assessment of these actions taken by the PP has been provided in section 4.4.5 above. The audit team interviewed relevant stakeholders such as employees of Manoa including but not limited to surveillance team, firefighting team, forest management team, chefs, top management team, one of the students from UNIR, various representatives from different institutions of Cujubim, and environmental representatives from SEDAM, and municipality of Cujubim.

The interview with the surveillance team and firefighting team helped the audit team to understand the frequency and pattern of asset surveillance and the firefighting techniques in the region. One of the employees interviewed demonstrated to the audit team how they combat fire and how many individuals are involved. The firefighting team took the audit team to one of the fire affected regions in the borders of the project area to demonstrate the firefighting techniques. The interview with the forest management team revealed their understanding of the importance of biodiversity conservation. One of the employees described that before harvesting the trees, they look for any potential bird nests or animal habitat in the trees, and if any such habitats are found, the team will not harvest such trees. The interview with the project management team revealed that they maintain a list of such trees that have not been harvested due to the occurrence of fauna habitat in the trees. The employees also understand the importance of the preservation of the forests and permanent preservation areas. The representatives of the institutions of Cujubim interviewed also revealed their understanding of the importance of forest conservation and benefits of native vegetation. The audit team additionally, interviewed one of the students from UNIR who conducted her master's research in the project area who revealed her understanding of the importance of REDD+ project and biodiversity conservation.

The project aims to educate the children who are the future on the importance of environmental conservation and REDD+ topics. The audit team reviewed a few documents /38/152-154/147/ that supported that PP has conducted such training to the school students which would positively impact the children and their thought process in the long run. Some of the topics include environmental education, fauna photos, REDD+ topics, sustainable forest management, venomous and poisonous animals. The biodiversity conserved in the project area (more than 72 thousand hectares of native vegetation) will indirectly and directly result in fighting the potential climate change impacts and would help the community and biodiversity to adapt to the probable impacts of the climate change by improving the microclimate in the region by offering a buffer to

the probable impacts due to the climate change and addressing the issues such as habitat loss, population decline and species extinction.

Hence, the audit team concludes that the activities implemented during the current monitoring period assist communities and or biodiversity to adapt to the probable impacts of climate change.

4.5 Community

4.5.1 Community Impacts (CCB, CM2.1)

Section 4.1.1 of CCB&VCS monitoring report discusses the community impacts due to the project implementation on Manoa employees. The impacts on other stakeholders have been demonstrated in section 4.2.2 of CCB&VCS monitoring report. The project proponents consider Manoa employees to be the stakeholders directly impacted by the activities carried out within the project area. The socio-economic diagnosis conducted by Ecoporé utilized 'Social and Biodiversity Impact Assessment (SBIA) Manual for REDD+ Projects' as mentioned in CM2.1 of CCB Standard v3.1.

The socio-economic diagnosis report /69/ carried out in 2014 by Ecoporé identified various positive impacts of the project on the stakeholders and possible negative impacts without the project scenario. The report mentions that "If the project is implemented, it is possible that social, economic, environmental and governance conditions will be strengthened, especially in Cujubim, as it is believed that several actions can be triggered and thus improve the population's self-esteem. The support that the project can offer to the proposals listed above constitute important tools for changes in the region's scenario. In terms of the REDD+ Project, it appears as an important possibility for residents to generate businesses with sustainable bases and, above all, to maintain the integrity of the forests, so that they can obtain a better quality of life for current and future generations in a healthy environment. However, it is essential to emphasize that many challenges and forces will have to be faced by the residents, who must first organize their political bases to be partners in the Project and together achieve objectives in common."

The socio-economic diagnosis report dated 2024 /70/ carried out by Ecoporé describes various impacts of the project on the stakeholders. The report mentions various activities carried out by the PPs as part of the project activities such as support for APAE, construction of Manoa daycare, support to Catholic church, donation of hospital equipment. The audit team reviewed the documents such as donation to daycare on occasion of easter /47/, catholic church donation /48/, donation to collector's cooperative /49/, bridge recovery /50/, daycare children's day /51/, APAE children's day of 2023 /52/ and APAE donation documents /53/, nursery donation /54/, instrument donation /55/, donation baskets /56/, SEDAM bicycle donation /57/, Manoa construction /61/, municipal seedling nursery donation /58/, childcare donation /59/, APAE donation /60/, and CEFLOM infrastructure improvement for the purpose of educational activities /145/146/. The audit team confirmed the project activities mentioned by reviewing their supporting documents explained above.

The project during the current monitoring period carried out educational activities to promote long term awareness of the youth to conserve the forests and environmental impacts. The project carries out environmental educational activities, raising awareness about the importance of wildlife conservation. The audit team checked the PowerPoint presentations /147/ used for the purpose of environmental education activities aimed at creating awareness to the visitors of the Manoa farm.

The audit team reviewed documents such as invitation letters, thank you letters, visit schedule, attendance sheets and photographs /38/152-154/ to confirm that the project has carried out information dissemination about the environment and raised awareness about the importance of wildlife conservation. The project has also promoted fire prevention campaign to the neighbors of Manoa farm by delivering the fire calendars as confirmed by checking the photographs /73/. The project also intends to train the neighbors of Manoa farm in fighting fire during fire instances outside the project area in the future monitoring periods. The project promotes and supports scientific research in the project area. The audit team reviewed the thesis and reports /40/41/ related to the scientific research in the project area. Additionally, the audit team conducted a virtual interview with one of the researchers from UNIR who had carried out biodiversity study in the Manoa farm and confirmed that the research was completely funded by Manoa. The project provides indirect positive impact to the population of Cujubim since the majority of the people in the employment are from the municipality.

The assessment of possible risk to stakeholders due to project implementation and its mitigation measures is provided in the next section of this report (4.5.2 Negative Community Impact Mitigation (VCS, 3.19; CCB, CM2.2))

Hence, the audit team verified that the assessment of the impacts provided in the monitoring report is reasonably accurate and true.

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

The project proponents did not identify any negative impacts on the well-being of stakeholders during the current monitoring period. The stakeholders are not impacted negatively in any way due to the implementation of the project activities since the project aims in preservation and maintenance of native vegetation.

However, the PP identified a risk on Manoa forest management employees in the project description. The project has set in place certain mitigation measures to overcome this risk explained in the following paragraphs. The project has an Occupational Health Medical Control Program (PCMSO) /98/. This program guides conducting medical evaluations of each employee upon admission, annually, upon the employee's return to work, in cases of absences of more than 30 days, and upon dismissal.

The audit team interviewed the employees of Manoa to confirm that regular medical evaluations are carried out. The review of the General Procedure Manual /103/ revealed that it describes the mandatory safety equipment for each function, procedures for safe execution of each activity, instructions on the proper disposal of waste, hygiene measures among others. Since the risk due

to forest management is unavoidable, the project proponents in order to mitigate this conduct training sessions to the Manoa employees annually before any low impact forest management is practiced. The project promotes more educated and skilled generation for the labor market. The audit team reviewed the training documents /27-37/ to confirm that Manoa employees are trained in various forest management topics such as low impact forest management, fire brigades, first aid safety training, handling of heavy machineries, responsible driving among many others to ensure that any potential risks been mitigated. In case of any complaints or disputes, the project proponent has designed grievance resolution methods for the stakeholders which has been assessed in the section 4.3.5 Grievances (VCS, 3.18.4; CCB, G3.8).

The project has initiated the construction of Manoa daycare for children in the Municipality of Cujubim. The interviews with the employees of Manoa revealed that they are internally trained in campaigns regarding the importance of education to their children. The interviews revealed a positive impression of employees towards education of their children and were aware about its importance in one's life. The project promotes personnel with more educated and engaged with science and conservation through educational partnerships and capacity building for local teachers, The project trains the school students and teachers on importance of environment and wildlife. The audit team reviewed various documents such as training provided to the school students regarding the importance of environment and wildlife /147/38/152-154/.

Additionally, the audit team interviewed the stakeholders and questioned the possible existence of negative impacts on the communities, all the stakeholders opined that the project has impacted them positively and they have been helped in a time of need. The opinion was supported by the review of the socio-economic diagnosis report conducted by third-party organization Ecoporé. The neighbors of Manoa farm complained about the dust and the truck movement in the region when interviewed. As a mitigation action, Manoa has capped the daily truck limit to six and conducted training sessions for the drivers to drive slowly and responsibly in the area of neighbors' residence to reduce the dust caused by the truck during transportation of logs. The audit team reviewed the documents such as response letter /148/ and interviews with the neighbors of Manoa farm during onsite visit to confirm this. The project has dedicated waste management system to ensure that the waste generated in the Manoa farm is segregated and disposed off safely. The audit team assessment has been provided in Appendix 2: Project Risks Table.

Hence, the audit team concludes that the mitigation actions were implemented in accordance with the validated project description.

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

Section 4.1.1, 4.2.2 and 4.3.1 of CCB&VCS monitoring report describes the positive community well-being due to the project. The audit team did not identify any negative impacts on any of the community groups. The project has caused the employment generation for the population of municipality of Cujubim, creation of awareness regarding the environment and wildlife

conservation, and a number of donations to the various institutions in the Municipality of Cujubim.

The project has initiated the construction of Manoa daycare for children in the Municipality of Cujubim. In addition to employment generation, the project trains Manoa employees on low impact forest management techniques, and the school students and teachers are provided with training on importance of environment and wildlife. The audit team reviewed various documents such as training provided to Manoa employees /27-37/, training provided to the school students regarding the importance of environment and wildlife /147/38/152-154/, documents supporting donation /47-60/ provided to various institutions in Cujubim, fire campaigns directed towards the neighbors /73/ of the Manoa farm, etc. to confirm the positive community well-being of the project.

Additionally, the audit team interviewed various stakeholders of the project such as Manoa employees, one of the UNIR students, neighbours of the Manoa farm, various institutions in Cujubim to understand the positive impact that the project is providing to the community of municipality of Cujubim. The report of socio-economic diagnosis dated 2015 /69/ carried out by Ecoporé describes the without project community scenario which mentions unemployment, withdrawal of support to local institutions, lack of maintenance of access roads to some of the communities, reduction in the municipal and state revenue, no support to train the professionals and workers in forest management.

It also describes that the REDD+ project aims to improve human relations and institutional strengthening, thereby seeking to improve quality of life and generate income. And the positive impacts of the project in terms of community benefits are as follows,

- Generation of jobs and income
- Development of preservation/conservation actions
- Stimulating income-generating activities, providing opportunities and considering the participation of women and young people
- Promotion of actions aimed at education and health

The socio-economic diagnosis /70/ conducted by Ecoporé in 2023 states that 87% of respondents believe that the region would be worse off without Manoa REDD+ project which can be considered that the individuals around the project area have seen the project as beneficial to the community.

The project has designed activities to assist communities to adapt to probable impacts of climate change. The practice and encouragement of low-impact forest management will offer sustainable economic activities in the region. The forest management in the project area will provide a decent economic return for the employees working in Manoa farm who are mainly the population of Cujubim. The maintenance of 72,166.48 hectares of native forest will help the communities adapt to possible geo-hydrological disasters. It was also observed during the onsite and reviewing

the sustainable forest management plan /141/ that the areas along the river are preserved as permanent preservation areas which will also reduce the impact of geo-hydrological disasters. The project aims to improve the long-term resilience of communities by providing them with the understanding and preparation for possible future scenarios resulting from climate change impacts. The training focused on sharing and implementing sustainable development initiatives such as low impact forest management helps the local people to ensure a greater adaptive capacity to climate change. Detailed assessment of the activities implemented by the PP during current monitoring period has been provided in section 4.4.5 Optional Gold Level: Climate Change Adaptation Measures (CCB, GL1.3) of this report.

Hence, the audit team concludes that the information provided in section 4.1.3 of CCB&VCS monitoring report is appropriate and the net impact of project activities on community groups is positive.

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

The project does not consist of any high conservation values important to the communities. Hence this section is not applicable.

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

Section 4.2 of CCB&VCS monitoring report lists the other stakeholders in the project. The project proponents do not cause any negative impacts on other stakeholders due to the implementation of the project. The table below shows the list of other stakeholders and describes the impacts on them due to the implementation of the project and the EPIC audit team assessment and conclusion.

Sl. No.	Other stakeholders	Impact	EPIC audit team assessment and conclusion
1	Population of the municipality of Cujubim	• Increased employment through the movement of the local timber industry • Improvements in the municipality's infrastructure through donations and construction	The population of the Municipality of Cujubim is hired in Manoa for the purpose of low impact forest management. The audit team interviewed the employees of Manoa, and confirmed that the population of the Municipality of Cujubim is employed in the Manoa farm for the various purposes of maintenance such as low impact forest management, surveillance, cooking, monitoring of the area, etc. The audit team asked whether any negative impacts due to the project implementation have been faced by the population. The employees

		• Maintenance of native forest in the project area	opined that they haven't faced any negative impacts, but they have been provided with employment without which a steady source of income for their family would be difficult to find. Hence, the employees did not express any dissatisfaction regarding the project activities.
2	Environmental institutions	• Technical training related to low-impact forest management (e.g. management techniques, wood identification, among others) • Maintenance of the native forest and all its biodiversity within the project area	Environmental agencies such as ICMBio and SEDAM are given technical training related to low-impact forest management, wood identification, etc. The audit team reviewed the documents supporting the training provided to ICMBio /97/ and thank you letter by SEDAM /98/ and confirmed that these institutions are provided with the mentioned training.
3	Institutions in the municipality of Cujubim	• Donations and improvements to the infrastructure of institutions in the municipality	The various institutions of Cujubim have benefited due to the implementation of the project, since Manoa accepts the appropriate requests and helps these institutions. The requests include donations for children, donations for remaking the building structures, flood relief packages, building bridges, instrument requests, etc. Some of these institutions are APAE, selective collection cooperation, schools and nurseries, Clube De Desbravadores Raios De Sol, daycares, catholic church, etc. The audit team reviewed various documents that support the evidence of donations and improvements to the infrastructure of institutions in the municipality of Cujubim. These documents are Donations to daycare /47/, donations to Catholic church /48/, donations to collector's cooperative /49/, bridge recovery

			donation /50/, donation to daycare /51/, APAE children's day donation /52/, donation to APAE /53/, donation to nursery /54/, instruments donation /55/, donation baskets /56/, SEDAM bicycle donation /57/, construction of Manoa nursery /61/, Municipal nursery donation /58/, childcare donation /59/, APAE donation /60/, etc. Hence, the audit team concluded that the project has caused positive impacts to the institutions of Cujubim.
4	University and researchers from the state of Rondônia	• Financial and logistical support for conducting scientific research within the project area	The researchers and the universities of Rondônia are positively impacted by the project implementation because they are allowed to carry out research in the Manoa farm. The interview with one of the students of UNIR revealed that the Manoa project incentivized camera traps and they provided logistical support to carry out her research. The audit team reviewed papers and thesis of the research that was conducted in the Manoa farm /40/41/. Hence, confirmed that the impact of project activities on university and researchers from the state of Rondônia is positive.

The interviews with the employees of Manoa farm, environmental institutions, institutions in the municipality of Cujubim, and university researchers revealed no negative impacts on them due to the implementation of the Manoa REDD+ project. Hence, the audit team concluded that the impact on the other stakeholders due to the project implementation is positive.

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

Section 4.3 of CCB&VCS monitoring report provides a detailed description of the activities of community monitoring plan along with its methods, procedures, frequency, target stakeholder, monitoring strategy, monitoring methodology, variables measured during monitoring period and verification methods. The section also demonstrates the results of community monitoring. The report of socio-economic diagnosis /69/70/ conducted by Ecoporé assessed the various impacts of the project on community and local stakeholders. The community monitoring plan designed also considers the Theory of Change of the project. EPIC confirms that community monitoring plan is implemented, dates, frequency and sampling methods used are in accordance with the project design and with the procedures and systematics used in the verification event. The results of the community monitoring indicators for the current monitoring period and the audit team assessment are provided in the table below.

Sl. No.	Community parameters monitored	Achievements during the current monitoring period	EPIC audit team assessment
1.	Number of actions/workshops/ training/lectures held	Labour rights lectures: • 1 lecture conducted on 04/09/2024, with 39 participants.	The audit team reviewed the supporting documents of trainings provided to the stakeholders which have been provided below. The audit team reviewed the document titled 'SESI 2024 - Manoa Week Training completed.' /34/ which shows the schedule of the training conducted on labour law. The document confirmed that lecture on labour law was held on 04-September-2024. Additionally, the information was confirmed during the onsite by means of interviews with the stakeholders (Manoa employees).
		Training related to low-impact forest management: 5 training conducted in 2023: • Use of PPE for safety. • Unsafe acts and conditions • Reduced-impact training • First aid and Chainsaw use • Distribution of the manual of procedures for logging 7 training held in 2024: • Use of PPE for safety • Unsafe acts and conditions • Preliminary risk analysis	The proponents have designed and implemented training related to low-impact forest management to maintain the technical capacity of the employees and promote capacity building of the employees. The audit team reviewed the documents 'DSS N° 01 - OBLIGATION TO WEAR PPE FOR BETTER SAFETY' and attendance list and photos /29/, DSS N° 02 - UNSAFE ACTS AND CONDITIONS – 2023 and attendance list and photos /27/, PRESENTATION-MANOA-FOREST-MANAGEMENT, attendance list and photos /33/, 'SESI 2023 - SIPAT complete archive.pdf' and 'SESI 2023 - Training report SESI.pdf' /28/ to confirm that all the trainings mentioned in the monitoring report has been conducted in 2023. The documents such as training certificates titled 'TRAINING IN NATIVE

		• Hand protection • First aid • Teamwork • Preventive maintenance of machines	WOOD IDENTIFICATION.pdf' and other documents supporting ICMBio visit /62/ on 25th-27th July 2023 were reviewed to confirm that one training has been conducted on native wood identification. The documents supporting the distribution of the manual of procedures for logging /170/ was reviewed which consisted of photographs, procedure manual for logging, protocol for delivery of the procedure manual, and the list of individuals who received the manual. The audit team reviewed various supporting documents of training conducted in 2024 such as 'REPORT-OF-DSS-Nº-01-OBLIGATION-AS-TO-THE-USE-OF-EPI.pdf', 'REPORT-OF-DSS-Nº-02-ACTS-AND-SAFE-CONDITIONS.pdf', 'REPORT-OF-DSS-Nº-04-APR-PRELIMINARY-RISK-ANALYSIS.pdf', 'REPORT-OF-DSS-Nº-8-HAND PROTECTION.pdf', 'REPORT-OF-DSS-Nº-09-FIRST-AID.pdf', 'REPORT-OF-DSS-Nº-10-TEAM-WORK.pdf', and 'REPORT-OF-DSS-Nº-11-PREVENTIVE-MAINTENANCE-OF-MACHINERY-AND-EQUIPMENT.pdf' /36/ to confirm that seven trainings were held in 2024.
		<u>Activities on low-impact forest management for interested institutions</u>: • 1 wood identification training conducted on 27/07/2023 with ICMBio participants. • 1 activity to present the REDD+ project, low-impact forest	The audit team reviewed the PowerPoint presentations of topics such as environmental education, REDD+, sustainable forest management, venomous and poisonous animals, /147/ and attendance sheets /38/ to confirm that one activity to present the REDD+ project, low impact forest management, demonstrate the importance of PPAs and the salt lick,

		management and demonstrate the importance of PPAs and the salt lick, an HCV in the project area. The activity included talks by professionals from Manoa, UNIR and Biofilica Ambipar, and the participation of two APAE employees and an employee from the Department of the environment. The activity was also attended by teachers from schools in Cujubim.	HCV in the project area has been conducted.
		<u>Continuous training workshops for workers (forest conservation and health)</u>: • 2 training on forest conservation (REDD+), on 08-04-2024, during the internal work accident prevention week. • The week of health and safety training (PCMSO and PGR) happened in 2023 and in 2024. In 2023 included: ○ Training on sexually transmitted diseases, alcoholism, smoking, diabetes, and hypertension (11/04/2023)	In addition to the capacity building trainings, the proponents provide training workshops in topics related to other topics such as REDD+, safety and health, first aid techniques, etc. The audit team reviewed the documents such as 'SESI 2023 - SIPAT complete archive.pdf', 'SESI 2023 - Training report SESI.pdf, /28/ SESI 2024 - Manoa Week Training completed.pdf /34/ to confirm that two training on forest conservation was conducted on 08-04-2024. The week of health and safety training happened in 2023 and 2024. The training on sexually transmitted diseases, alcoholism, smoking, diabetes, hypertension, first aid techniques, and health prevention, etc. were conducted in 2023. The report of Manoa's internal week training of 2023 /28/ confirmed this.

		○ First aid techniques (12/04/2023) ○ Health prevention (13/04/2023) In 2024 included: ○ Occupational safety (09/04/2024) ○ Chainsaw safety (09/04/2024) ○ First aid (10/04/2024) ○ Men's and women's health and basic health services at the UBS	The training on occupational safety, chainsaw safety, first aid, and men's and women's health and basic health services at the UBS, etc. were conducted in 2024. The report of Manoa's internal week training of 2024 /34/ confirmed this.
		2 additional training in 2023 and 4 additional training in 2024: ○ Cleaning and organization (23/08/2023) ○ Ergonomics (10/03/2023) ○ Occupational gymnastics (26/06/2024) ○ Cleaning and organization (22/07/2024) ○ Ergonomics (05/08/2024) ○ Environment and selective collection (19/08/2024)	The additional trainings conducted were confirmed by reviewing the training material, attendance sheets, and photographs of cleaning and organization /30/, ergonomics /31/, occupational gymnastics, cleaning and organization, ergonomics and environment and selective collection /36/ respectively.
		Environmental education activities with universities:	The audit team reviewed the documents supporting the school

		4 activities by school from the municipality of Cujubim, involving students from UNIR: ○ State School Antonio Francisco Lisboa on 29/06/2023 ○ Municipal School Teotônio Brandao Villela on 07/06/2023 ○ Aluisio Becker Municipal Elementary School on 11/06/2024 ○ Municipal School of Early Childhood Education and Elementary Education March 23 on 03/07/2024.	visits and the environmental education activities such as PowerPoint presentations, attendance sheets and photos. It was confirmed that four activities were carried out during the current monitoring period. The documents such as 'VISIT TO CEFLOM - ANTONIO F. LISBOA 29-06-2023.pdf' and attendance sheets and PowerPoint presentations of the topics such as environmental education, photos of fauna, REDD+ project, sustainable forest management, venomous and poisonous animals /38/147/ confirmed the visit of state school Antonio Francisco Lisboa on 29-06-2023. The documents titled 'Attendance List TEOTÔNIO VILELA SCHOOL.pdf', 'Invite to TEOTÔNIO School.pdf' and schedule and PowerPoint presentations of the topics such as environmental education, photos of fauna, REDD+ project, sustainable forest management, venomous and poisonous animals /152/147/ confirmed the educational activities directed to Teotônio Brandao Villela on 07-06-2023. The documents such as visit schedule, acknowledgement letters, invitation letters, attendance sheets, photographs and PowerPoint presentations /153/147/ confirmed that educational activities were conducted to Aluisio Becker Municipal Elementary School on 11-06-2024

			The documents such as visit schedule, acknowledgement letters, invitation letters, attendance sheets, photographs and PowerPoint presentations /154/147/ confirmed that educational activities were conducted to Municipal School of Early Childhood Education and Elementary Education March 23 on 03-07-2024.
		Capacity-building for local teachers: Activity held on 08/08/2024 with educators and directors of the Pequeno Principe and Raio de Luz nurseries (officials from the Department of Education, APAE, and the Department of the Environment were also invited.) As described above, the activity presented the REDD+ project, low-impact forest management and demonstrated the importance of PPAs and the salt lick. The activity included talks by professionals from Manoa, UNIR and Biofilica Ambipar.	The audit team reviewed the documents such as invitation letters, schedule of visit, acknowledgement letters, attendance sheets and photographs /39/ of the teachers' visit to Manoa farm to confirm that capacity building activity was held for local teachers on 08-08-2024.
		Training for biodiversity monitoring: Training in monitoring techniques following project's premises.	This activity is yet to start.
		Leakage management area activities monitoring: Schedule to start in 2026	This activity is yet to start.
2.	Number of labour	During the monitored period, there was no registration or	There were a few minor comments from the workers such as availability of

	complaints resolved	resolution of labour complaints. Only suggestions made by employees through the suggestion box, all related to infrastructure (cold water, air conditioning and entertainment), which are not characterized as formal labour complaints.	the cold water, air conditioning and entertainment. PP has not characterized this as formal labour complaints. A complaint on the speed of internet connectivity was raised during the previous monitoring period which was resolved as confirmed by the audit team during the onsite inspection. Regarding the minor comments received during the current monitoring period, the PP has provided response to the employees as confirmed by reviewing the suggestion box related documents including response letters /68/. Hence, the audit team confirmed that no labour complaints were received during the current monitoring period. The information provided in the monitoring report is accurate.
3.	Employee satisfaction index	The activity was not started during the monitored period and will be started once the project has been validated.	Not monitored during the current monitoring period.
4.	Seasonal Employee Return Rate	<table><tr><th>Year</th><th>Percentage of return</th><th>Returning seasonal employees</th><th>Total seasonal employees</th></tr><tr><td>2023</td><td>88.46 %</td><td>23</td><td>26</td></tr></table>	The audit team reviewed the list of employees of 2022, 2023 and 2024 /45/ to verify that the information provided by the PP in the monitoring report is accurate and the seasonal employee return rate has been appropriately monitored.

		2024	100 %	26	26		
5.	Number of employees qualified/trained	During the monitoring period, training in safety, environmental conservation and low-impact forest management was attended by an average of 22 employees in 2023 and 26 employees in 2024. Training on firefighting was attended by 36 employees in 2023 and 42 in 2024. The lecture on labour rights only took place in 2024 and was attended by 42 employees. The number of participants in "Biodiversity monitoring training" and "Training in monitoring techniques following the project's premises" were not counted, as these activities were not started during the monitoring period.					The attendance sheets of safety, environmental conservation and low impact forest management of 2023 /33/ and 2024 /37/ revealed that a total of 22 and 26 employees were trained in the year 2023 and 2024 respectively, attendance sheets of fire fighting training provided in 2023 /28/ and 2024 /34/ revealed that a total of 36 and 42 employees were trained in the year 2023 and 2024 respectively. The attendance sheets of labour rights training /34/ confirmed that a total of 42 employees attended the training. Biodiversity monitoring training and monitoring techniques were not implemented during the current monitoring period.
6.	Number of campaigns promoted	• Number of internal communication campaigns: Activity was not started during the monitored period. • Number of campaigns conducted with neighbors of Fazenda Manoa: Two campaigns delivering calendars with communication channels for wildfire alerts were held with the neighbors of Fazenda Manoa, for the 2023 and 2024 calendars. The first					The audit team during onsite interviews confirmed that internal communication campaigns are yet to start. The audit team by reviewing the documents supporting the fire calendar delivery campaigns /73/ to the neighbours of Manoa farm verified that one campaign was conducted in 2023 and 2024 each, i.e., two campaigns during the current monitoring period. Hence, the audit team concludes that the information provided in the monitoring report is appropriate.

		took place on January 3, 2023, and the second on December 19, 2023	
7.	Rate of employees' children enrolled and attending school regularly	Activity was not started during the monitored period	Activity was not started during the monitored period
8.	Number of participants	1. The activities on forest management with interested institutions were attended on average by 10 people from environmental institutions (16 participants in 2023 and 3 participants in 2024). 2. An average of 24 students from Cujubim took part in environmental education activities. 3. In 2024, 30 teachers took part in the training workshop offered. 4. The number of participants in training sessions for rural landowners in the LMA on firefighting techniques and sustainable pasture preparation alternatives - Schedule to start in 2026	1. The audit team reviewed the attendance sheets /62/ of environmental institutions visited to Manoa farm such as ICMBio and SEDAM in the monitoring period. And confirmed that a total of 16 participants in 2023 and a total of three participants in 2024 attended the activities on forest management. 2. The audit team reviewed the attendance sheets of the school visit /38/152-154/ to Manoa farm to confirm that an average of 24 students from Cujubim took part in environmental education activities. 3. The audit team reviewed the attendance sheets of teachers' visit /39/ to Manoa farm to verify that a total of 30 teachers took part in the training workshop offered in 2024. 4. This activity is not yet started.

9.	Evaluation of the level of knowledge before and after the actions/training	Activity was not started during the monitored period	Activity was not started during the monitored period
10.	Number of partnerships established formally and informally	Number of collaborations and partnerships formed with institutions interested in actions that promote knowledge about low-impact forest management for interested institutions: 0. Number of partnerships with universities, research centers and scientific institutions: there was a partnership with UNIR to carry out 2 master's degree studies with data collection in the project area. The project provided logistical support. Number of institutional partnerships with public bodies and private entities established: 0.	The Manoa REDD+ project promoted two master's degree studies during the current monitoring period. The audit team interviewed the student of UNIR who conducted master's research to understand that the logistical support was provided by Manoa project. Additionally, the student during the onsite interviews presented her thesis and results of the studies to the audit team. Additionally, the master's dissertation /40/ confirmed that the study was conducted in the project area during the current monitoring period.
11.	Number of accidents at work	2023 1. Total accidents: 11/07/2023 – Fall of a tree branch, resulting in death. 2. 17/10/2023 – Branch fall 2024	The audit team reviewed the accident report registered /156/ to confirm that the monitoring of the number of accidents at work has been appropriately carried out during the current monitoring period. After the accident dated 11/07/2023, PP has carried out significant internal adjustments to ensure such accidents would not occur in repetition.

		1. Total accidents: 17/05/2024 – Beat against bark and log 2. 05/06/2024 – fell into a hole and sprained his knee (resulting in withdrawal) 3. 11/07/2024 – hit his face on a machete 4. 18/07/2024 – fall to the ground 5. 24/07/2024 – cut on the finger 6. 27/08/2024 – fall of a tree branch It is important to note that until 2023 only accidents that resulted in time off work or death were accounted for, but from 2024 onwards all accidents, including minor accidents that didn't require time off work, will be accounted for.	Such adjustments include updating of the felling procedures manual /176/ to enhance felling techniques which was distributed and explained to the field employees as confirmed by the review of the photographs and attendance sheets/178/. In addition to this, the changes made in the felling procedures were confirmed by reviewing the manual applicable prior to the accident/177/, and the one updated after the accident/176/. It was confirmed that the changes mentioned in the MR were actually done in the felling procedures manual. Immediately following the accident, the Manoa field employees were provided with a training session on unsafe acts and unsafe conditions which was confirmed by reviewing the photographs, attendance sheets and materials /179/. Subsequently, Manoa has contracted a third-party organization called Nativa Florestal to provide training on tree felling techniques and safety. The audit team reviewed the documents such as the proposal of Nativa Florestal /180/, approval document /181/, invoice for the service /182/, training content /183/, and training report /184/ which included the topics and attendance sheets along with the photographs.
12.	Percentage of Cujubim schools served	(4*100)/8=50%	The audit team during the onsite interviews with the stakeholders confirmed that Municipality of Cujubim consists of eight schools in total, and during the current monitoring period, a total of four schools have been

			involved in trainings and workshops as verified by reviewing the documents such as invitation letters, thank you letters, schedules, attendance sheets, photographs and PowerPoint presentations /38/152-154/ to confirm this. The schools involved during the current monitoring period are as follows, • Escola Municipal de Ensino Infantil e Fundamental 23 de Março • Aluisio Becker • Antonio Francisco Lisboa State School • Teotônio Brandão Vilela School
13.	Number of scientific projects supported	During the monitoring period, two UNIR projects were being carried out in the project area: • Knowing the Patterns of Use by Terrestrial Vertebrates of a reservoir in the Amazon: unravelling the mystery of High Conservation Value Attributes - master's work by Ana Paula Silva do Nascimento, completed in November 2023. • Estimating the Population Density and Activity Patterns of Jaguars (Panthera Onca) and Pumas (Puma Concolor) in the North-Central Region of Rondônia through the Use of Camera Traps - master's	The audit team confirmed that a total of two research was carried out in the project area during the current monitoring period. 1. Master's research 2. Scientific research The audit team confirmed this by reviewing the dissertation /40/ and report of the research /41/. Additionally, the audit team interviewed one of the students of UNIR to confirm that the research was supported by Manoa project. Hence the audit team confirmed that the information provided by the PP in the monitoring report is appropriate and credible.

		thesis by Lorran Samaritano Lopes, in progress during the monitoring period.	
14.	Number of researchers working in the project area	1 research worked in the project area during the monitoring period: • Lorran Samaritano Lopes	The audit team reviewed the research report /41/ and verified that there was a researcher working in the project area during the current monitoring period.
15.	Number of incentivized research	1 research incentivized in the project area during the monitoring period: • Lorran Samaritano Lopes	The audit team reviewed the research report /41/ and interviewed one of the students from UNIR to verify that one incentivized research was carried out during the current monitoring period.
16.	Number of scientific articles published by researchers associated with the project	0, no scientific article was published during the monitored period. A master's dissertation was completed: Knowing the Patterns of Use by Terrestrial Vertebrates of a Barreiro in the Amazon: Unraveling the Mystery of High Value Attributes for Conservation – master's work by Ana Paula Silva do Nascimento	No scientific articles have been published during the current monitoring period.
17.	Number of improvements made	There was the conclusion of 1 infrastructure improvement in the municipality of Cujubim during the period monitored and the start of the construction of 1 improvement: • Recovery of the bridge on line 106, started on 08/08/2023 and completed on 16/10/2023. • Construction of the Manoa Nursery School: In	The audit team verified the documents submitted by the project proponents supporting the bridge recovery /50/ such as pictures of wood delivery, before and after pictures of bridge, letter from the councillor of Cujubim requesting wood for bridge recovery, response letter to the request and acknowledgement letter. Hence, the audit team confirmed that there was conclusion of one infrastructure improvement in municipality of Cujubim, during the current monitoring period.

