



**Verified Carbon
Standard**

VERIFICATION REPORT MANOA REDD+ PROJECT



Document Prepared By Earthood Services Private Limited

Project Title	<i>Manoa REDD+ Project</i>
Version	<i>3.2</i>
Report ID	<i>VCS.VER.22.225</i>

Report Title	<i>VERIFICATION REPORT MANOA REDD+ PROJECT</i>
Client	<i>Biofilica Ambipar Environmental Investments S.A.</i>
Pages	<i>92</i>
Date of Issue	<i>20-August-2024</i>
Prepared By	<i>Earthood Services Private Limited</i>
Contact	<i>Earthood Services Private Limited "ESPL</i> <i>email: kaviraj.singh@earthood.in</i>

	address: 1203-1205,12th Floor, Tower B, Emaar Digital Greens, Sector 61, Gurugram, Haryana, India phone number: +91 1244204599
Approved By	Kaviraj Singh – Managing Director
Work Carried Out By	Ricardo Lopes – Lead Auditor and Local Expert Ana Beatriz Tukada de Melo – Technical and Local Expert Shreya Garg – Technical Reviewer Pablo Rodriguez Ramirez – Technical Expert Reviewer

Summary:

The MANOA REDD+ PROJECT, registered under the VCS Project ID 1571¹ and Climate, Community and Biodiversity Standards (CCB Standards)², is a project-scale that began on 01-January-2013 with a duration of 30 years and a project area of 72,843 hectares in the municipality of Cujubim, State of Rondônia – Brazil. The project was validated according to the VCS and CCB standards but verified only according to the VCS standard. The current verification was also performed only according to the criteria of the VCS standard. The activities aim to mitigate climate change and reduce greenhouse gas emissions caused by deforestation and forest degradation. This was verified for the monitoring period from 2021 - 2022.

MANOA REDD+ PROJECT belongs to the Agriculture, Forestry and Other Land Uses (AFOLU) sector in the category of Reducing Emissions from Deforestation and Forest Degradation (REDD) avoiding Unplanned Deforestation / Degradation (AUDD). The project reduces emissions and implements activities that benefit the climate at Manoa Farm in the state of Rondônia - Brazil.

Activities during this monitoring period include: highlight: 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 certified); 4. Training in low impact forest management techniques; 5. The promotion of socio environmental education activities in the municipality of Cujubim and 6. Activities related to Biodiversity.

Earthood Services Private Limited (hereinafter ESPL), as part of the list of available validation and verification bodies has been contracted by Biofílica Ambipar Environmental Investments S.A. and Manoa Sustentável, Exploração e Serviços Florestais LTDA. to carry out the verification process of the project activities in accordance with the VCS standard, with an assurance level of 95% and 5% materiality.

The purpose of this third verification is to verify the implementation of the project activities during the monitoring period from 2021 - 2022. This includes document and Monitoring Report review, site visit, interviews, and consultation with secondary sources of information, findings, feedback with the project owner and preparation of the final report in accordance with the monitoring report, validated Project Description, methodology (VM0015 v1.1), applicable local environmental laws, and other applicable references. As a result, 01 Forward Action Requests (FAR) from the second verification process was closed and 00 FAR, 06 request for Clarifications (CL)

¹ <https://registry.terra.org/app/projectDetail/VCS/1571>

² <https://www.climate-standards.org/?s=manoa>

and 06 Corrective Action Requests (CAR) which were addressed by the initiative proponent in this monitoring period. In addition, 01 FAR was raised to be addressed in next verification.

The document review, interviews, and site visit allowed ESPL to gather sufficient evidence to fully evaluate the verification criteria and determine that the project is being implemented in accordance with the Monitoring Report. The reductions were correctly calculated, based on the applied methodology. In summary, “MANOA REDD+ PROJECT”, as described in the Monitoring Report, meets all relevant requirements for VCS verification methodology VM0015 v1.1 has been correctly applied. The project generates a net GHG emissions reduction of 572,153 tCO₂e and 514,939 tCO₂e tradable credits (VCUs) applying a VCS credit buffer (VBC) of 10%, for the monitoring period from 08-Aug-2020 to 31-Dec-2022.

1	Introduction	5
1.1	Objective	5
1.2	Scope and Criteria	5
1.3	Level of Assurance.....	6
1.4	Summary Description of the Project	6
2	Verification Process.....	7
2.1	Method and Criteria.....	8
2.2	Document Review	10
2.3	Interviews	16
2.4	Site Visits.....	20
2.5	Resolution of Findings	32
2.5.1	Forward Action Requests	33
2.6	Eligibility for Validation Activities	33
3	Validation Findings.....	33
3.1	Participation under Other GHG Programs	33
3.2	Methodology Deviations.....	34
3.3	Project Description Deviations.....	34
3.4	Grouped Project	36
4	Verification Findings.....	36
4.1	Project Implementation Status	36
4.1.1	Sustainable Development	38
4.2	Safeguards	40
4.2.1	No Net Harm	40
4.2.2	Local Stakeholder Consultation	41
4.3	AFOLU-Specific Safeguards	42
4.4	Accuracy of GHG Emission Reduction and Removal Calculations	43
4.5	Quality of Evidence to Determine GHG Emission Reductions and Removals	48
4.6	Non-Permanence Risk Analysis.....	48
5	Verification OPINION.....	53
	APPENDIX 1: DOCUMENTATION PROVIDED BY THE PROJECT.....	55
	APPENDIX 2: FINDINGS	76

1 INTRODUCTION

Earthood Services Private Limited, as the conformity assessment body, performed the independent 3rd verification of MANOA REDD+ PROJECT, in Brazil, on behalf of Biofílica Ambipar Environmental Investments S.A. and Manoa Sustentável, Exploração e Serviços Florestais LTDA. The third-party assessment was conducted in an objective, neutral and consistent manner, in accordance with the requirements of the VCS Standard and Rules and the approved methodological procedures.

1.1 Objective

Verification is carried out as a systematic, independent, and documented process for the evaluation as follows:

- The project activity was implemented in accordance with the validated project description document.
- The monitoring was carried out in compliance with what was described in the validated monitoring plan.
- GHG emission reductions were calculated free of errors, omissions, and misrepresentations.
- The quantification of GHG emission reductions reported in the monitoring report is materially accurate.

1.2 Scope and Criteria

The scope of the verification is to determine that:

- The project activity has been implemented in accordance with the validated Project Description Document and results of GHG emission reductions.
- The Monitoring Report and other documentation provided is complete, current, and verifiable in light of applicable requirements, standards, evaluation criteria, and conditions of the certification program.
- Actual monitoring systems and procedures are consistent with those described in the validated monitoring plan, including the approved methodology and applicable tools.
- Data are recorded and stored according to the monitoring methodology and calculations are appropriate and consistent.

- GHG emission reductions identified in this verification process will only be considered for the monitoring period specified by the project.

Evaluation criteria:

- Verified Carbon Standard 2023 v.4.5.
- Verified Carbon Standard Program Guide v.4.4
- Verified Carbon Standard Program Definitions v.4.4
- Verified Carbon Standard AFOLU Non-Permanence Risk Tool 2019 v.4.0.
- VM0015. Avoided Unplanned Deforestation. Version 1.1, December 3, 2012.
- VCS Tool VT0001 – for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities, version 3.0
- Registration and Issuance Process v4.4.

1.3 Level of Assurance

The level of confidence is 95% of the issued verification statement, agreed with the project proponent, and the manner and timing of gathering evidence or proof to achieve a reasonable level of confidence, consistent with the provisions of the applicable requirements. Similarly, the materiality threshold is less than 5% for the project.

ESPL ensures project compliance with the VCS Program by considering a materiality threshold of less than 5% in terms of total errors, omissions, and misrepresentations relative to total reported GHG emission reductions.

1.4 Summary Description of the Project

Table 1. Summary of the project

Project name	MANOA REDD+ PROJECT
Sectoral scope	14. Agriculture, forestry, and other land use (AFOLU)
AFOLU Project category	- Reducing Emissions caused by Deforestation and Forest Degradation (REDD). - Avoiding Unplanned Deforestation and/or Degradation (AUDD).
Project Proponent	Biofílica Ambipar Environmental Investments S.A. and Manoa Sustentável, Exploração e Serviços Florestais LTDA.
Baseline and monitoring methodology	VM0015. Avoided Unplanned Deforestation. Version 1.1, of December 3, 2012
Location of the project activity	The municipality of Cujubim, State of Rondônia – Brazil.
Project scale	Project scale
Area	The project has an area of 72,843 hectares
Project crediting period	30 years, from 01/Jan/2013 until 31/Dec/2042
Monitoring period	08-Aug-2020 to 31-Dec-2022
Verified emission reductions in the above monitoring period	572,153 tCO ₂ e

The MANOA REDD+ PROJECT is located in the municipality of Cujubim, in the northeast of state of Rondônia in Brazil. The project activities aim to create climate benefits and promote the reduction of emissions caused by unplanned deforestation in the project area.

For this verification from 08-Aug-2020 to 31-Dec-2022, the project includes 72,843 hectares of forest that generated a net reduction in GHG emissions of 572,153 tCO₂e and 514 939 tCO₂e of tradable credits (VCUs) applying a buffer of 10%.

2 VERIFICATION PROCESS

The verification of this monitoring period according to the VCS standard was requested from ESPL by Biofílica Ambipar Environmental Investments S.A. and Manoa Sustentável, Exploração e Serviços Florestais LTDA. The verification of the Monitoring Report, supporting documentation, site visit, and interviews, provided evidence for this VVB that all applicable criteria for the project have been met with reasonable assurance. Project activities are intended to benefit the climate and promote the reduction of greenhouse gas emissions.

The deviations from the Project Description presented for the current monitoring period were described in the section 3.3 of this report and validated by the audit team.

2.1 Method and Criteria

The verification process consisted of the following four phases: i) desk review, investigation of secondary sources of applicable information and identified outstanding pending FARs ii) on-site assessment iii) resolution of findings, and iv) issuance of the final verification report with conclusion. The verification process is conducted in accordance with the criteria established in the VCS standard. The verification process included the following:

- Contract with project proponent for the scope and appointment of verification team and technical review team;
- Completeness check of Project Description and Monitoring Report;
- Desk review of conformance to VCS rules, Project Description and Monitoring Report by the verification team and planning of onsite audit (site inspection to confirm project boundaries, check project activities and interviews with stakeholders);
- Overlapping GIS assessment to confirm that the project area does not overlap private lands, other CAR plots, public lands, indigenous territories or quilombo lands.
- Project conformance to the applied methodology, including the procedure for the demonstration of additionality specified in the methodology;
- Physical on-site inspection by the audit team (site inspection to confirm project boundaries, check project activities and confirm stable forest area);
- Follow up activities e.g., interviews;
- Reporting and closure of findings (CARs/CLs/FARs) and preparation of draft verification report;
- Independent technical review of the draft verification report and final/revised documentation;

- Reporting and closure of comments/findings (CARs/CLs/FARs) and final approval for the decision made;
- Reports, calculation checks, QA/QC, and resolution of findings;
- Issuance of the draft of the verification report;
- Independent technical review of project documentation to confirm that internal procedures established and implemented by ESPL have been properly followed and that said opinion or conclusion has been prepared objectively and in accordance with the applicable rules and requirements. The independent technical reviewer may approve the report as submitted by the lead auditor or return it with comments or findings to be resolved by the verification team.
- Issuance of the final verification report.

The sampling plan included reviewing of 100% of the project documents, spreadsheets, cartographic information, and all documents provided as support for the second monitoring period. Additionally, on-site inspections and interviews with relevant stakeholders were planned.

The Monitoring Report and non-permanence risk analysis were reviewed for compliance with the criteria described in sections 1.2 and 1.3 of this report. The audit team identified potential risks of errors, omissions, and misstatements related to the audit criteria. Based on the approach taken, the audit team believes the sample design selected is sufficient to make a determination on the analysis of the project and its compliance with applicable requirements.

Table 2. Audit Team

Name	Role
Ricardo Lopes	Lead Auditor and Local Expert
Ana Beatriz Tukada de Melo	Technical and Local Expert

Ricardo Lopes: native Brazilian, and therefore a native Portuguese speaker, understands the local culture and is familiar with local legislation. He holds a post-graduation diploma in international management with technical education in data processing. He has a wide professional experience in Latin America, having participated in over a hundred audits of GHG projects (CDM,VCS,CCB, GS, Social Carbon, etc.) across the region, from Mexico to Argentina, in several sectors, such as renewables, waste, fuel switch, energy efficiency, forestry, etc.

Ana Beatriz Tukada de Melo: native Brazilian, Forestry Engineer. More than 8 years of professional experience in certified FSC and CERFLOR Sustainable Forest Management of native forests and planted forests, and with forest restoration in Brazil. Experienced in the Brazilian Amazon region. Specialization in FSC Chain of Custody (2015) and Reduced Impact Exploitation (2016).

Table 3. Technical Reviewer

Name	Role
Shreya Garg	Technical Reviewer
Pablo Rodríguez	Technical Expert Reviewer

Shreya Garg: qualified by Earthood in Validation and Verification of CDM Requirements and other voluntary schemes as VCS, CCB and GS. She has experience of working in carbon projects, including but not limited to CDM, VCS, CCB, GS and GCC projects of more than 10 years for various sectors and methodologies. She attained her master's degree in Climate Science & Policy.

Pablo Rodríguez Ramírez: forestry engineer specialized in Environmental Planning and Comprehensive Management of Natural Resources, with more than 24 years of professional experience in the AFOLU sector, and auditor of GHG mitigation projects since 2018.

The criteria allow the verification guidance provided by VCS Standard and the rules related to applicability of methodology used for the development of the project: VM0015 Methodology for Avoided Unplanned Deforestation, version 1.1. Similarly, the requirements of the following tools were considered:

- Non-Permanence_Risk_Tool_v4.0 VCS.
- VCS Tool VT0001 – for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities, version 3.0, February 1, 2012.

2.2 Document Review

The documentary review was performed on May 22-25, 2023, based on the information provided by the Project Proponent before the on-site visit. The auditor detailed all project documentation and ensured consistency with and identified any deviation from VCS program requirements. Desk review included an examination of the project details, data and parameters, and quantification of GHG reductions. The verification team carried out a desk review that included:

- A review of the Monitoring Report, details of the information, monitored data, appropriate use of factors, equations and results obtained;
- A review of the data and information submitted to verify its integrity;
- Monitoring the implementation of project activities;
- An evaluation of compliance with the applicable regulations to verify the regularity of the activity;
- An evaluation of documents proving the project ownership and/or carbon rights of the project;
- An evaluation of the controls envisaged to guarantee the quality of the information and the documentary control of the project;
- Other supporting documents (cartography, spreadsheets, etc.).