		September 2023 the land on which the Manoa Nursery School will be built was purchased, on 22 April 2024 the construction of the nursery school was approved by the Cujubim City Council and on 20 June 2024 the contract for the nursery school was signed. The deadline for completion of the Manoa Nursery is 18 months from July 2024.	Additionally, the Manoa project has initiated the construction of Manoa Nursery school in Cujubim. The audit team reviewed the land purchase contract for the purpose of daycare construction /61/. In addition to this, documents such as contract of Manoa daycare construction /157/, commercial proposal /158/, document supporting the legal status of constructor /159/, and budget approved document /160/ and photographs /161/ to confirm the construction of Manoa daycare. During the onsite inspection the audit team visited the construction site of Manoa daycare, interviewed the contractor of construction to confirm this. Hence, the audit team confirmed that there was initiation of one infrastructure improvement in the municipality of Cujubim during the current monitoring period.
18.	Community assessment of the improvements made	During the monitoring period, the Cujubim municipal government sent a letter of thanks regarding the rehabilitation of the bridge on line 106, which includes the stretch "is a shining example of cooperation between the private sector and the public administration, working together to provide quality infrastructure for the citizens of Cujubim. We sincerely thank you for your dedication and commitment, which will undoubtedly result in lasting benefits for our	The acknowledgement letter /50/ by the Cujubim municipal government was reviewed by the audit team to verify the assessment provided by the PP in the monitoring report.

		community." This demonstrates the good relationship between Manoa and the municipality, an important stakeholder in maintaining the project's activities.	
19.	Number of donations made to Cujubim institutions	13 donations were made by the Manoa REDD+ Project to institutions in Cujubim during the monitoring period: • Donation of equipment to SAMU - March 2023 • Donation of chocolates to the raio de luz daycare center for Easter - March 2023 • Donation to St John the Baptist Church for the feast of the patron saint St John the Baptist - June 2023 • Donation of materials to refurbish the headquarters of the waste pickers' cooperative - August 2023 • Donation to the Ray of Light Nursery for Children's Day - October 2023 • Donation to APAE for Children's Day - October 2023 • Donation of muirapiranga logs to Cujubim City Hall for the municipal nursery - August 2024	The audit team reviewed various documents that support the evidence of donations made to the institutions in the municipality of Cujubim such as donations to daycare /47/, donations to Catholic church /48/, donations to collector's cooperative /49/, donation to daycare /51/, APAE children's day donation /52/, donation to APAE /53/, donation to nursery /54/, instruments donation /55/, donation baskets /56/, SEDAM bicycle donation /57/, Municipal nursery donation /58/, childcare donation /59/, APAE donation /60/, etc. to confirm that 13 donations were made by the Manoa REDD+ project to the institutions in municipality of Cujubim during the current monitoring period. In addition to this, food and toiletries were donated to victims of the floods in Rio Grande do Sul which was confirmed by the review of documents such as photographs and videos and invoice /56/. Hence, the audit team confirmed that the information provided by the PP in the monitoring report about the donations is credible.

		• Donation of chocolates to the Raio de Luz Nursery for Easter - March 2024 • Donation of instruments to the Raios de Sol Martial Band - April 2024 • Donation of food to APAE - February 2024 • Donation to APAE for children's day - September 2024 • Donation to nursery Raio de Luz for children's day - September 2024 • Donation of a bicycle to SEDAM as a prize for the Cujubim rural schools' environment week competition - May 2024 • In addition, food and toiletries were donated to victims of the floods in Rio Grande do Sul.	
20.	Institutions' assessment of donations received	During the monitored period, 08 thank-you letters related to donations were received: • Thank-you letter received on 13/04/2023 regarding the donation of chocolates to the Lightning Bolt Day Care Centre for Easter, made in March 2023. • Thank-you letter received on 21/06/2023 regarding a donation to St John the	This indicator was designed to gather the institutions' evaluations of the donations received. The audit team reviewed the thank you letters, received by various institutions such as Creche Raio de Luz dated 13-04-2023 /47/, St. John the Baptist Church dated 21-06-2023 /48/, thank you video from Collector's cooperative /49/, Creche Raio de Luz dated 09-11-2023 /51/, APAE dated 16-10-2024 /60/, Creche raio de luz dated 16-10-2024 /59/, Banda Marcial Raios de Sol dated

		Baptist Church for the feast of the patron saint St John the Baptist, made in June 2023. • Thank-you video for the donation of materials to refurbish the headquarters of the waste pickers' cooperative, made in August 2023 • Thank-you letter received on 09/11/2023 regarding the donation to Creche raio de luz for children's day made in October 2023 • Thank-you letter received on 08/04/2024 regarding the donation of chocolates to the Rays of Light Day Care Centre at Easter - March 2024 • Two letters of thanks were received on 06/05/2024 regarding the donation of instruments to Banda Marcial Raios de Sol, made in April 2024 • Thank-you letter received on 16/10/2024 regarding a donation to APAE for Children's Day made in September 2024 • Thank-you letter received on 16/10/2024 regarding a donation to Creche raio de luz for Children's Day made in September 2024	06-05-2024 /55/, Creche raio de luz dated 08-04-2024 /54/, to confirm that eight acknowledgments were received for donations during the current monitoring period.

		All the letters demonstrate Manoa's good relationship and communication with institutions and the population of Cujubim. This good relationship is essential for the governance of the property and consequently increases the protection of the Project Area, even helping to contain the entry of invaders into the area. In some cases, the invaders themselves act in the "maintenance" of the property, when they identify and block, among themselves, the actions of other potential agents of deforestation, aiming to maintain a good relationship with Fazenda Manoa.	

The variables and indicators included in the monitoring report were assessed by the audit team. It was confirmed that the variables and indicators follow the project description. By means of reviewing the CCB&VCS monitoring report and supporting documents mentioned above and by means of conducting interviews with the relevant stakeholders of the project, the audit team concludes that the project has implemented the community monitoring plan as in the monitoring report and the project description and the information monitored is credible.

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

Section 4.3.2 of CCB&VCS monitoring report demonstrates the means of dissemination of monitoring plan and its results to the relevant stakeholders. The audit team confirmed that the PD and monitoring report of Manoa REDD+ project is available in local language (Portuguese) in the VERRA registry (Verra Search Page). The audit team during the onsite visit conducted interviews with the neighbors of the Manoa farm and confirmed that they received project related information through a WhatsApp group created for this purpose. The project documents are available in a printed format in Manoa's office at Cujubim. The audit team confirmed the information related to the project available on Biofílica website (Manoa REDD+ Project - Ambipar Environment). It was also observed that Manoa has a separate dedicated Instagram account for the purpose of promoting the Manoa REDD+ project. This account provides information on sustainable management, biodiversity, carbon credits and other matters. Additionally, the feedback session directed to the employees of Manoa and institutions of Cujubim provides information on the Manoa REDD+ project and carbon credit. The audit team reviewed the

PowerPoint presentation /72/ of feedback sessions and questionnaires filled /71/ after the feedback session by various employees of Manoa and institutions of Cujubim and interviewed the stakeholders to confirm that the dissemination of results of community monitoring occurred during the monitoring period according to the monitoring plan defined in the project description.

Hence the audit team concluded that the results of community monitoring were disseminated in accordance with the project description.

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

This section is not applicable since the project doesn't seek Gold level criteria for Community benefits.

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

This section is not applicable since the project doesn't seek Gold level criteria for Community benefits.

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

This section is not applicable since the project doesn't seek Gold level criteria for Community benefits.

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

This section is not applicable since the project doesn't seek Gold level criteria for Community benefits.

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

This section is not applicable since the project doesn't seek Gold level criteria for Community benefits.

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

This section is not applicable since the project doesn't seek Gold level criteria for Community benefits.

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

This section is not applicable since the project doesn't seek Gold level criteria for Community benefits.

4.6 Biodiversity

4.6.1 Biodiversity Changes (CCB, B2.1)

Section 5.1.1 of CCB&VCS monitoring report demonstrates the reported biodiversity changes in the project zone due to project activities. The audit team assessment on accuracy and appropriateness of the monitoring data is provided below,

Biodiversity element	Monitored change	Justification of change	EPIC audit team assessment
Fauna and flora	Reducing deforestation	The project's activities have contributed to reducing deforestation and forest degradation, based on the practices of low-impact forest management, monitoring deforestation, property surveillance, fire brigade training, environmental education actions and strengthening the good relationship between Manoa and its neighbors.	The project has implemented various activities such as low-impact forest management, monitoring deforestation, property surveillance, fire brigade training, environmental education actions and strengthening the good relationship with the neighbors of the farm. These activities have contributed to reducing deforestation and forest degradation in the project zone. <u>Fauna</u> The Manoa employees carry out asset surveillance patrols, annual remote monitoring of the deforested area through remote sensing. The audit team reviewed the documents supporting annual deforestation monitoring /85/86/87/ and fire surveillance /93-97/ and confirmed that these activities are carried out in the project area. The fire affected regions are monitored as soon as notification from NASA is received for the probable fire in the project area which was confirmed during onsite interviews. The employees are trained in firefighting /28/ and combat fire whenever there is a fire instance. This was confirmed by onsite interviews with the surveillance and firefighting team. The audit team during the onsite inspection visited one of the fire affected regions in the

			project area boundary which was contained by a group of Manoa firefighting team. The protection and conservation of forests in the project zone has resulted in the maintenance of the ecological connectivity and habitat maintenance bordering the adjacent protected areas of the Jamari and Jacundá National Forests. <u>Flora</u> The project proponent has contracted Casa da Floresta Assessoria Ambiental Ltda., to carryout biodiversity related monitoring. It was confirmed by reviewing the contract signed between the PP and Casa da Floresta /108/. The audit team reviewed the biodiversity survey report /46/ formulated by the Casa da Floresta to confirm the biodiversity monitoring carried out. In addition to this the audit team reviewed the biodiversity monitoring spreadsheet data /149/ (carried out by Casa da Floresta) submitted by the PP to confirm the biodiversity monitoring carried out in 2023. It was observed in the biodiversity survey that the project area is home to various flora and fauna including a variety of threatened species as described in section 4.6.12 Optional Gold Level: Trigger Species Population Trends (CCB, GL3.3) of this report. All these species have been conserved during the current monitoring period. Hence the audit team concluded that the results of biodiversity monitoring were disseminated in accordance with the project description.

By considering the assessment above, the audit team confirmed the project's assessment of changes in biodiversity resulting from the project activities in the project zone during the monitoring period are accurate.

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

Section 5.1.2 of CCB&VCS monitoring report provides information on the mitigation measures implemented to combat negative impacts on biodiversity.

The project proponent identified negative impacts on biodiversity due to the low impact forest management.

As a mitigation measure, the low impact forest management certifications such as FSC and PEFC certificates /44/ ensure that there is sustainable forest management and responsible sourcing of forest products. These certifications require practices that protect and enhance biodiversity, including safeguarding endangered species and their habitats, and maintaining the health and vitality of forest ecosystems. These certificates also ensure sustainable harvesting levels, water and soil protection, and carbon sequestration. Due care is taken in the project area while carrying out harvesting of the wood such as not harvesting the trees which contain the nests of the birds and not harvesting timber that would damage the permanent preservation areas. The general procedures manual /103/ and sustainable forest management plan /141/ provide detailed guidelines for carrying out responsible low impact forest management. These documents provide guidelines to ensure precautions for HCV areas, such as regular monitoring.

The project personnel have carried out regular monitoring of HCV areas. The audit team reviewed the HCV monitoring documents /150/ submitted by the project proponent and during onsite inspection, visited the HCV areas and the interviews with the PPs confirmed the project monitoring of HCVs. The university students and researchers carryout biodiversity monitoring in the project area to study any and analyse any adjustments to the monitoring of activities and management systems. Hence, the audit team confirmed that the mitigation actions taken are appropriate and in accordance with the project description.

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

The baseline deforestation projected during the current baseline validity period is 16,206 hectares and 5573.45 hectares of deforestation during the current monitoring period. The project during the monitoring period prevented the deforestation of 5573.15 hectares of forest in the project area. This conservation has resulted in the preservation and maintenance of the biodiversity and habitats in the project area.

The project activities include regular surveillance patrols to identify any trespassing and illegal deforestation in the region. The project trains the employees in firefighting to combat any potential fire incidents that would spread into the project area from outside drivers. The project carried out fire surveillance to ensure that the project area is not harmed in any forms of fire, be

it natural or man-made. The audit team reviewed the fire inspection documents /93-97/ and surveillance patrol related documents /83/84/ and interviewed the surveillance team and firefighters to confirm the activities carried out during the monitoring period. The audit team visited the leakage belts and surrounding areas of the project area during the onsite inspection and understood the magnitude of deforestation occurring in the region. These areas are deforested by using fire and it was observed that not even a small patch of forest was spared, which indicates the loss of floral biodiversity and loss of habitat to the faunal population.

The audit team cross-checked the low impact forest management certification /44/ submitted by the project proponent to confirm that the PP carried out low impact forest management in the project area. The general procedures manual /103/ provides a detailed guideline on project activities and sets out rules such as pre-cut evaluation which requires the employees to check for the presence of any bird nests on the tree before harvesting and when such nests are found the employees are instructed to not carry out harvesting of such trees. The same guideline is followed to not harvest any trees in and near the permanent preservation areas. These practices ensure that the wildlife species in the region are not harmed during low impact forest management.

The general procedures manual /103/ sets out certain preventive measures against hunting and fishing such as placing signs at strategic places such as the entrance gate and along the main road. It also mentions that all the employees and visitors will be informed about the prohibition of predatory fishing and hunting, capturing or chasing wild animals, as established in current legislation and any suspicious activity will be immediately communicated to IBAMA and SEDAM.

All these activities ensure that the biodiversity in the project area is not harmed. Hence, the audit team by means of document review, onsite interviews and onsite inspection confirmed that the net impact of the project's activities on biodiversity is positive.

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

The project does not involve activities that introduce species, and no planting of species are being practiced in the project area. Instead, the project aims to preserve and maintain the native vegetation in the region. Sustainable forest management plan /141/ of the project outlines guidelines for each and every activity that needs to be carried out in the field which doesn't mention anything about planting which confirms that the project does not introduce and does not carry out planting in the project area. By means of onsite inspection, interviews with the project management representatives, the audit confirms that no invasive species will be introduced into any area affected by the project. Since the project area is a natural Amazon forest, no invasive species have been identified thriving in the region during the current monitoring period. The audit team reviewed documents such as biodiversity survey reports /46/ from Casa da Floresta to confirm this. Hence, the audit team concluded that this section is not applicable.

	Evidence gathering activities, evidence checked, and assessment conclusion

Species introduced	N/A
Existing invasive species	N/A

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

The project has identified two biodiversity related High Conservation Value areas in the project area, i.e., Rio Preto waterfall and salt lick. The project has not negatively impacted any HCVs, instead the project regularly monitors these HCV areas for any changes in its composition. The monitoring of the HCV areas has been designed and implemented to ensure and offer protection to these areas and the biodiversity reliant on them. The audit team reviewed the documents supporting HCV monitoring /150/ and during the onsite visited these areas and confirmed that these areas are protected and do not allow entry of outside forces into these areas.

Additionally, the project maintains strips of vegetation along the river way called the Permanent Preservation Areas which was confirmed during the onsite. Additionally, sustainable forest management plan /141/ demarcates the permanent preservation areas that need to be conserved in the project area. In addition to this, the annual operation plan /151/ of Manoa outlines the permanent preservation areas where no harvesting would take place. By means of these assessments above, the audit team confirmed that the project did not negatively affect any biodiversity-related HCVs during the current monitoring period.

4.6.6 GMO Exclusion (CCB, B2.7)

The project does not use genetically modified organisms (GMOs) to generate GHG emissions reductions. The project aims to preserve and maintain the natural vegetation in the project area which avoids the GMO inclusion. The project management team during the onsite interviews affirmed that there will be no utilization of GMOs in the project. Additionally, the interview with the environmental secretary of Municipality of Cujubim and representatives from SEDAM affirmed the GMO exclusion. Hence, the audit team confirmed that no GMOs are used to generate GHG emission reductions during the current monitoring period.

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

The project does not use any fertilizers, chemical pesticides and biological control agents in the project area. The audit team visited four conglomerates (10 sub-plots) in the project area and observed no instance of inputs used. The project does not carry out planting and promotes natural regeneration and growth of the vegetation as confirmed by the onsite inspection. The audit team interviewed various employees of Manoa to confirm that the project doesn't practice application of any inputs in the area. The firefighting is also carried out by means of using water

from the nearby streams. Hence, the audit team confirmed that the project has not applied any inputs during the current monitoring period and hence, this section is not applicable.

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

The possible negative impact foreseen by the PPs outside the project area would be the recreational hunting activities and the potential displacement of illegal logging and agricultural and livestock expansion outside the project area. The biodiversity survey report /46/ by Casa da Floresta mentions no evidence of hunting observed inside the project area, however the individuals living in the neighboring areas practice recreational hunting. The report also mentions that the easily accessible locations opened up for low impact forest management could provide opportunities for easy hunting and fishing. As a mitigation measure, the project has practiced blockage of roads opened up for the purpose of low impact forest management. All the debris and leftovers from the harvesting and the soil were added to block the roads which will indirectly promote vegetation growth in such areas. The audit team during the onsite inspection observed an area that was previously a road used to transport the harvested materials and provide access to carry out low impact forest management but now had vegetation growth and such areas were inaccessible to the outsiders. The report also mentions that there is no professional system of fishing around Manoa farm and even subsistence fishing appears to be occasional. Most of the people interviewed during the socio-economic diagnosis opined that they access fish through farming markets, or farming and occasional fishing. Hence, it is that the people surrounding the project area carry out occasional hunting and fishing. In addition to this, the illegal logging and agricultural and livestock expansion poses a risk to the biodiversity outside the project area. Based on the principle of adaptive management, the PP has in place a project activity management plan /175/ which is applicable to the leakage management areas. The detailed assessment of which has been provided in the table below,

The table below displays the negative offsite impact and mitigation measures implemented by the project proponent during the current monitoring period and the audit team assessment,

Negative offsite impact	Mitigation measures implemented	Evidence gathering activities, evidence checked, and assessment conclusion
Recreational hunting and fishing	Implementation of environmental education activities aimed at raising awareness among residents and visitors about the importance of wildlife conservation, in addition to community workshops and educational campaigns	During the current monitoring period, the project carried out environmental educational activities, raising awareness about the importance of wildlife conservation. The audit team checked the PowerPoint presentations /147/ used for the purpose of environmental education activities aimed at creating awareness to the visitors of the Manoa farm.

	on sustainable fishing practices and biodiversity conservation. Regular monitoring of the surrounding area to assess the effectiveness of these measures and adjust actions necessary to reduce potential impacts. Support will be provided for local studies and research on the region's biodiversity, promoting sustainable recreation alternatives.	The audit team reviewed the documents such as invitation letters, thank you letters, visit schedule, attendance sheets and photographs /38/152-154/ to confirm that the project has carried out information dissemination about environment and raised awareness about the importance of wildlife conservation. The project has also promoted fire prevention campaign to the neighbors of Manoa farm during the current monitoring period by delivering the fire calendars as confirmed by checking the photographs of calendar delivery/73/. The project promoted and supported scientific research in the project area. The audit team reviewed the thesis and reports /40/41/ related to the scientific research in the project area. Additionally, the audit team conducted a virtual interview with one of the researchers from UNIR who had carried out biodiversity study in the Manoa farm and confirmed that the research was completely funded by Manoa. The project carried out regular surveillance of the bordering areas of the property to identify any trespassing and illegal felling or fire in the region. The audit team reviewed the surveillance reports /83/84/ and fire instances monitoring documents /93-97/ to confirm this. Additionally, the audit team interviewed the surveillance patrolling team and firefighting team and confirmed the regular surveillance of the project area. The general procedures manual /103/ sets out certain preventive measures against hunting and fishing such as placing signs at strategic places such as the entrance gate and along the main road. It also mentions that all the employees and visitors will be informed about the prohibition of predatory fishing and hunting, capturing or chasing wild animals, as established in current legislation and any

		suspicious activity will be immediately communicated to IBAMA and SEDAM. Hence, the audit team confirmed that the project has adequately identified all the negative offsite biodiversity impacts and has taken actions to mitigate such impacts.
Displacement of illegal logging, agricultural and livestock expansion	Annual technical visits to the neighbouring properties to raise awareness about fire prevention, environmental education programs with local schools held at the Manoa Forestry Education Center (CEFLOM), training sessions for rural producers on sustainable alternatives to fire-based pasture preparation, and capacity-building in low-impact forest management for environmental institutions such as SEDAM and ICMBio.	During the current monitoring period, the PP has carried out a few activities in the leakage management areas such as fire prevention campaigns and distribution of calendars as confirmed by the onsite audit. Indicators related to leakage management activities, 1. Burn scars in the leakage management area Yet to be monitored 2. Number of training sessions offered to LMA residents Yet to be monitored 3. Number of participants in LMA targeted training sessions Yet to be monitored 4. Number of environmental education activities with school The audit team reviewed the supporting documents such as PPT, attendance sheets, and photographs /32/33/ of the training sessions provided to the schools. The documents confirmed that four environmental education activities were held with the school. 5. Number of training sessions and participants in low-impact forest management courses offered to institutions Environmental agencies such as ICMBio and SEDAM are given technical training related to low-impact forest management, wood identification, etc.

		The audit team reviewed the documents supporting the training provided to ICMBio /97/ and thank you letter by SEDAM /98/ and confirmed that these institutions are provided with the mentioned training. The supporting documents confirmed that a total of two training courses with an average of 10 participants were conducted during the current monitoring period. Additionally, the audit team confirmed that the project has promoted fire prevention campaign to the neighbours of Manoa farm by delivering the fire calendars confirmed by checking the photographs /96/ for the current monitoring period. In order to ensure continuous implementation of fire prevention campaigns, the audit team reviewed the photographs, reports, social monitoring form and the signed sheets by the receiver /174/ for the year 2025 and 2026. The project also intends to train the neighbours of Manoa farm in firefighting techniques and promote sustainable alternatives for pasture preparation without fire outside the project area in the upcoming monitoring periods. Hence, the audit team is of the opinion that during the current monitoring period, PP has implemented necessary mitigation measures for controlling the displacement of logging, agricultural and livestock expansion outside the project area.

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

Section 5.2.2 of CCB&VCS monitoring report demonstrates the net effect of the project on biodiversity. It also considers the unmitigated negative impacts outside the project zone. Section 5.2.1 of CCB&VCS demonstrates the negative offsite biodiversity impacts and its mitigation measures. The section 5.2.2 of CCB&VCS monitoring report provides a number of substantial benefits to the biodiversity within the project which are discussed in the table below,

Sl. No.	Biodiversity benefits of the project within the project area	EPIC audit team assessment
1.	Maintenance of approximately 5573.15 hectares of forest cover in a good state of conservation, which provides habitats and allows ecological connectivity with adjacent protected areas, guaranteeing the gene flow of local species and helping to sustain populations of native fauna and flora, some of which are endemic or threatened.	The project anticipated an unplanned deforestation of 5573.45 hectares in the baseline scenario during the current monitoring period. In the project scenario a total of 0.30 hectares of unplanned deforestation has been monitored which reflects the effectiveness of the project activities implemented. Deducting the areas of low impact forest management, net area of approximately 5573.15 hectares of forest was maintained. The Jamari and Jacundá National Forests border the project area, which means that the maintenance of the forest cover in good condition promotes habitat and allows ecological connectivity with adjacent protected areas, thus promoting gene flow and sustenance of native flora and fauna. The audit team reviewed the documents such as low impact forest management certification /44/, AUTEX /124/, Sustainable Forest Management plan /141/, etc. to confirm the low impact forest management carried out in the project area. Additionally, the audit team conducted onsite interviews with the project proponents and the project management team and confirmed that maintenance of forests. The onsite visit also confirmed the maintenance of the forests in the project area. The project proponent carried out surveillance patrols /83/84/ and fire surveillance /93-97/ to ensure that the forest in the project area is intact. The audit team during the onsite interviewed patrolling team and firefighting team and understood their roles and responsibilities in the conservation of the project area. Hence, the audit team concluded that the information provided in the monitoring report

		regarding the biodiversity benefits during the current monitoring period is accurate.
2.	Contribution to the preservation of 21 threatened species recorded in the project area, increasing their chances of survival and recovery over time.	The audit team reviewed the biodiversity survey report /46/ of the survey carried out in 2023 to confirm that the project is home to 21 different threatened species. The list of various threatened (vulnerable and endangered according to IUCN classification) species in the project area has been provided in section 4.1 Project Details. During the onsite visit, the audit team was able to sight a few vulnerable and endangered species mentioned in the biodiversity survey report such as *Myrmecophaga tridactyla* (Giant anteater), *Ateles chamek* (Black-faced spider monkey), and *Tayassu peccari* (Queixada). Additionally, the audit team cross-checked their IUCN status to confirm that these species are in fact vulnerable or endangered. During onsite visit, the audit team viewed the camera trap pictures /155/ of the species to confirm that the project area is the abode to various vulnerable and endangered species The continuous surveillance patrols /83/84/ carried out by the Manoa employees ensure that no trespassing occurs and no hunting is practiced in the region which promotes the preservation of these mentioned threatened species. Hence, the audit team concluded that the information provided in the monitoring report regarding the biodiversity benefits during the current monitoring period is accurate.
3.	Protection against deforestation and forest degradation, reducing habitat fragmentation and maintaining ecological integrity, which is essential for the stability of local biodiversity	The project carried out regular surveillance patrols against any trespassing and fire incidents. The audit team reviewed the surveillance patrolling records /83/84/, and reports of fire instances analysis /93-97/ carried out during the current monitoring period. The

		audit team during the onsite, interviewed surveillance team and firefighting team to confirm their regular roles and responsibilities. In addition to this, the annual deforestation monitoring reports /85/86/87/ were reviewed. Hence, the audit team concluded that the information provided in the monitoring report regarding the biodiversity benefits during the current monitoring period is accurate.

The audit team by means of reviewing the CCB&VCS monitoring report, supporting documents submitted and by means of onsite inspection and interviews with the top management and stakeholders verified that the biodiversity benefits attributable to the project far exceed the unmitigated negative impacts outside the project zone. Hence, the net biodiversity impacts of the project are positive.

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

The audit team visited the HCV areas during the onsite visit, conducted interviews with the relevant stakeholders, including the student of UNIR who carried out biodiversity monitoring, reviewed relevant documents of biodiversity monitoring such as biodiversity survey report /46/ by Casa da Floresta, HCV monitoring reports /150/, and scientific research reports /41/ of the research carried out in the project area to confirm that the biodiversity impact monitoring has been carried out in accordance with the project's design.

The project proponent has developed and implemented a comprehensive biodiversity monitoring plan; including, Strategy, project activity; indicators, methods, frequency and QA/QC procedures applied. Section 5.3.1 of CCB&VCS monitoring report includes detailed information related to the biodiversity indicators, frequency and means of verification along with the monitored value for current monitoring period. All the biodiversity indicators such as recruitment and mortality, richness and composition, status and presence of vulnerable, endangered or critically endangered species, forest increment rate, total area of permanent preservation areas protected, monitoring high conservation value areas, abundance and frequency are monitored.

The Annex A, D, and E of biodiversity survey report /46/ confirmed the species richness and composition of flora, birds and mammals respectively, abundance and frequency of the fauna identified, and status and presence of vulnerable, endangered or critically endangered species. Further, the audit team identified the presence of a few threatened wildlife during the onsite visit. The report of remeasurement of the plots /171/ provided the information on recruitment and mortality of the tree species in the permanent plots and forest increment rate. During the current monitoring period, the total area of permanent preservation areas protected was verified by reviewing the post exploration report /131/. And the visit to the HCV areas was confirmed by

reviewing the HCV monitoring reports /150/ which contained the date of the visit along with the photographs and activity conducted.

The study conducted by Casa da Floresta in the project area in 2024 identified individuals of trigger species in the project area. Hence, the project fulfils the requirements for gold level exceptional biodiversity benefits. The audit team confirmed that the monitoring results include the population trends of trigger species and threats to these species.Therefore, the audit team verified that the information on biodiversity monitoring provided in the monitoring report is credible and the biodiversity monitoring plan is implemented as mentioned in the monitoring report and the project description following methods and established frequency. Measures scheduled and designed by the project proponent to maintain or enhance the biodiversity are correct and results confirm their effectiveness.

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

Section 5.3.2 of CCB&VCS monitoring report demonstrates the means of dissemination of monitoring plan and its results to the relevant stakeholders. The audit team confirmed that the PD and monitoring report of Manoa REDD+ project is available in local language (Portuguese) in the VERRA registry (Verra Search Page). The audit team during the onsite visit conducted interviews with the neighbors of the Manoa farm and confirmed that they received project related information through a WhatsApp group created for this purpose. The project documents are available in a printed format in Manoa's office at Cujubim. The audit team confirmed the information related to the project available on Biofilica website (Manoa REDD+ Project - Ambipar Environment). It was also observed that Manoa has a separate dedicated Instagram account for the purpose of promoting the Manoa REDD+ project. This account provides information on sustainable management, biodiversity, carbon credits and other matters. The audit team reviewed the PowerPoint presentation /72/ of feedback sessions and questionnaires filled /71/ after the feedback session by various employees of Manoa and institutions of Cujubim and interviewed the stakeholders to confirm that the dissemination of results of biodiversity monitoring occurred during the monitoring period according to the monitoring plan defined in the project description.

Hence the audit team concluded that the results of biodiversity monitoring were disseminated in accordance with the project description.

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

Section 5.4.1 of CCB&VCS monitoring report describes the actions taken to maintain or enhance the population status of each trigger species in the project zone and to reduce the threats to them. The biodiversity survey report /46/ of the study conducted by Casa da Floresta in the project area revealed the existence of five trigger species inside the project area. The audit team assessment on each trigger species is provided below,

Sl. No.	Trigger species	IUCN Status	EPIC audit team assessment
1.	*Manilkara elata*	Endangered	The review of the report of the study conducted by Florestal – Planejamento, Paisagismo e Consultoria Ltda in 2024 /130/ revealed that a total of fourteen individuals were identified during the inventory. To ensure the protection of this species, the project proponents carryout low impact forest management as confirmed by reviewing FSC and PEFC certificates /44/. This will ensure that individuals in the threatened category will not be harvested during the low impact forest management. To prevent the entry of individuals into the project area the project undergoes regular patrolling practices as confirmed by the onsite interviews with the patrolling individuals and by reviewing the patrolling documents /83/84/.
2.	*Handroanthus serratifolius*	Endangered	The review of the report of the study conducted by Florestal – Planejamento, Paisagismo e Consultoria Ltda in 2024 /130/ revealed that a total of fourteen individuals were identified during the inventory. To ensure the protection of this species, the project proponents carryout low impact forest management as confirmed by reviewing FSC and PEFC certificates /44/. This will ensure that individuals in the threatened category will not be harvested during the low impact forest management. To prevent the entry of individuals into the project area the project undergoes regular patrolling practices as confirmed by the onsite interviews with the patrolling individuals and by reviewing the patrolling documents /83/84/.
3.	*Pteronura brasiliensis*	Endangered	The detailed review of biodiversity survey report /46/ by Casa da Floresta revealed that individuals of *Pteronura brasilensis* exist in the project area.

			The audit team reviewed the biodiversity monitoring data spreadsheet /149/ for the monitoring that was carried out in the year 2023 by PP and confirmed that nine individuals were sighted. The protection of this species is by means of maintenance of Permanent Preservation Areas (i.e., areas along the water bodies) and the HCV area (Rio Preto waterfall). The project proponents carryout HCV area monitoring as confirmed during the onsite interviews and by means of reviewing the HCV monitoring documents /150/. The project proponents do not carry out management activities in the permanent preservation areas as confirmed by onsite interviews. The sustainable forest management plan /141/ provides guidelines on the protection and conservation of permanent preservation areas.
4.	*Ateles chamek*	Endangered	The detailed review of biodiversity survey report /46/ by Casa da Floresta revealed that individuals of *Ateles chamek* exist in the project area. The audit team reviewed the biodiversity monitoring data spreadsheet /149/ for the monitoring that was carried out in the year 2023 by PP and confirmed that eleven individuals were sighted. In addition to this, the audit team during the site visit sighted a group of more than seven individuals of *Ateles chamek* close to the CEFLOM (environmental education center) which confirmed the existence of this species. To ensure the protection of this species, the project proponents carryout low impact forest management as confirmed by reviewing FSC and PEFC certificates /44/. This will ensure that their habitat is not destroyed, and movement is not hindered as in the case of deforestation. To prevent the entry of individuals into the project area the project undergoes regular patrolling practices as confirmed by the onsite interviews with

			the patrolling individuals and by reviewing the patrolling documents /83/84/.
5.	*Tayassu pecari*	Vulnerable	The detailed review of biodiversity survey report /46/ by Casa da Floresta revealed that individuals of *Tayassu pecari* exist in the project area. The audit team reviewed the biodiversity monitoring data spreadsheet /149/ for the monitoring that was carried out in the year 2023 by PP and confirmed that more than forty individuals were sighted. In addition to this, the audit team during the site visit sighted a group of more than ten individuals of *Tayassu pecari* in multiple instances during the visit to various places in the project area which confirmed the existence of this species. To ensure the protection of this species, the project proponents carryout low impact forest management as confirmed by reviewing FSC and PEFC certificates /44/. This will ensure that their habitat is not destroyed, and movement is not hindered as in the case of deforestation. To prevent the entry of individuals into the project area the project undergoes regular patrolling practices as confirmed by the onsite interviews with the patrolling individuals and by reviewing the patrolling documents /83/84/.

By means of document review, interviews with the top management and relevant stakeholders and onsite visit conducted, the audit team concludes that the actions taken by the project to maintain the population status of each trigger species in the project zone and reduce threats to them is appropriate.

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

As discussed in the section above, the PP has ensured to practice low-impact forest management in the project area to ensure that the trigger species are not harmed and the wildlife in the area do not face habitat fragmentation. This low-impact forest management will cause little damage to the biodiversity and hence, the habitat of these species is not destroyed as a result of the project activities. The conservation of HCV areas /150/ through constant monitoring is ensured. Additionally, the preservation of permanent preservation areas in the project area is ensured. This was confirmed through onsite interviews with the PP where maps of permanent preservation

areas were cross-checked. It was observed that a detailed plan would be laid out before the harvesting season to demarcate the permanent preservation areas in such an annual production unit. This helped the audit team to understand that the areas of permanent preservation are maintained in the project area as mandated by law. Additionally, regular monitoring of the project boundaries will ensure that there is no illegal entry and degradation inside the project area. This surveillance will also ensure that any illegal activities will be identified at the earliest. Hence, the audit team concludes that the measures taken by the project proponent are effective at maintaining the population status of the trigger species.

4.7 Additional Project Implementation Information

Not applicable. No additional information was included in the monitoring report.

4.8 Additional Project Impact Information

Not applicable. No additional information was included in the monitoring report.

5 VERIFICATION CONCLUSION

5.1 Verification Summary

EPIC has performed the verification of the CCB&VCS project. The audit team identified Biofílica and Manoa, as the project proponent and the GHG statement provided is the responsibility of the project proponent. the audit team asserts, with no qualifications or limitations, that

- The project complies with the verification criteria for projects set out in CCB Version 3.
- The project complies with the verification criteria for projects set out in VCS Standard v4.7.
- The project has been implemented in accordance with the project description in adherence to the monitoring plan

The current verification is from 01-January-2023 to 30-September-2024. The current verification has been conducted on the requirements of VCS Standard v4.7, CCB Standards v3.1, and on the basis of updated project documentation, ex-ante and ex-post calculation spreadsheet, supporting documents, and observations and interviews during the site inspection. The monitoring plan in the CCB PD is assessed along with the verification activities.

The verification activities conducted by EPIC included,

- Assessment of the project compliance with CCB and VCS rules/requirements and standards

- Collection of information, documents and data supporting the reported GHG removals
- Assessment of biomass inventory and GHG calculation spreadsheets
- Assessment of monitoring practices on the field
- Assessment of information management system
- Assessment of whether the project has been implemented in accordance with the PD and consistent with the information in the monitoring report.
- Assessment of whether the provisions made in the monitoring plan were consistently and appropriately applied

After the review of all project information, standard operating procedures, calculations, and supporting documentation and the interview process, EPIC confirmed that the monitoring conducted by the PP as detailed in the monitoring plan mentioned in monitoring report, are accurate and consistent with all the aforementioned VCS Standard v4.7 and CCB Standards v3.0, the PD, and the applied methodology (VM0015, v1.2) without any qualifications or limitations. EPIC confirms that the Manoa REDD+ project has been implemented in accordance with the PD. The verification of ex-post emission reductions has been conducted by EPIC in accordance with ISO 14064-3:2019.

5.2 Verification Conclusion

The current verification has been conducted to a reasonable level of assurance as there is enough evidence provided by the project proponent. This is the first verification conducted for the period of 01-January-2023 to 30-September-2024. The current monitoring period has resulted in the gross reduction of 22,76,210 tCO_2e. During the verification process, the audit team assessed the calculated GHG emission reductions and determined that they were achieved during the current monitoring period. Therefore, EPIC is able to issue an unmodified opinion for the reported gross GHG emission reductions, totaling 22,76,210 tCO_2e. The overall non-permanence risk rating assigned for the current monitoring was 12%, resulting in a total of 2,73,145 tCO_2e being deposited in the buffer account. The net GHG removals after discounting the buffer were confirmed to be 20,03,065 tCO_2e.

Additionally, the project has achieved the climate, community, and biodiversity benefits, including Gold Level Climate Change Adaptation benefits and Gold Level Exceptional Biodiversity benefits as described in the monitoring report and PD.

In summary the audit team concludes the following regarding the validity of net positive climate change adaptive capacity and resilience, community and biodiversity benefits achieved by the project during the current monitoring period.

Summary comments regarding validity of the following achieved by the project during the monitoring period	
Net positive climate benefits	The implementation of project activities during the current monitoring period has resulted in the reduced emission of 22,76,210 tCO_2e compared to the baseline scenario.
Net positive community benefits	The project has provided a number of positive community benefits which includes, • Employment and capacity building of the population of Cujubim. • Training related to low impact-forest management, health and safety, environmental awareness, prevention and containing forest fires, wood identification, etc. • Maintenance of native forests and biodiversity indirectly impacting the air quality and microclimate, improving the well-being of the stakeholders. • Improvement of municipality of Cujubim's infrastructure through donations and constructions • Logistical and financial support for master's degree program and promotion of scientific study in the region.
Net positive biodiversity benefits	The net biodiversity benefits include, • Reduced deforestation, • Maintenance of habitat connectivity • Threatened species preservation, etc.

Verification period: From 01-January-2023 to 30-September-2024

Verified GHG emission reductions and carbon dioxide removals in the above verification period:

The non-permanence risk rating (%)	12%

If applicable, the long-term average, whether it has been properly updated, and if it has been reached.	N/A. According to VCS Standard v4.7, only ARR and IFM projects meeting harvesting definitions are to calculate the LTA, since this project is a REDD+ project, it is not applicable.
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	There has not been a loss event in the current verification period. So, this section is not applicable.

Vintage period	Baseline emissions (tCO_2e)	Project emissions (tCO_2e)	Leakage emissions (tCO_2e)	Buffer pool allocation (tCO_2e)	Reductions VCUs (tCO_2e)	Removals VCUs (tCO_2e)	Total VCU issuance (tCO_2e)
01-Jan-2023 to 31-Dec-2023	12,07,801	73,045.57	0.00	1,36,420.48	10,00,416.89	-	10,00,416.89
01-Jan-2024 to 30-Sep-2024	12,12,559	77,130.90	0.00	1,36,724.70	10,02,647.80	-	10,02,647.80
Total	24,20,361	1,50,176	0	2,73,145	20,03,065	-	20,03,065

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-2023 to 31-Dec-2023	10,41,913.21	11,36,837.37	9%	PP's justification The ex-post emissions reduction was 9% higher than expected ex-ante. This occurred because there was no leakage during the monitoring period, the planned deforestation was lower than stipulated ex-ante, and GHG emissions from biomass burning during the verification period were not significant, unlike the ex-ante calculation. The percentage could have been even higher, but ex-post accounts for losses due to logging, which, conservatively, is not included in the ex-ante. Audit team assessment The audit team, by means of detailed tracing and recalculation of the ex-ante and ex-post calculation spreadsheet, confirmed that the difference between emission reduction occurred due to the absence of leakage during the current monitoring period. The ex-ante leakage estimation for the current monitoring period was around 20,42,193.28 tCO_2e. Another reason for the difference is that the planned deforestation area is higher (37 hectares) in ex-ante calculations compared to the planned deforestation actually occurring during the current monitoring period (32.59 hectares). Hence, the audit team confirmed that the difference between ex-ante and ex-post emission reductions is justified and the PP's justification for the difference is appropriate and credible.
01-Jan-2024 to 30-Sep-20224	10,46,097.91	11,39,372.49	9%	
Total	20,88,011	22,76,210	9%	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
2.4.6	Land Documents and Legal situation	Strategic and personal information of the Proponent, as defined in section 2.4.6 of monitoring report	Documents related to the purchase or sale of land contain the agreed-upon price, terms of negotiation and other financial details, disclosing this information could weaken the party's position by revealing their financial strategies. Reports detailing the environmental condition of a property can impact its value and the feasibility of certain developments. Hence, the audit team is of the opinion that the land documents and legal situation of Manoa are categorized as commercially sensitive information.
2.4.6	Project financial performance spreadsheet (budget) and other related documents	This is the company's strategic and confidential financial and/or commercial information, as defined in section 2.4.6 of monitoring report	General financial statements are considered as commercially sensitive because revealing such information could pose a threat to the organizations. Hence, the audit team is of the opinion that the financial performance spreadsheets are categorized as commercially sensitive information.
2.4.6	Agreements and contracts signed between the parties involved	Strategic information on bidders, as defined in section 2.4.6 of monitoring report	The contracts might reveal the nature and strength of alliances, strategic partnerships, pricing strategies, etc. Hence, the audit team is of the opinion that the agreements and contracts signed between different parties involved are categorized as commercially sensitive information.
2.4.6	Complete GEE spreadsheet with formulas and the calculation	This information contains technical information developed by Biofílica Ambipar, as defined in	The Project Participant (PP) asserts that the formulas and underlying technical information developed by Biofílica Ambipar and embedded within the Greenhouse Gas (GHG) emission spreadsheet constitute commercially sensitive information. This claim stems from the proprietary nature of Biofílica Ambipar's methodologies for calculating GHG

	steps for each value	section 2.4.6 of monitoring report	emissions, which represent their unique intellectual property and competitive advantage in the environmental services sector. The audit team thoroughly evaluated this assertion and ultimately concurred with the PP's assessment, thereby confirming the confidentiality of these specific formulas and technical details. This implies that revealing this information could potentially compromise Biofílica Ambipar's business interests, given the specialized knowledge and effort invested in developing these calculations. Hence, the audit team is of the opinion that the GEE spreadsheets are categorized as commercially sensitive information.

APPENDIX 2: PROJECT RISKS TABLE

Section 2.3.5 of the monitoring report presents the project risks table. The audit team assessment is provided below,

Item	Identified risk(s)	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	No risk identified	The project proponent has not identified any natural or human induced risks to stakeholders' wellbeing. The project is designed to improve the well-being of the stakeholders relevant to the project. The objectives of the project are aimed at reduction of deforestation, in turn reduction in the carbon dioxide emissions, maintenance of the natural vegetation in the region, and improvement of the social conditions of the population of Municipality of Cujubim. The project has not impacted negatively to the stakeholders till date. To confirm this, the audit team conducted independent interviews with various stakeholders of the project which has been discussed in section 2.4 Interviews (VCS, 4.1, CCB Program Rules, 4.3.1). The avoided deforestation in the project area will ensure maintenance of natural vegetation, in turn improving the air quality, and microclimate in the region, which will indirectly benefit the stakeholders well-being in the region. The project has provided several benefits to the stakeholders, including but not limited to employment in project activities such as asset surveillance, firefighting, forest management, HCV monitoring, etc., donations to the institutions in Cujubim, infrastructure improvement in the municipality of Cujubim, training to the employees, environmental education to the schools and teacher in the municipality of Cujubim, and promotion of scientific research in the project area.

		The project also has developed several communications means such as suggestion box, ombudsman channel, WhatsApp, Instagram, email, telephonic communications, in person visits and questionnaires, etc. by means of which the stakeholders can express their grievance or dissatisfaction. Hence, the audit team verified that no natural and human induced risks to stakeholders' well-being have been identified, and the risk assessment provided by the project proponent is appropriate.
Risks to stakeholder participation	Lack of stakeholder engagement	The project proponents have identified a lack of stakeholder engagement, i.e., lack of contributions from the stakeholder to Manoa REDD+ project and underutilization of the project's communication channels to express concerns of dissatisfaction according to PP. The project has designed a number of communications means such as suggestion box, ombudsman channel, WhatsApp, Instagram, email, telephonic communications, in person visits and questionnaires, etc. by means of which the stakeholders can express their grievance or dissatisfaction. In order to ensure proper communication and awareness of the communication channels, the proponents carryout dissemination of these communication channels to all the stakeholders during any interaction, be it during the training, visit to Manoa farm or during the in-person visits. In addition to this, the ombudsman channel has been publicised by displaying the information on the main entrance gate of Manoa farm. The project proponents during the onsite interviews expressed their intent to develop a more robust and strong dissemination of communication channels with their continuous improvement. PP has carried out the project risk assessment appropriately and the identified risk is credible. The audit team also verified that proper mitigation measures have been implemented to overcome this risk.

Working conditions	Safety of low-impact forest management workers – workplace accidents	The PP has identified the risk to the safety of low-impact forest management employees of Manoa. The risks include workplace accidents. In order to mitigate this risk, the project has developed and implemented Occupational Health and Medical Control Program (PCMSO) and Risk Management Program (PGR) which provide guidelines for the maintenance of optimum health of employees and detect any exposure to harmful occupational agents and minimize the harm to the workers. The Occupational Health Medical Control Program aims to protect and preserve employee health in relation to occupational risks, in harmony with relevant regulatory norms. It focuses on early detection of work-related health issues, identifying excessive exposure to harmful agents, determining employee fitness for duties, and supporting preventive measures and epidemiological analysis. It also guides decisions on professional rehabilitation and actively monitors employees' health in relation to occupational risks. It details the types of occupational examinations such as, before an employee starts activities (admission), annually or at short intervals for those who exposed to occupational risks, or every two years for other employees, before resuming duties after an absence of 30 days or more due to illness or accident, before any change in activity, job or sector that introduces different risks, and within 10 days of contract termination, with some exceptions based on the last occupational clinical exam. It also details procedures for work accident communication, requirements for first aid materials, general observations, etc. Risk Management Program outlines the Manoa's approach to occupational risk management and prevention. It includes identifying hazards, assessing and classifying risks, defining control actions, informing workers about risks and maintaining historical exposure records. It describes methodology for risk classification, which involves preliminary hazard surveys, identifying hazards based on work processes, and evaluating occupational risks. This includes

		calculations for the probability, severity of risks, taking into account exposure and existing controls. The document also contains an inventory of occupational risks with data on hazard identification and risk classification for various exposure groups. It also specifies when supplementary quantitative assessments for environmental risks, ergonomic analyses, and other accident risk analyses are needed. It speaks about the establishment, implementation, and maintenance of emergency response procedures. As a result, the project has distributed PPEs to the workers for their safety during work in the forests. The audit team reviewed the document supporting the distribution of PPE kits /100/ to the workers and confirmed the distribution. The audit team further validated the information during the interviews with the employees of Manoa. They were asked whether any medical examinations have been carried out and whether PPEs are provided to the workers before going into the field work. The employees responded positively and confirmed that they were given the PPE kits /100/ and medical examinations will be done every year. The audit team reviewed the training schedule /102/ of the employees of Manoa along with their attendance sheets and training report /101/ and confirmed they are given training on various health topics and first aid safety training in case of any accidents occurring in the field. It was also confirmed by reviewing the supporting documents /34/ that the PP provides training in matters relating to the use of saws and heavy machinery etc. that could pose a threat to the employees in the field. Hence, the audit team concluded that PP has carried out the project risk assessment appropriately and the identified risk is credible. The audit team also verified that proper mitigation measures have been implemented to overcome this risk.
Safety of women and girls	No risk identified	The project proponents did not identify any risk to the safety of women and girls during the project implementation. The project proponents have strict policies ensuring no discrimination and sexual harassment.

		The audit team reviewed the clause 3, 8, 9 and 17 of code of conduct and compliance of Ambipar /104/ which mentions not accepting on any type of discrimination, whether based on race, nationality, sex, sexual orientation, age, religion, social position, opinion, political conviction, function or any other individual differentiating factor. Clause 8 and 16 of code of conduct and compliance of Ambipar /104/ provides conditions that may imply in the termination of the employment contract which includes explicit mention of practice of sexual harassment. The diversity and inclusion policy of Ambipar /105/ outlines Ambipar's strategic guidelines such as internal actions to promote diversity and inclusion and combat discrimination in certain people-oriented processes, and institutional commitment aimed at respecting all employees and stakeholders, combating any form of discrimination. The Policy governing supplier relationship /106/ states that certain actions such as engaging in discriminatory acts based on gender, ethnicity, race, religion, social class, age, sexual orientation, or physical or mobility limitations, and engaging in threats, coercion, false testimony, moral harassment, sexual harassment, or any other action contrary to the principles the policy may result in termination of contracts and partnerships. The audit team reviewed the internal policy of Manoa /107/ that outlines the prohibition of any form of discrimination based on gender or any other characteristic protected by law. It also mentions equal opportunities for professional development and growth within the company, without gender or any other type of discrimination and prevention of any form of discrimination, harassment or unfair treatment. In addition to the review of documents, the audit team questioned employees of Manoa (including women) regarding the any risks to women and girls due to project implementation, they opined that no risks to the safety of women and girls are present in the project area.

		Hence, the audit team verified that no risks to the safety of women and girls have been identified, and the risk assessment provided by the project proponent is appropriate.
Safety of minority and marginalized groups including children	No risk identified	The project proponents did not identify any risk to the safety of minority and marginalized groups including children during the project implementation. The project proponents have strict policies ensuring no discrimination and promotion of inclusion of minority groups. The audit team reviewed the clause 3, 8, 9 and 17 of code of conduct and compliance of Ambipar /104/ which mentions not accepting on any type of discrimination, whether based on race, nationality, sex, sexual orientation, age, religion, social position, opinion, political conviction, function or any other individual differentiating factor. Clause 17 of the code of conduct speaks about the promoting the inclusion of minority groups. The diversity and inclusion policy of Ambipar /105/ outlines Ambipar's strategic guidelines such as internal actions to promote diversity and inclusion and combat discrimination in certain people-oriented processes, and institutional commitment aimed at respecting all employees and stakeholders, combating any form of discrimination. The Policy governing supplier relationship /106/ states that certain actions such as engaging in discriminatory acts based on gender, ethnicity, race, religion, social class, age, sexual orientation, or physical or mobility limitations, and engaging in threats, coercion, false testimony, moral harassment, sexual harassment, or any other action contrary to the principles the policy may result in termination of contracts and partnerships. The audit team reviewed the internal policy of Manoa /107/ that outlines the prohibition of any form of discrimination based on gender or any other characteristic protected by law. It also mentions equal opportunities for professional development and growth within the company, without gender

		or any other type of discrimination and prevention of any form of discrimination, harassment or unfair treatment. The audit team interviewed the employees of Manoa and verified that no risk to minorities and children is observed. Hence, the audit team verified that no risks to the safety of minority and marginalized groups, including children, have been identified, and the risk assessment provided by the project proponent is appropriate.
Pollutants (air, noise, discharges to water, generation of waste, and release of hazardous materials and chemical pesticides and fertilizers)	No risk identified	The project proponent identified no risks from pollutants. The audit team confirmed by means of onsite interviews and onsite observation that the project activities do not introduce pollutants since no fertilizer or chemical inputs occur in the region. The General Procedures manual /103/ sets out guidelines for disposal of organic and inorganic waste generated in the project area. It provides detailed guidelines for disposal of all kinds of waste such as household waste (food scraps, packaging, plastic bags, glass and cans, etc.), organic waste such as food scraps and biodegradable materials) non-biodegradable waste such as cans, glass, batteries, plastics, used parts and tires, etc. and effluents from washbasins, showers, toilets, kitchen sinks, etc. The audit team during the onsite audit observed that different kinds of waste have been segregated in the project area in different bins. The interview with the PP revealed that the project generates both organic and inorganic waste, arising mainly from routine operations, maintenance activities, and events conducted within the project area. Although the operational manual allows for the burial of organic waste, following specific environmental guidelines such as maintaining a minimum distance of 50 meters from water bodies and intake points, the project team has opted to not adopt this practice. Instead, all waste, including organic, is collected and transported to the operational base in Cujubim.

		During the week, waste is stored in designated containers at the project site. Regularly, on Fridays or earlier, if necessary, the material is transported by company vehicles to Cujubim. Waste is placed in bags and handled according to internal procedures established in the project's Operational Manual, which provides clear guidance on responsibilities and procedures for waste management. At the project site, waste is initially separated into organic and inorganic fractions, and containers for selective collection are available. However, once the waste reaches Cujubim, it is delivered to the municipal waste management service. Therefore, while initial segregation is done at the site, the final disposal process is done in Cujubim. Additionally, specific waste streams with potential contamination risks, such as used filters and materials containing oil, are also segregated at the site and currently delivered to the municipal waste services. Hence, the audit team verified that no risks from have been identified from pollutants due to project implementation, and the risk assessment provided by the project proponent is appropriate.
Discrimination	No risk identified	The project proponents identified no risks of discrimination. The implementing organization and all other entities involved in the project ensure no discrimination occurs by binding policies and contracts. A detailed audit team assessment has been provided in section 4.3.10 Anti-discrimination (VCS, 3.19; CCB, G3.7). Hence, the audit team verified that no risks from have been identified due to discrimination, and the risk assessment provided by the project proponent is appropriate.
Sexual harassment	No risk identified	The project proponents identified no risks of sexual harassment. The implementing organization and all other entities involved in the project

		ensure no occurrence of sexual harassment by means of binding policies and contracts. A detailed audit team assessment has been provided in section 4.3.10 Anti-discrimination (VCS, 3.19; CCB, G3.7). Hence, the audit team verified that no risks from have been identified due to discrimination, and the risk assessment provided by the project proponent is appropriate.
Equal pay for equal work	No risk identified	The PP did not identify any risks of unequal pay for equal jobs. The project activities comply with all the national and local laws as well as labour laws. In order to make employees aware of their rights, including equal pay for equal work, training /34/ has been provided to the employees on labour rights during the current monitoring period. The audit team during the onsite interviews questioned the employees of Manoa whether they receive equal pay for equal roles. The employees affirmed that the pay to the employees is as per their responsibilities and the activities performed. Moreover, the audit team reviewed the document that consisted of salary credited to individuals having the same roles /168/ and confirmed that a policy of equal pay for equal work is followed in Manoa. Hence, the audit team verified that no risks of unequal pay have been identified in the project, and the risk assessment provided by the project proponent is appropriate.
Gender equity in labour and work	No risk identified	The PP did not identify any risks of gender inequity in labour and work. The project activities comply with all the national and local laws as well as labour laws. In order to make employees aware of their rights including equal pay for equal work, training /34/ has been provided to the employees on labour rights during the current monitoring period.

		Additionally, the project does not practice any forms of discrimination as verified by the audit team by reviewing the various policies described in section 4.3.10 Anti-discrimination (VCS, 3.19; CCB, G3.7). Hence, the audit team verified that there are no risks of gender inequity in labour and work, and the risk assessment provided by the project proponent is appropriate.
Forced labour[3]	No risk identified	The PP did not identify any risks related to forced labour, child labour, and human trafficking. The project proponents do not perform any form of forced labour, child labour, and human trafficking. The project implementing organizations and other entities involved in the project are bound to follow the policies of Ambipar Environment and Manoa. Forced labour: The code of conduct of Ambipar /104/ expressly discusses this, clause 15 of this policy describes that the Company does not admit the practice of any act that could characterize slavery, so that all work is duly remunerated and working conditions comply with the exact terms of the Law." It also prohibits commercial relationships with companies that do not comply with its anti-slavery position. It also outlines that unjustified salary reduction is expressly prohibited. Child labour: Section 11 of the code of conduct of Ambipar outlines that hiring of minors is expressly prohibited, except when local legislation allows, subject to legal requirements. In Brazil, employees under 18 are only admitted through an Apprenticeship Contract, and hiring minors under 14 is expressly prohibited. The document also states that Ambipar Group requires an ethical profile from its suppliers and refuses those that use child labour. Human trafficking: section 15 of the code of conduct of Ambipar describes the Company's stand against human trafficking and any act that impedes
Child labour	No risk identified	
Human trafficking	No risk identified	

[3] The identified risks and commensurate mitigation or preventative measure(s) for forced labour, child labour, and human trafficking, must be inclusive of staff and contracted workers employed by third parties.

		the freedom of expression and movement of its employees. Suppliers and customers are also expected to observe this position. Hence, the audit team verified that there are no risks of forced labour, child labour and human trafficking due to the project implementation, and the risk assessment provided by the project proponent is appropriate.
Recognition of, respect of, and promotion of the rights to IPs, LCs and customary rights holders	No risk identified	The PP did not identify any risk in recognition of, respect of, and promotion of the rights to IPs, LCs and customary rights holders. The audit team confirmed that there are no indigenous lands in the project area and the ownership solely lies with the PP. This was confirmed by reviewing the ownership documents /63/ such as certificate of full content, CCIR, CNIR, Vintenaria certificate, certificate of memorial descritivo, plan of Manoa by INCRA with the boundaries. The audit team independently assessed by overlapping the shapefile of Indigenous lands of Global Forest Watch Data /116/ and FUNAI /117/ with the KML file /118/ of the project area, which confirmed that the project area does not consists of indigenous lands. The fact that no communities exist in the project area and no communities are reliant on the project area was confirmed by reviewing the socio-economic diagnosis report /69/70/, and by conducting interviews with the Mayor of Cujubim and environmental institutions of Cujubim. Additionally, the policies such as Ambipar's code of conduct and compliance /104/, diversity and inclusion policy /105/ and Manoa's internal policies /107/111/ ensure respect for human rights and diversity. Hence, the audit team verified that the project does not pose any risk in recognition of, respect of, and promotion of the rights to IPs, LCs and customary right holders, and the risk assessment provided by the project proponent is appropriate.
Preserving and protecting cultural heritage	No risk identified	The PP did not identify any risks in preserving and protecting the cultural heritage.

		A detailed audit team assessment has been provided in section 4.3.14.4 Indigenous Peoples and Cultural Heritage (VCS, 3.18, 3.19). Hence, the audit team verified that the project does not pose any risk in preserving and protecting the cultural heritage, and the risk assessment provided by the project proponent is appropriate.
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	No risk identified	The PP did not identify any risk in 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. The project area solely is under the ownership of the PP. The audit team reviewed the ownership documents such as certificate of full content, CCIR, CNIR, Vintenaria certificate, certificate of memorial descritivo, plan of Manoa by INCRA with the boundaries /63/. Additionally, a few overlaps of Manoa farm were observed with Jacundá national forest and Samuel Ecological Station. The audit team reviewed the official letter by ICMBio /127/ sent to the Manoa, which confirms that there is no overlap between the project area and Jacundá national forest and any overlap observed is due to the poor precision of data in the SICAR system which is attributed to the faulty georeferencing of the area. It also emphasizes that the management of SICAR is the responsibility of the Service of Brazilian Forestry. The audit team reviewed the declaration letter by SEDAM /128/ which clarifies the overlap between the project area and Samuel Ecological Station. It is attributed to a vector error in the old database of SEDAM and it also confirmed that there is no longer any overlap between Samuel Ecological Station and the project area, and the errors have been corrected. Hence, the audit team verified that the project does not pose any risk in 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, and the risk assessment provided by the project proponent is appropriate.

Impacts on biodiversity and ecosystems	Risk from forest management	To minimize the impacts on biodiversity and ecosystems from forest management, the PP has adopted low impact forest management practices which poses minimal damage to the biodiversity in the region. The project activities also include prelisting of the trees that require harvesting. Additionally, the permanent preservation areas are conserved in the region. Hence, the audit team verified that the mitigation measures to reduce impacts on biodiversity and ecosystem is appropriate and the risk assessment provided by the project proponent is appropriate.
Soil degradation and soil erosion	No risk identified	The project do not cause soil degradation and soil erosion. The project aims at preserving the natural vegetation in the area, hence, no risk is identified by the PP with respect to soil degradation and soil erosion. Hence, the audit team verified that the project does not pose any risk to soil.
Water consumption and stress	No risk identified	No risk is identified by the project proponents in regard to water consumption and stress since the project activities do not pose any threat to the hydrology of the region. The project proponents conserve the permanent preservation areas in the region and practice low-impact forest management to minimize the damage to the natural vegetation. Additionally, no new plant species are introduced as part of project activities. Hence, the audit team verified that the project does not pose any risk due to water consumption and the risk assessment provided by the project proponent is appropriate.
Habitats (and areas needed for habitat connectivity) for rare, threatened, and endangered species	Risk from Forest Management	The project implementation poses threats on habitats (and areas needed for habitat connectivity) for rare, threatened, and endangered species due to the forest management practices in the area. But in order to pose as minimum threat as possible to the habitats, the project adopts reduced

		impact logging. Additionally, the employees who carryout harvesting are trained to not disturb any trees having birds' nest. Hence, the audit team verified that the appropriate mitigation measures are in place to overcome the risks identified and the assessment provided by the project proponent is appropriate.
Areas needed for habitat connectivity	No risk identified	The project area itself provides habitat connectivity to the surrounding national forests. Hence, no risk is identified on the habitat connectivity due to project implementation. Hence, the audit team verified that the project does not pose any risks on habitat connectivity and the assessment provided by the PP is appropriate.
Invasive species	No risk identified	The project activity does not have introduction of species or planting activities. Hence, the project implementation does not pose a risk of invasive species in the project area.
Ecosystem conversion	No risk identified	The project implementation does not pose any threats of ecosystem conversion. The project activities include low impact forest management and an annual production unit where harvesting takes place in one year will only be visited again for harvesting after 30 years. This allows the regrowth of the vegetation and does not cause ecosystem conversion. Additionally, the project activities are not comprised of planting or introduction of species. Hence, the audit team verified that the project does not pose any risks of ecosystem conversion and the assessment provided by the PP is appropriate.

APPENDIX 3: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS, AND FORWARD ACTION REQUESTS

Table 1: FARs from previous verifications

ID:	01	Date: 12-02-2025
Description of FAR		
The project start date is 01-January-2013 and the first baseline period is 10 years, ending on 31-December-2022. This monitoring period is from 08-August-2020 to 31-December-2022. Thus, the next monitoring period will start on 01-January-2023 and consequently, the project must reassess the baseline. The project must at next verification: • Transition to the VM0048 as it includes new provisions to monitor activity shifting leakages, with a specific LB delineation and estimations of the leakages outside of the LB; or • Alternatively, and provided it meets the grace period deadlines, the PP may delineate a new LB including all forest surrounding the PA that are accessible to the agents of deforestation.		
Project proponent response		Date: 21-02-2025
Given that the VMD0055-compliant deforestation risk map for the state of Rondônia has not yet been released—only provisional data is currently available—and the official map is expected to be published in May 2025, the project remains within the conditions to proceed with the reassessment of the baseline under VM0015 v1.2. Accordingly, the delineation of the leakage belt was carried out based on the provisions of this methodology, by including the forests surrounding the Project Area (PA) within a 15 km radius. This definition was based on the opportunity cost analysis (as per section 5.1.3.1 of methodology VM0015 v1.2), given that more than 80% of the deforestation occurring during the historical period in the reference region took place in areas where post-deforestation activities proved to be profitable. The procedures adopted for this identification are described in the Spatial Boundaries section of the PD. Based on the results of this analysis, the leakage belt was defined as the forested area where post-deforestation activities are economically viable, using a 15 km buffer around the PA. This approach encompasses the regions with the highest probability of deforestation agent mobility in the event of leakage. Additionally, the extent of the leakage belt was determined to accommodate, at a minimum, the baseline deforestation projection for both the project area and the leakage belt. By adopting this approach, the project ensures compliance with the requirement to delineate a new leakage belt that includes all forests surrounding the PA that are accessible to the agents of deforestation, as an alternative to transitioning to the VM0048 methodology.		
Documentation provided by project proponent		
VCS PD, MR, updated ER sheets, GIS package and supporting documents		

VVB assessment	Date: 21-03-2025
The audit team has conducted a detailed assessment regarding the leakage belt demarcation during the current monitoring period. It was observed that the leakage belt demarcation has been carried out according to the VM0015 v1.2 methodology requirements. A detailed assessment of EPIC has been provided in the verification report. Hence, the audit team is of the opinion that the project proponent has addressed this finding appropriately. FAR 01 is closed.	

Table 2: Clarification Requests from current verification

ID:	01	Date: 10-01-2025
Description of CL		
In section 2.3.9, Stakeholder consultation of CCB&VCS Monitoring report – PP explains the types of stakeholder consultations carried out during the current monitoring period. For the consultations carried out between 8 and 11 April 2024, information on the stakeholder inputs obtained is unclear in the CCB&VCS monitoring report. PP to provide clarity on the stakeholder inputs obtained. Clarity is sought on, • What suggestions were considered as unnecessary • Which suggestions were considered, which will serve as a basis for improvements in the project. Also, clarification is sought on how none of the requests will result in significant modification to the current project design.		
Project proponent response		Date: 31/01/2025
The description of the consultation conducted between April 8 and 11, 2024, is referenced in two sections of the CCB&VCS Monitoring report: Sections 2.3.7 and 2.3.9. As a result, additional details were included in Section 2.3.7 to provide a more thorough description of the questionnaire results, the corresponding actions taken and which suggestions were considered unnecessary. Section 2.3.9 was also revised to reference Section 2.3.7 and to better clarify why the requests will not lead to significant changes in the current project design.		
Documentation provided by project proponent		
CCB VCS MONITORING REPORT 1571 25FEB2025-EN_track-changes.pdf		
VVB assessment		Date: 21-03-2025
The audit team reviewed the updated CCB&VCS monitoring report. The project proponent has updated the necessary sections of the monitoring report to provide a clear understanding to the reader regarding stakeholder consultation. CL 01 is closed.		