An overlapping GIS review were conducted by the VVB team to confirm that the project area does not overlap private lands, other CAR plots, public lands, indigenous territories or quilombo lands. The results were described above:

- CAR database:

VVB cross-check: The project proponent used official sources, and they are current, matching the date of August 14, 2024. There is no overlapping between the project area and the CAR database.

Source: <https://consultapublica.car.gov.br/publico/estados/downloads>

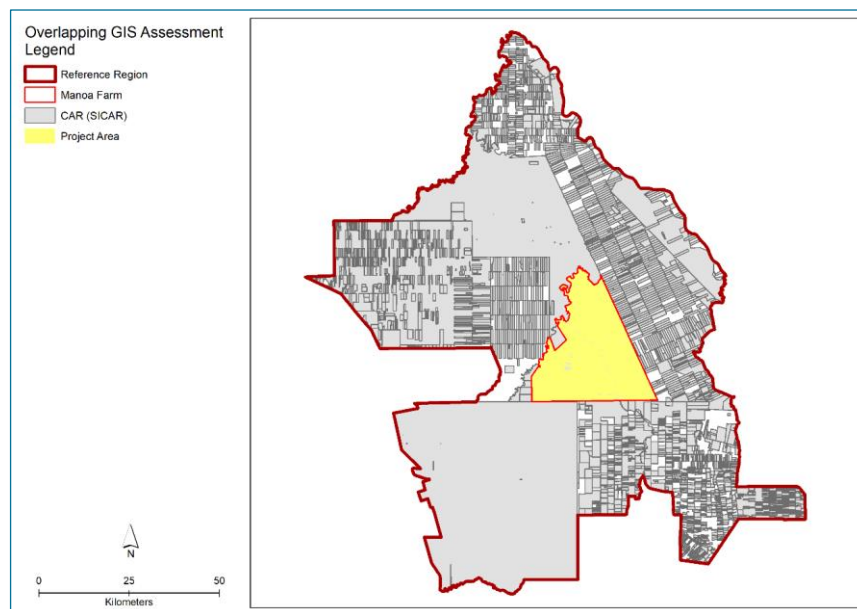


Figure 1. Overlapping GIS assessment: CAR database, Manoa Farm, and project area.

- Property data in CAR attributes

In the shapes referring to the CAR and private properties, the attribute table brings information from Manoa itself, CAR - ID 1 (cod_imóvel 1100940-OCCDA1120CA147758667B70FE76744D6)

VVB cross-check: The attribute "cod_imóvel" matches the information provided by the project proponent: 1100940-OCCDA1120CA147758667B70FE76744D6 and the size of the property and project area was recalculated and matches the information provided:

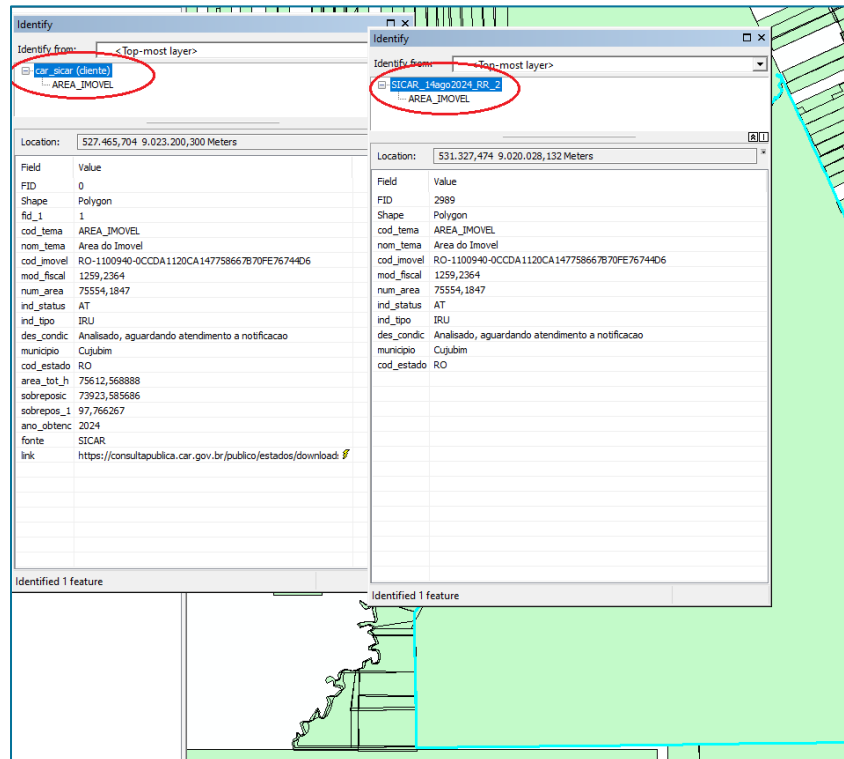


Figure 2. Overlapping GIS assessment: property data in CAR attributes.

VVB cross-check: The overlap identified in the perimeter of the property is not significant from a technical point of view. This type of error is common when combining data from the entire territory, due to several methodological factors used by engineers and surveyors. In the map below, the areas overlapping the perimeter of the property were isolated, and the largest percentage of overlap was calculated. Even so, the largest overlap observed does not exceed 0.05% of the total area of the property.

Furthermore, as justified in the Official Letter from the Ministry of the Environment and in the Opinion from the Government of the State of Rondônia, the overlap indicated in the data available in SICAR is due to the low precision of this data, stating that the areas will be corrected by the responsible institutions.

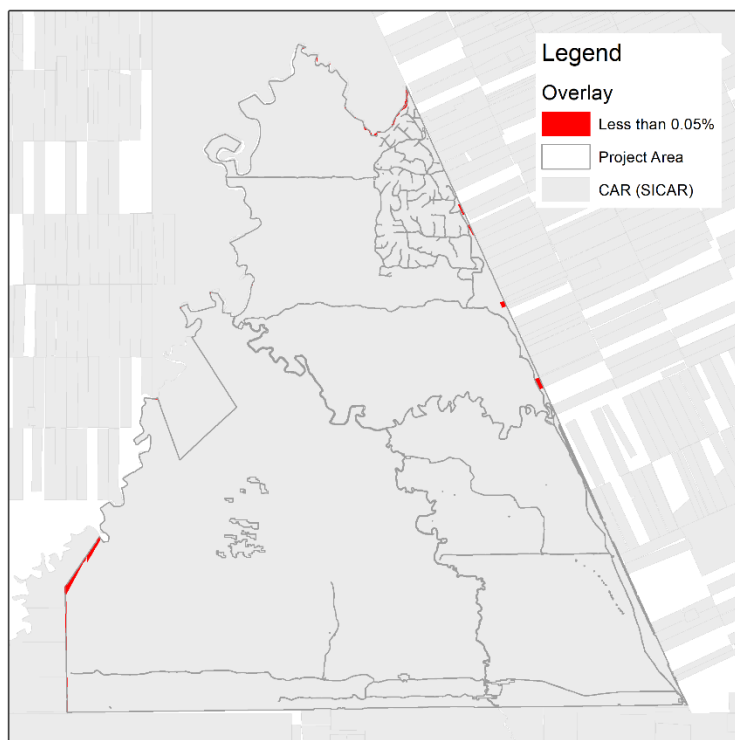


Figure 3. Overlapping GIS assessment: overlapping that does not exceed 0.05% of the property area.

- Public lands

VVB cross-check: The official database was consulted on 14/08/2024 and no overlaps with public properties were found. There is no overlapping between the project area and the public lands.

Source: <https://sigef.incra.gov.br/>

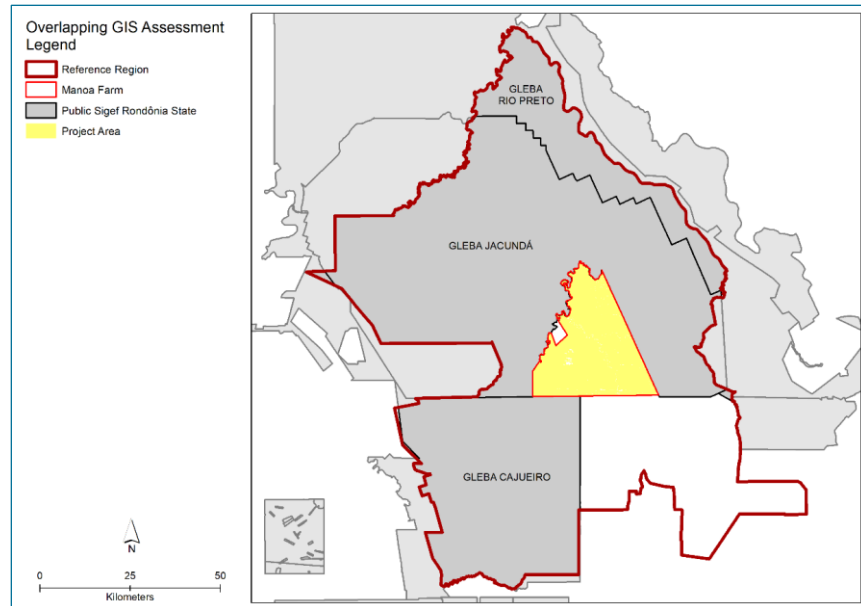


Figure 4. Overlapping GIS assessment: Public lands, Manoa Farm, and project area.

- Private lands

VVB cross-check: The project proponent used official sources, and they are current, matching the date of August 14, 2024. There is no overlapping between the project area and the private lands.

Source: <https://sigef.incra.gov.br/>

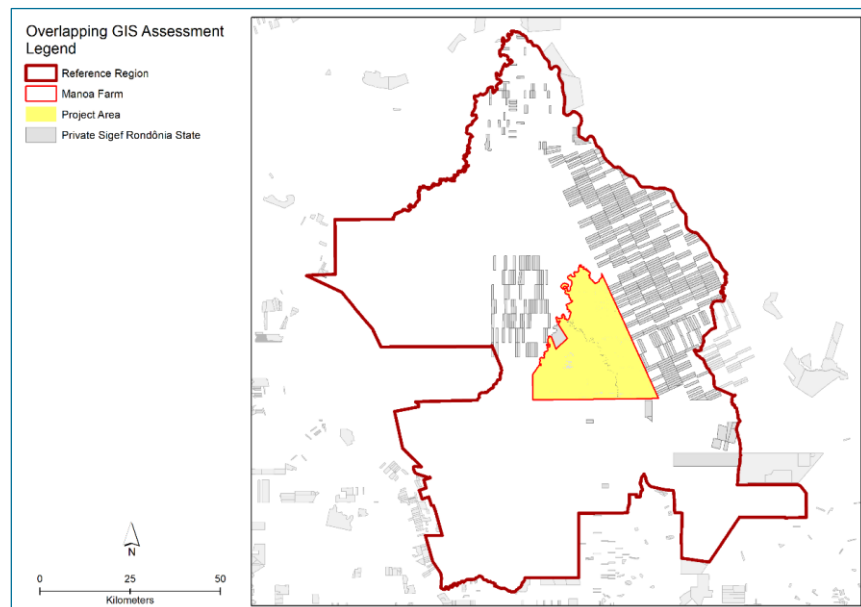


Figure 5. Overlapping GIS assessment: Private lands, Manoa Farm, and project area.

- Indigenous Land and Quilombola Territories

VVB cross-check: The official databases were consulted and no indigenous or quilombola territory was identified overlapping the Property or Reference Region.

Sources: <https://www.gov.br/funai/pt-br/atuacao/terras-indigenas/geoprocessamento-e-mapas> and <https://sigef.incra.gov.br/>

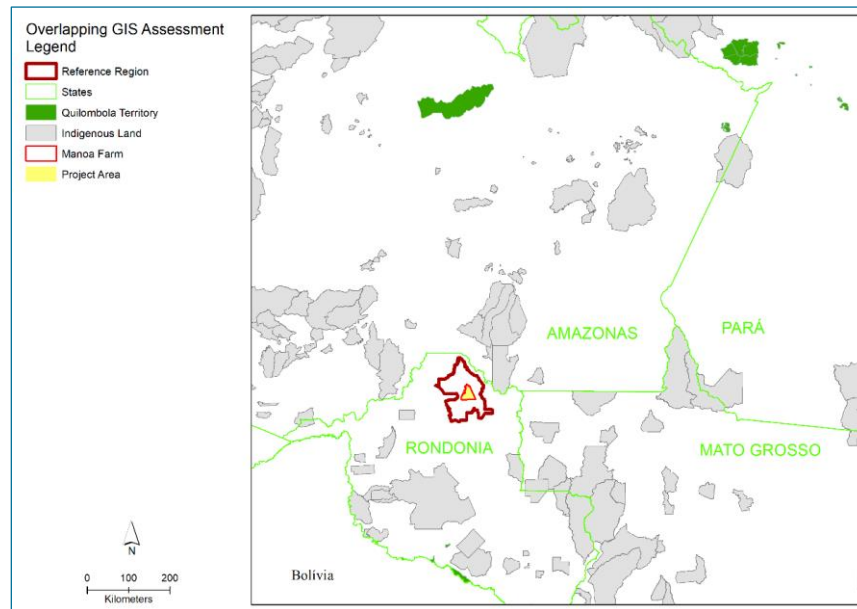


Figure 6. Overlapping GIS assessment: Indigenous land and Quilombola territories, Manoa Farm, and project area.

- Conservation Units

VVB cross-check: The project proponent used current official sources matching the date of August 14, 2024. There is no overlapping between the project area and Conservation Units.

Source: Data from the Ministry of the Environment were used - <https://dados.mma.gov.br/dataset/unidadesdeconservacao>.

The VVB team redid the map with public data consulted on 14/08/2024, using various sources, with special attention to the latest access to information on Private Natural Heritage Reserves (RPPN), sensitive due to their dynamism, and all information matches that provided by the project proponent.