ID:	02	Date: 12-02-2025

Description of CL
Section 1.1 and table 1 of section 2.1.12 of CCB&VCS monitoring report mentions "*36 employees were trained in forest firefighting training*." But the list of attendance sheets supporting the same has 37 (in the year 2023) and 42 employees (in the year 2024). PP to clarify the discrepancy between the number of employees.

Project proponent response	Date: 24-02-2025
Regarding the 2023 forest firefighting training, the PP highlights that, although the attendance list has 37 lines, only 36 were signed, indicating the participation of 36 Manoa employees in 2023. The sum of the number of participants in 2023 and 2024 results in a total of 78 people trained in fighting forest fires in the monitored period, therefore, section 1.1 and table 1 of the monitoring report CCB&VCS were edited to include the correct number. Section 2.1.12 of the monitoring report CCB&VCS was also edited to include the correct number for 2024 training. To facilitate the conference, the evidence was shared again with emphasis on the attendance lists corresponding with the 2023 (1) and 2024 (2) firefighting training. In addition, all parameters monitored for climate, community and biodiversity were reviewed and adjusted in the CCB PD, VCS PD and CCB&VCS monitoring report. The additional evidences for the included activities in the CCB&VCS monitoring report are listed below:	

Documentation provided by project proponent
(1) SESI 2023 - SIPAT complete archive.pdf (2) SESI 2024 - Manoa Week Training completed.pdf (3) accidents-2022-2023.pdf – Evidence of "Number of accidents at work" (4) accidents-Sep23-Sep24.pdf - Evidence of "Number of accidents at work" (5) Folder "Samu-donation-2023" – With photo, document and video of the donation of medical equipment to SAMU. Related to the "Number of donations made to Cujubim institutions" parameter (6) technical study for the reformulation of UPAs.pdf – Evidence for the biodiversity parameter "Recruitment and mortality"

VVB assessment	Date: 21-03-2025
The audit team reviewed the updated CCB&VCS monitoring report and confirmed the changes made in the monitoring report. It was also confirmed that the project proponent has submitted evidence for the changes made in the monitoring report. CL 02 is closed.	

ID:	03	Date: 12-02-2025
Description of CL		
Section 1.1 and table 1 of section 2.1.12 of CCB&VCS monitoring report mentions "*36 employees were trained in forest firefighting training*." But the list of attendance sheets supporting the same has 37 (in		

the year 2023) and 42 employees (in the year 2024). PP to clarify the discrepancy between the number of employees.

Project proponent response	Date: 24-02-2025

Regarding the 2023 forest firefighting training, the PP highlights that, although the attendance list has 37 lines, only 36 were signed, indicating the participation of 36 Manoa employees in 2023. The sum of the number of participants in 2023 and 2024 results in a total of 78 people trained in fighting forest fires in the monitored period, therefore, section 1.1 and table 1 of the monitoring report CCB&VCS were edited to include the correct number. Section 2.1.12 of the monitoring report CCB&VCS was also edited to include the correct number for 2024 training.
To facilitate the conference, the evidence was shared again with emphasis on the attendance lists corresponding with the 2023 (1) and 2024 (2) firefighting training.
In addition, all parameters monitored for climate, community and biodiversity were reviewed and adjusted in the CCB PD, VCS PD and CCB&VCS monitoring report. The additional evidences for the included activities in the CCB&VCS monitoring report are listed below:

Documentation provided by project proponent

(1) SESI 2023 - SIPAT complete archive.pdf
(2) SESI 2024 - Manoa Week Training completed.pdf
(3) accidents-2022-2023.pdf – Evidence of “Number of accidents at work”
(4) accidents-Sep23-Sep24.pdf - Evidence of “Number of accidents at work”
(5) Folder “Samu-donation-2023” – With photo, document and video of the donation of medical equipment to SAMU. Related to the “Number of donations made to Cujubim institutions” parameter
(6) technical study for the reformulation of UPAs.pdf – Evidence for the biodiversity parameter “Recruitment and mortality”

VVB assessment	Date: 21-03-2025

The audit team reviewed the updated CCB&VCS monitoring report and confirmed the changes made in the monitoring report. It was also confirmed that the project proponent has submitted evidence for the changes made in the monitoring report.

CL 03 is closed.

ID:	04	Date: 21-03-2025

Description of CL

Requirements: The VM0015, v1.2 methodology states that “*Similarity of deforestation risk in the reference region and project area must be demonstrated using three criteria: the agents and drivers of deforestation, landscape configuration and ecological conditions and socio-economic and cultural conditions:*

1. *The main agents and all drivers of deforestation expected to cause deforestation within the project area in the absence of the proposed AUD project activity must exist or have existed elsewhere in the reference region. The following requirements must be met:*
    a. *Deforestation agent groups (as identified in Section 6.2.1) expected to encroach into the project area exist or have existed and caused deforestation elsewhere in the reference region during the historical reference period.*
    b. *Settlement density (settlements/km2) and road density (m/km2) in the reference region at the start of the historical reference period is the same, less than or does not exceed by more than 20 percent the settlement density surrounding the project area, at the project start date. Where new or improved infrastructure (e.g., roads, railroads, bridges, hydroelectric reservoirs) is expected to be developed near or inside the project area, the reference region includes a stratum where such infrastructure was built in the past and where the impact on forest cover was similar to that expected from new or improved infrastructure in the project area. Where the project area is adjacent to navigable rivers, their density (m/km2) in the reference region is the same, less than or does not exceed by more than 20 percent the navigable river density in and surrounding the project area.*
    c. *Any spatial deforestation driver considered relevant according to Section 6.2.2 (e.g., resettlement programs, mining and oil concessions) exists or has existed elsewhere in the reference region. The historical impact of such drivers is similar to that expected in the project area.*

Agents and drivers that are present in the reference region, but unlikely to be present in the project area must be identified, and the area affected by them removed from the reference region. For example, since planned deforestation in the baseline case is excluded from the project area, designated and planned deforestation must also be excluded from the reference region.

The following socio-economic and cultural conditions must be met:

a. *The legal status of the land (e.g., private, forest concession, conservation concession) prevalent in the reference region is demonstrated to be similar to that expected to be prevalent in the project area under the baseline case. Where the legal status of the project area is a unique case, demonstrate that legal status is not biasing the baseline of the project area (e.g., by demonstrating that access to the land by deforestation agents is similar to other areas with a different legal status).*
b. *The land-tenure system prevalent in the project area in the baseline case is prevalent in the reference region.*
c. *Current and projected classes of land use in the project area are found elsewhere in the reference region.*
d. *The project area is governed by the same policies, legislation and regulations that apply in the reference region.*
e. *The proportion of urbanized and agriculture-based population within the reference region is within 10 percent of the proportion in the areas surrounding the project area.*

Any differences in land tenure or legal status systems between the project area and reference region must not affect the drivers of deforestation and degradation or the operation of the agents of deforestation and degradation. "

Finding:
In the VCS PD, it is not clear how these requirements have been fulfilled.

a. It is not clear whether the deforestation agent groups expected to encroach into the project area exist or have existed and caused deforestation elsewhere in the reference region during the historical reference period.
b. Under section 3.3.1 of VCS PD, it is not clear on what basis and with what analysis the PP states that "no infrastructure such as roads, hydroelectric dams, bridges are expected to be implemented in the Reference Region." The PP is requested to clarify with a detailed analysis in the VCS PD.
c. It is not clear on what basis the PP has concluded that the current and projected land use and land cover type classes in the Project Area are the same throughout the Reference Region.
d. No clear demonstration has been provided for the fulfilment of "*The proportion of urbanized and agriculture-based population within the reference region is within 10 percent of the proportion in the areas surrounding the project area"* requirement.
e. PP is requested to provide further clarification for the following sentence in section 3.3.1 of VCS PD "areas of planned deforestation within the Project Area have been excluded." It is unclear on what basis the areas of planned deforestation within the project area have been excluded.
f. Considering that the project area was under sustainable forest management (SFM) under the without project scenario, it is not clear whether the PP has considered in the reference region to include areas under SFM in order to avoid the risk of overestimation of the deforestation risk.

Project proponent response	Date: 17-04-2025

a. Section 3.3.1 "Spatial Boundaries" of the VCS PD and 3.1.1 of the CCB PD were updated to include a detailed assessment of the deforestation agent groups expected to encroach into the project area. These include: (i) cattle ranchers, (ii) illegal loggers, (iii) rural entrepreneurs, and (iv) land grabbers. Evidence from the socio-economic diagnosis, official statistics (e.g., IBGE), academic and institutional studies (e.g., Embrapa, Imazon), and news reports demonstrate that these groups have been present and caused deforestation in multiple areas of the reference region during the historical reference period. The updated section provides narrative descriptions and supporting data confirming the spatial and temporal alignment of these agents with the methodology requirements in Section 5.1.1 of VM0015 v1.2.
b. The Reference Region was erroneously cited in section 3.3.1 of the VCS PD. In order to meet the criteria of VM0015 v.1.2 regarding the delimitation of the RR limits (section 5.1.1 item 5), it is necessary to check whether changes are expected within the project area (such as infrastructure construction, population growth, etc.) and, if necessary, stratify the RR. Since the project area is located in a private property, with no residents inside and no infrastructure construction planned, it was not necessary to stratify the reference region. Section 5.1.1 of VM0015 v.1.2 also requires that, during the RR similarity test, infrastructure constructions within or near the project area be considered (item 1 b). Since the VM does not define the exact distance that the infrastructure must have from the project area, a 5km buffer was considered, following the criteria "A 5-km buffer (leakage belt) surrounding the project area should be delineated to allow demonstration of similarity between the reference region and non-forested areas adjacent to the project area". Public databases regarding highway, railway, bridges and hydroelectric infrastructure were consulted and no changes made or planned were found inside the project area or within the 5km buffer, therefore, it was not necessary to

include a new stratum in the RR. Section 3.3.1 of the VCS PD and 3.1.1 of the CCB PD were edited to include the information and references described here. The public data consulted was shared with the VVB.

c. The current land use in the Project Area is forest, as mapped by PRODES. The projected land use in the absence of the project scenario involves conversion to deforested land (i.e., forest loss), as defined in the baseline scenario modeling. These two land use/cover classes — forest and deforestation — are clearly present across the Reference Region. Figure 15 in Section 3.3.1 of the VCS PD visually confirms this overlap, by illustrating the spatial distribution of forest cover and deforested areas within the Reference Region. This figure demonstrates that deforestation has occurred in multiple areas of the RR under similar landscape and socio-economic conditions. Therefore, we conclude that both the current and projected land use classes in the Project Area are well represented in the Reference Region, in accordance with VM0015 v1.2 requirements (Section 5.1.1, item 1.c).
   To support this conclusion, a paragraph was added to Section 3.3.1 of the VCS PD and 3.1.1 of the CCB PD, highlighting that both current forest cover and projected deforestation are present across the Reference Region under comparable conditions, thereby demonstrating class representativeness.
d. Section 3.3.1 “Spatial Boundaries” and 3.1.1 of the CCB PD have been updated with statistical and georeferenced data on the urban and rural populations of the municipalities that make up the reference region. The update includes an analysis of the limitations of IBGE data (which is municipal-level), and a spatial assessment of the 5 km buffer zone around the Project Area, which is composed entirely of rural settlements. Additionally, geospatial analysis confirms that less than 1% of the reference region is urbanized, and that the region is predominantly composed of rural properties, with over 7,000 active CAR registrations. This demonstrates that both the reference region and the area surrounding the Project Area are largely rural and agriculture-based, meeting the requirement under VM0015 v1.2 (Section 5.1.1, item 1.e).
e. All non-forest areas have been excluded from the project area, regardless of whether they are planned deforestation areas or not, as the project exclusively covers forested zones. The planned deforestation is deducted directly in the exante spreadsheet. Therefore, it is important to clarify that, regardless of the type of deforestation (planned or not), these areas are removed from the project area boundary, ensuring that only forested areas are considered. In this way, we understand that the previous sentence was disconnected from the context and have decided to remove it, as mentioned, deforestation areas, regardless of the type, are always excluded from the project area.
f. We have made an analysis comparing deforestation probability during the HRP inside and outside of areas with a SFMP. The results showed that such areas do not seem to represent any protection against illegal deforestation, and therefore, no new strata or new factor variable representing SFMPs was deemed necessary. This analysis is explained in section *“Analysis of Chain of Events Leading to Deforestation”* in the revised PD.

Documentation provided by project proponent

b. buffer_5km - 5km buffer of the project area
   federal-highway – georeferenced data of Brazilian federal highways
   state-highway – georeferenced data of Brazilian state highways

electrical infrastructure – georeferenced data of electrical infrastructures in Rondonia, such as hydroelectric structures, small hydroelectric structures and thermoelectric structures.

f. deforestation_in_sfmp.Rmd: R notebook that can be used to run the analysis
deforestation_in_sfmp: folder with all necessary data to run the analysis. It contains:
   - ✓ CNFP_2022_RO.shp: shapefile with public forests, including some protected areas, inside the reference region (RR). Source: Cadastro Nacional de Florestas Públicas (CNFP), Serviço Florestal Brasileiro (SFB), Brazil.
   - ✓ CODEF_PMFS.shp: shapefile with all forest management plans boundaries in the RR. Source: CODEF
   - ✓ desmate_jan_2013_eq_30m.tif and desmate_jan_2022_eq_30m_plus.tif: rasters of lulc classes for the beginning and the end of the HRP.
   - ✓ desmate_pmfs.csv: resulting statics of deforestation (in ha) inside and outside of sustainable forest management plans in the RR.
   - ✓ increment_hrp.tif: raster indicating the areas deforested during the historical reference period.
   - ✓ project_limits: folder with project limits, that contains the reference region and the project area.

VVB assessment	Date: 27-05-2025

a. Review of the CCB PD and VCS PD revealed that the project proponent has updated the necessary information in the PDs to conclude that the deforestation agents were historically responsible for deforestation in the reference region and pose a threat to the project area.

   CL 04 (a) is closed.

b. By reviewing the supporting documents submitted by the PP, the audit team was able to confirm that the analysis provided by the project proponent is sufficient and acceptable.

   CL 04 (b) is closed.

c. The information provided by the project proponent is sufficient to conclude that the current and projected land use and land cover type classes in the Project Area are the same throughout the Reference Region.

   CL 04 (c) is closed.

d. The PP has provided a detailed analysis of the rural properties in the reference region. However, it is not clear on what basis the PP concluded that the rural properties in the reference region represents less than 1% of the area. PP to provide clear evidence to support this claim.

   CL 04 (d) is closed.

e. The response provided by the project proponent regarding exclusion of planned deforestation is appropriate and acceptable.

CL 04 (e) is closed.

f. The PP has made sufficient analysis of deforestation risk in the sustainable forest management areas and non-sustainable forest management areas using historical deforestation data and the documents submitted provide sufficient information to confirm the analysis. The response provided by the project proponent is appropriate, sufficient and acceptable.

CL 04 (f) is closed.

ID:	05	Date: 21-03-2025

Description of CL

Section 4.1.4 of VCS PD does not clarify the assessment of how the quantity of projected deforestation was estimated following VM0015 methodology by the PP. VM0015 v1.2 (page no. 48) states "*The annual area of baseline deforestation that applies at year t to stratum i within the reference region during the first $T_{optimali}$ years is calculated using one of the following equations*:" Since no calculation/quantification has been provided by the PP, the audit team is unable to conclude whether time function approach has been properly applied for the purpose of calculation of annual areas of baseline deforestation.

PP is requested to clarify how the quantity of projected future deforestation was arrived at by the PP in accordance with VM0015 methodology. The calculation of the area of "optimal" forest land suitable for conversion to non-forest land (Aoptimal) and the area of "average" forest land suitable for conversion to non-forest land (Aaverage) have not been included in the VCS PD nor in the ER spreadsheet.

Project proponent response	Date: 22-04-2025

Section 4.1.4, subsection Projection of the Quantity of Future Deforestation was updated to include the regression line equation. That section also explains that the regression line was fit using good statistical practices and had an excellent fit to estimated annual deforestation rates. It also explains that we took the lowest bound the 90% confidence interval of the regression predictions as a conservativeness measure. The method used to obtain the calculated $T_{optimali}$ and other statistics of page no. 48 of the VM0015 v 1.2 is then explained in detail in the rest of that subsection. Figure 18 shows that t-optimal is estimated to end in 2031.

In addition, we updated the ER spreadsheet, sheet "Step 4", to show calculations using the fitted regression line and CI, and values adjusted for t-optimal, t-average and t-suboptimal. These values, along with A-optimal_t, A-average_t, A-subotimal_t were calculated using R. An R notebook is provided as evidence, which performs the calculations explained in subsection Projection of the Quantity of Future Deforestation.

Documentation provided by project proponent

- area_for_time_function.Rmd: the R notebook with calculations performed to obtain projected deforestation area estimates for the reference region.
- Sheet 'Step 4' updated in the ER spreadsheet (provided globally).

VVB assessment	Date: 29-05-2025
The supporting document submitted by the project proponent provides a detailed analysis of calculations performed to obtain deforestation area estimates for the reference region and the project area. The response provided by the project proponent is sufficient and acceptable. CL 05 is closed.	

ID:	06	Date: 21-03-2025
Description of CL		

Section 8.1.1.4, Post processing of the VM0015 v1.2 methodology states the following,

"At the end of Step 3 (Section 8.1.1), the following products must be prepared for the reference region (including the project area):

1. Forest cover maps showing "forest" land and "non-forest" land at different dates over the historical reference period. Forest cover maps must be developed for a minimum of three distinct years representing the beginning, midpoint and end of the historical reference period. All of the following apply to the project's forest cover maps:

a. Intervals between forest cover maps should be as similar in duration as data availability allows;

b. To allow for subdivision of the historical reference period into a calibration period and a confirmation period, an odd number of forest cover maps must be used; and

c. Good practice in remote sensing analysis must be followed.

2. A land-use and land-cover map for at least the most recent date (±2 years from the project start date) depicting the LU/LC classes defined in Section 8.1.1.2.

3. A deforestation map for each sub-period analyzed. These maps are generated from successive forest cover maps and must include the following land cover change categories: forest remaining forest, forest to non-forest (deforestation), non-forest remaining non-forest, and non-forest to forest. Where possible, the forest to non-forest category must be separated into planned and unplanned deforestation to enable exclusion of planned deforestation from the reference region as required in Section 5.1.1. Where relevant, deforestation maps must identify areas of mangrove and peat forest.

4. A land use and land cover change map for at least the most recent period analyzed (three to five years) depicting the LU/LC change categories defined in Section 8.1.1.3. In most cases, this map will be prepared by combining the Deforestation Map of the most recent period (three to five years) with the most recent Land Use and Land Cover Map.

5. *A land-use and land-cover change matrix for at least the most recent period analyzed, derived from the LU/LC change map or the Deforestation Map and the post-deforestation land-*

use data mentioned above, showing activity data for each LU/LC change category. See Appendix 5 for an example of an LU/LC change matrix."

Finding: The audit team is unable to conclude whether these requirements have been fulfilled in the project proponent's assessment. The PP is requested to provide clarification on the same.

Project proponent response	Date: 03-04-2025

Section 8.1.1.4 of VM0015 v1.2 requires the preparation of specific spatial and tabular outputs following the remote sensing analysis of the reference region. These requirements have been addressed through the materials included in the PD and supplementary evidences. The Land Use and Land Cover (LU/LC) map representing forest, non-forest, hydrography, and deforestation classes is included in Section 3.3.1 (Figure 13), based on PRODES data. To meet the requirement for forest cover maps from at least three distinct points in time over the historical reference period, additional maps were generated and made available in the evidence folder shared with VVB (Evidences > CL06 > maps > en), subdividing deforestation into the following timeframes: pre-2013, 2013–2017, and 2017–2022. These intervals represent the beginning, midpoint, and end of the historical period, with durations that are consistent and follow the methodological requirement for an odd number of time points.
The LU/LC map from 2022 aligns with the start of the second baseline period of the project (2023) and thus satisfies the requirement for a recent LU/LC baseline. The land-use and land-cover change matrix derived from these maps is presented in Table 16 of Section 4.1.1. This matrix captures the transitions between LU/LC classes and includes the four change categories required by the methodology: forest remaining forest, forest to non-forest (deforestation), non-forest remaining non-forest, and non-forest to forest. Although deforestation was not separated into planned and unplanned classes in the map, areas of planned deforestation were excluded from the project area as required. The available maps and matrix reflect the methodological requirements outlined in VM0015 v1.2 for the post-processing of remote sensing data, and support the robustness and transparency of the historical land-use analysis.

Documentation provided by project proponent

prodes_until_2013_en

prodes_2013_to_2017_en

prodes_2017_to_2022_en

VVB assessment	Date: 26-05-2025

After reviewing the response by the PP and checking the evidence, the audit team is of the opinion that the response provided by the project proponent is appropriate and acceptable.

CL 06 is closed.

ID:	07	Date: 21-03-2025

Description of CL
Requirements: Page number 56 of VM0015 v1.2 methodology, Preparation of deforestation risk maps states "*Several Risk Maps should be produced using different combinations of Factor Maps and modeling assumptions in order to allow comparison and selection of the most accurate map*". Finding: The PP is requested to clarify why single deforestation risk map has been provided in the VCS PD and no explanation provided for the selection of most accurate risk map. Also, it is unclear which combination of factor maps and variables has resulted in the most accurate deforestation risk map which has been provided in the VCS PD.
Project proponent response — Date: 01-04-2025
In accordance with the requirement outlined on page 56 of the VM0015 v1.2 methodology, multiple deforestation risk maps were generated and assessed to ensure the selection of the most accurate model. To comply with this requirement, different model specifications were tested using various combinations of factor maps. The Figure of Merit (FOM) metric, as defined in Equation 9 of the methodology, was used to evaluate the accuracy of each model. The results of this evaluation are now presented in the revised VCS PD, including a comparison of the models tested and their respective FOM values. The full model (M0), which includes all selected factor maps, achieved the highest FOM value (10.1%), exceeding the required threshold (3.4%) and demonstrating superior predictive performance. The rationale for selecting this model, along with details on the tested alternatives, has been incorporated into the VCS PD to ensure transparency and compliance with the methodology. Additionally, all raster files generated throughout the process, including the different deforestation risk maps evaluated, have been made available in the validation folder for further verification. Thus, the methodology's requirement for testing multiple deforestation risk maps has been fully addressed, and the selection process for the most accurate model is now clearly documented. The models tested and their respective FOM values are presented in Table 33 of the VCS PD, Section 4.1.4, and CCB PD, Section 3.1.1. The results show a consistent increase in model accuracy as additional variables are included. Model M0, which incorporates all variables — including distance to settlements, roads, and hydrography, elevation, slope, and legal status — achieved the highest FOM (10.1%) and was therefore selected as the most accurate deforestation risk map.
Documentation provided by project proponent
Raster outputs – Selected land-use and deforestation risk simulation model (M0, base year 2022), with highest FOM (10.1%)
VVB assessment — Date: 26-05-2025
The audit team reviewed the VCS PD and CCB PD to help the reader to understand the basis for the selection of the most accurate deforestation risk map. The response provided by the project proponent is appropriate and acceptable. CL 07 is closed.

ID:	08	Date: 21-03-2025
Description of CL		
Section 4.1.5 of VCS PD (pg 151) mentions "*Methodology VM0015 allows the use of estimates from local studies, and thus a value of 64.6 tCO2e ha-1 was taken as a reference for the carbon stock of the anthropogenic vegetation class in equilibrium, the class projected to exist in the project area and leakage belt in the project scenario*." But as observed in the ex-ante and ex-post spreadsheets, a value of 26.57 tCO2e ha-1 (from IPCC) was used for post deforestation class of anthropogenic vegetation class in equilibrium. PP to clarify this discrepancy in the post-deforestation class values.		
Project proponent response		Date: 02-04-2025
Section 4.1.5 of VCS PD and Section 3.1.1 of CCB PD have been updated to reflect the value defined in the ex-ante and ex-post spreadsheet. The project considers a value of 16.10 t d.m/ha (from IPCC), and adjustments have been made to ensure the PD aligns with the value calculated in the spreadsheet for the post-deforestation class of anthropogenic vegetation class in equilibrium. Additionally, these sections clarify that this class is considered as pasture — the predominant post-deforestation land cover in the reference region and leakage belt — and includes the reference to the IPCC default value for tropical moist grasslands.		
Documentation provided by project proponent		
Nil		
VVB assessment		Date: 26-05-2025
The audit team reviewed the section 4.1.5 of VCS PD and section 3.1.1 of CCB PD and confirmed the changes made. In addition, the audit team reviewed the IPCC document to validate the value used by the PP (4) which was found to be appropriate. Hence, the audit team finds the PP's response to be acceptable and appropriate. CL 08 is closed.		

ID:	09	Date: 21-03-2025
Description of CL		
a. Given that the project area corresponds to legal reserve of private properties, it is unclear whether the project area is threatened by deforestation from groups of deforestation agents identified in section 3.4.3 of VCS PD. The PP is requested to provide clarification on the same. b. The VCS PD does not demonstrate whether the deforestation attributable to these groups of deforestation agents falls within the "unplanned" category.		
Project proponent response (Round 1)		Date: 22-04-2025

a) We conducted a detailed assessment of the potential use of Legal Reserve (RL) areas, as declared in the Brazilian Rural Environmental Registry (CAR), as a variable in the spatial modeling of deforestation risk. This analysis was performed to verify whether areas declared as RL show significantly lower deforestation probability, which could indicate a differentiated risk that would require adjustment in the reference region or the model.

The analysis showed that areas currently declared as RL indeed present, on average, slighly lower deforestation probability than non-RL areas, as indicated by the results below.

in RL	Initial Forest at registration (ha)	Deforestation after registration (ha)	Proportion deforested
No	82,828	25,559	30.9%
Yes	215,756	57,544	26.7%

However, after careful examination of the CAR data and its temporal relationship with historical deforestation, we concluded that these results are heavily biased due to the self-declaratory nature of the CAR system.

Specifically, we observed that in most cases, the CAR was registered or updated after significant deforestation had already occurred in the respective properties. As a result, the RL polygons declared in CAR tend to coincide with the remaining forested areas at the time of registration, while deforested areas were excluded or adjusted retroactively in the declarations. This practice leads to a structural bias, where RLs appear less deforested not because they were inherently less vulnerable, but because they were defined after deforestation events had already taken place.

Year of CAR registration	Forest area in 2012 (for properties registered in year t)	Forest area at year of CAR registration	Deforestation before CAR registration	Deforestation after CAR registration	Deforestation within RL (post-CAR)
2015	195,640	142,790	52,850	50,334	37,517
2016	79,068	42,130	36,938	7,268	4,530
2017	25,413	16,234	9,179	3,929	2,543
2018	24,756	13,509	11,247	2,911	2,285
2019	33,202	17,451	15,751	3,784	2,303
2020	61,581	37,648	23,933	11,418	6,399
2021	52,864	28,823	24,041	3,459	1,967
Total	472,524	298,584	173,940	83,103	57,544

In the table above, we demonstrate that most deforestation in these properties occurred before the CAR was registered, and that RLs, as declared, mainly reflect the remaining forest cover at the time of registration — not areas that were preserved intentionally. This further supports the interpretation that RLs are the product of residual forest distribution rather than a determinant of deforestation risk.

This issue cannot be resolved even when filtering the analysis to include only deforestation that occurred after each CAR's registration date, as the areas for evaluation in each year become

limited, decreasing robustness of the analysis and even complicating the definition of a spatiotemporal factor for Legal reserves, for inclusion in the spatial model.

In addition, multiple overlapping CAR declarations are common in the reference region, which further complicates the spatial attribution of deforestation events to specific RL polygons and reduces the reliability of any analysis based on this data.

Therefore, although the raw data suggests that deforestation is less likely within RLs, this result is not reliable for modeling purposes due to the methodological limitations described above. In line with this conclusion, the RL variable was not included in the modeling or in the stratification of the reference region.

The reasoning and data examples supporting this analysis are presented in the section *'Analysis of Chain of Events Leading to Deforestation'* in the revised PD. Supporting spatial data (including RL shapefiles and deforestation layers) are also provided to the VVB for transparency.

b) We conducted a detailed analysis to determine the extent of legally authorized deforestation within the reference region. The results indicate that legally authorized deforestation accounts for only 0.015% of the total deforestation observed within the RR during the historical reference period.
Legally authorized deforestation was excluded from all modeling and analysis. This confirms that deforestation activities attributable to the groups of deforestation agents identified in section 3.4.3 of the VCS PD fall overwhelmingly within the "unplanned" category, as required by VM0015 v1.2.
As evidence, we have provided the shapefile "CODEF_ASV_RR.shp," containing all authorizations for deforestation within the RR. These authorizations were issued by the Forest Development Coordination - CODEF (Coordenadoria de Desenvolvimento Florestal, in portuguese), a division of the State Secretariat for Environmental Development - SEDAM (Secretaria de Estado do Desenvolvimento Ambiental, in portuguese).
Therefore, the nature of deforestation considered in the baseline scenario is in full alignment with the definition of "unplanned deforestation" under the methodology.

Documentation provided by project proponent

a) Car.Rmd: R script used to run the analysis.
A subfolder "car" with:
project_limits_all_BL2023.gpkg: geopackage with project limits. There is layer "rr" for the reference region and a layer "ap" for the project area.
AREA_IMOVEL_1.shp: shapefile with all CARs of Rondônia. Input data.
CNFP_2022_RO.shp: shapefile of protected areas inside the RR. Used to avoid biasing the analysis.
strata_prodes_2021_2022.tif: time series of deforestation rasters in the RR.
strata_prodes_2012_2013.tif: raster of land use in 2012, to obtain initial forest area.
RL_RR_MANOA.shp: shapefile with boundaries of legal reserves registered in CAR for the reference region. It contains a field with CAR registration numbers, which can be used to consult detailed information of each property, including registration dates, in https://www.car.gov.br/#/consultar.

b) CODEF_ASV_RR.shp: shapefile with authorizations for deforestation in the RR, from CODEF.

VVB assessment (Round 1)	Date: 29-05-2025

a. PP has provided a detailed analysis for the deforestation status inspite of whether the area is a legal reserve or not. However, it is not clear whether the “private property status” of the project area provides the same risk of deforestation as in the reference region.

Background: During the onsite, it was observed that mainly the deforestation occurring in the surrounding areas were mainly private property. Clarification is needed since the project is a private land, does this area have a threat from the outside deforestation drivers.

CL 09 (a) is open.

b. The audit team viewed the supporting document submitted by the project proponent issued by CODEF, a subsidiary of SEDAM that represents the legally authorized deforestation occurring in the reference region and confirmed that the deforestation occurring is majorly unplanned deforestation (i.e., without authorization). Hence, the response provided by the PP is sufficient and acceptable.

CL 09 (b) is closed.

Project proponent response (Round 2)	Date: 03-06-2025

a. Although the project area is private property and legally registered as a Legal Reserve (RL), this status does not reduce its exposure to deforestation threats compared to the reference region. During the onsite visit, it was confirmed that most of the deforestation in the surroundings occurs in private lands, and the same drivers (e.g., cattle ranching, soy expansion, illegal logging) are active near Fazenda Manoa.
Moreover, in the spatial modeling of deforestation risk, we explicitly accounted for land tenure categories, by including factors to discriminate Protected Areas (e.g., Conservation Units and Indigenous Lands). In this sense, the model, discriminate the risk of deforestation according to the protection level of each land tenure category. As the project area is included in the category of private property, it's modelled risk will increase (or decrease) by an amount equal to the estimated effect of this particular variable (land tenure status).
In practical terms, the project area, being outside any protected category, is considered vulnerable by the model, and thus subject to the same deforestation dynamics as any other private lands in the reference region.
Additionally, historical data confirm that the project area is under external pressure from illegal activities, such as invasions and timber theft, which further reinforces the need for REDD+ interventions, including active monitoring, surveillance, and stakeholder engagement.

Documentation provided by project proponent

VVB assessment (Round 2)	Date: 05-06-2025

a. The audit team conducted a meeting with the PP's team to understand the deforestation dynamics. It was found that the deforestation dynamics is little dependent on the private property status of the project area. The audit team finds the description provided by the project proponent to be sufficient to close this finding.

CL 09 (a) is closed.