Sources: <https://metadados.snirh.gov.br/geonetwork/srv/api/records/9407d38f-84d2-48ea-97dd-ee152c493043>

https://www.gov.br/icmbio/pt-br/assuntos/dados_geoespaciais/mapa-tematico-e-dados-geoestatisticos-das-unidades-de-conservacao-federais

<https://terrabrasilis.dpi.inpe.br/downloads/>

<https://dados.mma.gov.br/dataset/unidadesdeconservacao>

<https://sistemas.icmbio.gov.br/simrppn/publico/>

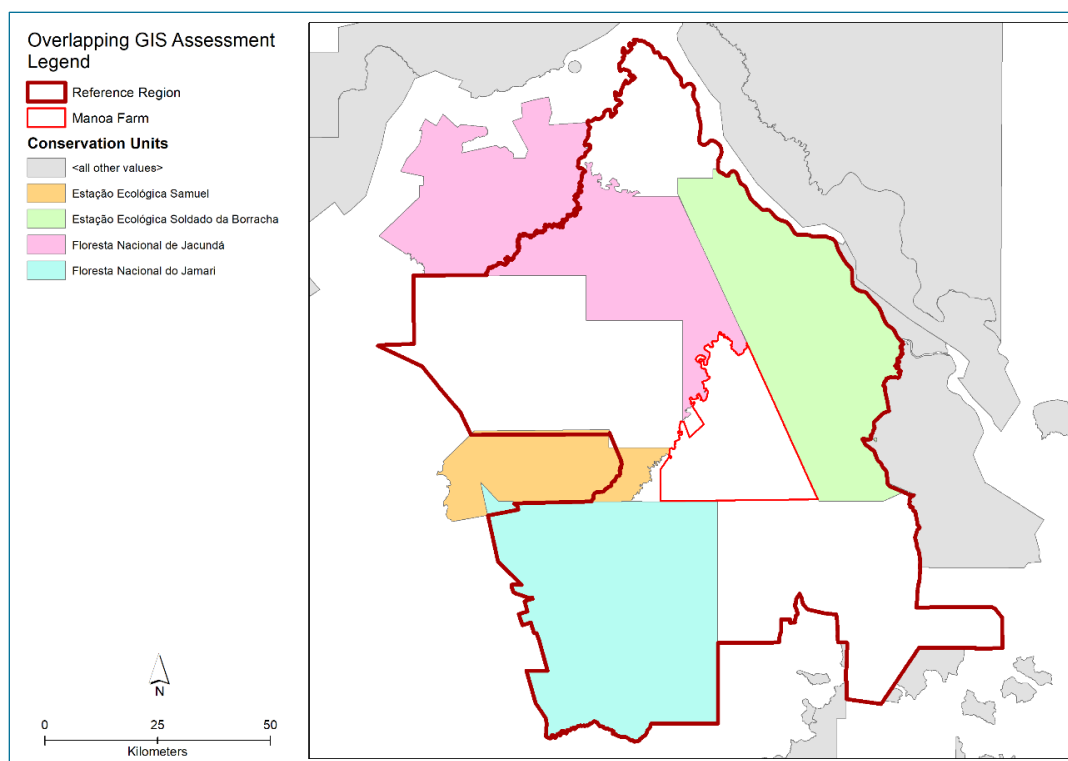


Figure 7. Overlapping GIS assessment: Conservation Units, Manoa Farm, and project area.

As part of the desk review, an office audit with the audited team was conducted on key project issues requiring attention. The revised documentation provided by the project is described in Appendix 1.

2.3 Interviews

During the on-site inspections, some interviews that were considered relevant for compliance with the legal requirements and technical aspects of the project were carried out, these were:

Table 4. Interviews carried out during the on-site visit.

Date	Name	Role	Topic
31/05/2023	Aldineia Figueiredo and Elis Munari	Director of Raio de Luz kindergarten and Deputy director of Raio de Luz kindergarten	Aldineia said that she has been working at Raio de Luz kindergarten for 5 years and the school building was a donation from Manoa to the municipality in 2005. They said that Manoa always makes donations to the school, donating chocolate at Easter, toys on Children's Day, etc. They said that communication with the company's employees works very well and that they always receive a response when they ask for donations. Aldineia said that Manoa is a very important company and a reference in the city.

Date	Name	Role	Topic
			They said that although environmental inspections have increased, deforestation has also increased, especially in the "Soldado da Borracha" region. When deforestation takes place, those responsible use the area to plant pasture for cattle. Usually, after the area is cleared (without branches and wood rest), the owners of the areas lease the land for the planting of grains such as soy and corn. The planting of grains increased a lot in the region in the last 2 years.
31/05/2023	Altair Jaime Bender and Rosimeire do Nascimento	President of APAE and Secretary of APAE	They said they know Manoa and that APAE only exists because of the company. The APAE building is located on Manoa land, within the city of Cujubim. At the moment, they are in the process of donating the land by Manoa to APAE, and Manoa pays for the institution's water and energy. Manoa also makes donations during festive seasons (children's Day, Easter) to APAE. They said that Manoa is the biggest company in the city and that in addition to APAE, they help other institutions in the city, such as the church, kindergarten, schools, etc. Altair said that deforestation in the region has increased a lot in recent years, especially when Chaules was arrested. Deforestation has grown a lot in the "Soldado da Borracha" region before the region was more preserved because there was greater control of access by outsiders and land grabbers. Altair said that the main cause of deforestation is real estate speculation. In recent years, deforestation agents have come from the south of Rondônia and the north of Mato Grosso, deforesting properties that do not have land documentation or buying and deforesting the ownership of properties and establishing a pasture to occupy the areas. The deforested areas are very large and as this activity is expensive, it is usually carried out by large farmers. Soy is a crop that comes later, with the most established and clean area for the use of machinery. About inspection, Altaïr said that it exists, but it is not effective. Illegal logging is not very present because the logging sites are far away and this type of activity is not financially rewarding.
01/06/2023	João Becker	Mayor of Cajubim	João is in his fourth term as Mayor of Cujubim. He said that the relationship with Manoa is good, the communication channels happen in person or by phone call. He said he has heard about the Carbono project, but he doesn't know it very well. João said that Manoa is an example of a company that carries out forest management and that the company has many social projects in the city, contributing to the municipality by donating medicines and medical devices in the time of COVID, making donations to the city's kindergarten, making donations of materials for the municipal fire brigade, makes donations to the support house for vulnerable children, among others. These donations are very important because the City Hall would not have the money to make all these donations.

Date	Name	Role	Topic
			In addition, Manoa sells wood to sawmills in the region and generates many direct and indirect jobs. Regarding deforestation in the region, he said that in recent years it has increased a lot, especially in the region of "Soldado da Borracha" and inspection as well, but inspection is not enough to prevent deforestation. João said that the agents of deforestation are large landowners or people who lease or buy land and deforest, coming from the south of the state of Rondônia and the north of the state of Mato Grosso. Regarding the drivers of deforestation, he said that real estate speculation is the main one, followed by the planting of pasture and cattle raising and then by the planting of grains.
31/05/2023	Herminio Fernandes and Murilo Granemann	Project Proponents - Manoa	Herminio and Murilo are Manoa employees and project proponents. They said that there is a contract between Biofílica and Manoa and that there are responsibilities for each party. Manoa is responsible for field activities (maintenance and inspection), and Biofílica for administrative responsibilities (preparation of reports). Herminio said that a Manoa employee performs monthly, from July to September, a monitoring of deforestation through satellite images, to anticipate possible outbreaks of fire. They said that Manoa has a good relationship with the neighbors and that they respect the farm's boundaries, but they also know that if there is any fire or deforestation on the company's property, they are obliged to report it. He said that adaptive management happens because they allocate the UPAs in regions where deforestation is advancing and the presence of people and management activities is a way to mark their presence in the area and the roads help in surveillance. About the fire incidents, they said the first and second were easy to control due to the proximity to the guardhouse. The third fire incident was bigger and they had to take forestry machines to help fight the fire. The slope and the rivers helped in controlling the fire as well.
31/05/2023	Messias Paiva and Kelly Paiva	Rural landowners	Messias and Kelly are employees of a farm around the Manoa area. They have lived in the region for 6 years and the farm produces cattle and milk. They said that in June 2022, Manoa employees went to research the impacts on the company's activities. Furthermore, they said they heard about the carbon project 4 years ago. About deforestation, they said that it increased a lot after Chaules' arrest. In addition, they said that 2 years ago there was a large increase in the planting of soybeans and corn. They said that hunting and fishing are prohibited on the farm and that they don't practice it.
01/06/2023	Jose Erivaldo Rosa	Manoa's employee - forest surveillance	Erivaldo has been working at Manoa for 6 years and his role is to carry out surveillance on the farm. Approximately once a month, Herminio passes the route for inspection by the surveillance team. There is no set day because the idea is to carry out "surprise" visits.

Date	Name	Role	Topic
			They walk along the trails of the borders and record the occurrence of incidents through photos. When they return to the office, they report to the Manoa employee what has been verified, and a report is made. He said that employees and people outside the company are not allowed to fish and hunt on the farm. About the fire incident, he said that the neighbor went to set fire to his property, but the fire passed to Manoa's property and the team carried out control.
31/05/2023	Ademir Ignácio Souza	Manoa's employee - forest machine operator	Ademir has been a machine operator for 5 years at Manoa. He said that despite all the experience, every year before the activities begin, they receive operational training and others related to first aid, use of Personal Protective Equipment, and firefighting. He said he already had to carry out firefighting when a neighbor set fire and the fire spread to Manoa's area. The training was good to help him know what to do in firefighting. He said that hunting and fishing are prohibited on the farm. About the communication channels, he said that the employees use the communication box and it is opened by those responsible for management together with the employees. In addition, he has a good relationship with the bosses to talk to when there is a problem.
31/05/2023	Ronaldo Vieira and Valdomiro do Rosario	Manoa's employees - chainsaw operator and chainsaw operator assistant	Ronaldo has been a chainsaw operator for 19 years and Valdomiro has been a chainsaw operator's assistant for 6 years. They said that the company did a training in April that lasted 1 week, on operational practices, first aid, and firefighting. During the training, the carbon project was presented and they think it brings many benefits to the municipality of Cujubim, such as support for day care centers, APAE, hospitals, and churches. About the communication channels, they said that for any problem they have, they look for the Operational Coordinator and they can also write and use the communication box.
01/06/2023	Mariluce Resende	Professor at UNIR University	Mariluce said that the University has a partnership and a good relationship with Manoa. In recent years, 3 projects have been carried out in partnership with Manoa and to carry out the studies the company offers the necessary materials, logistics, food, and transport. When necessary, research students give lectures to Manoa visitors. Regarding the impact of the carbon project, she said that they are all positive and that if it weren't for Manoa's support, many students would be without resources to carry out research. Regarding the deforestation scenario in the state, she said that deforestation has been increasing in recent years due to pressure for new areas for cattle raising and soy cultivation. As a result, Conservation Units suffer a lot of pressure and invasions, such as ESEC Samuel. However, even with this scenario, Manoa is well respected for being privately owned and has a good relationship with the municipality of Cujubim.

Date	Name	Role	Topic
			She said she knows about the carbon project from the information she read on the Manoa website.

2.4 Site Visits

As a part of the project verification, an on-site inspection was carried out through visits to Manoa Farm in the municipality of Cujubim during the days of May 28, 2023 to June 02, 2023:

- Ensure that the geographic area of the project, as reported in the PD and Monitoring report and its consistency with the annexes (GIS);
- Observe the implementation status of the project and forest activities;
- Perform a risk-based review of the project area to cover the project boundary;
- Verifying possible substantial discrepancies between the activities described in the monitoring plan and those carried out on site;
- Perform a risk-based review of the project area to ensure that the project is in conformance the eligibility requirements of the VCS requirements and the applicability conditions of the methodology;
- Confirmation that the quality control and quality assurance procedures were in place.

Table 5. Audit plan on-site.

Date: 28/05/2023 to 02/05/2023			
Nº	Activity details	Location	Date
1.	Trip to Porto Velho	Porto Velho/RO	28/05/2023
2.	Displacement from Porto Velho to Cujubim	Porto Velho/RO to Cujubim/RO	29/05/2023
3.	Opening Meeting: - Introduction of the lead auditor - Presentation of the audit team - Audit objective, scope and criteria, roles, and responsibilities - Schedule discussion/remarks - Review of the Audit plan - General Conditions of Service, Impartiality / Confidentiality - Confirmation of schedules and dates, interviews with institutional and local actors, field check. - Interview with project proponents - CLA/CAR, Technical review procedure	Manoa's headquarter – Cujubim/RO	29/05/2023

Date: 28/05/2023 to 02/05/2023			
Nº	Activity details	Location	Date
	- Questions and answers session		
4.	Stakeholder interviews: - Education Institute – Raio de Luz kindergarten school - NGO - APAE - Land owner / Proponent Manoa – Herminio and Murilo - Municipality – Mayor of Cujubim Project Area Audit: - Project limits, Project Area - Reference Region - Project infrastructure Document review: - Non-Permanence Risk Tool - Financial - Cashflow	Cujubim/RO	29/05/2023
5.	Project Area Audit: - Project limits, Project Area - Reference Region, Leakage Belt - Project activities - surveillance - Fire events - Agents and drivers of deforestation Stakeholder Interviews: - Rural Landowners – Neighbor - Employee – Surveillance employees Document review: - SDG - Stakeholder consultation - Communication channel review - Monitoring activities - FAR	Cujubim and Manoa farm	30/05/2023
6.	Project Area Audit: - Project Area - Project Activities – fauna monitoring (saleiro) and project management activities	Manoa farm	31/05/2023

Date: 28/05/2023 to 02/05/2023			
N°	Activity details	Location	Date
	Stakeholder interviews: - Manoa's employees Document review: - Monitoring activities		
7.	Document review: - Land tenure - Legal compliance - Contracts and agreements - Monitoring activities - Fire or disturbance events analyze - Spreadsheet review - Review of VCU's calculations in accordance with applied methodology and relevant tools. - Document management, capture, and compilation of Project information. Stakeholder interviews: - University – UNIR professor Closing Meeting: - A general presentation of the partial conclusions and results of the audit, the CARs/CLAs/ detected. - Confirmation of dates to deliver final findings and resolution of findings	Manoa farm	01/06/2023
8.	Displacement from Cujubim/RO to Porto Velho/RO Return trip	Cujubim/RO to Porto Velho/RO	02/06/2023

The visit began with the opening meeting, subsequent stakeholder interviews and site inspection. The activities, the boundaries of the project, the monitoring, the responsible persons and all the aspects to ensure the information provided by the project proponent were verified. Confirmation of boundaries and activities was verified on site³, as shown below:

³ Tracks and photos were recorded in a GIS system by the audit team, and they are available in the document management of ESPL.