Table 3: Corrective Action Requests from current verification

ID:	01	Date: 10-01-2025
Description of CAR		
Requirement: VM0015, v1.2, Section 5.1.4 – Leakage management zones are non-forest areas located outside the project boundary in which the project proponent intends to implement activities (such as afforestation, reforestation or enhanced crop and grazing land management) that will reduce the risk of activity displacement leakage. Finding: It was observed by the EPIC audit team during onsite interviews with the people in the leakage management zones, that no activities have been implemented by the project proponent in accordance with the section 5.1.4 of VM0015, v1.2, in these areas. PP to provide justification and corrective action for the non-implementation of these activities.		
Project proponent response		Date:31/01/2025
The monitoring report was edited to include a new section called "3.2.3.3. Leakage Management Zone Activities" that describes which activities are related to the leakage management zone according with the VM0015 section 5.1.4 requirement.		
Documentation provided by project proponent		
Nil		
VVB assessment		Date: 21-03-2025
The audit team reviewed section 3.2.3.3 of CCB&VCS monitoring report. It was observed that a detailed description of the leakage management activities has been provided. However, it is unclear how the activities described in section 3.2.3.3 of CCB&VCS monitoring report will positively impact in the leakage prevention and mitigation surrounding the project area. The PP is requested to clarify how the activities implemented in the current monitoring period will positively impact leakage prevention and mitigation. CAR 01 is open.		
Project proponent response		Date:09-04-2025
During the current monitoring period, the project implemented several awareness-raising and engagement activities within the leakage management area (LMA), which directly contribute to the prevention and mitigation of activity-shifting leakage. These included environmental education		

workshops with students from the 23 de Março School — located in the LMA — held at CEFLOM in July 2024, with the participation of 19 students (see Section 4.3.1). Additionally, the project carried out its annual fire prevention and management campaign during this period, which involved visits to neighboring properties, community engagement, and dissemination of information about fire risks and reporting procedures (see Section 2.2.5.2 and 4.3.1). These initiatives strengthen the community's awareness of the importance of avoiding fire use, particularly during the dry season, and promote responsible land use among local agents of deforestation. Together, they serve as important behavioral and preventive measures against leakage.

To enhance the robustness and impact of the activities in the leakage management area, a new initiative involving local residents will begin in 2026. This new activity is described in Section 2.1.8 of the CCB PD and its monitoring plan was shared with the VVB. Sections 3.4.3 and 4.4.1 of the CCB PD have also been updated to include new indicators related to this activity (tables "Burn scars in the leakage management area", "Number of actions/workshops/training/lectures held" and "Number of participants". Additionally, Sections 1.1 and 5.2 of the VCS PD, as well as Sections 3.1.2, 3.2.3.3 and 4.3.1 of the CCB/VCS MONITORING REPORT, have been revised accordingly.

In addition to firefighting training, the new activity includes the presentation of alternatives for pasture preparation without the use of fire to residents of the LMA. Promoting sustainable methods for pasture preparation directly addresses the requirements of VM0015, v1.2, Section 5.1.4, as it offers a sustainable alternative to improve cattle production — the main economic activity carried out by the key agents of deforestation identified in the Manoa REDD+ project context.

Documentation provided by project proponent
Project's Activity Management Plan.pdf

VVB response	Date: 23-05-2025

The response of the PP includes how the activities described in section 3.2.3.3 of CCB&VCS monitoring report will positively impact on the leakage prevention and mitigation surrounding the project area. Review of the project's activity management plan revealed various indicators designed for the purpose of assessing the impact of leakage management activities in the leakage management area implemented by the project. Relevant sections of CCB PD and CCB&VCS monitoring report have been updated to reflect these changes. Hence, the response provided by the PP is appropriate and acceptable.

CAR 01 is closed.

ID:	02	Date: 10-01-2025

Description of CAR
Background Information: To promote effective communication with the stakeholders in the surrounding area of the Manoa project, in cases of repair of possible damage or negative impacts resulting from the activities, the company makes a public ombudsman channel available. Through the ombudsman's office it is possible to report any origin such as complaints, dissatisfactions or even suggestions.

Finding: The image submitted in support of Ombudsman channel for the year 2023 is unclear and blurry. PP is to re-submit clear images supporting the Ombudsman channel for the year 2023 to facilitate efficiency in audit.
Project proponent response — Date:31/01/2025
The picture of the Ombudsman channel of 2023 was resent to the VVB (1). The first and last e-mails received are highlighted.
Documentation provided by project proponent
(1) e-mail ouvidoria 2023.jpeg
VVB assessment — Date: 21-03-2025
The project proponent has re-submitted the clear image of the requested evidence. The audit team accepts this evidence. CAR 02 is closed.

ID:	03	Date: 10-01-2025
Description of CAR		
Requirement: VCS Standard v4.7, Section 1.2 – The operating language of the VCS Program is English. The project and program description, validation report, monitoring report, verification report, and all other documentation (including all and any appendices) required under the VCS Program shall be in English. Finding: Few sections of the CCB and VCS monitoring report and the image references in the CCB and VCS monitoring report are in Portuguese and PP to provide appropriate corrective actions for the same.		
Project proponent response		Date:31/01/2025
The CCB&VCS monitoring report was revised to include only text and images in English. Additionally, minor orthographic corrections were made		
Documentation provided by project proponent		
CCB VCS MONITORING REPORT 1571 25FEB2025-EN_track-changes.pdf		
VVB assessment		Date: 21-03-2025
The audit team reviewed the updated CCB&VCS monitoring report and confirmed that the project proponent has made the necessary changes in the document. CAR 03 is closed.		

ID:	04	Date: 10-01-2025

Description of CAR
The following are the observations regarding the broken links in the project document submitted. PP to correct the same. 1. In section 2.3.2 of CCB&VCS monitoring report, stakeholder access to project documents. • The link provided for Biofilica Newsletter – blog to publish news and updates about the project is currently unavailable • The link provided of Biofilica Instagram page appears to be broken • The link provided of Biofilica LinkedIn page appears to be broken

Project proponent response	Date: 31/01/2025
Section 2.3.2 of the CCB&VCS monitoring report was edited to include the correct links to Biofilica Ambipar Newsletter, Instagram and Linkedin.	

Documentation provided by project proponent
Nil

VVB assessment	Date: 21-03-2025
The audit team reviewed the updated CCB&VCS monitoring report and confirmed that the updated links are now accessible in the document. CAR 04 is closed.	

ID:	05	Date: 12-02-2025
Description of CAR		
<u>Findings related to ex-ante and ex-post calculation spreadsheets</u>: a. During document review of the ex-ante and ex-post sheet, it was observed that the project proponent has not used the recent IPCC values for carbon fraction, i.e., a value of 0.45 was applied in the calculations. The PP to update and apply the recent value of carbon fraction for trees. b. Upon the review of document "Final report: Forest inventory for stock estimation of carbon in above and belowground (roots) and deadwood from the Manoa REDD+ project", the value of 90% confidence interval of total carbon stocks was observed to be 8.0265, but the sheet number "Table 23_25", of ex-ante and ex-post spreadsheet, the value of 90% confidence interval of total carbon stocks was found to be 12. The PP to review and correct this discrepancy in the values and maintain consistency across all the documents. c. In the ex-post spreadsheet, "Summary net GHG ERs" sheet, cell value N7 (Ex ante net anthropogenic GHG emission reductions) was found to be empty. The value of percent difference in cell F19 was found to be -184%, but the CCB&VCS monitoring report submitted by the PP		

mentions a percentage difference of -11%. The PP to review and update the discrepancy and maintain consistency across all the documents.

d. In page number 03 of document titled "FIRE OCCURRENCE REPORT SERRA REGION 2023 – SEDAM" submitted to SEDAM, the area of fire occurrence on 07-09-2023 is mentioned to be 24 hectares. But, in ex-post spreadsheet "table 51,52 and 53", areas affected by forest fires in the year 2023 was found to be 21.09 hectares and CCB&VCS monitoring report mentions the area affected by forest fires in the year 2023 to be 27 hectares. PP to address this inconsistency of data in the documents and retain the correct area affected by forest fires in the year 2023.

Project proponent response (Round 1)	Date: 24-02-2025

a) According to the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*, the standard carbon fraction value is 0.47. Therefore, this value was applied to update the "Carbon Stock" and "23 and 25" sheets of the ex-ante and ex-post spreadsheets.
Initially, the allocated values were derived from the carbon stock diagnostic study (*Forest Inventory for Estimating Carbon Stock in Aboveground and Belowground Biomass (Roots) and Deadwood of the REDD+ Manoa Project*). However, this study used a different reference value for the carbon fraction, specifically 0.485. Given this finding, an adjustment was necessary to align the values with the IPCC standard.
To ensure consistency, the initial stock values (aboveground biomass, belowground biomass, and deadwood) were adjusted using the following approach:

1. **Calculate the weight of each stock component:**

$$\text{Stock Weight} = \frac{\text{Initial Stock Value}}{0.485}$$

2. **Recalculate the stock values using the IPCC carbon fraction:**

$$\text{Updated Stock Value} = \text{Stock Weight} \times 0.47$$

Applying this adjustment, the final carbon stock values allocated in the updated spreadsheet are:

- 112.94 tC for aboveground biomass,
- 19.77 tC for belowground biomass, and
- 12.63 tC for deadwood.

b) The "Ctoticl," according to the stock report, is "8.0265," and the spreadsheet was adjusted to reflect this value. The value was changed in both the ex-ante and ex-post spreadsheets (Figure 01).

Table 23. Estimated values

Initial forest class *icl*								
Boundaries	Average carbon stock 90% CI							
	Name	Initial forest class						
	ID_{icl}	1						
	Cab_{icl}		Cbb_{icl}		Cdw_{icl}		$Ctot_{icl}$	
	C stock	±90% CI	C stock	±90% CI	C stock	±90% CI	C stock	±90% CI
	tCO2e/ha	tCO2e/ha	tCO2e/ha	tCO2e/ha	tCO2e/ha	tCO2e/ha	tCO2e/ha	tCO2e/ha
Project Area	427,34	6,84	74,82	1,24	47,79	3,92	549,95	8,03
Leakage Belt	427,34	6,84	74,82	1,24	47,79	3,92	549,95	8,03

Table 25. Values to be used after discounts for uncertainties

Initial forest class *icl*								
Boundaries	Average carbon stock 90% CI							
	Name	Initial forest class						
	ID_{icl}	1						
	Cab_{icl}		Cbb_{icl}		Cdw_{icl}		$Ctot_{icl}$	
	C stock	±90% CI	C stock	±90% CI	C stock	±90% CI	C stock	±90% CI
	tCO2e/ha	tCO2e/ha	tCO2e/ha	tCO2e/ha	tCO2e/ha	tCO2e/ha	tCO2e/ha	tCO2e/ha
Project Area	427,34		74,82		47,79		549,95	
Leakage Belt	427,34		74,82		47,79		549,95	

Figure 01 – Correction of the "Ctoticl" value (8.0265) in Table 23, for the Project Area and Leakage Belt.

c) The cell in the spreadsheet was corrected, and the percentage was automatically adjusted to -31% (Figure 02). Also the CCB&VCS monitoring report was adjusted to reflect this value.

Vintage period		Ex ante net anthropogenic GHG emission reductions	Ex post net anthropogenic GHG emission reductions	Annual tradable VCUs - tCO2e
Initial	Final			
01-Jan-2023	31-Dec-2023	1.372.562,59	1.512.229,63	1.330.762,07
01-Jan-2024	30-Sep-2024	1.600.459,01	2.392.388,01	2.105.301,45
Total estimated ERs		2.973.022	3.904.618	3.436.064
Average annual		1.486.511	1.952.309	1.718.032

Ex-ante emissions reductions/removals	Achieved emissions reductions/removals	Percent difference	Justification for the difference
2.973.022	3.904.618	-31%	

Figure 02 – Screenshot of the 'Summary net GHG ERs' tab of the ex-post spreadsheet, evidencing the adjustment made.

d) The correct value for the area affected by forest fires in 2023 is 24 hectares, as reported in the 'FIRE OCCURRENCE REPORT SERRA REGION 2023 – SEDAM.' The discrepancy in the ex-post spreadsheet ('Table 51, 52, and 53') has been addressed (Figure 03), and the value has been adjusted to ensure consistency. Additionally, a review was conducted to correct the value in the CCB&VCS monitoring report, ensuring alignment across all documents.

Table 51 Ex post actual carbon stock decrease due to forest fires in the project area

Project Year *t*		Areas affected by forest fires x Carbon stock change (decrease)		Total carbon stock decrease due to forest fires		Significance
		ID_{cl} =	1	annual	cummulative	
		$AUFPA_{icl,t}$	$\Delta Ctot_{icl,t}$	ΔCUFdPAt	ΔCUFdFA	
Initial	Final	ha	$tCO_2e\ ha^{-1}$	tCO_2e	tCO_2e	
01-Jan-2023	31-Dec-2023	24,00	78,73	1889,58	1889,58	0,13%
01-Jan-2024	30-Sep-2024	45,50	78,73	3582,32	5471,90	0,15%

Figure 03 – Screenshot of the 'Table 51, 52, and 53' tab of the ex-post spreadsheet, evidencing the adjustment made.

Documentation provided by project proponent

VVB assessment (Round 1)	Date: 21-03-2025

a. The audit reviewed the changes made by the project proponent in the CCB&VCS monitoring report and confirmed that the values of carbon fraction of trees chosen is from the recent IPCC document. Hence, the changes made by the PP is acceptable. Further, the ex-ante and ex-post spreadsheet were reviewed to confirm the changes made by the project proponent.

CAR 05 (a) is closed.

b. The PP has made necessary changes in the updated ex-ante and ex-post spreadsheets.

CAR 05 (b) is closed.

c. The audit team observed that the PP has made necessary changes in the ex-post spreadsheet as well as CCB&VCS monitoring report. However, the justification provided for the difference in the CCB&VCS monitoring report seems to be insufficient. The project proponent is requested to provide a detailed description of justification for the observed percentage difference in the emission reductions in CCB&VCS monitoring report.

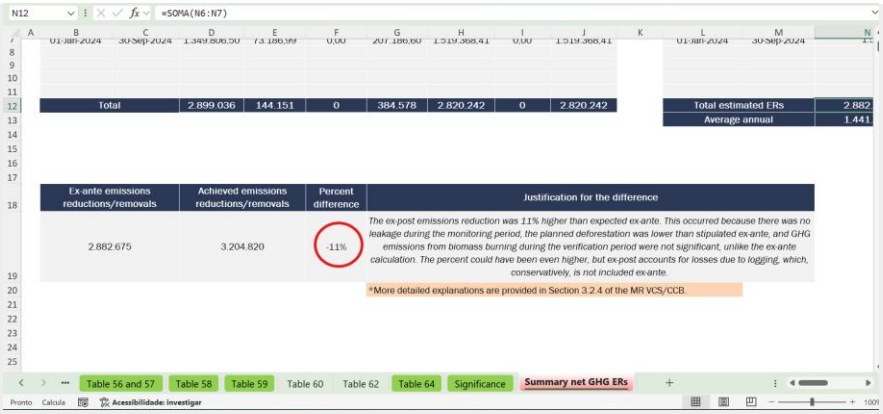
CAR 05 (c) is open.

d. The audit team reviewed the updated ex-post spreadsheet and confirmed the changes made by the project proponent.

CAR 05 (d) is closed.

Project proponent response (Round 2)	Date: 09-04-2025

c) Due to the change in the project area — with the removal of Fazenda Vista Alegre —, there were adjustments in the ex ante and ex post calculations, which contributed to the variation in the percentage difference, reducing it from 31% to 11%. Below, we present the explanations related to this 11% difference, which are the same as those included in Section 3.2.4 of the PD.



Total	2.899.036	144.151	0	384.578	2.820.242	0	2.820.242

Total estimated ERs	2.882
Average annual	1.441

Ex-ante emissions reductions/removals	Achieved emissions reductions/removals	Percent difference	Justification for the difference
2.882.675	3.204.820	-11%	The ex-post emissions reduction was 11% higher than expected ex-ante. This occurred because there was no leakage during the monitoring period, the planned deforestation was lower than stipulated ex-ante, and GHG emissions from biomass burning during the verification period were not significant, unlike the ex-ante calculation. The percent could have been even higher, but ex-post accounts for losses due to logging, which, conservatively, is not included ex-ante.

*More detailed explanations are provided in Section 3.2.4 of the MR VCS/CCB.

The 11% difference observed between the ex ante and ex post values is due to a combination of four main factors:

1. Difference between ex ante and ex post in terms of planned and unplanned deforestation:

In the baseline (ex ante), emissions of 40.696,3 tCO_2e were considered, associated with a planned deforestation of 37 hectares per year. Additionally, an effectiveness index of 0.05% was applied to the deforestation expected within the project area, totaling 42,634.4 tCO_2e. However, in the ex post scenario, the reductions related to planned deforestation were lower. This occurred because, in the first year, actual deforestation was only 32.59 hectares (lower than the 37 ha expected), and the deforestation considered within the project area was extremely low, at just 0.30 hectare.

2. Non-CO_2 gas emissions associated with fire use:

In the ex ante scenario, emissions of 18.2 tCO_2e from biomass burning (non-CO_2 gases) were considered, calculated based on the planned deforestation in the baseline and applying the same effectiveness index of 0.05%. However, in the ex post scenario, these emissions were null (zero), as fire occurrence within the project area was insignificant.

3. Leakage:

For the ex ante calculation, an effectiveness index of 12% was adopted for expected leakage and emissions from fire related to leakage, resulting in an ex ante emission scenario of 465.142 tCO_2e and fire emissions of 4.362 tCO_2e. However, in the ex post scenario, total observed leakage was zero, contributing to the difference.

4. Consideration of logging:

It is important to highlight that the difference could have been even greater if not for the subtraction of credits in the ex post scenario due to losses from logging — a factor not included in the ex ante calculation but one that affects the final result.

All calculations supporting these values can be found in Tab 64 and “Summary Net GHG ER” of the ex ante and ex post spreadsheets.

Non-permanence risk (buffer): 12%

Table 64. Ex ante estimated net GHG emission reductions ($\Delta REDD_t$) and Verified Carbon Units (VCU_t)

Project Year t		Baseline carbon stock changes		Baseline GHG emissions		Ex ante project carbon stock changes		Ex ante project GHG emissions		Ex ante leakage carbon stock changes		Ex ante leakage GHG emissions		Ex ante net anthropogenic GHG emission reductions		Ex ante VCUs tradable		Ex ante buffer credits	
		annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative
		$\Delta CBSLPA_t$	$\Delta CBSLPA$	$\Delta EBBBSLPA_t$	$\Delta EBBBSLPA$	$\Delta CPSPA_t$	$\Delta CPSPA$	$EBBPSPA_t$	EBBPSPA	ΔCLK_t	ΔCLK	ELK_t	ELK	$\Delta REDD_t$	$\Delta REDD$	VCU_t	VCU	VBC_t	VCB
Initial	Final	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e
01-Jan-2023	31-Dec-2023	1.520.489	1.520.489	14.370	14.370	21.108	21.108	7,2	7,2	182.459	182.459	1.724	1.724	1.329.561	1.329.561	1.149.635	1.149.635	179.926	179.926
01-Jan-2024	31-Dec-2024	2.355.698	3.876.187	21.979	36.349	21.526	42.634	11,0	18,2	282.684	465.142	2.638	4.362	2.070.819	3.400.380	1.790.718	2.940.353	280.101	460.026
01-Jan-2025	31-Dec-2025	2.846.757	6.722.945	26.185	62.535	21.772	64.406	13,1	24,1	313.143	778.286	2.880	7.242	2.535.135	5.935.514	2.196.136	5.136.490	338.998	799.025
01-Jan-2026	31-Dec-2026	3.372.896	10.095.841	30.640	93.175	22.035	86.441	15,3	28,4	371.019	1.149.304	3.370	10.613	3.007.097	8.942.611	2.604.994	7.741.483	402.103	1.201.128
01-Jan-2027	31-Dec-2027	3.981.092	14.076.932	35.782	128.957	22.339	108.779	17,9	33,2	437.920	1.587.224	3.936	14.549	3.552.661	12.495.272	3.077.611	10.819.094	475.050	1.676.178
01-Jan-2029	31-Dec-2029	4.944.504	19.021.436	44.179	173.136	22.820	131.600	22,1	40,0	494.450	2.081.675	4.418	18.967	4.466.972	16.962.244	3.876.370	14.695.464	590.602	2.266.780

Emissions Ex-ante

Table 36. Ex post estimated net GHG emission reductions ($\Delta REDDt$) and Verified Carbon Units (VCU_t)

Project year		Baseline carbon stock changes		Baseline GHG emissions from biomass burning		Ex post project carbon stock changes		Ex post project GHG emissions from biomass burning		Ex post leakage carbon stock changes		Ex post leakage GHG emissions		Ex post net anthropogenic GHG emission reductions		Ex post VCUs tradable		Ex post buffer credits	
		annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative
		$\Delta CBSLPA_t$	$\Delta CBSLPA$	$EBBBSLPA_t$	EBBBSLPA	$\Delta CPSPA_t$	$\Delta CPSPA$	$EBBPSPA_t$	EBBPSPA	ΔCLK_t	ΔCLK	ELK_t	ELK	$\Delta REDD_t$	$\Delta REDD$	VCU_t	VCU	VBC_t	VBC
Initial	Final	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e	tCO_2e
01-Jan-2023	31-Dec-2023	1.534.860	1.534.860	14.370	14.370	70.964	70.964	0	0	0	0	0	0	1.478.265	1.478.265	1.300.874	1.300.874	177.392	177.392
01-Jan-2024	30-Sep-2024	1.783.258	3.318.117	16.484	30.854	73.187	144.151	0	0	0	0	0	0	1.726.555	3.204.820	1.519.368	2.820.242	207.187	384.578

*To calculate the baseline emission (D 09), a proportional calculation was used to estimate baseline carbon stock changes for the period from 01/01/2024 to 30/09/2024, considering that the ex-ante projection covered the interval from 01/01/2024 to 31/12/2024.

Emissions Ex-Post

Documentation provided by the project proponent

Manoa-redd-aud-vm0015-1.2-ex-ante
Manoa-redd-aud-vm0015-1.2-ex-post

VVB assessment | Date: 23-05-2025

The response provided by the project proponent regarding the justification for the difference between ex-ante and ex-post emission reductions is sufficient and appropriate.

CAR 05 (c) is closed.

ID:	06	Date: 12-02-2025

Description of CAR

<u>Finding related to baseline reassessment</u>:

Requirement: VM0015 v1.2
Step A: Reuse the plausible alternative land use scenarios to the REDD project activity that have been listed as an outcome of Sub-step 1b of the additionality tool *VT0001*.

Unless it has been demonstrated that any of these land use scenarios are not credible or do not comply with all mandatory applicable legislation and regulations as required by *VT0001* Sub-step 1b, the list of plausible alternative land use scenarios must include at least:

1) Continuation of the pre-project land use;
2) Project activity performed on the land within the project boundary without being registered as a VCS REDD project; and

3) Activities similar to the proposed project activity on at least part of the land within the project boundary of the proposed REDD project.

Finding: It was observed that the list of plausible alternative land use scenarios mentioned in the VCS PD does not contain the third scenario. PP to carryout baseline scenario demonstration as per the methodology requirements.

Project proponent response	Date: 24-02-2025

To ensure full compliance with VM0015 v1.2, a third scenario has been added to sections 3.4.1 and 3.5.2 of the VCS PD. The third scenario considers sustainable and legalized timber forest management without additional investments in monitoring, biodiversity conservation, or community support. While it helps maintain carbon stocks, it struggles to mitigate deforestation pressures. Economic viability is low due to high costs, market volatility, and competition with illegal logging, making large-scale adoption unlikely without incentives from VCS registration and REDD+ activities.
This scenario aligns with the item "Activities similar to the proposed project activity on at least part of the land within the project boundary of the proposed REDD project."
Sustainable forest management is, to some extent, similar to the activities proposed by the project and takes place within the project area, fulfilling the criterion of occurring on "at least part of the land."

Documentation provided by project proponent

(2) Authorization for forest exploitation (2018 – 2024);
(3) Public consultation reports (CAR)

VVB assessment	Date: 21-03-2025

The audit team reviewed the new scenario added by the PP in the VCS PD. The audit team accepts the inclusion of the third scenario to be different from the second scenario. However, it was observed that the project proponent has not provided any evidence to support the credibility of Scenario 2 and Scenario 3. The project proponent is requested to provide in the VCS PD assessment credible evidence to support the selection of these two scenarios.

CAR 06 is open.

Project proponent response (Round 2)	Date: 02-04-2025

Section 3.5.2, which addresses additionality and provides further details on the identified scenarios, has been improved by incorporating references into Scenarios II and III to support the claims made and enhance their credibility. These references have been shared with the auditors. Additionally, the financial analysis has been adjusted to include all three scenarios, further strengthening the supporting evidence.

Documentation provided by the project proponent

Fagundes, etal
García-Arias, etal
Mullan,etal_manuscript
Putz, etal
Santos de Lima, etal
Economic-Model-Adjusted

VVB assessment	Date: 23-05-2025
After the review of literature, the audit team was able to conclude that the literature submitted by the project proponent is acceptable and sufficient. CAR 06 is closed.	

ID:	07	Date: 12-02-2025
Description of CAR		
Findings related to references: a. VCS PD, identification of deforestation drivers mentions "*In addition, agricultural mechanization has expanded, the area planted with temporary crops increased from 1,420 ha in 2013 to 25,044 ha in 2022, represented by the significant increase in monoculture areas, especially soybeans, which are replacing degraded pastures, transforming the agricultural landscape of the region*." But the reference provided in support of this paragraph is incorrect. PP to provide the appropriate reference supporting the statement. b. In section 3.4.3 of CCB&VCS monitoring report, link for the references 24 and 26 is broken.		

Project proponent response	Date: 24-02-2025
a) This information was extracted from the social diagnoses made by Ecoporé, " Socioeconomic and Environmental Diagnosis of the REDD+ Project Region Manoa Farm – Cujubim", specifically on pages 31 and 32 (including Table 3). According to the diagnosis, this information was part of an analysis, and the source of the data is " MAPBIOMAS. Projeto MapBiomas – Coleção 8.0 da Série Anual de Mapas de Cobertura e Uso da Terra do Brasil. 2023." This reference has already been added to the PD. b) After review, it was identified that the issue with the broken links actually refers to the *PD VCS* and not the *CCB&VCS monitoring report*. Therefore, the necessary corrections and evidence are provided below: • For reference 24 ("Toponymy of places in Rondônia: Territorial Division of Rondônia: chronological evolution"), the cited article's PDF file has been attached as evidence. • For reference 26 ("FEARNSIDE, P. M. Settlement in Rondônia and the token role of science and technology in Brazil's Amazonian development planning. *Interciência*, v. 11, n. 5, p. 229-236, 1986"), the correct link has been updated to: https://repositorio.inpa.gov.br/bitstream/1/20479/1/artigo-inpa.pdf. Additionally, a review has been conducted to ensure that all cited links in the document are accessible and functioning correctly. For those in whom it was not possible to access the link, the respective document is being sent in PDF as evidence.	

Documentation provided by project proponent
1) PDFs - PD CCB 2) PDFs - PD VCS

VVB assessment	Date: 21-03-2025
a. The audit team reviewed the Socio-economic diagnosis document and confirmed the reference to be present in the report. Hence, the reference provided is credible. CAR 07 (a) is closed. b. The audit team reviewed the updated links and confirmed the accessibility to the referenced links. CAR 07 (b) is closed.	

ID:	08	Date: 12-02-2025
Description of CAR		
Findings related to incomplete documents: a. Requirement: Section 2.3.5 of CCB&VCS monitoring report template v4.4: List the likely natural and human-induced risks resulting from project activities identified at validation, or additional risks identified during the monitoring period, and describe the commensurate mitigation or preventative measure(s) in place to prevent or mitigate the identified risks during the monitoring period. The Project Risks Table (see Appendix 2) must be used. Finding: It was observed that the project proponent has not retained the table in Appendix 2. Hence, the PP is requested to update the same in the CCB&VCS monitoring report. b. It was observed that PP has not utilised the table in Appendix 3 to list the commercially sensitive information included in the monitoring report to be excluded in the public version along with the justification for the documents to be commercially sensitive. PP is requested to update the same in CCB&VCS monitoring report.		

Project proponent response	Date: 24-02-2025
a. Section 2.3.5 of the CCB&VCS monitoring report has been adjusted so that the table is in line with the Project Risks Table in the Appendix 2 of CCB&VCS monitoring report template v4.4. Additionally, section 2.5.2 has been edited to better inform about the Brazilian law related to the prohibition of human trafficking.	

b. Sections 2.4.6 was edited and Appendix 1 included in the document so the commercially sensitive information shared is properly reported, as requested in the of CCB&VCS monitoring report template v4.4.

Documentation provided by project proponent

VVB assessment	Date: 12-03-2025

a. The audit team reviewed the necessary changes made by the project proponent in the section 2.3.5 of CCB&VCS monitoring report.

CAR 08 (a) is closed.

b. The audit team reviewed the updated Appendix 1 in CCB&VCS monitoring report.

CAR 08 (b) is closed.

ID:	09	Date: 21-03-2025

Description of CAR
Requirement: Section 2.1.5 of VCS PD template v4.4: Summarize any public comments submitted during the public comment period and any comments received after the public comment period. Demonstrate how due account was taken of all comments received. Include details on when the comments were received, and any updates to the project design or demonstrate the insignificance or irrelevance of comments. Finding: Upon review of the VCS PD it was observed that the description of section 2.1.5 mentions "*under development*". Since the public comment period has already finished and VERRA registry has the public comment summary document uploaded. PP to update this section of VCS PD to include the comment received during the public comment period.

Project proponent response	Date: 02-04-2025
Section 2.3.7 of the CCB PD and 2.1.5 of the VCS PD were edited to include the summary of the comments received as well as the information on how due account was taken of all comments received and any updates to the project design due to the public consultation comments. The comment proposed a collaboration between the Manoa Project and national ministries to support an in situ conservation program under Decree 12.097/2024. The PD now explains how the suggestion aligns with the project's objectives but could not be immediately implemented due to limited available information and the anonymous nature of the submission. The project remains open to dialogue and future cooperation.	

Documentation provided by project proponent

VVB assessment	Date: 22-05-2025
The audit team reviewed section 2.1.5 of VCS PD and section 2.3.7 of CCB PD and confirmed that appropriate responses have been provided to the public comments received during the public comment period. Hence, the response provided by the PP is acceptable. CAR 09 is closed.	

ID:	10	Date: 21-03-2025
Description of CAR		
Requirement: Section 6.2.1 of VM0015, v1.2, Identification of deforestation agents "*For each identified agent group, provide the following information:* 1. *Name of the main agent group or agent;* 2. *Brief description of the main social, economic, cultural and other relevant features of each main agent group. Limit the description to aspects that are relevant to understand why the agent group deforested the reference region during the historical reference period and why it is expected to deforest the project area during the baseline validity period;* 3. *Brief assessment of the most likely changes in population size of the identified main agent groups in the reference region, project area and leakage belt;* 4. *Statistics on historical deforestation attributable to each main agent group in the reference region, project area and leakage belt*." Finding: The VCS PD doesn't entirely fulfil the above-mentioned requirements. The project proponent is requested to update the section 3.4.3 of VCS PD to include the above-mentioned information.		

Project proponent response	Date: 07-04-2025
Section 3.4.3 of the VCS PD and Section 3.1.1 of CCB PD have been updated to include the required information for each identified group of deforestation agents: cattle ranchers, illegal loggers, rural entrepreneurs, and land grabbers. For each group, the PD now provides a description of their relevant characteristics, historical deforestation patterns, trends in population dynamics, and the estimated contribution to deforestation in the reference region and surrounding areas.	
Documentation provided by project proponent	

VVB assessment	Date: 29-05-2025
The audit team reviewed the section 3.4.3 of VCS PD and section 3.1.1 of CCB PD. The PP has updated the PD with the publicly available data to support the findings raised. The response provided by the project proponent is appropriate and acceptable. CAR 10 is closed.	

ID:	11	Date: 21-03-2025

Description of CAR

Requirement: Section 5.1.3.1 of VM0015, v1.2 – leakage belt

"This option is applicable where economic profit is an important driver of deforestation. To demonstrate that Option I is applicable, use historical records to show that at least 80 percent of the area deforested in the reference region (or some of its strata) during the historical reference period has occurred at locations where deforestation was profitable (i.e., for at least one product, PPxI ≥ 1). Alternatively, use published studies, surveys and other credible and verifiable sources of information."

Finding:

a. The review of section 3.3.1 of VCS PD, leakage belt revealed no demonstration that at least 80% of the area deforested in the reference region during the historical reference period has occurred at locations where deforestation was profitable.
b. The analysis of leakage belt provided in section 3.3.1 of VCS PD does not include information on how the leakage belt boundary was defined considering other AFOLU projects near the project area.

Project proponent response	Date: 01-04-2025

a. The opportunity cost option was chosen because, in the analysis conducted and detailed in the PD, more than 80% of the deforestation that occurred during the historical period in the reference region occurred in areas where post-deforestation activity is profitable.
In the conducted analysis, the economic viability of agricultural production was spatialized in the Reference Region of the project. Viability was defined as the difference between the sale price of cattle and soybeans (R$/ha) — the main agricultural products in the region — and the average production costs (R$/ha) and transportation costs (R$/ha/km) to bring the product to the nearest consumer center, whether a slaughterhouse for cattle or a port for soybeans.
After a data processing workflow (detailed in the PD), a raster was generated where each pixel represents the maximum profit value from the two activities, resulting in a maximum profit map with post-deforestation activity in the reference region. The result shows that the entire reference region consists of profitable areas for the analyzed activities, with all pixels showing values greater than 0 R$/ha, with profits ranging from 3,349.12 R$/ha to 3,466.11 R$/ha. This confirms that the requirement for demonstrating that at least 80% of deforestation occurred in profitable areas has been fully met, justifying the application of Option I for leakage belt definition.
The leakage belt was defined by selecting forest pixels with positive economic viability, adjacent to the project area, within a 15 km radius. This approach identifies the areas most likely to experience leakage due to deforestation agents shifting activities outside the project area.
b. We have generated a map (lkblt_w_others_AFOLU.png) showing the closest AFOLU project to the project area and the leakage belt. The closest AFOLU project is the REDD+ RESEX Jacundá, and there is no overlap with the leakage belt defined for our project. This map was shared with the VVB and has been included in the PD to illustrates the spatial relationship between our leakage belt and nearby AFOLU projects, confirming that there is no overlap with any other AFOLU projects near the project area. Additionally, a paragraph was included in the "Leakage Belt"

subsection of the VCS PD and CCB PD to document this analysis and explicitly demonstrate compliance with Section 5.1.3.3 of the VM0015 v1.2 methodology.

Documentation provided by project proponent
b- Ikblt_w_others_AFOLU.png

VVB assessment	Date: 27-05-2025

a. The explanation provided by the project proponent supplementing with the information provided in the VCS and CCB PD, the audit team is of the opinion that the response provided by the PP for the 80% of the historical deforestation occurred within the locations where deforestation was profitable is appropriate and acceptable.

   CAR 11 (a) is closed.

b. The response provided by the project proponent is found acceptable and a detailed description is provided under the PD section "leakage belt" for the consideration of other AFOLU projects in the area and to ensure that the leakage belt of the current project do not overlap with the leakage belt of other existing projects.

   CAR 11 (b) is closed.

ID:	12	Date: 21-03-2025

Description of CAR
Requirement: section 3.2 of VCS PD template version 4.4 "*Demonstrate and justify how the project activity(s) meets each of the applicability conditions of the methodology(s), tools, and modules applied by the project (where applicable). Address each applicability condition separately.*" Finding: The project proponent has not demonstrated in the VCS PD, section 3.2 that the project activity meets the applicability conditions of the tool (VT0001) adopted by the project.

Project proponent response	Date: 02-04-2025
In section 3.2 of the PD, a table has been added to demonstrate and justify the applicability conditions of tool VT0001 to the project's activities, in accordance with the requirements of VCS PD template version 4.4. The table confirms that (i) the project activity does not involve any AFOLU practices that violate applicable laws, and (ii) the baseline methodology applied (VM0015 v1.2) uses a stepwise approach consistent with the structure required by VT0001, justifying its use for demonstrating additionality.	

Documentation provided by project proponent

VVB assessment	Date: 22-05-2025
The project proponent has made necessary changes to the section 3.2 of the PD demonstrating the project's compliance with the applicability conditions of the tool VT0001 v3.0. The changes made by the project proponent are acceptable. CAR 12 is closed.	

ID:	13	Date: 21-03-2025
Description of CAR		
Requirement: Clause 3.11.2 of VCS Standard v4.7. "*The spatial extent of the project shall be clearly specified to facilitate accurate monitoring, reporting and verification of GHG emission reductions and carbon dioxide removals and to demonstrate that the project meets the eligibility criteria of the relevant project category. The description of the project location shall include the following information:* 3) *A KML file with geodetic polygons that precisely delineates the project zone of the AFOLU project where reductions and removals occur, in accordance with the following:"* Finding: The project proponent has submitted the .gpkg file, but not the KML file of the project zone which includes the project area, leakage belt, leakage management zones and reference region. The PP is requested to submit the KML file for the same.		

Project proponent response	Date: 02-04-2025
The boundaries of the project area, leakage belt, leakage management and reference region were converted to kml and saved in the evidence folder.	

Documentation provided by project proponent
project_area_manoa.kml leakage_belt_manoa.kml leakage_management_manoa.kml reference_region_manoa.kml project_zone_manoa.kml

VVB assessment	Date: 22-05-2025

The project proponent has submitted the KML file as requested. Hence, the response provided by the PP is acceptable.

CAR 13 is closed.

ID:	14	Date: 21-03-2025
Description of CAR		

Background information: Section 3.4.1 of VCS PD mentions "*Scenario I - Continuation of land use activities prior to the Project*" to be the baseline scenario.

The VM0015 methodology states "*Step B(2): Where the VT0001 investment analysis is used to demonstrate additionality, and if at least one land use scenario generates financial benefits other than carbon revenues, select the baseline scenario as below:*

1) Where VT0001 Option I is used, the baseline scenario is the land use scenario with the lowest costs over the crediting period). Option I may only be applied where the alternative scenarios do not include revenues.

2) Where VT0001 Option II is used, the baseline scenario is the most economically or financially attractive land use scenario (i.e., the scenario with the most favorable financial indicator such as internal rate of return).

3) Where VT0001 Option III is used and none of the alternative land use scenarios have a financial indicator that meets the benchmark, the baseline scenario is the continuation of the pre-project land use. Where Option III is used and at least one of the land use scenarios has a financial indicator that meets the benchmark, the baseline scenario is the scenario that has the most favorable financial indicator (e.g., internal rate of return, net present value or cost-benefit ratio).

Finding: Neither in VCS PD nor financial model analysis, the audit team found scenario 1 to be considered in the investment analysis carried out by the project proponent. It is not clear on what basis Scenario 1 has been selected as the baseline scenario.

The project proponent is requested to provide the justification on the same. If any discrepancies are caused, the PP is requested to change the baseline scenario analysis by including the scenario 1 in the investment analysis.

Project proponent response (Round 1)	Date: 21-04-2025

The project's financial model has been updated to incorporate Scenario I — Continuation of land use activities prior to the project — as required by VM0015 v1.2 (Step B(2)) and VT0001 v3.0 (Step 1c). In this scenario, no revenues or expenses are recorded, reflecting a state of economic inactivity in the absence of the project.
In line with VT0001 Option III (benchmark analysis), the financial comparison now includes this scenario along with other plausible alternatives (Scenario II and Scenario III). As Scenario I represents the least

financially attractive land use option, it is selected as the baseline scenario following the methodology's stepwise approach.
The update is also reflected in Section 3.5.2 of the VCS PD, which was revised to describe the inclusion of Scenario I in the comparative analysis, along with the justification for its selection as the baseline scenario. This adjustment ensures full compliance with the requirements of VM0015 v1.2 and VT0001.

Documentation provided by project proponent
Economic-Model-Adjusted

VVB assessment (Round 1)	Date: 21-05-2025

It is not clear how Scenario 1 does not record revenues or expenses since the pre-project scenario includes harvesting of timber and cattle production. Since, the PP has recorded the expenses and revenues in the "no REDD+" scenario, it is unclear why the expenses and revenues is unavailable for scenario 1, since the scenario 1 also includes harvesting of timber.

Since the project proponent has used Option 2 in Step B(2) of baseline scenario identification in VM0015 v1.2, it is expected that NPV is calculated for all the scenarios considered in the baseline scenario selection including scenario 1.

VM0015 v1.2 instructs the selection of land use scenario as baseline scenario with most favorable financial indicator when investment comparison analysis is carried out, but the project proponent has selected the least financially attractive scenario as baseline scenario. Which is not acceptable according to the methodology requirements.

The PP to carry out NPV analysis of Scenario 1 and select the appropriate land use scenario as baseline scenario and provide evidence of costs and revenues of each land use scenario used in NPV analysis.

CAR 14 is open.

Project proponent response (Round 2)	Date: 02-06-2025

The financial model and VCS PD (Section 3.5.2) have been updated to include Scenario I in the investment analysis, as required by VM0015 v1.2 (Step B(2)) and VT0001 v3.0 (Option II).
Scenario I now includes revenues and costs from illegal timber extraction, with costs adjusted to reflect the significantly lower expenses compared to legal operations (10.5% of legal costs). We did not include cattle ranching in Scenario 1 because, although mentioned in the regional context, converting forest to pasture across the approximately 72,000 ha project area would take longer than the crediting period, as supported by referenced literature.
Details on assumptions, sources, and calculations are provided in the revised PD and the updated economic model shared with the audit team.

Documentation provided by project proponent
Economic-model-manoa_rev-2023-2052 (SP) (2)-adjusted.xlsx

VVB assessment (Round 2)	Date: 05-06-2025

The updates made by the PP now consider Scenario 1 in investment analysis too, as required by the applied methodology. Hence, the changes made by the PP are acceptable and are sufficient to close the findings.

CAR 14 is closed.

Table 4: Forward Action Requests from the current verification

ID:	01	Date: 12-02-2025
Description of FAR		
Background information: The project has used post-exploratory values of planned deforestation of 2023, i.e., 37 hectares, for calculating ex-post values of 2024 since the post-exploratory report of 2024 was unavailable at the time of document preparation. Finding: Upcoming VVBs to assess the planned deforestation in the year 2024 and if the area of planned deforestation exceeds 37 hectares, the additional areas to be incorporated in the ex-post calculation of subsequent verification period.		
Project proponent response		Date: 24-02-2025
Acknowledging the unavailability of the 2024 post-exploratory report at the time of document preparation, the ex-post calculation used the 2023 planned deforestation value (37 hectares). In the next verification process, if the planned deforestation area for 2024 exceeds 37 hectares, the additional areas will be incorporated into the ex-post calculation for the subsequent verification period. This assessment will follow the methodology requirements, using the most recent and accurate deforestation data available at the time of verification.		
Documentation provided by project proponent		
VVB assessment		Date:

ID:	02	Date: 27-06-2026
Description of FAR		
Background information: Prior to the submission of the current verification report, a Project Description deviation was implemented consisting of a formal deed of partial release, resulting in Biofílica Ambipar Environmental Investments S.A. (Biofílica) stepping down as a joint Project Proponent. Consequently, Manoa Sustentável Exploração e Serviços Florestais Ltda (Manoa Sustentável) has become the sole registered Project Proponent before Verra. The current audit team verified that operational roles, project management capacity, and financial structures remain unchanged for this monitoring period based on the active engagement contract between both entities. Under this agreement, Biofílica continues to manage project development and technical carbon aspects, while Manoa Sustentável handles on-the-ground implementation. However, because the formal governance structure before Verra has changed, any future modifications, termination, or replacement of this underlying commercial engagement contract post-partial release could fundamentally alter the project's risk profile, management capacity, or financial viability.		

Finding:
In the event that any changes are made to the contractual agreement, professional setup, or operational division between Manoa Sustentável and Biofílica prior to or during the next monitoring period, the PP must:

1. Formally document the updated project governance structure and management framework.
2. Submit evidence demonstrating that the project implementing organizations retain sufficient financial and operational capacity to sustain the project activities in full conformance with the validated PD.

The next VVB conducting the subsequent verification must assess and verify the project's management and financial capacity. The upcoming VVB shall execute the following steps:

- Contractual Review**:** Request and review any new or amended engagement contracts executed between Manoa Sustentável and Biofílica following the partial release.
- Management Capacity Assessment**:** Evaluate whether any shift in Biofílica's technical role impacts the project's capacity to maintain accurate monitoring, data management, and compliance with the applied methodology.
- Financial Capacity Assessment**:** Verify that the project's implementing structure possesses adequate financial resources to sustain long-term operations, particularly if financial arrangements or revenue-sharing mechanisms between the entities have been altered.

Project proponent response	Date:

Documentation provided by project proponent

VVB assessment	Date:

APPENDIX 4: EVIDENCE OF ONSITE VISIT



Manoa daycare construction in the Municipality of Cujubim



Visit to HCV area – Rio Preto waterfall



Deforestation followed by Livestock farming along the project boundary



Visit to APAE in the Municipality of Cujubim



Visit to Emei Raio De Luz school



Manoa daycare construction



Interview with the stakeholders – Secretary of Clube dos Desbravadores Raio de Sol



Interview with the stakeholders



Interview with the stakeholders - Cooperativa de Catadores de Reciclável



HCV area – Rio Preto waterfall



Interview regarding HCV monitoring



The top management and audit team



Deforestation in the areas surrounding leakage belt



Deforestation in the areas surrounding leakage belt



Entrance gate of Manoa



Interview with the Manoa surveillance team



Demonstration of firefighting techniques



Fire affected region in the borders of Manoa farm



Fire affected region in the surroundings of project area



Interview with the patrolling team



Suggestion box – communication channel



First aid kit



Interview with CEO of Manoa



Interview with the neighbors of Manoa farm



Interview with the neighbors of Manoa farm



Deforestation followed by livestock farming



Deforestation followed by livestock farming



Deforestation followed by Soybean monoculture





CEFLOM – Environmental education



Interview with the Chefs of Manoa

Radio communication in CEFLOM



Interview with the neighbors of Manoa farm



CEVIFLOR – stay of forest management employees



Notice board in CEVIFLOR – mentions anti-discrimination and anti-corruption assurance



Footprints of wildlife in the HCV area



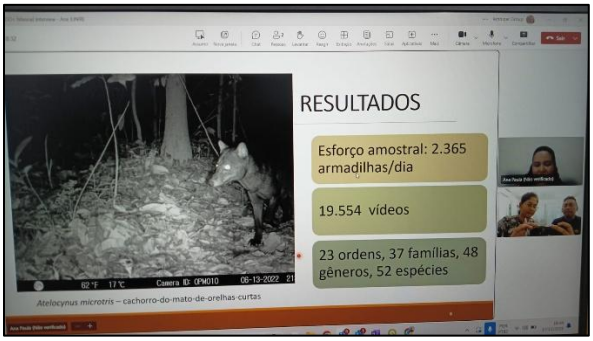
Deforestation by fire



Waste segregation



Surveillance house



Interview with the student of UNIR



Deforestation by fire



HCV area salt lick



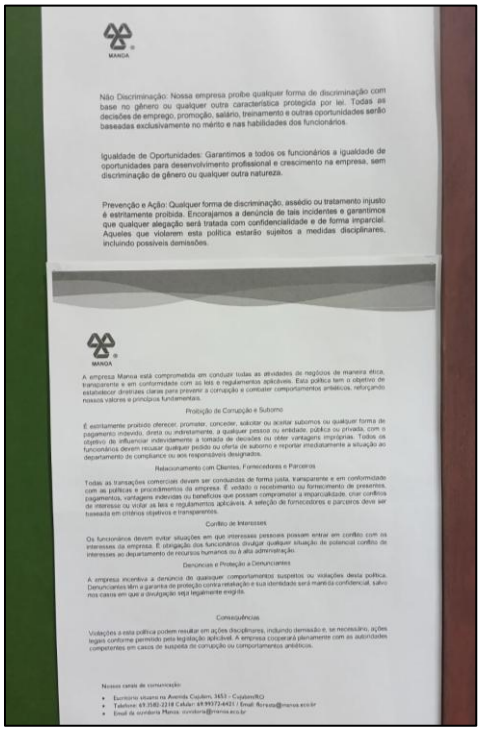
Naming of trees in the permanent subplots in the conglomerates



Scats of wildlife in HCV area



Footprint of wildlife in HCV area



Não Discriminação: Nossa empresa proíbe qualquer forma de discriminação com base no gênero ou qualquer outra característica protegida por lei. Todas as decisões de emprego, promoção, salário, treinamento e outras oportunidades serão baseadas exclusivamente no mérito e nas habilidades dos funcionários.

Igualdade de Oportunidades: Garantimos a todos os funcionários a igualdade de oportunidades para desenvolvimento profissional e crescimento na empresa, sem discriminação de gênero ou qualquer outra natureza.

Prevenção e Ação: Qualquer forma de discriminação, assédio ou tratamento injusto é estritamente proibida. Encorajamos a denúncia de tais incidentes e garantimos que qualquer alegação será tratada com confidencialidade e de forma imparcial. Aqueles que violarem esta política estarão sujeitos a medidas disciplinares, incluindo possíveis demissões.

MANOA

A empresa Manoa está comprometida em conduzir todas as atividades de negócios de maneira ética, transparente e em conformidade com as leis e regulamentos aplicáveis. Esta política tem o objetivo de estabelecer diretrizes claras para prevenir a corrupção e combater comportamentos antiéticos, reforçando nossos valores e princípios fundamentais.

Proibição de Corrupção e Suborno

É estritamente proibido oferecer, prometer, conceder, solicitar ou aceitar subornos ou qualquer forma de pagamento indevido, direta ou indiretamente, a qualquer pessoa ou entidade pública ou privada, com o objetivo de influenciar indevidamente a tomada de decisões ou obter vantagens impróprias. Todos os funcionários devem recusar qualquer pedido ou oferta de suborno e reportar imediatamente a situação ao departamento de compliance ou aos responsáveis designados.

Relacionamento com Clientes, Fornecedores e Parceiros

Todas as transações comerciais devem ser conduzidas de forma justa, transparente e em conformidade com as políticas e procedimentos da empresa. É vedado o recebimento ou fornecimento de presentes, pagamentos, vantagens indevidas ou benefícios que possam comprometer a imparcialidade, criar conflitos de interesse ou violar as leis e regulamentos aplicáveis. A seleção de fornecedores e parceiros deve ser baseada em critérios objetivos e transparentes.

Conflito de Interesses

Os funcionários devem evitar situações em que interesses pessoais possam entrar em conflito com os interesses da empresa. É obrigação dos funcionários divulgar qualquer situação de potencial conflito de interesses ao departamento de recursos humanos ou à alta administração.

Denúncias e Proteção a Denunciantes

A empresa incentiva a denúncia de quaisquer comportamentos suspeitos ou violações desta política. Denunciantes têm a garantia de proteção contra retaliação e sua identidade será mantida confidencial, salvo nos casos em que a divulgação seja legalmente exigida.

Consequências

Violações a esta política podem resultar em ações disciplinares, incluindo demissão e, se necessário, ações legais conforme permitido pela legislação aplicável. A empresa cooperará plenamente com as autoridades competentes em casos de suspeita de corrupção ou comportamentos antiéticos.

Nossos canais de comunicação:

- Escritório situado na Avenida Cujubim, 3453 - Cujubim(RO)
- Telefone: 69 3582-2218 Celular: 69 99372-4421 / Email: floresta@manoa.eco.br
- Email da ouvidoria Manoa: ouvidoria@manoa.eco.br

Anti-discrimination and anti-corruption assurance in Manoa office notice board



Biomass inventory



School – Raio de Luz



Municipality prefecture of Cujubim



Biomass inventory team



Biomass inventory

APPENDIX 5: LIST OF EVIDENCE ASSESSED

Sl. No.	Document Description	Document name	Reference number
1	CCB Standards	CCB Standards v3.1	/1/
2	CCB Program Rules	CCB Program Rules v3.1	/2/
3	CCB Program definitions	CCB_Program_Definitions_v3.0.pdf	/3/
4	VCS Standard	VCS Standard v4.7	/4/
5	VCS Program Guide	VCS Program Guide v4.4	/5/
6	VCS Program Definitions	VCS Program Definitions v4.5	/6/
7	VCS Validation and Verification Manual	VCS Validation and Verification Manual v3.2	/7/
8	VCS Registration and Issuance Process	VCS Registration & Issuance Process v4.5	/8/
9	VCS Methodology requirements	VCS Methodology Requirements, v4.4	/9/
10	AFOLU Non-Permanence Risk Tool	VCS AFOLU Non-Permanence Risk Tool2 v4.2.docx	/10/

11	Tool – VT0001	VT0001v3.0.pdf	/11/
12	VM0015, v1.2	VM0015 Avoided Unplanned Deforestation, v1.2	/12/
13	CCB Project Description		/13/
14	VCS Project Description		/14/
15	Self-declaration letter	Complete_com_o_Docusign_self-declaration-man.pdf	/15/
16	Biocarbon Standard Registry	Global CarbonTrace	/16/
17	Cercarbono Standard Registry	Public Consultations	/17/
18	ICR Registry	Carbon Registry | Projects Overview	/18/
19	ACR Carbon Registry	ACR	/19/
20	Plan Vivo Registry	S&P Global Registry - Public Reports	/20/
21	GCC Registry	Approved Projects	/21/

22	CDM Registry	CDM: Project Activities	/22/
23	ERS Registry	ERS - Resource report	/23/
24	Previous validation report	VALID_REP_1571_02SEP2017.pdf	/24/
25	Previous verification reports	VERIF_REP_1571_01JAN2013_31DEC2016.pdf VCS_VERIF_REP_1571_01JAN2017_07AUG2020.pdf VCS.VER.22.225_FVerR_Manoa_v3.2_CLEAN.pdf	/25/
26	Social Carbon Registry	Social Carbon	/26/
27	Training (2023) – unsafe acts and conditions	• DSS Nº 02 - UNSAFE ACTS AND CONDITIONS – 2023.pdf • DSSN02~2.pdf (attendance sheet) • WhatsApp Image 2023-07-17 at 21.50.40.jpg	/27/
28	Training (2023) – CIPATR Management Fire brigade, first aid and rescue training Training for the operation of heavy machinery: loader, skidder, motor grader, hydraulic excavator MOPP training – operational movement of	• SESI 2023 - SIPAT complete archive • SESI 2023 - Training report SESI	/28/

	hazardous products		
29	Training (2023) – Use of PPE	• DSS Nº 01 - OBLIGATION TO WEAR PPE FOR BETTER SAFETY.pdf • ATTENDANCE LIST DSS N°01 2023.pdf • WhatsApp Image 2023-06-12 at 10.36.05.jpg • WhatsApp Image 2023-06-12 at 10.36.06.jpg	/29/
30	Training (2023) – Cleaning and organization	• DSS Nº 03 - CLEANING AND ORGANIZATION.pdf • ATTENDANCE LIST - DSS Nº03 - CLEANING AND ORGANIZATION.pdf • Quer Saber_ 5S.mp4 • WhatsApp Image 2023-08-22 at 22.56.20.jpg • WhatsApp Image 2023-08-22 at 22.56.21.jpg	/30/
31	Training (2023) – Ergonomics	• DSS Nº 04 – ERGONOMICS.pdf • DSS N° 04 ERGONOMICS - ATTENDANCE LIST.pdf • WhatsApp Image 2023-10-03 at 21.16.45.jpg • WhatsApp Image 2023-10-03 at 21.16.47.jpg	/31/
32	Training (2023) – Driver integration	• Presentation-positive-steering wheel-MANOA.ppt • 20230727-photos-attendance-list-onboarding-drivers.pdf • WhatsApp Image 2023-07-18 at 14.16.20.jpg • WhatsApp Image 2023-07-18 at 14.16.21.jpg	/32/
33	Training (2023) – Low impact forest management training	• PRESENTATION-MANOA-FOREST-MANAGEMENT.pdf • 20230529-attendance-list-low-impact-forest-manag-training.pdf • WhatsApp Image 2023-06-12 at 10.10.23.jpg • WhatsApp Image 2023-06-12 at 10.10.24.jpg	/33/
34	Training (2024) – SIPAT training	Topics include - Safety and health at work, Labor rights, First aid training, Fire combating, Preventions for men's and women's health: cancer, hygiene, STDs, Forest management training, Miscellaneous information such as professional posture in the work environment, Chainsaw operator training MOPP: Operational handling of hazardous products. • SESI 2024 - Manoa Week Training completed.pdf • SESI 2024 - SESI nurse Thaiza Report.pdf • SESI 2024 - sesi Tec Seg Trabalho Report.pdf	/34/
35	Training (2024) – Driver integration	REPORT - DRIVER INTEGRATION WITH ATTENDANCE LIST 2024.pdf	/35/

36	Training (2024) – Use of PPE Unsafe acts and conditions Labor gymnastics APR – preliminary risk analysis Cleaning and organization Ergonomy Environment selective collection Hand protection First aid Teamwork Preventive maintenance of machine and equipment	• REPORT-OF-DSS-Nº-01-OBLIGATION-AS-TO-THE-USE-OF-EPI.pdf • REPORT-OF-DSS-Nº-02-ACTS-AND-SAFE-CONDITIONS.pdf • REPORT-OF-DSS-Nº-03-LABOR-GYMNASTICS.pdf • REPORT-OF-DSS-Nº-04-APR-PRELIMINARY-RISK-ANALYSIS.pdf • REPORT-OF-DSS-Nº-05-CLEANING-AND-ORGANIZATION.pdf • REPORT-OF-DSS-Nº-06-ERGONOMY.pdf • REPORT-OF-DSS-Nº-07-ENVIRONMENT-SELECTIVE-COLLECTION.pdf • REPORT-OF-DSS-Nº-8-HAND PROTECTION.pdf • REPORT-OF-DSS-Nº-09-FIRST-AID.pdf • REPORT-OF-DSS-Nº-10-TEAM-WORK.pdf • REPORT-OF-DSS-Nº-11-PREVENTIVE-MAINTENANCE-OF-MACHINERY-AND-EQUIPMENT.pdf	/36/
37	Training (2024) – Forest management training	• Forest Management Training 28.06.24.pdf • Forest Management Training Upa13 year2024.pdf	/37/
38	School visit supporting documents	<u>Presentations</u>: Animais peçonhentos e venenosos.pptx apresentação-redd+-manoa.pptx Fotos Fauna.pptx MEIO AMBIENTE e EDUCAÇÃO AMBIETAL.pptx	/38/

		PROJETO DE MANEJO FLORESTAL SUSTENTÁVEL 3.pptx Other documents such as schedule, attendance sheets and photographs: Agradecimento da Escola Estadual.pdf CEFLOM cronograma dia 29.06.23.pdf Convite recebido pela Escola.pdf VISITA AO CEFLOM - ANTONIO F. LISBOA 29-06-2023.pdf VISITA AO CEFLOM - UNIR 29-06-2023.pdf Estadual 1 (2).jpg Estadual 1 (3) .jpg Estadual 1.jpg Estadual 2.jpg Estadual 3.jpg	
39	Documents supporting teacher visits	ATTENDANCE LIST teachers 08.08.24.pdf Carta agradecimento APAE.pdf Carta agradecimento Pequeno Príncipe.pdf Carta agradecimento Raio de Luz.pdf Carta agradecimento Sec Meio Ambiente.pdf Carta convite para 08.08.24.pdf Cronograma 08.08.24.pdf Guest report 08.08.24.pdf Invitation letter for 08.08.24.pdf LISTA DE PRESENÇA professores 08.08.24.pdf Relação convidados 08.08.24.pdf	/39/

		RELATÓRIO-DE-VISITA-AO-CEFLOM-PROFESSORES-SEMA-APAE.pdf Schedule 08.08.24.pdf Thank you letter APAE.pdf Thank you letter Pequeno Príncipe.pdf Thank you letter Raio de Luz.pdf Thank you letter Sec Meio Environment.pdf VISIT-REPORT-TO-CEFLOM-TEACHERS-SEMA-APEE.pdf Photographs folder	
40	Documents supporting master's research	2023-16.10-dissertation-Ana-defense-version.pdf 202303-report-barreiro-ana-paula-nascimento.pdf 4TH-REPORT-OF-FIELD-ACTIVITIES-MANOA-2024.pdf LOCATION MAP OF TRAP CAMERAS 1ST GRID AND 2ND GRID.pdf MAP-LOCATION-CAMERAS-TRAP-WITH-PHOTO.pdf	/40/
41	Document supporting one researcher working in the project area	2023-Lorran-estimated-spotted-brown-jaguar.pdf	/41/
42	Ex-ante spreadsheet		/42/
43	Ex-post spreadsheet		/43/
44	Low impact forest management certification	FSC-Certificate-IMA-FM-COC-001732.pdf Manoa Sustentável Exploração e Serviços Florestais Ltda_IN Forest management certificate PEFC.pdf	/44/

		PEFCFM-CERTIFICATE-MANOA-09092024-FIN.pdf	
45	Seasonal employee return rate	RELAÇÃO DE FUNCIONARIOS 10-10-2022.pdf RELAÇÃO DE FUNCIONARIOS 10-10-2023.pdf RELAÇÃO DE FUNCIONARIOS 10-10-2024.pdf RELAÇÃO DE FUNCIONARIOS 2024.pdf	/45/
46	Biodiversity survey report – by Casa da Floresta	Casa da Floresta-2015.pdf Casa_da_Floresta_2024.pdf	/46/
47	Donations to daycare – 2023	Oficio n° 005 E.M.E.I RAIO DE LUZ.pdf Raio de Luz Easter 2023 – acknowledgment.pdf Raio de Luz Easter 2023 – nf.pdf Raio de Luz Easter 2023 authorization.pdf Daycare - chocolate delivery 2.jpg Daycare - chocolate delivery 3.jpg Daycare - chocolate delivery.jpg Daycare – delivery.jpg WhatsApp Image 2023-04-12 at 14.47.16.jpg WhatsApp Image 2023-04-12 at 14.48.55.jpg	/47/
48	Donations to Catholic church – 2023	Church Tradicional Party Schedule.pdf NF 10 Donation Church S J Batista.pdf NF 10 Payment.pdf Ofício 12-2023 Paróquia S. João Batista.pdf Ofício Paróquia – Acknowledgment.pdf	/48/

49	Donations to collector's cooperative – 2023	1 collectors' cooperative.jpg 2 collectors' cooperative.jpg 3 collectors' cooperative.jpg 4 collectors' cooperative.jpg Budget approved.pdf Budget.pdf Material delivery register.jpg NF 2002 - Various materials (payment).pdf NF 2002 - Various materials.pdf Ofício 34-SEMA.pdf Ofício 38-SEMA.pdf RECORD Before and after renovation.jpg Video recording – delivery.mp4	/49/
50	Bridge recovery donation – 2023	1 bridge.jpg 2 bridge.jpg Authorisation - wood sawing services.pdf OFÍCIO Nº 32 TOWN HALL.pdf OFÍCIO Nº 456 City Hall with specifications.pdf RESPONSE TO OFÍCIO N°32GASFS-23.pdf THANK YOU LETTER_231016_193942.pdf Folder - Ready Bridge Photos Folder - Wood delivery photos	/50/
51	Donation to daycare children's day – 2023	Daycare acknowledgment.pdf Daycare Children's Day authorised.pdf Daycare Children's Day request.pdf	/51/

		Daycare tax coupon.pdf Imagem do WhatsApp de 2023-10-11 à(s) 12.10.34_8a461f34.jpg Imagem do WhatsApp de 2023-10-11 à(s) 12.10.34_1167fb19.jpg IMG-20231011-WA0067.jpg IMG-20231011-WA0068.jpg IMG-20231011-WA0069.jpg IMG-20231011-WA0070.jpg	
52	APAE children's day donation – 2023	APAE Children's Day – request.pdf APAE video Children's Day.mp4 NF 56874 RONDOFEST.pdf Imagem do WhatsApp de 2023-10-24 à(s) 14.08.21_07c84602.jpg Imagem do WhatsApp de 2023-10-24 à(s) 14.08.21_41f7f29d.jpg IMG-20231024-WA0009.jpg IMG-20231024-WA0010.jpg IMG-20231024-WA0011.jpg Rmeflb8y6B5K77xkKhflJq--psL-5G9PGoqXI1g_Zao=_plaintext_638337676656449940.jpg Table with donations (gifts).jpg	/52/
53	Donation to APAE – 2024	Purchases requested by Apae.pdf TAX COUPON 78283 MARKET.pdf	/53/
54	Donation nursery – 2024	Creche approves Easter 2024.pdf Creche letter 12.03.24.pdf Creche thank you Easter 2024.pdf	/54/

		IMG-20240408-WA0085.jpg IMG-20240408-WA0086.jpg IMG-20240408-WA0087.jpg IMG-20240408-WA0088.jpg IMG-20240408-WA0089.jpg IMG-20240408-WA0092.jpg WhatsApp image from 2024-04-08 at 15.37.27_551a6449.jpg WhatsApp image from 2024-04-08 at 15.37.28_c5745dd9.jpg	
55	Instruments donation – 2024	Dasons Intruments approval.pdf Dasons Musical instruments.pdf Dasons payment.pdf Request letter Instruments.pdf THANK YOU LETTER (1).pdf THANK YOU LETTER (2).pdf IMG-20240506-WA0047.jpg IMG-20240506-WA0048.jpg IMG-20240506-WA0049.jpg IMG-20240506-WA0050.jpg IMG-20240506-WA0051.jpg IMG-20240506-WA0058.jpg IMG-20240506-WA0061.jpg IMG-20240506-WA0063.jpg IMG-20240506-WA0064.jpg IMG-20240506-WA0065.jpg IMG-20240506-WA0067.jpg	/55/