Figure 8. Site inspection of the Project Area, project activities and infrastructure of Manoa farm.

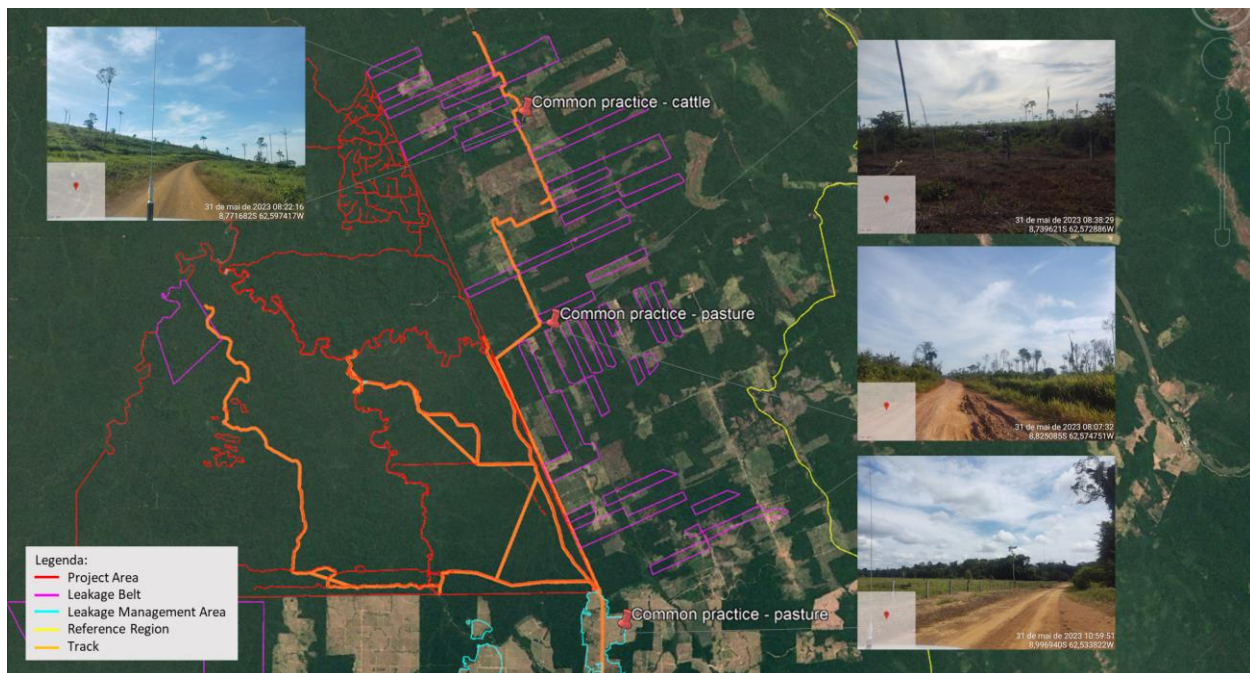


Figure 9. Site inspection of the common practices around the Manoa farm.



Figure 10. Site inspection of Leakage Belt and deforestation patterns around Manoa farm.

The audit team collected GPS tracking data and waypoints and took photographs and correlated observations with mapping data supplied by the client in a GeoPDF file.

Table 6. Check points.

Plot/site	Coordinate		Photo
	Latitude	Longitude	
Project activities: Forest management area, harvesting process – UPA 12 (exploited in 2023)	8° 49 ' 17"S	62° 46 ' 32"W	

Plot/site	Coordinate		Photo
	Latitude	Longitude	
Project activities: Forest management area, harvesting process – UPA 12 (exploited in 2023)	8° 49 ' 17"S	62° 46 ' 32"W	 1 de jun de 2023 10:08:34 8,821426S 62,775504W
Project activities: Forest management area, identification of trees – UPA 12 (exploited in 2023)	8° 49 ' 42"S	62° 46 ' 8"W	 1 de jun de 2023 09:00:32 8,828382S 62,768932W
Project activities: Forest management area, dragging trails – UPA 12 (exploited in 2023)	8° 49 ' 41"S	62° 46 ' 7"W	 1 de jun de 2023 08:58:56 8,828183S 62,768707W

Plot/site	Coordinate		Photo
	Latitude	Longitude	
Project activities: Forest management area, dragging trails and recovering forest – UPA 11 (exploited in 2022)	8° 53 ' 55"S	62° 44 ' 58"W	 1 de jun de 2023 11:22:55 8,898544S 62,749529W
Project activities: Forest management area, secondary road and recovering forest – UPA 04 (exploited in 2015)	8° 55 ' 40"S	62° 42 ' 57"W	 1 de jun de 2023 11:47:12 8,927901S 62,715803W
Strategic point to surveillance – Casa Rio Preto	8° 59 ' 49"S	62° 37 ' 52"W	 31 de mai de 2023 13:15:12 8,996826S 62,631054W

Plot/site	Coordinate		Photo
	Latitude	Longitude	
Strategic point to surveillance – Casa Curica	8° 50 ' 37"S	62° 36 ' 12"W	 31 de mai de 2023 15:09:55 8,843560S 62,603422W
Fauna monitoring point – trap camera	8° 55 ' 10"S	62° 35 ' 41"W	 30 de mai de 2023 17:08:34 8,910489S 62,594817W
Fauna monitoring point – “saleiro”	8° 52 ' 34"S	62° 40 ' 60"W	 1 de jun de 2023 15:33:49 8,876178S 62,683241W

Plot/site	Coordinate		Photo
	Latitude	Longitude	
Manoa Farm entrance	8° 59 ' 45"S	62° 32 ' 4"W	 30 de mai de 2023 16:27:42 8,995727S 62,534521W
Infrastructure - CEFLON	8° 52 ' 15"S	62° 40 ' 39"W	 1 de jun de 2023 16:03:35 8,870914S 62,677463W Cujubim Rondônia
Rio Preto river	8° 52 ' 5"S	62° 40 ' 52"W	 1 de jun de 2023 15:21:08 8,868084S 62,681171W

Plot/site	Coordinate		Photo
	Latitude	Longitude	
Rio Curica river	8° 51 ' 12"S	62° 40 ' 53"W	 1 de jun de 2023 15:06:24 8,853407S 62,681475W
Forest road	8° 55 ' 10"S	62° 36 ' 28"W	 31 de mai de 2023 15:29:41 8,919358S 62,607782W
Deforestation in Leakage Belt	8° 46 ' 24"S	62° 35 ' 12"W	 31 de mai de 2023 08:25:18 8,773468S 62,586719W

Plot/site	Coordinate		Photo
	Latitude	Longitude	
Deforestation in Leakage Belt	8° 49 ' 30"S	62° 34 ' 29"W	 31 de mai de 2023 08:07:32 8,825085S 62,574751W
Fire incident in the Project Area	8° 50 ' 40"S	62° 36 ' 11"W	 31 de mai de 2023 15:06:37 8,844349S 62,602944W
Fire incident in the Project Area	8° 50 ' 39"S	62° 36 ' 11"W	 31 de mai de 2023 15:06:10 8,844207S 62,603062W

Plot/site	Coordinate		Photo
	Latitude	Longitude	
Manoa's headquarter in Cujubim/RO	9° 21 ' 37"S	62° 35 ' 20"W	 30 de mai de 2023 09:52:19 9,360352S 62,588797W
Raio de Luz kindergarten school	9° 21 ' 53"S	62° 35 ' 11"W	 30 de mai de 2023 11:11:12 9,364741S 62,586280W
NGO - APAE	9° 21 ' 39"S	62° 35 ' 22"W	 30 de mai de 2023 13:27:30 9,360836S 62,589370W

Plot/site	Coordinate		Photo
	Latitude	Longitude	
City hall of Cujubim/RO	9° 22 ' 6"S	62° 34 ' 57"W	

2.5 Resolution of Findings

The identification of the findings was determined after reviewing the documentation and the results of the on-site inspections. The findings relate to non-compliance with the requirements of the VCS standard, compliance with local environmental laws and rules and approved methodological procedures. Project information must meet the requirements of the standards by presenting the correct evidence, being consistent with what has been validated, and being based on relevant, verifiable, and internationally recognized sources.

The on-site inspections allowed the audit team to verify that the procedures for obtaining project information and data were relevant, reliable, and transparent. The sampling effort ensured that the relative importance result did not exceed 5%, which was agreed with the project proponent. The information and data were checked for consistency to ensure that there were no errors, omissions, or misrepresentations in the information.

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

- Non-compliance with the monitoring plan or methodology are found in monitoring and reporting and has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient;
- Modifications to the implementation, operation and monitoring of the registered project activity has not been sufficiently documented by the project participants;
- Mistakes have been made in applying assumptions, data or calculations of emission reductions which will impact the quantity of emission reductions;
- Issues identified in a FAR during validation/verification to be verified during verification have not been resolved by the project participants;

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

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

The findings detected were: 06 request for Clarifications (CL) and 06 Corrective Action Requests (CAR) which were addressed by the initiative proponent in this monitoring period. In addition, 01 Forward Action Requests (FAR) has been raised to be addressed in next verification, Moreover, 01 (FAR) from the second (previous) verification process was closed and all findings included the issues raised, the responses provided by the project proponent and the final conclusions are included in Appendix 2.

2.5.1 Forward Action Requests

According to the last verification report (second verification) of March 29, 2022, there is the following pending findings that was reviewed in this project verification (see Appendix 2):

1. Coordination between deforestation bulletins and forest surveillance activities.

Likewise, the observations generated from the second verification process were reviewed

2.6 Eligibility for Validation Activities

Earthood Services Private Limited is accredited and authorized by VERRA for the validation and verification projects for the scope 14 AFOLU sector.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The project is registered in the VCS, complying with the requirements of the standard. The project is not registered under another GHG program.

3.2 Methodology Deviations

Deviation from the methodology wasn't found during this monitoring period.

3.3 Project Description Deviations

The following deviations from the Project Description presented for the current monitoring period (described in Section 3.2.2.2 of the MR) were validated by the audit team:

1. Monitoring deforestation through satellite images (Landsat and Resourcesat) and generation of annual bulletins Manoa remote monitoring: Initially, in item 2.2 of the PDD, specifically within the activity "Monitoring deforestation through satellite images (Landsat and Resourcesat) and generation of annual bulletins" it was intended that the annual deforestation bulletins prepared by Biofíllica Ambipar would help guide Manoa's patrimonial surveillance activities. The bulletins, which began to be prepared in 2014, use satellite images to understand the context of deforestation and encroachment and should, consequently improve the agility and assertiveness of field patrols for maintaining the forest cover.

However, the annual periodicity of the bulletins didn't fully meet the proposal and, in order to meet the satellite monitoring frequency required by the inspection team, the project team started a new monthly monitoring activity, during the dry season, to identify occurrences of deforestation and fires around the farm. This monitoring has two stages: (1) monitoring of deforestation and (2) monitoring of fires, both covering a buffer of 10km from the limits of Manoa farm.

Deforestation monitoring is done during the dry season (generally between May and August) using data from the Planet satellite and/or the Sentinel satellite. In cases of loss of vegetation cover within or very close to the limits of the farm a map is made so the area can be checked in the field by the surveillance team and remotely by the team responsible for the remote monitoring.

The monitoring of fire outbreaks is done through registration on the NASA⁴ website. Whenever there is a heat source within the buffer registered on the site, the Manoa employee is alerted by email and receives information about time, date, satellite that recorded the heat source and location coordinates. After that, the points are checked in the BDQueimadas⁵ and a map is generated with the hot spots, and then the inspection team is called to verify it in the field to check the incident.

⁴ Fire Information for Resource Management System (FIRMS). Available at: <https://firms.modaps.eosdis.nasa.gov/map/#d:24hrs;@-56.8,-11.5,6z>.

The audit team has verified through documentation review, interviews, and inspections on site that this change improved the monitoring plan of the project area and carbon stocks.

2. Baseline fixed period: During this monitored period the project proponent found an error in the fixed baseline period cited in the PDD. In section 4.4 of PDD, the first baseline period was described to end on 31 December 2023, however, the period from 01 January 2013 to 31 December 2023 accounts for 11 years and not 10, as demanded by the VCS Standard for projects registered before 19 January 2022, as is the case for Manoa. Therefore, all documents related from this verification onwards will refer to the first baseline fixed period as 01 January 2013 to 31 December 2022.

The audit team verified the documents, calculation spreadsheet and VCS Standard Rules and this change is complying with the Standard and will not negatively impact the project's outcomes.

3. Communication procedure, complaints and dispute resolution: Section 2.7.2 of the PDD described that conflict identification and preventive measures to this theme were available in Manoa's manual of procedures. During this monitoring period, the manual was updated to be more align with what was being carried out by the project in terms of conflict resolution and communication with stakeholders. As a result, the project's processes for receiving, listening to, responding to, and trying to resolve complaints within a reasonable timeframe were redesigned by the proponents, so that their current implementation is culturally aligned with the farm's activities.

The consultation and communication with the stakeholders, which enables the discussion about the progress of activities carried out at the property, both in the form of complaints and suggestions, occurs via three methods: application of a questionnaire to survey the positive and negative impacts, availability of the ombudsman channel and development of the suggestion box. The analysis and forwarding of requests were summarized in a flowchart, described in the figure 26 of the MR.

The audit team has verified through documentation review, interviews, evidences and inspections on site that this change improved the communication channel with the stakeholders of the project and has no impact to the project.

The audit team consider the relevance and pertinence of the project justification, considering the review of documentation and verifying in on-site visits the management and governance for the implementation of the project, and the implementation of the monitoring plan. The deviations were reported and justified by the project proponent and the audit team validated that the deviations didn't impact the applicable methodology, baseline, and additionality.

⁵ Projeto Platform of Monitoring and Warning of Forest Fires in the Cerrado. Available at: <https://queimadas.dgi.inpe.br/queimadas/bdqueimadas#mapa>.

3.4 Grouped Project

The project isn't a grouped project, and therefore new project activity instances do not required validation.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

The audit team verified the following:

Table 7. Evaluation of the project implementation.