		IMG-20240506-WA0069.jpg IMG-20240506-WA0070.jpg IMG-20240506-WA0071.jpg IMG-20240506-WA0072.jpg IMG-20240506-WA0074.jpg IMG-20240506-WA0075.jpg	
56	Donation baskets – 2024	AURORA TAX 157226 (1).pdf WhatsApp image from 2024-05-16 at 10.25.34_587f24c4.jpg WhatsApp image from 2024-05-16 at 10.25.34_c3df1848.jpg WhatsApp image from 2024-05-16 at 10.25.34_f28f69b3.jpg WhatsApp image from 2024-05-16 at 10.25.35_9818dd2d.jpg WhatsApp video from 2024-05-16 at 10.25.33_dba8a156.mp4 WhatsApp video from 2024-05-16 at 10.25.36_e1d7f73c.mp4 WhatsApp video from 2024-05-16 at 10.25.36_e1ea8810.mp4	/56/
57	SEDAM bicycle donation – 2024	Award Aid.pdf Bicycle registration1.jpg Bicycle registration2.jpg Bradesco_18102024_102500.pdf EMAIL SEDAM outlook Environment Week_APPROVAL.pdf Environment Week_BUDGET.pdf invoice Manoa.pdf	/57/

		manoa billet.pdf Sedam 1.jpg Sedam 2.jpg Sedam 3.jpg Semana Meio Ambiente_SOLICITATION.pdf Winning essay.pdf	
58	Municipal nursery donation – 2024	Donation of logs for seedling nursery NFe-6369.pdf Donation of logs for seedling nursery NFe-6370.pdf Letter No. 49 SEMA 2024 – Request.pdf Log donation canceled.pdf Municipal seedling nursery approval.pdf Municipal seedling nursery sign.pdf Photo by Vanessa Sec Meio Ambiente.jpg	/58/
59	Childcare donation – 2024	Solicitation Nº 029 EMEIRL.pdf TAX 76673 - RAIO E LUZ.pdf Thanks.pdf IMG-20241017-WA0164.jpg IMG-20241017-WA0165.jpg IMG-20241017-WA0166.jpg IMG-20241017-WA0167.jpg	/59/
60	APAE donation – 2024	APAE ice cream.pdf APAE NF 76674.pdf OFFICE 02 2024 Aut by Murilo.pdf OFFICE 02 2024 REQUEST FOR HELP MANOA APAE.pdf	/60/

		Thank_you_letter.pdf APAE Cujubim Children's day 1.jpg APAE Cujubim Children's day.jpg IMG-20241011-WA0063.jpg IMG-20241011-WA0065.jpg IMG-20241011-WA0066.jpg IMG-20241011-WA0067.jpg IMG-20241011-WA0068.jpg IMG-20241011-WA0070.jpg IMG-20241011-WA0071.jpg IMG-20241011-WA0072.jpg IMG-20241011-WA0073.jpg IMG-20241011-WA0074.jpg	
61	Land purchase document for the construction of Manoa daycare	Purchase of land-Manoa-daycare-contract.pdf	/61/
62	Document supporting institutional visit	ICMBio: Acknowledgment Ofício Manoa.pdf CEFLOM VISIT SCHEDULE – ICMBio.pdf Email – Engenharia - Manoa – Response ICMBio Outlook.pdf ICMBio invitation sent by email.pdf ICMBio Invitation.pdf TRAINING IN NATIVE WOOD IDENTIFICATION.pdf Visit to CEFLOM ICMBIO.pdf TimePhoto_20230725_184634.jpg	/62/

		TimePhoto_20230726_071532.jpg TimePhoto_20230726_090229.pdf TimePhoto_20230726_093825.pdf TimePhoto_20230726_121305.pdf TimePhoto_20230727_113712.pdf Folder - Various photos SEDAM: ATTENDANCE LIST - INSTITUTIONS SIGNED.pdf	
63	Ownership documents	Statement of the Status of Information Declared in the CAR of Manoa: 202411-CAR.pdf Memorial descritivo: 2020-certificacao-memorial-descritivo-incra.pdf INCRA certificate plan of Manoa: 2020-certificacao-planta-incra.pdf Vintenaria Certificate: 202305_Vintenary_Certificate_matricula_8169.pdf CCIR of Manoa: 202407-ccir-manoa.pdf CNIR of Manoa: CNIR_Manoa_Dados_Imovel_00565931520240919151834.pdf Certidão de Inteiro Teor: Matricula_8169_Fazenda_Manoa.pdf Certificate of full content: Registration_8169_Fazenda_Manoa.pdf	/63/
64	Letter of intent to continue the management practice	carta-intencao.pdf	/64/

65	CCB&VCS Monitoring report		/65/
66	Questionnaires applied to neighbors and the response letter	MONITORING-FORM.pdf SOCIAL-AND-ENVIRONMENTAL-MONITORING-MAP.pdf MONITORAMENTO-SOCIOAMBIENTAL.pdf SOCIAL-MONITORING-FORM.pdf TABELA-DE-ACOMPANHAMENTO-SOCIAL.pdf RESPONSE-LETTER.pdf	/66/
67	Ombudsman channel	e-mail ouvidoria 2023.jpg	/67/
68	Suggestion box	Folders - 2023 1-julho 2-agosto 3-setembro Folder – 2024 1-maio 2-junho 3-julho 4-agosto 5-setembro	/68/
69	Socio-economic diagnosis by Ecoporé, 2015	Ecoporé-2015.pdf	/69/

70	Socio-economic diagnosis by Ecoporé, 2024	Ecoporé-2024 I.pdf Ecoporé-2024 II-template.pdf	/70/
71	Feedback forms and attendance sheets	APAE.pdf City Hall-Secretariat.pdf Employees-Administrative.pdf Employees-Operation.pdf Employees-Surveillance.pdf Environmental-Education-Secretariat.pdf Neighbors-10-04.pdf Neighbors-11-04.pdf Secret.-Educ.-Ambien.pdf Selective-collection.pdf State-School.pdf	/71/
72	PowerPoint presentation – feedback and information about the project	20240408-feedback-adm-manoa.pdf 20240408-feedback-Manoa.pdf	/72/
73	Fire calendar delivery	2023 WhatsApp Image 2023-03-22 at 13.43.43 (1) .jpg WhatsApp Image 2023-03-22 at 13.43.43.jpg WhatsApp Image 2023-03-22 at 13.43.44 (1) .jpg WhatsApp Image 2023-03-22 at 13.43.44 (2) .jpg WhatsApp Image 2023-03-22 at 13.43.44.jpg WhatsApp Image 2023-03-22 at 13.43.47 (1) .jpg Calendars.jpg	/73/

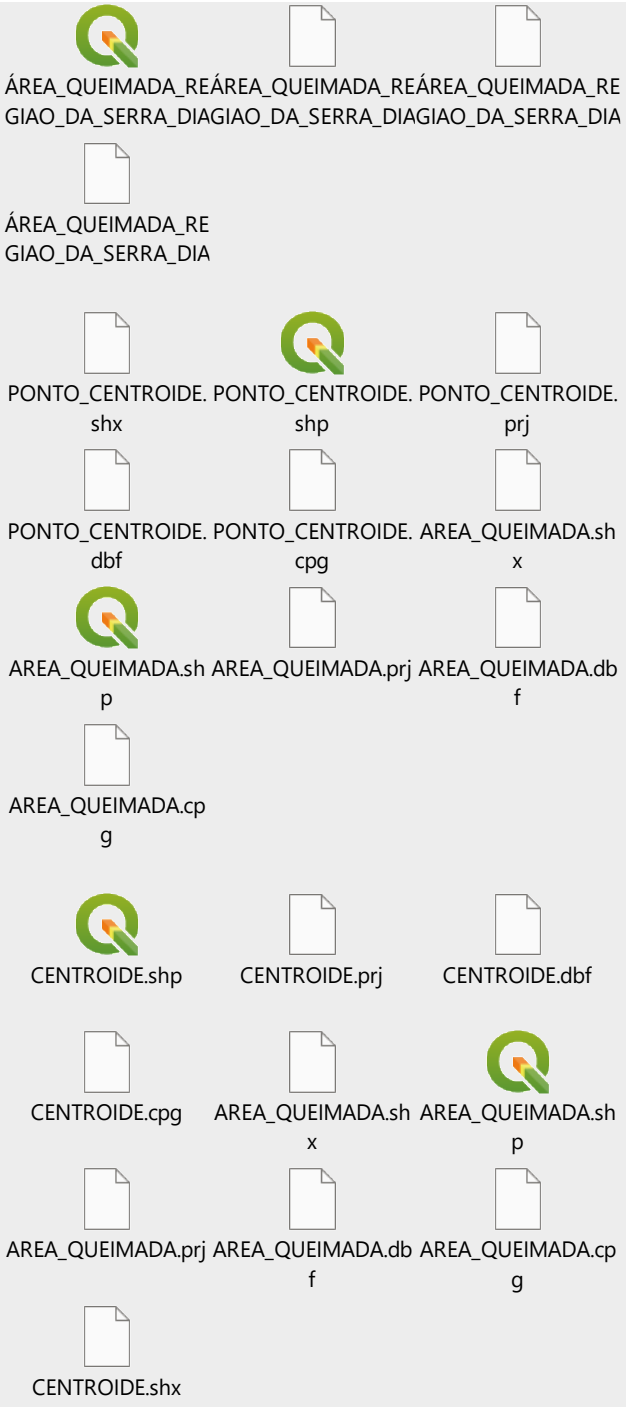
		Delivery-List.pdf Delivery-List-Truck-Route.pdf Manoa-Neighbors-Map.pdf Neighbors-Truck-Route-Map.pdf 2024 2024-calendar.pdf DELIVERY-CALENDARS.pdf	
74	Proof of in person visits	MONITORING-FORM.pdf SOCIAL-AND-ENVIRONMENTAL-MONITORING-MAP.pdf SOCIAL-MONITORING-FORM.pdf SOCIAL-MONITORING-SHEET.pdf TABELA-DE-ACOMPANHAMENTO-SOCIAL.pdf RESPONSE-LETTER.pdf	/74/
75	Documents supporting donations that could not be fulfilled	Ofício 38-SEMA not fulfilled.pdf Ofício 38-SEMA response Manoa.pdf Ofício 38-SEMA.pdf Ofício to City Hall response.docx Outlook item - Re Forward letter 38SEMA2024 Karate - Letter 00122024.pdf Karate - unanswered letter.pdf Outlook item - Letter 00122024 response	/75/
76	Images supporting dissemination of project	1. Institutions – Folder institutions-photos 2. Employees of Manoa – photos-employees Neighbours – photos-neighbors	/76/

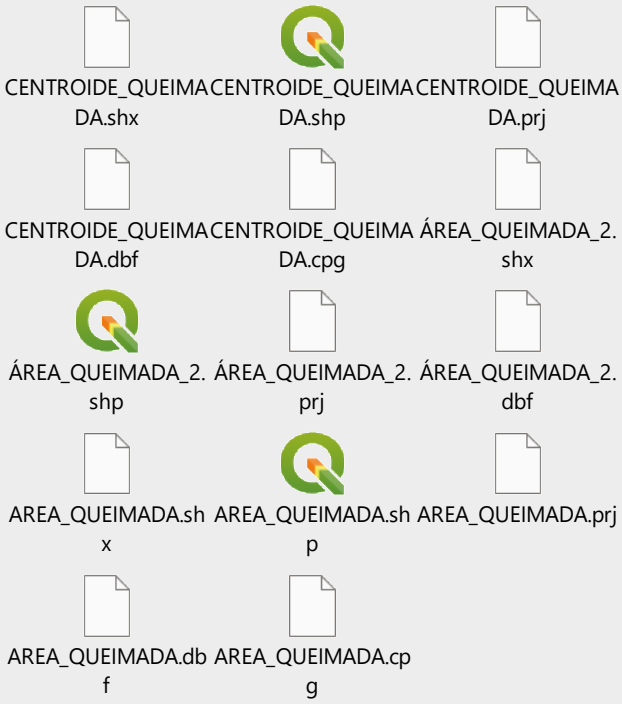
	documents to stakeholders		
77	Manoa catalogue	IWKW0012.jpg MGXD5528.jpg	/77/
78	Poster of Manoa REDD+ project	Poster - Stakeholders consultation.pdf	/78/
79	Images supporting informational meetings during employee training	Folder - photos-employees	/79/
80	Images supporting informational meetings with the neighbours	Folder - photos-neighbors	/80/
81	Term of commitment	PUBLICATION IN THE OFFICIAL GAZETTE.pdf	/81/
82	Term of commitment	Term of commitment.pdf	/82/
83	Surveillance patrol reports and pictures for the year 2023	impacted-area-photo-1.jpg impacted-area-photo-2.jpg impacted-area-photo-3.jpg 20230116-20230118-patrol.pdf 20230214-20230216-patrol.pdf 20230310-20230312-patrol.pdf 20230509-20230511-patrol.pdf	/83/

		20230627-20230629-patrol.pdf 20230711-20230713-patrol.pdf 20230718-20230720-patrol.pdf 20230807-20230810-patrol.pdf 20230818-patrol.pdf 20230821-patrol.pdf 20230906-patrol.pdf 20230906-patrol-fire-map-photos.pdf 20231003-20231005-patrol.pdf 20231010-20231012-patrol.pdf 20231021-patrol.pdf	
84	Surveillance patrol reports for the year 2024	01-Surveillance-Report-08-to-10-01-2024.pdf 02-Surveillance-Report-19-to-22-02-2024.pdf 03-Surveillance-Report-25-to-03-2024.pdf 04-Surveillance-Report-14-to-16-05-2024.pdf 05-Surveillance-Report-20-to-23-05-2024.pdf 06-Surveillance-Report-03-to-06-06-2024.pdf 07-Surveillance-Report-15-to-18-07-2024.pdf 08-Surveillance-Report-05-to-08-08-2024.pdf 09-Surveillance-Report-05-09-2024.pdf 10-Surveillance-Report-30-09-to-04-10-2024.pdf	/84/
85	Deforestation and hotspot reports for the year 2023	2023-05-map-spacial-monitoring.pdf 2023-06-map-hot-spots.pdf 2023-06-map-spacial-monitoring.pdf 2023-07-map-hot-spots.pdf	/85/

		2023-07-map-satellite-images-hot-spots.pdf 2023-07-map-spacial-monitoring.pdf 2023-08-map-hot-spots.pdf 2023-08-map-spacial-monitoring.pdf 2023-09-map-hot-spots.pdf 2023-09-map-spacial-monitoring.pdf 2023-10-map-hot-spots.pdf 2023-10-map-spacial-monitoring.pdf	
86	Deforestation and hotspot reports for the year 2024	01-HOT-SPOTS-MONITORING-MAY.pdf 01-SPACIAL-MONITORING-MAY.pdf 02-HOT-SPOTS-MONITORING-JUNE.pdf 02-SPACIAL-MONITORING-JUNE.pdf 03-HOT-SPOTS-MONITORING-JULY.pdf 03-SPACIAL-MONITORING-JULY.pdf 04-HOT-SPOTS-MONITORING-AUGUST.pdf 04-SPACIAL-MONITORING-AUGUST.pdf 05-HOT-SPOTS-MONITORING-SEPTEMBER.pdf 05-SPACIAL-MONITORING-SEPTEMBER.pdf 06.-HOT-SPOTS-MONITORING-OCTOBER.pdf 06.-SPACIAL-MONITORING-OCTOBER.pdf	/86/
87	Deforestation bulletins	Manoa_Monitoring_Bulletin_2023_10.pdf Manoa_Monitoring_Bulletin_2024_03.pdf Manoa_Monitoring_Bulletin_2024_04.pdf Manoa_Monitoring_Bulletin_2024_05_v2.pdf	/87/

88	Non-permanence risk report	VCS_NPR_REP_.pdf	/88/
89	Resumes of Biofilica	Caio.pdf Franciane.pdf Luana.pdf Paula.pdf Plínio.pdf Priscila.pdf Soraya.pdf	/89/
90	Resumes of Manoa	Hélcio.pdf Hemerson.pdf Herminio.pdf Murilo.pdf	/90/
91	Financial statements of Manoa	BALGRP_Carbono_01a10_2024.pdf BALGRP_Carbono_2021.pdf BALGRP_Carbono_2022.pdf BALGRP_Carbono_2023_.pdf	/91/
92	Financial model	economic-model-manoa_rev-2023-2052 (SP) (1)-adjusted.xlsx	/92/
93	Shapefile of fire instance	CENTROIDE_FOGO_SERRA_2023.shx CENTROIDE_FOGO_SERRA_2023.shp CENTROIDE_FOGO_SERRA_2023.prj CENTROIDE_FOGO_SERRA_2023.dbf CENTROIDE_FOGO_SERRA_2023.cpg ÁREA_QUEIMADA_REGIAO_DA_SERRA_DIA	/93/


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PONTO_CENTROIDE.prj
PONTO_CENTROIDE.dbf
PONTO_CENTROIDE.cpg
AREA_QUEIMADA.shx
AREA_QUEIMADA.shp
AREA_QUEIMADA.prj
AREA_QUEIMADA.dbf
AREA_QUEIMADA.cpg
CENTROIDE.shp
CENTROIDE.prj
CENTROIDE.dbf
CENTROIDE.cpg
AREA_QUEIMADA.shx
AREA_QUEIMADA.shp
AREA_QUEIMADA.prj
AREA_QUEIMADA.dbf
AREA_QUEIMADA.cpg
CENTROIDE.shx

			
94	Proof of communication of fire occurrence	BO-2023_0000534765-0.pdf Comprovante.pdf	/94/
95	Pictures of inspection of fire affected regions	WhatsApp Image 2023-09-06 at 16.35.07 (1).jpg WhatsApp Image 2023-09-06 at 16.35.07.jpg WhatsApp Image 2023-09-06 at 16.35.09.jpg WhatsApp Image 2023-09-06 at 16.35.39.jpg WhatsApp Image 2023-09-06 at 16.35.40 (1).jpg WhatsApp Image 2023-09-06 at 16.35.40.jpg WhatsApp Image 2023-09-06 at 16.35.41.jpg	/95/
96	Reports of fire instances – to IBAMA	FIRE OCCURRENCE PROTOCOL IBAMA.pdf RELATÓRIO-FOGO-CURICA-IBAMA -2024.pdf RELATÓRIO-FOGO-chaule eng.pdf	/96/

		RELATÓRIO-fogo-serra eng.pdf	
97	Reports of fire instances – to SEDAM	FIRE OCCURRENCE REPORT SERRA REGION 2023 – SEDAM.pdf	/97/
98	Occupational health medical control program	PCMSO 2023_assinado.pdf	/98/
99	Risk management program	PGR_2023_PRONTO_MEXIDO_FEV24_assinado.pdf MANOA_PGR_2023_PRONTO_EPIS_assinado.pdf	/99/
100	Evidence of personal protection equipment distribution	Fichas de EPI 2023.pdf Fichas de EPI 2024.pdf	/100/
101	Training reports	Folder - 2023	/101/
102	Training schedule	202307-DSS2-unsafe-acts-and-conditions 20230410-20230414-SIPAT 20230529-DSS1-use-of-EPI 20230823-DSS3-cleaning-and-organizing 20231003-DSS4-ergonomics Drivers onboarding Low-impact-forest-manag-training Folder – 2024 05 to 10 2024 - DSS trainings 06 2024 - management training 08 2024 - visit of teachers and institutions	/102/

103	General procedures manual	General-procedures-manual-2023.pdf	/103/
104	Ambipar Code of conduct and compliance	Codigo-de-Conduta-ambipar.pdf	/104/
105	Diversity and inclusion policy of Ambipar	Politica-de-Diversidade-e-Inclusao-portugues.pdf	/105/
106	Policy governing supplier relationship of Ambipar	Microsoft Word - POLÍTICA DE RELACIONAMENTO COM FORNECEDORES	/106/
107	Internal Policy of Manoa	Política Manoa.pdf	/107/
108	Contract – Casa da Floresta	contract-casafloresta.pdf	/108/
109	Contract – Ecoporé	contrato-ecopore.pdf	/109/
110	UNIR anti-discrimination and prevention of sexual harassment and any other forms of harassment policy	SEI/UNIR - 1757171 - Resolução	/110/
111	Internal Policy of Manoa	Políticas Manoa II 08.08.23.pdf	/111/

112	Contract with Florestal	florestal-contract.pdf	/112/
113	Annual audit report of Biofílica	2210-24 - Biofílica.pdf	/113/
114	Annual audit report of Ambipar	Ambipar - december 2023.pdf	/114/
115	Biofilica anti-corruption and prevention of money laundering policy	POLITICA-ANTICORRUPCAO-E-DE-PREVENCAO-DE-LAVAGEM-DE-DINHEIRO.pdf	/115/
116	Global forest watch data – indigenous lands	https://data.globalforestwatch.org/datasets/gfw::brazil-indigenous-lands/explore?location=-9.316937%2C-63.394665%2C9.42	/116/
117	FUNAI indigenous lands shapefile	Indigenous Lands: Geospatial Data and Maps — National Foundation of Indigenous Peoples	/117/
118	Project Zone map	reference_region_manoa.kml project_zone_manoa.kml project_area_manoa.kml leakage_management_manoa.kml leakage_belt_manoa.kml	/118/
119	Rural Property tax documents	1_ITR_Manoa_receipt_2019.pdf 2_ITR Manoa_receipt_2020.pdf 3_ITR manoa_rec21.pdf 4_ITR Manoa_rec_22.pdf 5_ITR_Manoa_receipt_2023.pdf	/119/

		6_ITR_Manoa_receipt_2024.pdf	
120	ITR information and registration documents – DIAC	6_ITR_Manoa_declaration_2019.pdf 10_ITR_Manoa_declaration_2023.pdf Farm Manoa_dec_22.pdf Farm Manoa_dec_2020.pdf ITR_Manoa_declaration_2024.pdf manoa_dec21.pdf	/120/
121	Negative certificate of debts related to federal taxes and debt	202409-Manoa_ITR_Federal_Certificate.pdf	/121/
122	Ato Declaratório Ambiental (ADA)	202409-ADA_Manoa.pdf ADA_Manoa_2023.pdf	/122/
123	Environmental certificate	Environmental_Certificate_SEDAM_IMMMT.pdf Environmental_Certificate_SEDAM_IMMSF.pdf	/123/
124	Harvesting permit (AUTEX)	2023-03-2024-03-autex-upa-12.pdf AUTEX UPA 13.pdf	/124/
125	Negative labour debt certificates	Certidao_Negativa_Debitos_Trabalhistas_IMMMT.pdf Certidao_Negativa_Debitos_Trabalhistas_IMMSF.pdf Electronic_Certificate_Labor_Actions.pdf Labor_Debits_Negative_Certificate_IMMMT.pdf Labor_Debits_Negative_Certificate_IMMSF.pdf	/125/

126	State judicial actions certificate	State_Judicial_Actions_Certificate_IMMMT.pdf State_Judicial_Actions_Certificate_IMMSF.pdf	/126/
127	Official letter by ICMBio confirming no overlaps between the project area and Jacundá national forest	2023-oficio14046998-icmbio-sicar-manoa.pdf	/127/
128	Declaration letter by SEDAM confirming the overlap between Samuel Ecological station and the project area.	SEI_0037222571_Parecer_1_Sobreposição de Áreas.pdf	/128/
129	.tif files of deforestation over the 10-year period	 strata_prodes_2016_2017.tif.aux.xml strata_prodes_2015_2016.tif.aux.xml	/129/

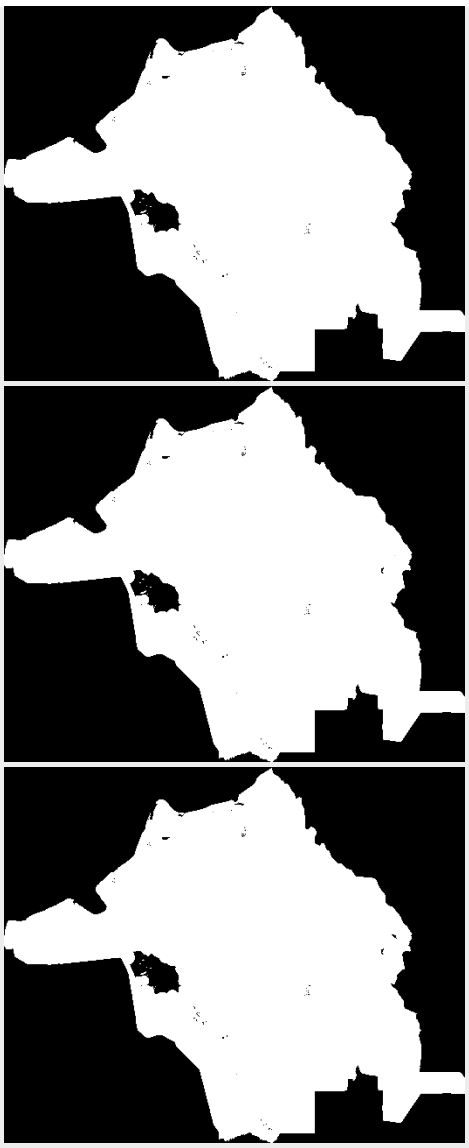


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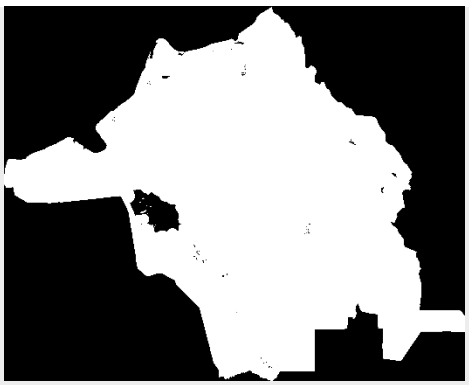
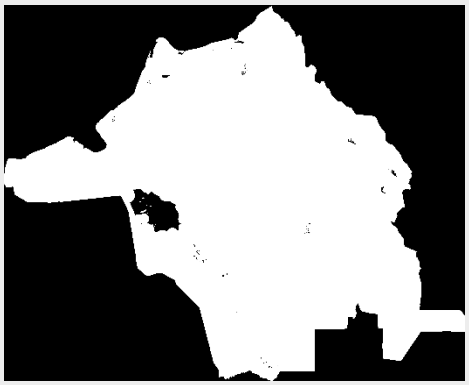
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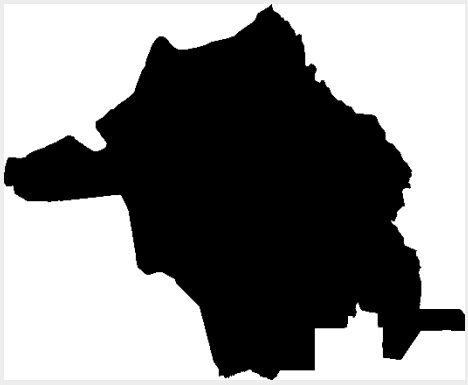


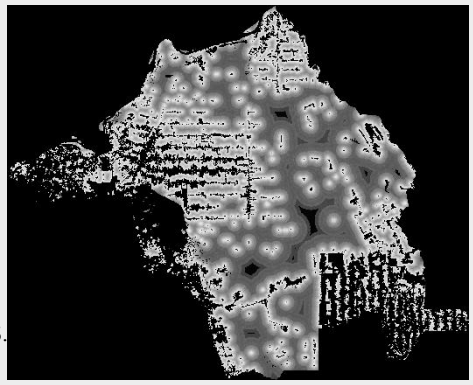
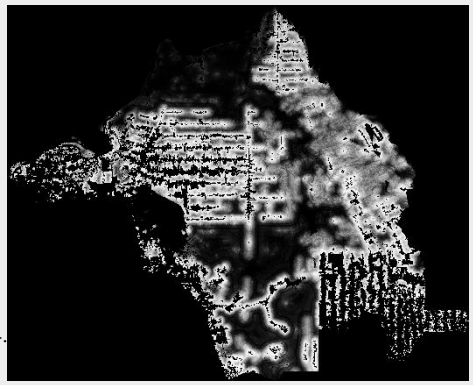
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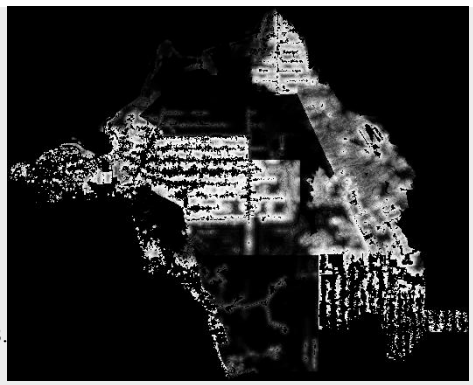
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130	Report of the study conducted by Florestal – Planejamento, Paisagismo e Consultoria Ltda in 2024	RELATORIO Forestal_paisagismo_FEV_2024.pdf	/130/
131	Post exploration report	MONITORAMENTO-DA-UPA-12.pdf	/131/
132	Harvesting permit (AUTEX)	2023-03-2024-03-autex-upa-12.pdf AUTEX UPA 13.pdf	/132/
133	Time function RMD file – for projection of future deforestation	area_for_time_function.rmd	/133/

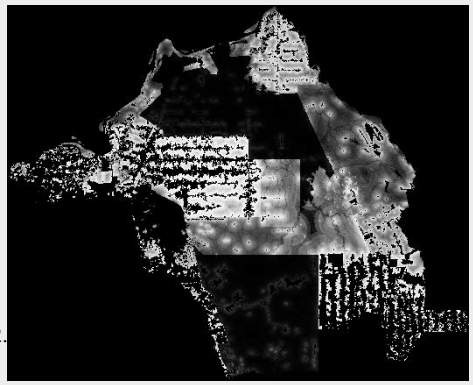
134	.tif files for the preparation of factor maps	predictions_layers.tif legal_status.tif.aux.xml   	/134/

		 		
135	Combination of factor maps	prob_sim_2022_M05.tif.aux.xml  prob_sim_2022_M04.tif.aux.xml 		/135/

prob_sim_2022_M03.tif.aux.xml



prob_sim_2022_M02.tif.aux.xml



prob_sim_2022_M01.tif.aux.xml



lulc_sim_2022_M05.tif.aux.xml



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		lulc_sim_2022_M02.tif.aux.xml	[redacted]	
		lulc_sim_2022_M01.tif.aux.xml	[redacted]	

136	Combination of factor map with highest deforestation risk	 lulc_sim_2022_M0.tif.aux.xml  prob_sim_2022_M0.tif.aux.xml	/136/
137	Carbon stock data excel sheet	FINAL_FIELD_SHEET_MANOA_REDD_PROJECT_FEB_2024.xlsx	/137/
138	Carbon stock data report	FINAL REPORT REDD PROJECT MANOA_V2_FEV_2024.pdf	/138/
139	Adaptive management plan	Adaptive Management Plan - Manoa-v.1.0-draft	/139/
140	Management team experience document	Experience of team members.pdf	/140/
141	Sustainable Forest Management Plan	SFMP-MANOA-2018.pdf SFMP MANOA FARM 2024.pdf	/141/

142	Scientific literature on expropriation of significant areas of land by Rondônia state deputies	G1.2018.pdf	/142/
143	GEODIVERSIDADE DO ESTADO DE RONDÔNIA	CPRM-2010.pdf	/143/
144	Map of areas susceptible to geological risk	CPRM-2010-map.pdf	/144/
145	CEFLOM construction contract	CFELOM construction contract.pdf	/145/
146	Photographs of construction of CEFLOM and CEVIFLOR	Ceflom2.jpg Ceflom3.jpg Ceviflor1.jpg Ceviflor2.jpg	/146/
147	Environmental education PowerPoint presentation	ENVIRONMENT and ENVIRONMENTAL EDUCATION.pptx Photos Fauna.pptx presentation-redd+-manoa.pptx SUSTAINABLE FOREST MANAGEMENT PROJECT 3.pptx Venomous and poisonous animals.pptx	/147/
148	Response letter	CARTA-RESPOSTA.pdf	/148/
149	Biodiversity monitoring spreadsheet	RAW_DATA_MANOA_monit2023.xlsx	/149/

150	HCV monitoring report	SALEIRO_MONITORING.pdf WATERFALL_MONITORING.pdf SALEIRO-MONITORING-2024.pdf WATERFALL-MONITORING-2024.pdf	/150/
151	Annual Operational Plan	POA-UPA-12.pdf POA UPA 13.pdf	/151/
152	School visits to Manoa farm and documents supporting the environmental education and awareness raising	Teotônio Vilela School Visit - 2023 Visit Schedule to CEFLOM 07_06_2023.pdf Invite to TEOTÔNIO School.pdf Attendance List TEOTÔNIO VILELA SCHOOL.pdf Acknowledgment Letter.pdf WhatsApp Image 2023-06-07 at 13.59.48.jpg WhatsApp Image 2023-06-07 at 14.00.00 (1).jpg WhatsApp Image 2023-06-07 at 14.00.00 (2).jpg WhatsApp Image 2023-06-07 at 14.00.00.jpg WhatsApp Image 2023-06-07 at 14.00.01.jpg WhatsApp Image 2023-06-07 at 14.00.04.jpg WhatsApp Image 2023-06-07 at 14.00.06 (1).jpg WhatsApp Image 2023-06-07 at 14.00.06.jpg WhatsApp Image 2023-06-07 at 14.00.07 (1).jpg WhatsApp Image 2023-06-07 at 14.00.07.jpg WhatsApp Image 2023-06-07 at 14.00.08 (1).jpg WhatsApp Image 2023-06-07 at 14.00.08.jpg WhatsApp Image 2023-06-07 at 14.00.09 (1).jpg WhatsApp Image 2023-06-07 at 14.00.09.jpg	/152/