Item	Verification
Presence of any material discrepancies between project implementation and the project description.	The VVB team checked the project description and compared it with the description and activities carried out in MR and there are no material discrepancies between the project implementation and the project description.
The implementation status of the monitoring plan and the completeness of monitoring, including the suitability of the implemented monitoring system.	After the resolution of the findings (Appendix 2) and validated the project description deviations, the monitoring plan has been implemented in accordance with what has been validated, the site assessments & observations, interviews and assessment of the documents provided by the project.
The existence of any material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology.	The VVB team checked the monitoring plan set out in the project description and the applied methodology and compared it with the monitoring system carried out in MR and there are no material discrepancies between the actual monitoring system and the monitoring plan.
Whether the project has participated or been rejected under any other GHG programs since validation or previous verification.	The VVB team consulted online other GHG programs ⁶ and concluded that the project has not participated in or been rejected by any other GHG programs.
Whether the project has received or sought any other form of environmental credit or has become eligible to do so since validation or previous verification.	During the interviews there was no mention from the public agencies of other forms of environmental credit and the VVB team concluded that the project has not received or sought any other form of environmental credit.
Whether the GHG emission reductions or removals generated by the project have become included in an	The project is registered in the VCS standard, complying with the requirements of the standard. The project is not

⁶ GHG programs checked: Gold Standard: <https://dashboard.goldstandard.org/> and Verra: <https://registry.verra.org/app/search/VCS/All%20Projects>

Item	Verification
emissions trading program or any other mechanism that includes GHG allowance trading.	registered under another GHG program and there is no risk of double counting.
Whether the project has implemented the activities that result in the SD contributions described in the monitoring report.	The audit team carried out the documentary review and observations on-site and confirms that the project activities contribute to the UN sustainable development goals.

In the field observations and interviews, the VVB verified that the technical activities of the REDD+ component implemented during the third monitoring period (August 08, 2020, to December 31, 2022) were vegetation cover monitoring and surveillance activities, low-impact Forest Management and technical training, promotion of socio-environmental education activities, and monitoring of fauna. In addition, the data and parameters were verified through the recalculation, review of spreadsheets, and geographic information. The VVB also assessed the evidence of project implementation activities provided by the project proponent (Appendix 1 / 3.1-Implementation-status – evidence is organized in folders for each project activity).

The VVB verified through the on-site inspection and interviews that the social activities contribute to GHG emission reductions, considering the results of their implementation in the reduction of deforestation and other positive impacts that are related to social activities such as trainings of forest management, environmental education, and institutional articulation, which were implemented during the current monitoring period (Appendix 1 / 3.1-Implementation-status / 3.1.5-Technical-training-in-low-impact-forest-management and 3.1.6-Promoting-socio-environmental-education-actions-in-Cujubim).

The status of implementation of project activities, during the current monitoring period, promoted the expected benefits. This was evidenced in the field visits and interviews in which the benefits resulting from the following activities implemented in the current monitoring period were verified: monitoring deforestation through satellite imagery; monitoring of facilities by the security team to prevent deforestation and encroachment; implementation of FSC certified, low-impact forest management; technical training in low-impact forest management and environmental education by Manoa Sustentável, Exploração e Serviços Florestais.

Through field observations, interviews, and document review, the audit team confirmed that there are no significant discrepancies between project implementation and the project description. In summary, the audit team finds that the project was implemented as described in the project description.

4.1.1 Sustainable Development

The project contributed to the following sustainable development goals through the implementation of its activities during the current monitoring period (Section 1.11 of MR):

- UN SDG target 4.4: The project provides access to and promotes education through training in low-impact management techniques, increasing the number of adults who are technically and professionally trained in practices related to sustainable development. During the monitoring period, 2 technical training courses on low impact forest management were held with environmental institutions (ICMBio and SEDAM).

- UN SDG target 4.7: The project carries out activities related to environmental education, in which 2 environmental education activities were carried out with surrounding schools, with about 59 participants, contributing to the dissemination of knowledge about the importance of sustainable management practices and forest conservation, consolidating the culture of sustainable development.
- UN SDG target 6.6: The project preserves the Permanent Preservation Areas (APP) of the explored Annual Productivity Unit (UPA) with the low impact management impact techniques. During the monitored period, 1,272.56 ha of forest in important areas for protection of aquatic ecosystems were protected.
- UN SDG target 12.2: The project supports about 27 local sawmills (26 in the municipality of Cujubim and 1 in the municipality of Ariquemes) that use sustainable raw materials, integrate them into value and market chains, and thus promote the conservation of natural resources in conjunction with socio-economic development. The project has FSC certification for management operations, which ensures the quality and responsibility of production.
- UN SDG target 12.8: The project established partnerships for 3 biodiversity monitoring research projects with the Federal University of Rondônia (UNIR) and the Manoa REDD+ Project contributed with the purchase of equipment (such as camera traps) and logistical support (accommodation and transportation within the project area), to conduct studies on the biodiversity of the Manoa Farm.
- UN SDG 13: All activities developed under the project aim to combat climate change and its impacts by reducing deforestation in the project area and thus greenhouse gas (GHG) emissions, as a result a total of 574,021 tCO₂e of GHG emission were saved during this monitoring period (08/08/2022 to 31/12/2022).
- UN SDG target 15.1: The project's activities promote the conservation of local biodiversity and the maintenance of ecosystem services by avoiding deforestation of 1,459.91 ha of forest in the Project Area during the monitoring period. In addition, the project contributes to the sustainable use of terrestrial ecosystems through the practice of low-impact forest management certified with the FSC certification and promotes dissemination of knowledge about local biodiversity through fauna monitoring (referring to the partnership with UNIR).
- UN SDG target 15.2: The project supported the production of FSC certified wood from low-impact forest management of native species throughout the monitored period, with an average annual exploitation of 22.83 m³/ha.
- UN SDG target 15.5: The project contributes, through the stand forest preservation, to the maintenance of habitats of fauna and flora threatened species. During the monitored period 5 threatened species of flora and 9 species of fauna (2 birds, 1 reptile, and 6 mammals), according to the IUCN red list, were found in the project area.

Based on the documentation review, of documents, visits and interviews, the audit team confirms that the project proponent contributed to sustainable development through the implementation of the project activities during the current monitoring period.

4.2 Safeguards

4.2.1 No Net Harm

The project proponent identified that low-impact forest management is the most likely activity to generate negative impacts. ESPL verified in the office audit and on-site inspections that to mitigate the negative impacts, Manoa Sustentável, Exploração e Serviços Florestais Ltda, a company that carries out the management, developed and registered in the Sustainable Forest Management Plan, in the Manual of General Procedures and in the Annual Operational Plan of each Annual Unit Production, a series of operating procedures focused on impact reduction strategies that are strictly monitored by the company.

ESPL verified in on-site inspections and in interviews with employees that to mitigate the social risks such for example as accidents at work, the project proponent carries out workplace health and safety training, in addition to monitoring the use of PPE (Personal Protection Equipment) by employees. The project proponent also identifies possible negative impacts, such as disbelief and lack of engagement, which can be triggered by failures in the communication process between different actors. The VVB assessed that as a mitigation measure for the above, the project proponent strengthened the communication procedures through three methods: occurs via three methods: application of a questionnaire to survey the positive and negative impacts, ombudsman channel and suggestion box.

ESPL verified in on-site inspections that to mitigate the risks on biodiversity (flora and fauna), the project proponent implements training of employees who would be carrying out management activities and the implementation of the procedures of the forest management itself. The following measures were implemented:

- Training of employees who would be carrying out management activities, updates with the best techniques for managing reduced impact (inventories, planning of roads and courtyards, direction of falling trees, etc.), to mitigate impacts on the forest;
- The maintenance of 100% of future-cut trees, lower class trees and seed carrier trees, of the primary floristic composition in the areas of permanent preservation, as well as the absolute conservation of rare, endemic, and legally protected species, thus contemplating the maintenance of High Conservation Value attributes;
- Conservation of the vegetation surrounding the banks of streams and in areas with steep slopes;

- Mitigation measures that are adopted for fauna include the non-felling of nest trees, guidance on the prohibition of hunting and overfishing, capture, and harassment of wild animals;
- The frequent surveillance that is carried out across the boundaries of the property, acting against possible actions by invaders that could negatively impact the natural resources and biodiversity of the project area;
- Regarding the saltshaker (“saleiros”), which consists of another High Conservation Value present in the project area, access to the area is restricted to employees and researchers to promote the maintenance of the area and avoid negative impacts on it and the species that inhabit it.

Through site visit observations, interviews, and through document assessment, the audit team concludes that reasonable steps have been taken to mitigate the identified impacts.

4.2.2 Local Stakeholder Consultation

ESPL verified that the project proponent carries out the consultation and maintains communication with the stakeholders (Manoa Farm employees, neighbors of the Forest Management Area, farmers, associations, and schools that are present in influence of the area) through activities or mechanisms such as the application of questionnaires to survey positive and negative impacts, availability of the ombudsman channel and development of the suggestion box. Those responsible evaluate each communication and, if so, attend to the demands by implementing the necessary actions.

Most of the questionnaires applied during the monitoring period reported positive impacts of the project, but four complaints were received: one complaint was related to “spoils the road”, two reported inconveniences with the dust and one complained about the flow of trucks. Manoa provided support that gave the directions for the resolution of the dissatisfaction and when it was within its reach, the Farm took care of providing the resolution to the requests. During the monitored period there were no complaints received through the ombudsman channel and the suggestion box.

In addition to the three main consultation and communication fronts established by Manoa Sustentável, Exploração e Serviços Florestais, the dialogue was also established by other means such as e-mail exchange, meetings, and other informal chats.

ESPL has arranged for documents related to the validation and the first & second VCS verification of the Manoa REDD+ Project were made available through virtual means on the Verra registry platform for stakeholder consultation. The documents related to the current monitoring period (third VCS verification – 2020 to 2022), will subsequently be made available on the Verra registration platform at the end of the current verification process. News and updates about the project were published in the Biofílica Ambipar website and social media. In addition, a catalog

with information about the REDD+ Manoa Project was distributed to participants who visited the Manoa farm for training.

ESPL evidenced in the office audit and on-site inspections that the project proponent is strengthening communication with stakeholders through activities such as registering established consultations and communications, improving in the ombudsman channel dissemination process, and formalizing and tracking processes.

In addition, the project proponents provided evidence of the communication event to the Manoa employees about the current on-site audit and information about the Manoa REDD+ Project. This communication was basically carried out throughout a Power Point presentation and an attendance list. The VVB evaluated the evidence and confirms that the communication of the audit process was carried out by the project proponents.

Based on field observations, interviews, and the analysis of sources of information provided by the project, the audit team concludes that during the monitoring period the project communicated the necessary relevant information on project implementation, risks, costs and benefits, relevant laws and regulations, and the VCS Program verification process.

4.3 AFOLU-Specific Safeguards

ESPL verified in on-site inspections that to mitigate the risks to the local stakeholders, the project proponent implements the following measures:

- The mitigation of the risk of illegal activities, such as invasions and theft of wood is the surveillance of Manoa Farm and environmental education with courses, training, and technical visits. contain deforestation. Throughout the monitoring period, annual deforestation bulletins and analyzes of deforestation during the dry season were prepared, both using satellite images, and avoided invasions and the amount loss of forest cover predicted in the baseline;
- The mitigation of the risk of problems in the trading of carbon credits is the activity of Biofíllica participating in national and international events related to REDD+ and carbon credits to publicize, establish and expand the network of commercial contacts with possible interested in the purchase of carbon credits. In addition, Biofíllica is always looking for financing alternatives, such as donations and partnerships for the direct implementation of the project's activities;
- The mitigation of the risk of possible negative impacts of forest management activities is low-impact technical procedures certified by FSC, operational and health and safety work training.

The audit team carried out the documentary review on land tenure and concluded that there is regularity of the property, and there is no burden, encumbrance, or limitation to the full use of it, nor is there any obstacle to the realization of the Manoa REDD+ Project. The project area is owned by the project proponents and does not affect neighboring land ownership private or belonging to indigenous and traditional communities or to the government. In addition, it is important to highlight that there are no traditional peoples and communities in the project area.

The audit team verified that the project proponent communicated the necessary relevant information to local stakeholders during the monitoring period.

Through site visit observations, documentary review and interviews, the audit team concludes that the project proponent has taken the appropriate measures to mitigate the negative impacts on local stakeholders, doesn't generate negative impacts in land use rights and maintains communication with stakeholders about relevant project information.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

ESPL was able to confirm that the equations, sources, assumptions, parameters, and statistical procedures met the methodological and standard requirements. The procedures for quantifying baseline emissions, project emissions, leakage, and emission reductions were performed in accordance with the applied methodology.

Table 8. Data and Parameters Available at Validation.

Parameter	Description	Value applied	Verification
Deforestation	Maps of forest cover areas converted to non-forest cover areas	0.79%/year on average (2000-2012)	This parameter was evaluated during the validation process. Confirmed that the values in MR are equal to those reported in the PDD
Ctot	Average carbon stock per hectare across all carbon reservoirs in the forest class used in the baseline scenario	513 tCO _{2e} ha ⁻¹	This parameter is verified
DBH	Diameter at Breast Height (130 cm) for each tree with DBH equal to or greater than 15 cm in each plot of the forest inventory	Spreadsheet with field data	This parameter is verified in the spreadsheet

Parameter	Description	Value applied	Verification
$BGB_{fw} = 0,0469 \times DAP^{2,4754} \times f_{c1}$ $AGB_{fw} = EXP(-1,716 + 2,413 \times \ln(DAP))$	Equation for converting DBH to fresh biomass	$BGB_{fw} = 0,0469 \times DAP^{2,4754} \times f_{c1}$ $AGB_{fw} = EXP(-1,716 + 2,413 \times \ln(DAP))$	This parameter was evaluated during the validation process. Confirmed that the values in MR are equal to those reported in the PDD
CF	Carbon content in dry biomass	0.485	This parameter was evaluated during the validation process. Confirmed that the values in MR are equal to those reported in the PDD
44/12	Carbon mass to CO _{2e} mass conversion factor	44/12	This parameter was evaluated during the validation process. Confirmed that the values in MR are equal to those reported in the PDD
Area opening for management infrastructure	Opening of area for management infrastructure	1,6%	This parameter was evaluated during the validation process. Confirmed that the values in MR are equal to those reported in the PDD

Table 9. Data and Parameters Monitored.

Parameter	Description	Value monitored	Verification
Deforestation of project area and leakage belt	Forest cover areas converted to non-forest cover areas within the project area and leakage belt of the Manoa REDD+ Project	Deforestation of 2,02 ha in the PA and zero in LK in the years 2021 and 2022	This parameter has been appropriately calculated
Planned deforestation for forest management infrastructure	Areas of forest cover converted to areas of non-forest cover due to the construction of roads, trails, and forest yards needed for forest management	Planned deforestation of 52 ha in 2021 and 59 ha in 2022	This parameter has been appropriately calculated
$\Delta CabBSLLKt$	Changes in total carbon stock in the leakage belt area	Carbon stock change of 2021 to 2022 was zero	This parameter has been appropriately calculated

Parameter	Description	Value monitored	Verification
Assessment of damage to forest management activity	Exploitation damage assessment conducted by sampling in the UPAs comparing the before and after situation of the individuals present in the installed plots	Individuals damaged per hectare per UPA. UPA 17 (2021): - 7.87 ± 3.39 individuals damaged per hectare - 24.20 ± 7.75 individuals dead per hectare UPA 11 (2022): - 6.15 ± 2.26 individuals damaged per hectare - 26.69 ± 40.47 individuals dead per hectare	This parameter has been appropriately calculated
Frequency of surveillance and patrol operations	Record of the number of surveillance operations performed on the farm during the monitoring period	2020 as from August 08: 4 2021: 12 2022: 15 Total: 31	This parameter is verified
ΔC_{PLdPat}	Total decrease in carbon stock due to planned logging activities in year t in the Project Area	2021: 26.905 tCO_{2e} 2022: 30.405 tCO_{2e}	This parameter has been appropriately calculated
$\Delta C_{PAicl,t}$	Annual area within the Project Area affected by catastrophic events in forest class icl at year t	The affected area of 2021 to 2022 was zero	This parameter is verified
ΔC_{UCdPat}	Total decrease in carbon total stock due to catastrophic events in year t in Project Area (tCO _{2e})	Carbon stock decrease of 2021 to 2022 was zero	This parameter has been appropriately calculated
ΔC_{UFdPat}	Total decrease in carbon stock due to unplanned (and planned where applicable) forest fires in year t in the project area	Carbon stock decrease of 2021 to 2022 was zero	This parameter is verified

Parameter	Description	Value monitored	Verification
$\Delta\text{CUDdPat}$	Total actual carbon stock change due to unavoided unplanned deforestation at year t in the project area	2021: 921 tCO ₂ e 2022: 10 tCO ₂ e	This parameter has been appropriately calculated
ΔCPSPat	Total project carbon stock change within the project area at year t	2021: 27.826 tCO ₂ e 2022: 30.414 tCO ₂ e	This parameter has been appropriately calculated

The audit team reviewed the quantification of GHG emission reductions in accordance with VM0015 methodology:

- The quantification of baseline emissions was verified by the VVB by reviewing the analysis of historical land use and land cover changes between 2000 and 2012 in the Reference Region of the Manoa REDD+ Project area, the analysis of the agents, drivers, and underlying causes of deforestation and its future development and, the average carbon values per hectare for each initial class of land use and cover considered for the baseline scenario in the project area and the leakage belt;
- Quantification of project emissions was verified by the VVB by reviewing the decrease in carbon stock due to planned and unplanned deforestation in the Project Area through recalculation, spreadsheets review and geographic information. During field inspections, the VVB verified that there was no significant unplanned reduction in carbon stock during the monitoring period in the monitored area, for example, due to uncontrolled forest fires and other catastrophic events;
- The quantification of leakage due to activity displacement was verified by reviewing the mapping of forest cover change in the Leakage Belt. The deforestation analysis was expanded to the entire Reference Region, showing that the significant increase in deforestation occurred throughout the region due to changes in the local context and is not related to the project activities, as detailed in section 3.1.3 of PD.

Briefly, the baseline deforestation in leakage belt was projected in areas with similar governance characteristics to the Manoa Farm and the proposed long-term activities could contain the action of agents before deforestation reached large proportions. However, the local context has changed mainly because of the advance of commodities in northern Rondônia (an increase around 149% in soybean production in Cujubim from 2019 to 2021), validated by the substitution of pastures, land leasing, and the high price of the hectare of agricultural land.

In parallel, in March 2018, the Soldado da Borracha Ecological Station (ESEC Soldado da Borracha) was created by Decree in the region that overlaps the area of the Manoa REDD+ Project leakage belt, with the expectation of reducing deforestation action, as there were areas of large extensions being deforested in the previous year, 2017, in the region where ESEC was established. To become a Conservation Unit, properties had their registrations canceled and the area became under state responsibility. With the advance of deforestation, in September 2018 the ESEC Soldado da Borracha was considered extinct and the areas went back to being private properties, but in 2021, the Rondônia Court of Justice considered the extinction of the ESEC unconstitutional, returning them to being areas of public domain. This entire process resulted in increased land speculation, encouraging land invasions due to poor governance.

During this period, in October 2019, a Military Police operation arrested a key individual in the region who was leading a criminal organization and illegally detained Line 106, a public highway in the state of Rondônia, allowing entry of only those approved by the accused. The actions of this individual in the region were characteristic of deforestation agents from group 1, identified in the baseline of the project, mainly because his main economic activity was linked to forest management, even with indications of illegality. After his arrest, Line 106, which he had previously controlled, became a free access route for invaders to illegally deforest. The focus of these invaders' actions was to carry out deforestation only for "cleaning the area", for later implantation of agricultural crops and to generate speculation for the sale of properties to large producers at a later date. In this scenario, forest management with the purpose of logging was completely replaced, the forest areas were completely cleared, in a matter of months all the wood is burned, and then large crops were established.

Another fact is the proposal of a new Socioeconomic and Environmental Zoning (ZSEE) for the state of Rondônia that demonstrates the influence of agents. The project region would pass from Zone 2.1 - referring to areas with insignificant occupation and with an expressively low natural forest preservation cost, facilitating the conservation of forest lands in their natural state, to Zone 1.2 - "composed of areas with predominant natural vegetation cover, with expressive forestry potential, in the process of incipient agricultural and cattle raising occupation, presenting predominantly restricted agricultural aptitude and predominantly medium natural vulnerability to erosion". In other words, the region is changing to an area suitable for agriculture, encouraging the expansion of the agricultural frontiers into the areas and land speculation.

According to the facts and the assessment carried out by the project, it is demonstrated how the incentives have changed, attracting new agents of deforestation to the region, being influenced by causes not mapped in the baseline, making it impossible for the activities proposed by the project to contain this advance.

During the on-site visit, the VVB team was able to verify the presence of extensive areas of soybeans and harvesters, in addition to areas with recent deforestation, with cattle and fires, showing that wood is no longer the reason behind deforestation. The project proponent provided extensive support, sufficiency of quantity, and appropriateness of quality, of the evidence used to determine why deforestation increase in the LB compared to the baseline projections is not considered leakage (Appendix 1 / 3.1-Implementation-status / 3.1.3-leakage-management / dossie-desmatamento).

- This verification body team ensured that no manual transfer errors occurred between data sets during the monitoring process, as most of the parameters used by the project proponent had already been validated. Only the variable “Assessment of damage to forest management activity” was calculated by the environmental authority as part of the permit. Thus, it was a transcription from the permit, that was confirmed during the audit desk phase, performed in the project proponent’s office.

ESPL ensures project compliance with the VCS Program by considering a materiality threshold of less than 5% in terms of total errors, omissions, and misrepresentations relative to total reported GHG emission reductions.

ESPL carried out re-calculations to verify the correct application of the equations of the methodology, and the accuracy of the result.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

The evidence used to determine the GHG reductions was of sufficient quantity and appropriate quality. The audit team took the following steps to assess the quantity and quality of the evidence for emission reductions:

- Recalculation and assurance of areas from project shapefiles;
- Recalculation and assurance of the of GHG emission reductions considering parameters, area, equations, etc.;
- Comparison of what was recalculated with what was presented by the project proponent in its spreadsheet and the monitoring report;

The GHG emission reductions ex-post estimates were determined by the project proponent using sufficient quantitative evidence and properly qualitative evidence, as it was verified by the audit team.

4.6 Non-Permanence Risk Analysis

The project proponent uses the VCS non-permanence risk report to identify risks and mitigation measures to the project aspects. Justifications and mitigation measures were provided to calculate the total score, fulfilling the objectives of the VCS tool.

Table 10. Evaluation of the project risks.

Risk	Assessment of rationale, assumptions, and justification	Assessment of quality of documentation and data provided	Conclusion
Internal risks			
Risk rating= 0			
Project management Risk rating= -2	To this risk, the project proponent explains the project activities used to prevent encroachment by outside actors, describes the experience of the management team, and the adaptative management plan in place. The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.	The documentation provided is the description of activities of mitigation and the experience of the project proponent that allowed for assessment by the audit team and is therefore of good quality.	The risk rating is appropriate. The VVB finds that the mitigation measures are appropriate to cover the risk.
Financial viability Risk rating= 0	To this risk, the audit team evaluated the project spreadsheet's cash flow breakeven point and financial documentation. The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.	The documentation provided is a financial analysis that allowed for assessment by the audit team and is therefore of good quality.	The risk rating is appropriate.
Opportunity cost Risk rating= -14	To this risk, the audit team evaluated the spreadsheet of the economic model of Manoa and the NPV in comparison with other economic scenarios and the property's registration, with the highlight of 95% of the total property area registered ("averbação", in Portuguese) as Legal Reserve. Furthermore, Manoa Sustentável Exploração e Serviços Florestais Ltda (landowner) signed a Term on 18/04/2024 with Rondônia State and SEDAM (State Secretariat for Environmental Development), committing to adopt the necessary measures to maintain and conserve the Permanent Areas and Legal Reserve. SEDAM will remotely monitor Manoa's farm limits to ensure compliance with the commitment and, in case the agreement is not respected, fines can be applied. The Term has no expiration date and it is public through an official Rondonia state gazette publication on 21/06/2024. This document is a solid agreement to ensure the conservation of forest for a long period. The audit team assessed the rationale, assumptions, and justification used to support	The documentation provided is a spreadsheet of the economic model of the project's scenarios, the property's registration which demonstrates that the landowner registered the Legal Reserve Area (95% of total property), and a Term signed with the Rondônia State to guarantee the conservation of the forest for long period. The support allowed the assessment by the audit team and is therefore of good quality.	The risk rating is appropriate.

Risk	Assessment of rationale, assumptions, and justification	Assessment of quality of documentation and data provided	Conclusion
Project longevity Risk rating= 0	and concluded that they were sufficient to justify the risk score. To this risk, the audit team evaluated the property's registration, with the highlight of 95% of the total property area registered as Legal Reserve. Therefore, the project is protected by a legally binding commitment to continue management practices that protect the credited carbon stocks during the crediting period of the project, including this monitoring period (property registry and “averbação”, in Portuguese, of the Legal Reserve). Furthermore, Manoa signed a Term on 18/04/2024 with Rondônia State and SEDAM (State Secretariat for Environmental Development), committing to adopt the necessary measures to maintain and conserve the Permanent Areas and Legal Reserve. SEDAM will remotely monitor Manoa's farm limits to ensure compliance with the commitment and, in case the agreement is not respected, fines can be applied. The Term has no expiration date and it is public through an official Rondonia state gazette publication on 21/06/2024. This document is a solid and effective agreement to ensure the conservation of forest for the next 100 years in the carbon project area. The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.	The documentation provided is the property's registration which demonstrates that the landowner registered the Legal Reserve Area (95% of the total property), and a Term signed with the Rondônia State to guarantee the conservation of the forest for long period. The support allowed the assessment by the audit team and is therefore of good quality.	The risk rating is appropriate.
External risks Risk rating= 0			
Land Tenure and Resource Access/Impacts Risk rating= 0	To this risk, the audit team evaluated the documentation of the project proponent, used the information collected during the interviews with the neighbors about resource access/use and disputes, and the property's registration, with the highlight of 95% of the total property area registered as Legal Reserve. There is no use of resources or disputes and the project is protected by a legally binding commitment to continue management practices that protect the credited carbon stocks during the crediting period of the project, including this monitoring period (property registry and “averbação”, in Portuguese, of the Legal Reserve). Furthermore, Manoa signed a Term on 18/04/2024 with Rondônia State and SEDAM (State Secretariat for Environmental Development), committing to adopt the necessary measures to maintain and conserve the Permanent Areas and Legal Reserve.	The documentation provided is the project proponent's documentation and the property's registration which demonstrates that the landowner registered the Legal Reserve Area (95% of the total property), and a Term signed with the Rondônia State to guarantee the conservation of the forest for long period.. The support allowed the assessment by the audit team and is therefore of good quality.	The risk rating is appropriate. The VVB finds that the mitigation measures are appropriate to cover the risk.

Risk	Assessment of rationale, assumptions, and justification	Assessment of quality of documentation and data provided	Conclusion
	SEDAM will remotely monitor Manoa's farm limits to ensure compliance with the commitment and, in case the agreement is not respected, fines can be applied. The Term has no expiration date and it is public through an official Rondonia state gazette publication on 21/06/2024. This document is a solid and effective agreement to ensure the conservation of forest for a long period. The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.		
Community Engagement Risk rating= 0	To this risk, the audit team verified that are no households living within or are reliant to the project area through project documentation, interviews, and on-site observations. The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.	The documentation provided is a in socioeconomic study that allowed for assessment by the audit team and is therefore of good quality.	The risk rating is appropriate. Local populations are not reliant into the project area, the risk is note relevant to the project location.
Political risk Risk rating= 0	To this risk, the audit team evaluated the justification for rating the governance risk and the mitigation of the Country implementing REDD+ Readiness or other activities. The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.	The documentation provided is a description (with links attached) of the participation of Brazil in REDD+ activities and governance indicators that allowed for assessment by the audit team and is therefore of good quality.	The risk rating is appropriate. The VVB finds that the mitigation measures are appropriate to cover the risk.
Natural risks Risk rating= 1.00			
Fire Risk rating= 1.00	Significance: Insignificant. Likelihood: Less than every 10 years. To this risk, the audit team evaluated the support provided for rating the fire risk and the actions of mitigation. The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.	The documentation provided is a study applied to the region of the project and the evidence of the project activities to prevent the risk, which allowed the assessment by the audit team of the risk rating and is therefore of good quality.	The risk rating is appropriate. The VVB finds that the mitigation measures are appropriate to cover risk.
Pest and Disease outbreaks Risk rating= 0	Significance: Insignificant. Likelihood: Once every 100 years or more, or risk is not applicable to the project area. To this risk, the audit team evaluated the support provided for rating the pest and disease outbreak risk.	The documentation provided is studies and data from FAO applied to the region of the project, which allowed the assessment by the audit team of the risk rating and is therefore of good quality.	The risk rating is appropriate.