		WhatsApp Image 2023-06-07 at 14.00.10 (1).jpg WhatsApp Image 2023-06-07 at 14.00.10.jpg WhatsApp Image 2023-06-07 at 14.00.11.jpg WhatsApp Image 2023-06-07 at 14.00.12.jpg WhatsApp Image 2023-06-07 at 14.00.14 (1) .jpg WhatsApp Image 2023-06-07 at 14.00.14.jpg WhatsApp Image 2023-06-07 at 15.42.58.jpg WhatsApp Image 2023-06-07 at 15.43.01.jpg WhatsApp Image 2023-06-07 at 15.43.02.jpg WhatsApp Image 2023-06-07 at 15.43.03.jpg	
153		Aluisio Becker school visit and SEDAM visit – 2024 Aluisio Becker - school list.pdf Aluisio Becker - thank you letter.pdf Aluisio Becker - visit schedule 11.06.24.pdf Aluisio Becker invitation filed.pdf Aluisio Becker's invitation.pdf ATTENDANCE LIST - INSTITUTIONS SIGNED.pdf ATTENDANCE LIST SCHOOL SIGNED.pdf Invitation to SEDAM Ariquemes.pdf VISIT REPORT TO CEFLOM - ALUISIO BECKER SCHOOL WITH ANNEX AND ATTENDANCE LIST.pdf VISIT-REPORT-TO-CEFLOM-SCHOOL-ALUISIO-BECKER.pdf Aluisio school information.txt IMG-20240612-WA0015.jpg IMG-20240612-WA0016.jpg IMG-20240612-WA0017.jpg	/153/

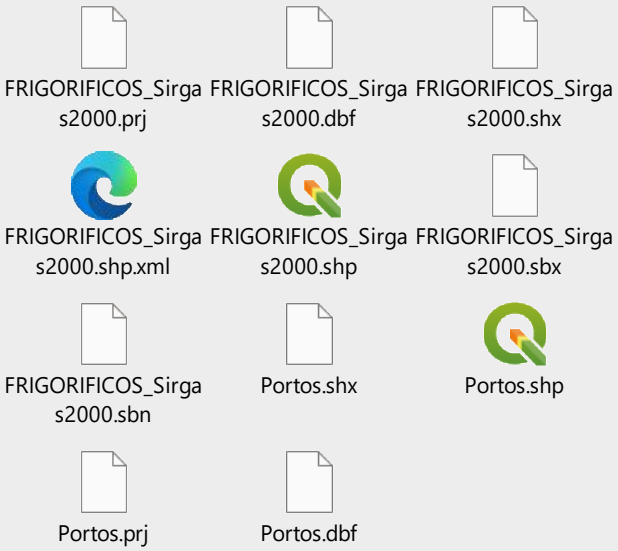
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		IMG-20240612-WA0046.jpg IMG-20240612-WA0047.jpg IMG-20240612-WA0048.jpg IMG-20240612-WA0049.jpg IMG-20240612-WA0050.jpg IMG-20240612-WA0051.jpg IMG-20240612-WA0052.jpg IMG-20240612-WA0053.jpg IMG-20240612-WA0054.jpg IMG-20240612-WA0055.jpg IMG-20240612-WA0056.jpg IMG-20240612-WA0057.jpg IMG-20240612-WA0058.jpg Photo1.jpg Photo2.jpg Photo3.jpg Sedam e alunos Aluisio Becker.jpg	
154		Escola Municipal de Ensino Infantil e Fundamental 23 de Março – 2024 ATTENDANCE LIST - VISIT TO CEFLOM ESCOLA 23 DE MARÇO- UNIR.pdf ATTENDANCE LIST - VISIT TO CEFLOM SCHOOL MARCH 23RD.pdf SCHOOL SCHEDULE 23 DE MARÇO.pdf Standard invitation for 03.07.24.pdf Student_listing_23 March.pdf Thank you letter.pdf	/154/

		VISIT-REPORT-TOCEFLOM-SCHOOL-23-MARCH.pdf IMG-20240704-WA0008.jpg IMG-20240704-WA0009.jpg IMG-20240704-WA0010.jpg IMG-20240704-WA0011.jpg IMG-20240704-WA0012.jpg IMG-20240704-WA0013.jpg IMG-20240704-WA0014.jpg IMG-20240704-WA0015.jpg IMG-20240704-WA0016.jpg IMG-20240704-WA0017.jpg IMG-20240704-WA0018.jpg IMG-20240704-WA0019.jpg IMG-20240704-WA0020.jpg IMG-20240704-WA0021.jpg IMG-20240704-WA0022.jpg IMG-20240704-WA0023.jpg IMG-20240704-WA0024.jpg IMG-20240704-WA0025.jpg IMG-20240704-WA0026.jpg IMG-20240704-WA0027.jpg IMG-20240704-WA0028.jpg IMG-20240704-WA0029.jpg IMG-20240704-WA0030.jpg IMG-20240704-WA0031.jpg IMG-20240704-WA0032.jpg	

		IMG-20240704-WA0033.jpg IMG-20240704-WA0034.jpg IMG-20240704-WA0035.jpg IMG-20240704-WA0036.jpg IMG-20240704-WA0037.jpg Monitoring report. Douglas.jpg Visit School 23 march.jpg WhatsApp image from 2024-07-04 at 06.56.37_338aa0e0.jpg	
155	Camera trap pictures	05270045.jpg 05300050.jpg 06060063.jpg IMAG0032.jpg IMAG0047.jpg IMAG0048.jpg IMAG0055.jpg IMAG0062.jpg IMAG0065.jpg IMAG0080.jpg IMAG0088.jpg IMAG0092.jpg IMAG0103.jpg IMAG0104.jpg IMAG0141.jpg IMAG0157.jpg IMAG0180.jpg	/155/

		IMAG0223.jpg IMAG0307.jpg IMAG0416.jpg	
156	Accident reports	accidents-2022-2023.pdf accidents-Sep23-Sep24.pdf	/156/
157	Contract of Manoa daycare construction	Contract_Nursery1_final_signed.pdf	/157/
158	Commercial proposal of construction	NURSERY SCHOOL - budget4 Jeancarlo.pdf	/158/
159	Document supporting the legal status of constructor	NURSERY SCHOOL - budget4 Jeancarlo CNPJ.pdf	/159/
160	Manoa construction budget approved document	NURSERY SCHOOL - budget4 Jeancarlo approved.pdf	/160/
161	Manoa daycare construction photographs	Folder: Photos 02.08.24 Photos 17.07.24 Photos 25.07.24	/161/
162	Physical environment report by Casa da Floresta	Physical Environment Report_Final.pdf	/162/

163	GIS dataset for leakage belt demarcation	dist_frigo_km.tif dist_portos_km.tif desmate_jan_2022_eq_30m.tif.aux desmate_jan_2022_eq_30m.tif total_revenue_cattle.tif total_revenue_max.tif total_soy_revenue.tif 	/163/
164	Leakage belt excel spreadsheet data for revenue calculation	data-cost-opportunity.xlsx	/164/
165	Literature	Aguiar, A.P.D.; Ometto, J.P.; Nobre, C.; Lapola, D.M.; Almeida, C.; Vieira, I.C.; Soares, J.V.; Alvala, R.; Saatchi, S.; Valeriano, D. Modelling the spatial and temporal heterogeneity of deforestation-driven carbon emissions: The INPE-EM framework applied to the Brazilian Amazon. Glob. Chang. Biol. 2012, 18, 3346–3366. [Google Scholar], Mapbiomas. Em 37	/165/

		Anos, Amazônia Perdeu 12% de Florestas. 2022. Available online: https://brasil.mapbiomas.org/em-37-anos-amazonia-perdeu-12-de-florestas., Recanati, F.; Avvievi, F.; Scacabarozzi, G.; Espinosa, T.; Dotelli, G.; Saini, M. Global Meat Consumption Trends and Local Deforestation in Madre de Dios: Assessing Land Use Changes and other Environmental Impacts. Procedia Eng. 2015, 118, 630–638	
166	Literature	Donoso, V. G., Hirye, M. C. M., Gerwenat, C., & Reicher, C. (2024). Amazon Deforestation and Global Meat Consumption Trends: An Assessment of Land Use Change and Market Data from Rondônia That Shows Why We Should Consider Changing Our Diets. Sustainability, 16(11), 4526. https://doi.org/10.3390/su16114526	/166/
167	Daycare donation document	Creche letter 12.03.24.pdf Daycare children's day request.pdf Oficio nº 005 E.M.E.I RAIO DE LUZ.pdf	/167/
168	Document supporting equal pay for same positions	Demonstrativo Manoa 13.08.25.pdf	/168/
169	Non-conformities and opportunities for improvement form of FSC and PEFC audit	FM-NC-Manoa_2023_09102024_BLQ – OK.docx	/169/
170	Documents supporting the distribution of the manual of procedures for logging	WhatsApp Image 2023-07-18 at 14.16.23.jpg WhatsApp Image 2023-07-18 at 14.16.24.jpg WhatsApp Image 2023-07-18 at 14.16.25.jpg MANUAL DE PROCEDIMENTOS DE ABATE.pdf Protocolo de Entrega Manual.docx	/170/

		Recebimento Manual Procedimentos -AUXILIARES.pdf Recebimento Manual Procedimentos -OPERADORES.pdf	
171	Documents providing information on recruitment and mortality	202009-resultado-remedicao-parcelas-pe.docx	/171/
172	Presentation, invitation letter and photographs of municipal education conference on October 2023	20231027-palestra-secre-educacao-cujubim.pdf Invitation letter.jpg WhatsApp Image 2026-03-13 at 16.06.39 (1).jpg WhatsApp Image 2026-03-13 at 16.06.39 (2).jpg WhatsApp Image 2026-03-13 at 16.06.39.jpg	/172/
173	Presentation and report of meeting with Manoa employees in August 2023.	apresentacao+redd+manoa.pdf RELATÓRIO REDD+ COM LISTA DE PRESENÇA.pdf	/173/
174	Fire prevention campaign evidence for the year 2025 and 2026	2025 Folder – fotos CALENDÁRIOS 2025.pdf LISTA DE ENTREGA CALENDARIOS – VIZINHOS.pdf 2026 Folder – FOTOS RELATORIO DE MONITORAMENTO SOCIAL 2026 - COM ANEXOS.pdf	/174/

175	Project's activity management plan	Project's Activity Management Plan.pdf	/175/
176	Felling procedures manual - revised	Felling Procedures Manual Version updated July 11–13-2023_highlighted.pdf	/176/
177	Felling procedures manual – initial	MANUAL DE PROCEDIMENTOS GERAIS V 10 - NOVEMBRO DE 2022.pdf	/177/
178	Distribution of updated felling procedure	Receiving - Procedures Manual – OPERATORS.pdf Receiving - Procedures Manual – Assistants.pdf Folder: Photos - Distribution and explanation of the new Felling Procedures Manual	/178/
179	Training materials – unsafe acts and conditions	Material: DSS Nº 02 - ATOS E CONDIÇÕES INSEGURAS – 2023.pdf Attendance sheets: DSS Nº02 ATOS E CONDIÇÕES INSEGURAS - LISTA PRESENÇA 2023 Image: WhatsApp Image 2023-07-17 at 21.50.40 (1).jpg WhatsApp Image 2023-07-17 at 21.50.40.jpg	/179/
180	Proposal – Nativa Florestal	Nativa Treinamento proposta.pdf	/180/
181	Proposal accepted – Nativa Florestal	Nativa Treinamento aprovação.pdf	/181/
182	Invoice paid to Nativa Florestal	Nativa NF Manoa 2024_010 15042024.pdf	/182/

183	Training content – Nativa Florestal	Training Program Content.pdf	/183/
184	Training report – Nativa Florestal	Nativa Florestal Training Report.pdf	/184/
185	R script file of deforestation in SFMP areas	deforestation_in_sfmp.rmd	/185/
186	Input files to the code	sinaflor_proj_externo_merge_a.shp cnfp_2024_final.shp CODEF_PMFS.shp desmate_jan_2000.tif desmate_jan_2013.tif desmate_jan_2022.tif desmate_jan_2022_.tif desmate_jan_2022__.tif increment.tif manoa-boundaries.kml PDigital2000_2022_AMZ_raster.tif	/186/
187	CODEF website	https://geoportal.sedam.ro.gov.br/	/187/
188	Post harvesting technical inspection report by CODEF-SEDAM	technical-report-UPA-12-post.pdf relatório_UPA-13-pré.pdf	/188/
189	DOF	DOF - 5272 DIAMANTE 06-2023 UPA 12.pdf	/189/

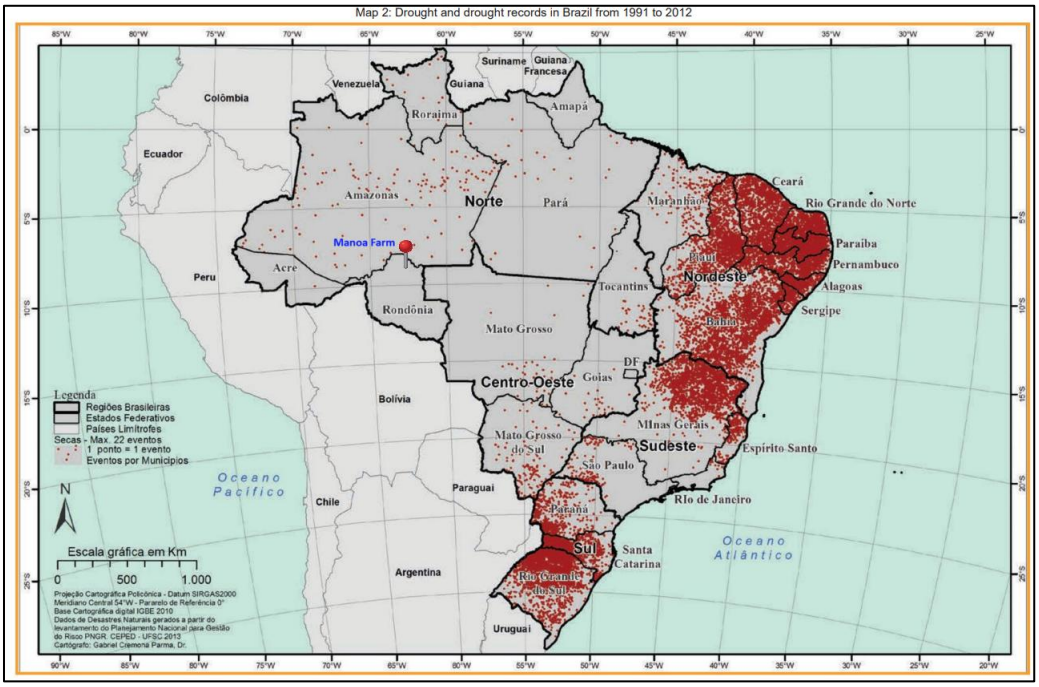
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190	Shapefiles of UPA 12 and 13	UPA_12.cpg, UPA_12.shx, UPA_12.shp.xml, UPA_12.shp, UPA_12.sbx, UPA_12.sbn, UPA_12.prj, UPA_12.dbf UPA_13.shx, UPA_13.shp.xml, UPA_13.shp, UPA_13.sbx, UPA_13.sbn, UPA_13.prj, UPA_13.dbf, UPA_13.cpg	/190/
191	R-script for analysis of historical deforestation	02-historical_deforestation_rate.rmd	/191/

192	Geographic boundaries used for historical deforestation estimation	project_area_manoa.kml reference_region_manoa.kml	/192/
193	Excel sheet for historical deforestation estimation	Area estimation Manoa EN.xlsx	/193/
194	Deforestation over the 22 years (2000 to 2022)	PDigital2000_2022_AMZ_raster.tif	/194/
195	Formal interpretation guidelines	Guia para interpretação visual de imagens de satélite – en.docx	/195/
196	Data collection manual	Manual coleta de dados – en.docx	/196/
197	PRODES methodology	PRODES methodology.pdf	/197/
198	Evidence of correspondence between Biofilica and Verra	Communication – Partial Release submission (Project ID 1571).pdf Verra approval and completion of the partial release process.pdf	/198/
199	Verra registry link for the project + approved deed	Verra Search Page Partial Release Registration Representation 1571.pdf	/199/
200	Engagement contract between	Signed_Manoa_Contract.pdf	/200/

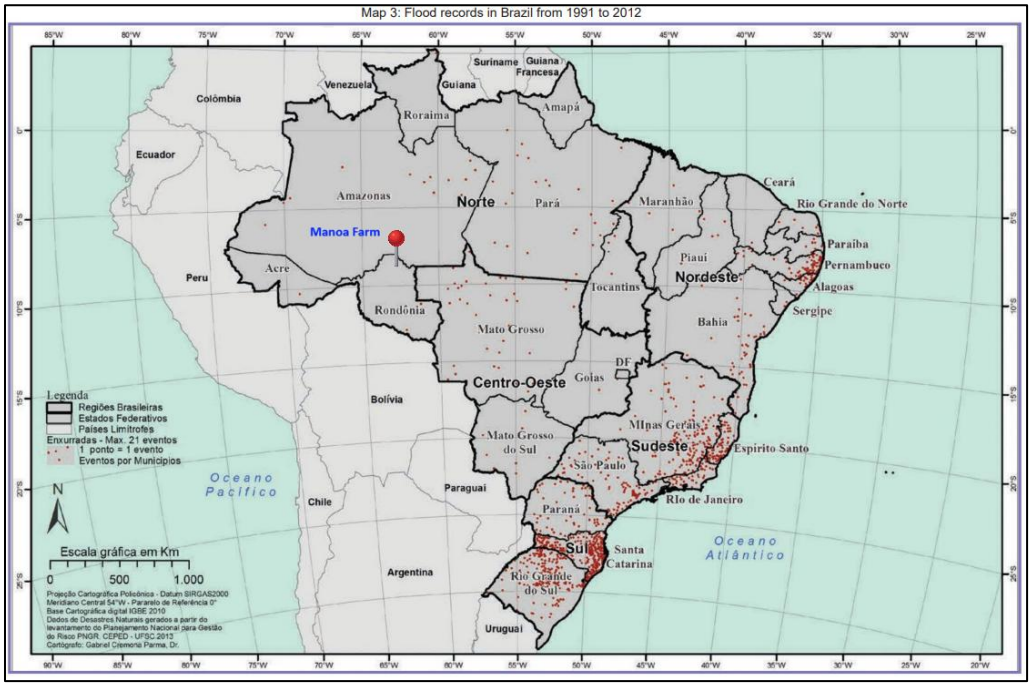
	Biofilica and Manoa		

APPENDIX 6: EVIDENCE OF NATURAL RISKS

1. Drought occurrence



2. Flood records



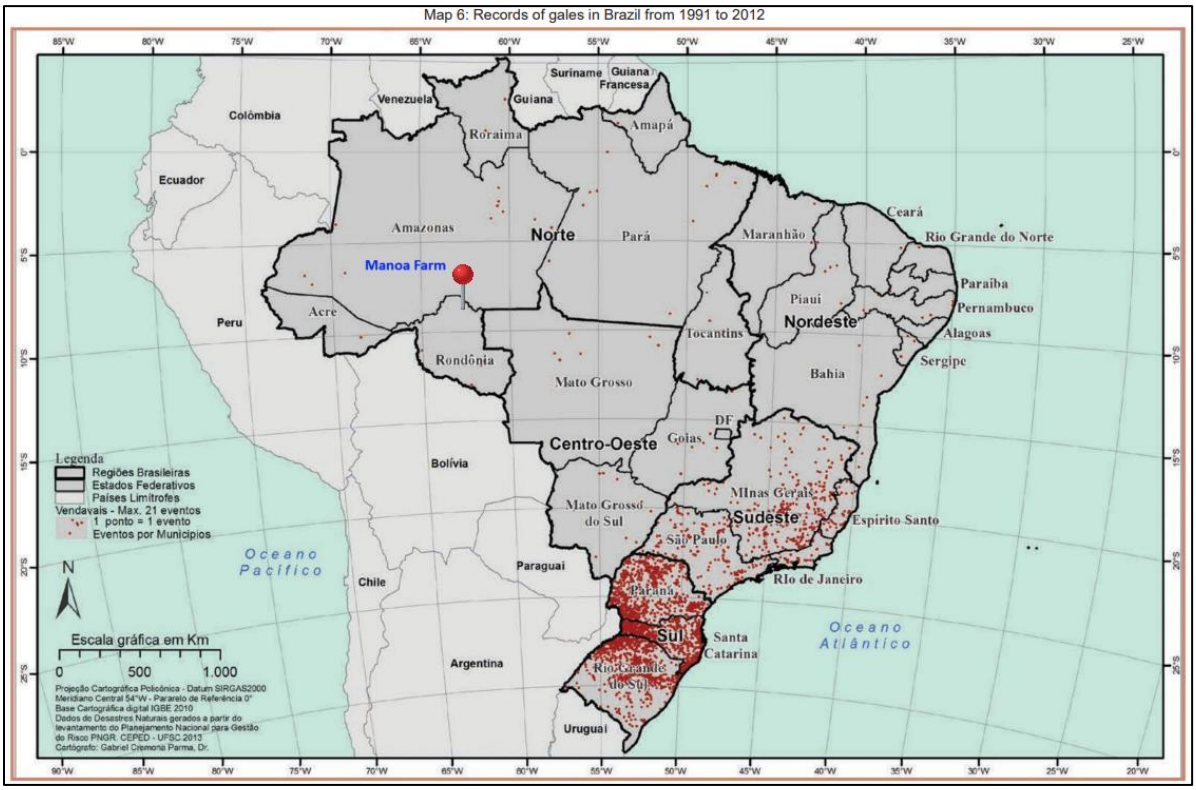
Map 4: Flood records in Brazil from 1991 to 2012



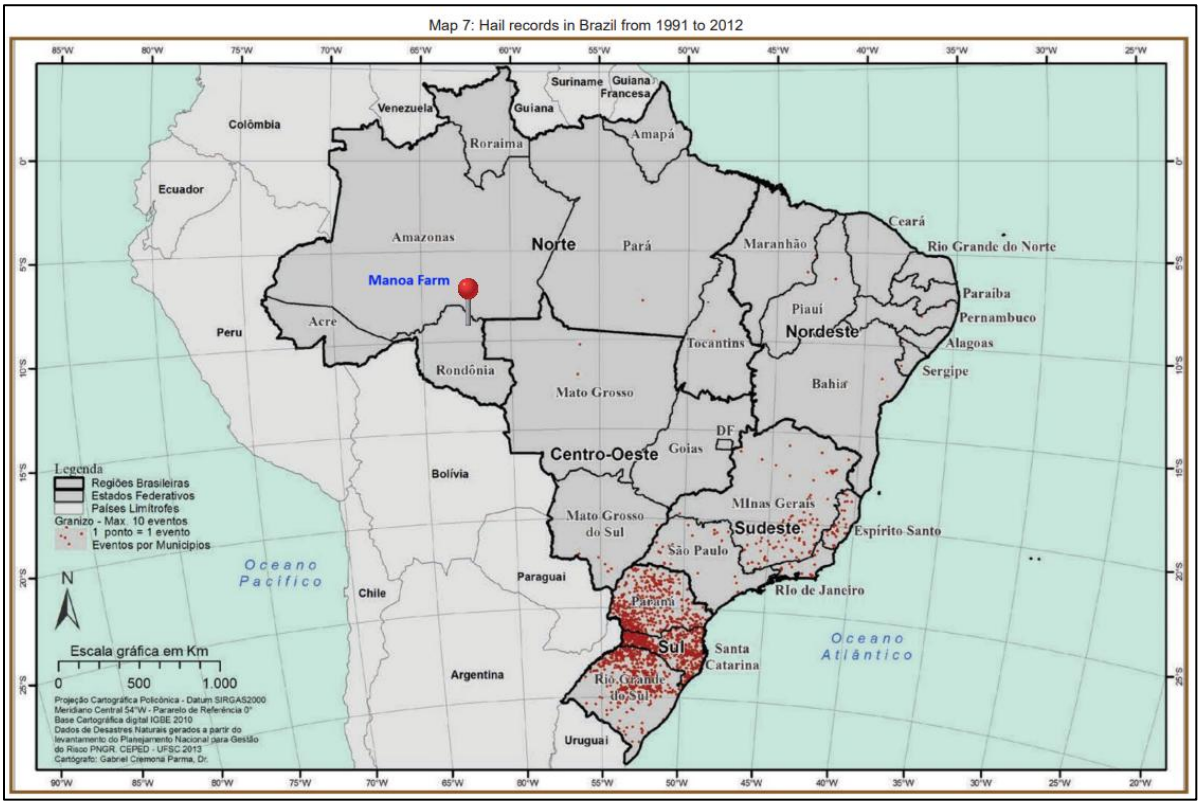
Map 5: Flood records in Brazil from 1991 to 2012



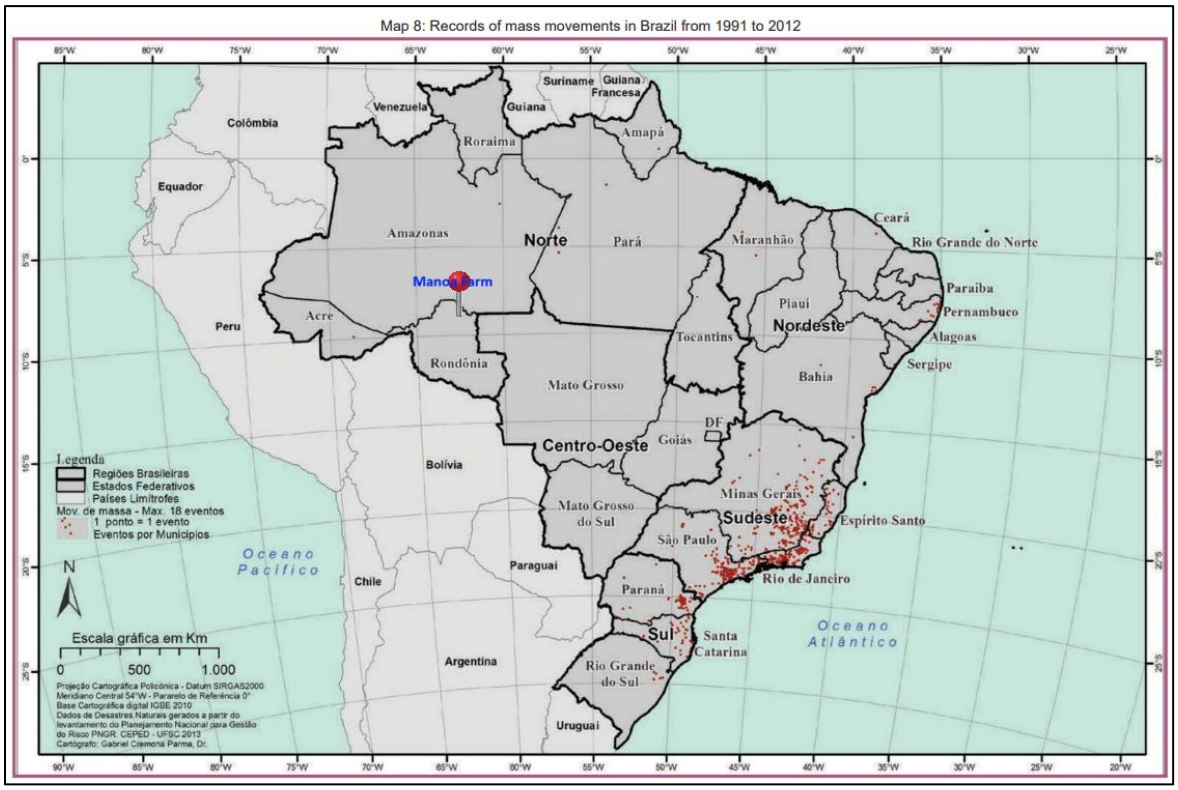
3. Gale



4. Hail records



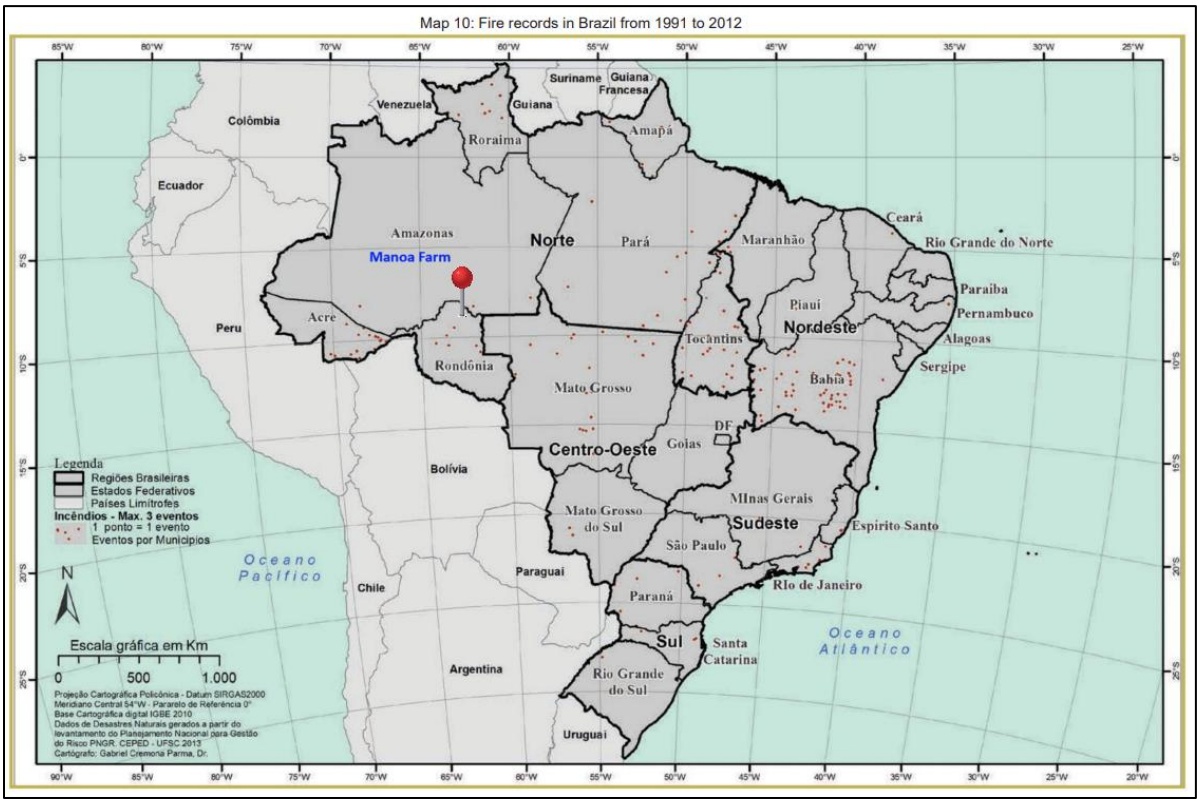
5. Mass movement



6. Erosion



7. Fire records



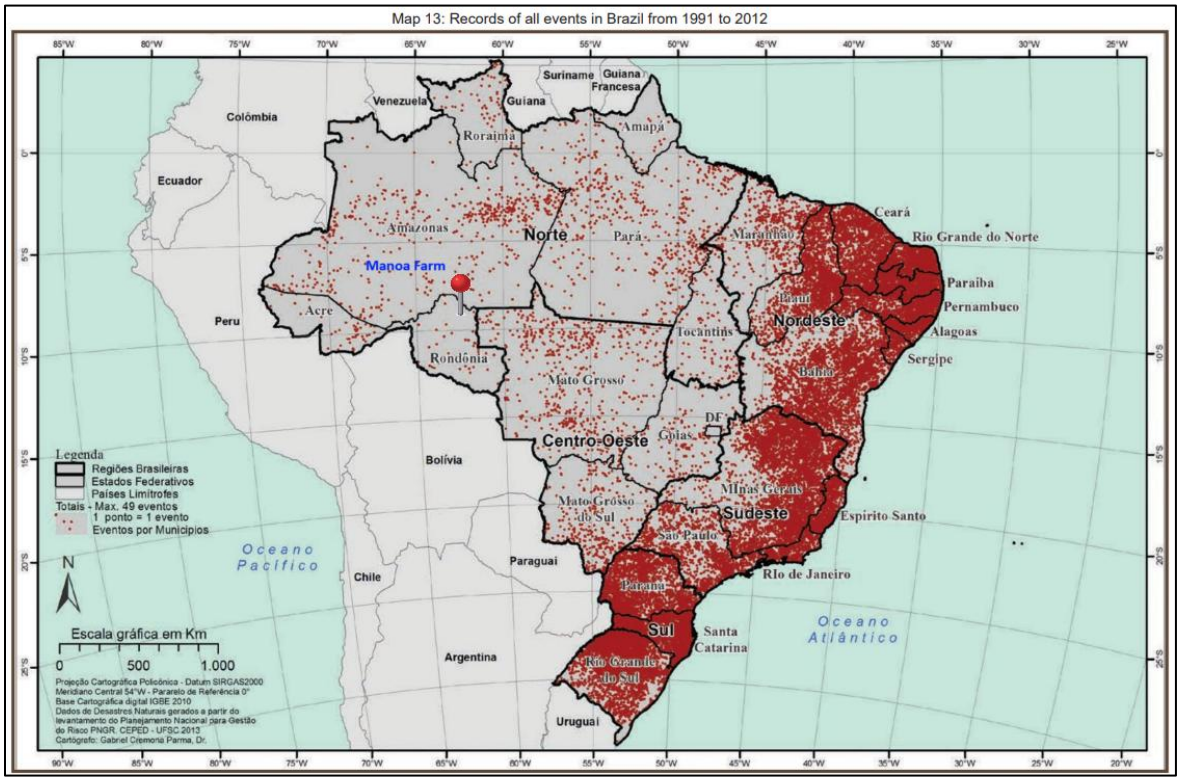
8. Tornado



9. Frost records



10. Record of all extreme events in Brazil



11. Geological risk map