Risk	Assessment of rationale, assumptions, and justification	Assessment of quality of documentation and data provided	Conclusion
	The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.		
Extreme weather Risk rating= 0	Significance: Insignificant. Likelihood: Once every 100 years or more, or risk is not applicable to the project area. To this risk, the audit team evaluated the support provided for rating the extreme weather risk. The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.	The documentation provided is studies and data from the Brazilian Atlas of Natural Disasters (CEPED) applied to the region of the project, which allowed the assessment by the audit team of the risk rating and is therefore of good quality.	The risk rating is appropriate.
Geological Risk Risk rating= 0	Significance: No loss. Likelihood: Once every 100 years or more, or risk is not applicable to the project area. To this risk, the audit team evaluated the support provided for rating the geological risk. The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.	The documentation provided is studies and data from the Geological Service of Brazil (CPRM) applied to the region of the project, which allowed the assessment by the audit team of the risk rating and is therefore of good quality.	The risk rating is appropriate.
Forest blowdowns Risk rating= 0	Significance: No loss. Likelihood: Once every 100 years or more, or risk is not applicable to the project area. To this risk, the audit team evaluated the support provided for rating the forest blowdown risk. The audit team assessed the rationale, assumptions, and justification used to support and concluded that they were sufficient to justify the risk score.	The documentation provided is studies applied to the region of the project, which allowed the assessment by the audit team of the risk rating and is therefore of good quality.	The risk rating is appropriate.

The audit team performed a complete review of the risk analysis against the requirements of the AFOLU Non-Permanent Risk Tool and all the support provided by the project proponent to the rationale, assumptions, and justification used to each risk score (Appendix 1 / 5-Quantification-of-GHG-emission-reductions-and-removals / risk-report). The audit team concludes that the assignment of risk scores is appropriate and in conformance to the AFOLU Non-Permanence Risk Tool.

5 VERIFICATION OPINION

Verification was conducted in accordance with ISO 14064-3:2019.

The project complies with the verification criteria for projects set out in VCS Standard and has been implemented in accordance with the validated project description. The project description deviations were justified, and they are in compliance with validation criteria for projects set out in VCS Version 4.

The audit team concludes that the climate benefits achieved by the project during the project implementation period are positive and that the project has achieved its stated climate objectives.

The audit team concludes, with reasonable assurance, that the quantification of the net GHG emission reductions, during the verification period, is free of material misstatement and complies with the verification criteria.

Verification period: from 08/August/2020 to 31/December/2022.

The audit team confirms, with reasonable assurance, that the project generates a net reduction of GHG emissions of 572,153 tCO₂e and 514,939 tCO₂e tradable credits (VCUs) applying a buffer of 10%.

Verified GHG emission reductions in the above verification period⁷:

Table 11. Ex-post reduction of anthropogenic GHG emissions ($\Delta REDD_t$) and Verified Carbon Units.

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)	Buffer pool allocation	VCUs eligible for issuance
08/Ago/2020 - 31/Dec/2020	105,066	9,707	0	95,359	9,536	85,823
01/Jan/2021 - 31/Dec/2021	262,664	24,267	0	238,397	23,839	214,558
01/Jan/2022 - 31/Dec/2022	262,664	24,267	0	238,397	23,839	214,558
Total	630,394	58,240	0	572,153	57,214	514,939

Table 12. Percent difference between estimated emissions and avoided emissions by the project during the monitored period.

Year	Ex-ante emissions reductions/removals	Achieved emissions reductions/removals	Percent difference	Justification for the difference
08-Aug-2020 — 31/Dec/2022	492,718	572,153	-16%	During the monitoring period, was identified a much smaller area of unplanned deforestation than expected in the baseline, but the project continued to have emissions as a result of planned deforestation from low impact forest management. In addition, no leakage was detected in this monitored period. Consequently, during the monitored period, a negative percentage difference was identified for the project, where more emissions were avoided in the monitored period than expected in the baseline.

Approved by



Dr. Kaviraj Singh

Managing Director

Earthood Services Privated Limited

Date: 21-08-2024

Place: Gurugram, Haryana

⁷ Calculations have been rounded.

APPENDIX 1: DOCUMENTATION PROVIDED BY THE PROJECT

Folders and documents								
PRE-DOCUMENTS								
lista-stakeholders.xlsx								
MR-ENG_2021-2022-Manoa_VCS-v4.2_v1.pdf								
planilha-de-evidencias.xlsx								
00-demonstrativo-financeiro	2021-2022-Investimentos-carbono.xls							
1-project-details	1.11-Sustainable-development-contributions	SDG-12.2	2022-empresa-e-cnpj.pdf					
			clientes-manoa.xlsx					
		SDG-15.2	planilha-acompanhamento-exploracao.xlsx					
			PD_Manoa_v2.9_eng.pdf					
			PD_Manoa_v2.9_pt.pdf					
		SDG-6.6	planilha-acompanhamento-app.xlsx					
			AMF	2021-2022	2021-relatorio-monitoramento-AMF-UPA17.pdf			
					2022-relatorio-monitramento-AMF-UPA11.pdf			
				anos-antteriores	2013-2014-relatorio-monitoramento-AMF-UPA-07.pdf			
					2017-relatorio-monitoramento-AMF-UPA-04-e-06.pdf			
					2019-relatorio-monitoramento-AMF-UPA-27e01-2017-2018.pdf			
					2020-relatorio-monitoramento-AMF-UPA-10-2019.pdf			
					2020-relatorio-monitoramento-AMF-UPA15.pdf			
	1.7-Project-Location		kml	PropriedadeManoa.kmz				
			limites	area-do-projeto	area_projeto_redd2017.cpg			
					area_projeto_redd2017.dbf			
					area_projeto_redd2017.prj			
					area_projeto_redd2017.sbn			
					area_projeto_redd2017.sbx			
		area_projeto_redd2017.shp						
		area_projeto_redd2017.shp.xml						
		area_projeto_redd2017.shx						
		cinturao-de-vazamento		LK_v5.cpg				
	LK_v5.dbf							
	LK_v5.prj							
	LK_v5.sbn							
	LK_v5.sbx							
	LK_v5.shp							
	LK_v5.shp.xml							

Folders and documents								
				LK_v5.shx				
			manejo-vazamento	LM_2.0.cpg				
				LM_2.0.dbf				
				LM_2.0.prj				
				LM_2.0.sbn				
				LM_2.0.sbx				
				LM_2.0.shp				
				LM_2.0.shp.xml				
				LM_2.0.shx				
			regiao-de-referencia	regiao_referencia3.dbf				
				regiao_referencia3.prj				
				regiao_referencia3.sbn				
				regiao_referencia3.sbx				
				regiao_referencia3.shp				
			regiao_referencia3.shx					
2-Safeguards	2.1-no-net-harm	2018-PMFS-manoa.pdf						
		202006-manual-procedimentos-gerais-manejo.pdf						
	2.2-stakeholders-consultation	2.2.1-communication-channels	2022-comunicacao-auditoria	2023-comunicacao-da-auditoria.pdf				
				2022-fotos-comunicacao-da-auditoria	WhatsApp Image 2023-04-17 at 08.34.02 (1).jpeg			
			WhatsApp Image 2023-04-17 at 08.34.02.jpeg					
			monitoramento-social	2021-ficha-de-mapeamento-social.pdf				
				2022-ficha-monitoramento-social.pdf				
				planilha-de-monitoramento-social.xlsx				
		arquivos-modelo		ficha-de-mapeamento-social-instituicao.pdf				
			ficha-de-mapeamento-social-produtores.pdf					
		2.2.2-stakeholders-access-to-project	folder-triangulo-eng.pdf					
			folder-triangulo-pt.pdf					
		2.3-AFOLU-specific-safeguards	2.3.1-risk-mitigation	Manoa-VCS-RiskReport-CalculationTool-v4.0.xls				
				Manoa-VCS-RiskReportv4.0.pdf				
	01-references			2001_FAO.pdf				
				2001_Nair.pdf				
				2009_Schroeder.pdf				
				2009_Tominaga.pdf				
				2010_EspiritoSanto.pdf				
				2011_Lewis.pdf				
2013_CEPED.pdf								
Contrato_Manoa_assinado.pdf								
modelo-economico-manoa_3.0.xlsx								
worldwide-governance-indicators-1996-2021.xlsx								
2.3.2-Impact-mitigation-activities	202006-manual-procedimentos-gerais-manejo.pdf							
	fichas-epi		2020-ficha-epi-funcinarios-manejo.pdf					
		20212022-ficha-epi-funcionarios-manejo.pdf						
		2020-2021-sesi-pcmo-ppra.pdf						
2021-2022-PCMSO-assinado.pdf								

Folders and documents				
				2021-2022-PPRA-assinado.pdf
			saude- ocupacional- PPRA-e-PCMSO	202204- fotos-trein- saud-seg
				20220406_075918.jpg
				20220406_075949.jpg
				20220406_080442.jpg
				20220406_080505.jpg
				20220406_080552.jpg
				20220406_080702.jpg
				20220406_080828.jpg
				20220406_080851.jpg
				20220406_081150.jpg
				20220406_081536.jpg
				20220406_081549.jpg
				20220406_081611.jpg
				20220406_081633.jpg
				20220406_081703.jpg
				20220406_081823.jpg
				20220406_082053.jpg
				20220406_082234.jpg
				20220406_082242.jpg
				20220406_082320.jpg
				20220406_082352.jpg
				20220406_082401.jpg
				20220406_082720.jpg
				20220406_082942.jpg
				20220406_082949.jpg
				20220406_083041.jpg
				20220406_083052.jpg
				20220406_083103.jpg
				20220406_083156.jpg
				20220406_083201.jpg
				20220406_083246.jpg
				20220406_083941.jpg
				20220406_084041.jpg
				20220406_084056.jpg
				20220406_084114.jpg
				20220406_084121.jpg
				20220406_084220.jpg
				20220406_084226.jpg
				20220406_084331.jpg
				20220406_084359.jpg
				20220406_084417.jpg
				20220406_084451.jpg
				20220406_084733.jpg
				20220406_091102.jpg
				20220406_092557.jpg
				20220406_092720.jpg
				20220406_093049.jpg
				20220406_093052.jpg

Folders and documents					
					20220406_093101.jpg
					20220406_100231.jpg
					20220406_100233.jpg
					20220406_100245.jpg
					20220406_100305.jpg
					20220406_100432.jpg
					20220406_100509.jpg
					20220406_100820.jpg
					20220406_100822.jpg
					20220406_101100.jpg
					20220406_101115.jpg
					20220406_101203.jpg
					20220406_101435.jpg
					20220406_101456.jpg
					20220406_101848.jpg
					20220406_101854.jpg
					20220406_101859.jpg
					20220406_101906.jpg
					20220406_101914.jpg
					20220406_101918.jpg
					20220406_101921.jpg
					20220406_102028.jpg
					20220406_102030.jpg
					20220406_102043.jpg
					20220406_102045.jpg
					20220406_102048.jpg
					20220406_102052.jpg
					20220406_102054.jpg
					20220406_102239.jpg
					20220406_102302.jpg
					20220406_102307.jpg
					20220406_102310.jpg
					foto.jpg
					202204-videos: - video2.mp4 - Vídeo1.mp4
			treinamentos	treinamento-brigadistas	202104-treinamento-brigadista-motossera-com-lista-de-presenca-e-fotos.pdf
					202205-certificado-brigadistas-vigilancia-florestal.pdf
					20220511-lista-presenca-vigilantes.pdf

Folders and documents					
					202205-fotos-treinamento-vigias: - TimePhoto_20220511_103419.jpg - TimePhoto_20220511_103848.jpg - TimePhoto_20220511_105348.jpg - TimePhoto_20220511_110021.jpg - TimePhoto_20220511_110809.jpg - TimePhoto_20220511_113107.jpg - TimePhoto_20220511_113510.jpg - TimePhoto_20220511_114834.jpg
					202104-foto-treinamento-impacto-reduzido.jpg
					202104-lista-presenca-treinamento-impacto-reduzido.pdf
					202206-relatorio-treinamento-de-impacto-reduzido-com-lista-presenca-fotos.pdf
				treinamento-tigercat	certificado-tigercat-ronivaldo-dos-santos-barbosa.pdf
					certificado-tigercat-ademir-inacio-de-souza.pdf
					certificado-tigercat-claudio-benevenuti.pdf
					certificado-tigercat-davi-rosa-da-siva.pdf
					certificado-tigercat-dirceu-nascimento.pdf
					certificado-tigercat-everaldo-jair-dos-santos.pdf
					certificado-tigercat-rafael-brito-gomes.pdf
					nota-fiscal-treinamento.pdf
					proposta-de-treinamento-de-operação-série-600.pdf
	2.3.3-Property-rights				2013-certidao-vintenaria.pdf
					2020-cadastro-imovel-rural-CCIR-30528700202.pdf
					2020-certificacao-memorial-descritivo-incra.pdf
					2020-certificacao-planta-incra.pdf
					2023-certidão-vintenária.pdf
					20230123-certidao-iteiro-teor.pdf
					202304-resposta-embargo-IBAMA.pdf
					202305-certidao-iteiro-teor.pdf
					Certidao Vintenária de 10-12-2013.pdf
					Certidao_1387821.html
					Certidão de 31.05.23 - Min Pub Estadual.pdf

Folders and documents					
			Certidão-de-26.05.23-Tribunal-de-Justiça.pdf		
			Demonstrativo_CAR.pdf		
			planilha-de-acompanhamento-docs-propriedade.xlsx		
			Proof Of Title_.xlsx		
			Certidão negativa- est. fed	20230719-certidao-ITR.pdf	
				Certidão de 26.05.23 - Governo Rondônia.pdf	
				Certidão-de-26.05.23-Min-Público-Federal.pdf	
			ITR	Certidao_09715509_FazendaManoa.pdf	
				Pagamento_Manoa_2020__DARF.pdf	
				Pagamento_manoa_darf21.pdf	
				Pagamento_Manoa_darf_22.pdf	
				Pagamento_manoa_DARF__2018.pdf	
				Pagamento_manoa_DARF__2019.pdf	
			sobreposição- CAR	2023-oficio14046998-icmbio-sicar-manoa.pdf	
				202304-resposta-embargo-IBAMA.pdf	
		2.3.4-dados-geo	propriedades_manoa_visitadas.cpg		
			propriedades_manoa_visitadas.dbf		
			propriedades_manoa_visitadas.prj		
			propriedades_manoa_visitadas.sbn		
			propriedades_manoa_visitadas.sbx		
			propriedades_manoa_visitadas.shp		
			propriedades_manoa_visitadas.shp.xml		
			propriedades_manoa_visitadas.shx		
3.1- Implementation- status	3.1.1-Monitoring-deforestation	202205-carta-imagem.pdf			
		desmatamento-pa.xlsx			
		pontos_acuracia.xlsx			
		bulletins	boletim-manoa-2020-2021.pdf		
			boletim-manoa-2022.pdf		
		shp	desmatamento_2022_2.cpg		
			desmatamento_2022_2.dbf		
			desmatamento_2022_2.prj		
			desmatamento_2022_2.shp		
			desmatamento_2022_2.shx		
	3.1.2-Patrimonial-Surveillance	planilha de acompanhamento das rondas e B.O..xlsx			
		entry registry book	202209-10-livro-de-entrada.pdf		
			2020	202009-controle-entrada-fazenda-2.jpeg	
				controle-entrada-fazenda-1.jpeg	
			2021	202106-livro-de-entrada-2.jpeg	
202106-livro-de-entrada-da-fazenda (1).jpeg					
202106-livro-de-entrada-da-fazenda (2).jpeg					
202106-livro-de-entrada.jpeg					
Fire incidents		2021-relatorios-fogo.pdf			
Patrimonial surveillance		2020-apos-0807	VIAGEM 12 DE AGOSTO DE 2020	Ronda Vigia 12 DE AGOSTO DE 2020.xlsx	
	ROTA VIAGEM.gtm				
	VIAGEM 13 E 14 DE OUTUBRO DE 2020		Ronda Vigia 13 E 14 DE OUTUBRO DE 2020.xlsx		
			ROTA VIAGEM.gtm		

Folders and documents							
				VIAGEM 20 E 21 DE NOVOEMBRO DE 2020	Ronda Vigia 20 E 21 DE NOVOEMBRO DE 2020.xlsx		
					ROTA VIAGEM.gtm		
				VIAGEM 8 A 10 DEZEMBRO DE 2020	Ronda Vigia 10 A 12122020.xlsx		
					ROTA VIAGEM.gtm		
			2021	20210112-14-ronda-vigia.pdf			
				20210112-14-ronda-vigia.png			
				20210202-05-ronda-vigia.pdf			
				20210202-05-ronda-vigia.png			
				202104-202204-relatorio-vigilancia-florestal.pdf			
			2022	20220620-a-20220623-relatorio-com-imagem-da-rota.pdf			
				20220705-a-20220707-relatorio-com-imagem-da-rota.pdf			
				20220802-a-20220804-relatorio-com-imagem-da-rota.pdf			
				20220823-a-20220825-relatorio-com-imagem-da-rota.pdf			
				20220830-a-20220901-relatorio-com-imagem-da-rota.pdf			
				20220919-relatorio-com-imagem-da-rota.pdf			
				20220927-a-20220929-relatorio-com-imagem-da-rota.pdf			
				20221025-a-20221027-relatorio-com-imagem-da-rota.pdf			
				20221115-relatorio-com-imagem-da-rota.pdf			
				20221119-a-20221121-relatorio-com-imagem-da-rota.pdf			
				20221220-a-20221222-relatorio-com-imagem-da-rota.pdf			

Folders and documents							
				2019-utilizacao-via-publica-estrada-chaules.pdf			
				2020-prisao-aumenta-crime-ambiental-noticiasr7.pdf			
				ci_redd-developers-guidebook-pg.47.pdf			
				linha-tempo-mindmap.png			
				logistica-flona-jacunda.pdf			
				PROJETO DE LEI COMPLEMENTAR - ZONEAMENTO - 27-05-202.pdf			
				tabelas-atividades-agro-ibge	resumo-cujubim.xlsx		
					lavoura: permanente: - Rondonia-2019-permanente-IBGE.xlsx - Rondonia-2020-permanente-IBGE.xlsx - Rondonia-2021-permanente-IBGE.xlsx		
					temporária: - Rondonia-2019-temporaria-IBGE.xlsx - Rondonia-2020-temporaria-IBGE.xlsx - Rondonia-2021-temporaria-IBGE.xlsx		
					pecuária: - Tabela 2.22 - Rondonia.2019.xlsx - Tabela 2.22 - Rondonia.2020.xlsx - Tabela 2.22 - Rondonia.2021.xlsx		
				risk-report	Manoa-VCS-RiskReport-CalculationTool-v4.0.xls		
					Manoa-VCS-RiskReportv4.0.pdf		
					01-references	2001_FA0.pdf	
						2001_Nair.pdf	
						2009_Schroeder.pdf	
	2009_Tominaga.pdf						
	2010_EspiritoSanto.pdf						
	2011_Lewis.pdf						
	2013_CEPED.pdf						
	Contrato_Manoa_assinado.pdf						
	modelo-economico-manoa_3.0.xlsx						
	worldwide-governance-indicators-1996-2021.xlsx						
	3.1.4-low-impact-forest-management-(certification-FSC)	2018-PMFS-manoa.pdf					
		2022-clientes-manoa-empresa-e-cnpj.pdf					
		AMF	2021-relatorio-monitoramento-AMF-UPA17.pdf				
			2022-relatorio-monitramento-AMF-UPA11.pdf				
		AUTEX	202105-autex-upa-17.pdf				
			20220605-UPA-11-Autex.pdf				
		FSC	2021-Manoa-FSC-FM-Audit-port-versão-do-cliente.pdf				
			2022-Manoa-FSC-FM-reassess-por-versao-cliente.pdf				
			2023-Manoa-certificado-FSC-validade-20271229.pdf				
			validade-20221229-certificado-fsc-manoa.pdf				
		geo-UPAs	UPA 11	ESPLANADAS.cpg			

Folders and documents

			ESPLANADAS.dbf
			ESPLANADAS.prj
			ESPLANADAS.sbn
			ESPLANADAS.sbx
			ESPLANADAS.shp
			ESPLANADAS.shx
			ESTRADA_PRINCIPAL_FINAL.cpg
			ESTRADA_PRINCIPAL_FINAL.dbf
			ESTRADA_PRINCIPAL_FINAL.prj
			ESTRADA_PRINCIPAL_FINAL.qmd
			ESTRADA_PRINCIPAL_FINAL.shp
			ESTRADA_PRINCIPAL_FINAL.shx
			ESTRADA_RASTREADAS_UPA_11.cpg
			ESTRADA_RASTREADAS_UPA_11.dbf
			ESTRADA_RASTREADAS_UPA_11.prj
			ESTRADA_RASTREADAS_UPA_11.qmd
			ESTRADA_RASTREADAS_UPA_11.shp
			ESTRADA_RASTREADAS_UPA_11.shx
			Nascente complementar.cpg
			Nascente complementar.dbf
			Nascente complementar.lock
			Nascente complementar.prj
			Nascente complementar.sbn
			Nascente complementar.sbx
			Nascente complementar.shp
			Nascente complementar.shx
			Parcelas Permanentes.cpg
			Parcelas Permanentes.dbf
			Parcelas Permanentes.prj
			Parcelas Permanentes.sbn
			Parcelas Permanentes.sbx
			Parcelas Permanentes.shp
			Parcelas Permanentes.shx
			Picadao.cpg
			Picadao.dbf
			Picadao.prj
			Picadao.sbn
			Picadao.sbx
			Picadao.shp
			Picadao.shx
			Picadas (1).cpg
			Picadas (1).dbf
			Picadas (1).lock
			Picadas (1).prj
			Picadas (1).sbn
			Picadas (1).sbx
			Picadas (1).shp
			Picadas (1).shx

Folders and documents

				Picadas (2).lock
				Rio-_jacunda.cpg
				Rio-_jacunda.dbf
				Rio-_jacunda.prj
				Rio-_jacunda.sbn
				Rio-_jacunda.sbx
				Rio-_jacunda.shp
				Rio-_jacunda.shx
				UPA_11.cpg
				UPA_11.dbf
				UPA_11.lock
				UPA_11.prj
				UPA_11.sbn
				UPA_11.sbx
				UPA_11.shp
				UPA_11.shx
				Vertices UPA 11.cpg
				Vertices UPA 11.dbf
				Vertices UPA 11.prj
				Vertices UPA 11.sbn
				Vertices UPA 11.sbx
				Vertices UPA 11.shp
				Vertices UPA 11.shx
			UPA 17	SHP
				APP.cpg
				APP.dbf
				APP.lock
				APP.prj
				APP.sbn
				APP.sbx
				APP.shp
				APP.shx
				APP.xml
				Divisão de UT.cpg
				Divisão de UT.dbf
				Divisão de UT.lock
				Divisão de UT.prj
				Divisão de UT.sbn
				Divisão de UT.sbx
				Divisão de UT.shp
				Divisão de UT.shx
				Divisão de UT.xml
				Esplanadas.cpg
				Esplanadas.dbf
				Esplanadas.lock
				Esplanadas.prj
				Esplanadas.sbn
				Esplanadas.sbx
				Esplanadas.shp

Folders and documents

					Esplanadas.shx
					Estrada principal.cpg
					Estrada principal.dbf
					Estrada principal.lock
					Estrada principal.prj
					Estrada principal.sbn
					Estrada principal.sbx
					Estrada principal.shp
					Estrada principal.shx
					Estrada secundaria.cpg
					Estrada secundaria.dbf
					Estrada secundaria.lock
					Estrada secundaria.prj
					Estrada secundaria.sbn
					Estrada secundaria.sbx
					Estrada secundaria.shp
					Estrada secundaria.shx
					Hidrografia.cpg
					Hidrografia.dbf
					Hidrografia.prj
					Hidrografia.sbn
					Hidrografia.sbx
					Hidrografia.shp
					Hidrografia.shp.xml
					Hidrografia.shx
					Limite_UPA_17.cpg
					Limite_UPA_17.dbf
					Limite_UPA_17.prj
					Limite_UPA_17.sbn
					Limite_UPA_17.sbx
					Limite_UPA_17.shp
					Limite_UPA_17.shp.MANOA-JANDIR.972.6960.sr.lock
					Limite_UPA_17.shx
					Nascente (1).cpg
					Nascente (1).dbf
					Nascente (1).lock
					Nascente (1).prj
					Nascente (1).sbn
					Nascente (1).sbx
					Nascente (1).shp
					Nascente (1).shx
					Nascente (1).xml
					Nascente (2).lock
					Parcelas.cpg
					Parcelas.dbf
					Parcelas.lock
					Parcelas.prj

Folders and documents					
					Parcelas.sbn
					Parcelas.sbx
					Parcelas.shp
					Parcelas.shx
					Parcelas.xml
					Picadao.cpg
					Picadao.dbf
					Picadao.lock
					Picadao.prj
					Picadao.sbn
					Picadao.sbx
					Picadao.shp
					Picadao.shx
					Picadao.xml
					Picadas virtuais.cpg
					Picadas virtuais.dbf
					Picadas virtuais.lock
					Picadas virtuais.prj
					Picadas virtuais.sbn
					Picadas virtuais.sbx
					Picadas virtuais.shp
					Picadas virtuais.shx
					Picadas virtuais.xml
					Verices.cpg
					Verices.dbf
					Verices.prj
					Verices.sbn
					Verices.sbx
					Verices.shp
					Verices.shp.MANOA-JANDIR.17516.17724.sr.lock
					Verices.shp.MANOA-JANDIR.972.6960.sr.lock
					Verices.shx
					Árvores.cpg
					Árvores.dbf
					Árvores.prj
					Árvores.sbn
					Árvores.sbx
					Árvores.shp
					Árvores.shp.MANOA-JANDIR.4976.2408.sr.lock
					Árvores.shx
		POA			2020-POA-UPA-17-explorada-em-2021.pdf
					2021-POA-UPA-11-explorada-em-2022.pdf
		pos-exploratorio			2021-12-relatorio-final-UPA-17.pdf
					2022-12-relatorio-final-UPA-11.pdf
					relatorio-pre-exploracao-UPA11.pdf

Folders and documents						
			relatorio-pre-exploracao-UPA15-e-UPA17.pdf			
		relatorio-vistoria	202202-relatorio-vistoria-encerramento-UPA17.pdf			
			2023-relatorio-vistoria-encerramento-UPA11.pdf			
	3.1.5-Technical-training-in-low-impact-forest-management	202109-sedam-IV-dia-campo-florestal	cronograma-sedam-dia-de-campo-florestal.pdf			
			lista-de-presenca-sedam-dia-campo-florestal.pdf			
			materia-de-jornal-sedam-dia-campo-florestal.pdf			
		202219e20do07-visita-icmbio	carta-agradecimento-icmbio.pdf			
			carta-manoa-ao-icmbio.pdf			
			lista-de-interesse-de-visita-icmbio.pdf			
			lista-de-presenca-icmbio.pdf			
			nota-fiscal-pagamento-icmbio-palestra.pdf			
			fotos	WhatsApp Image 2022-07-20 at 19.11.57.jpeg		
				WhatsApp Image 2022-07-20 at 19.11.58 (1).jpeg		
				WhatsApp Image 2022-07-20 at 19.11.58 (2).jpeg		
				WhatsApp Image 2022-07-20 at 19.11.58.jpeg		
				WhatsApp Image 2022-07-20 at 19.11.59 (1).jpeg		
				WhatsApp Image 2022-07-20 at 19.11.59.jpeg		
				WhatsApp Image 2022-07-20 at 19.12.00 (1).jpeg		
				WhatsApp Image 2022-07-20 at 19.12.00 (2).jpeg		
	WhatsApp Image 2022-07-20 at 19.12.00.jpeg					
	WhatsApp Image 2022-07-20 at 19.12.01.jpeg					
	WhatsApp Image 2022-07-20 at 19.12.02.jpeg					
	3.1.6-Promoting-socio-environmental-education-actions-in-Cujubim	doações	2022-dia-da-arvore	20220922-dia-da-arvore-segundo-dia-com-foto.pdf		
			2022-dia-da-arvore	oficio-secretaria-meio-ambiente.pdf		
			2022-dia-da-arvore	orçamento-inicial-dia-da-arvore.pdf		
			2022-dia-da-arvore	projeto-dia-da-arvore-camisetas-e-adesivos.pdf		
			2022-dia-da-arvore	fotos	WhatsApp Image 2022-09-21 at 09.19.50 (1).jpeg	
			2022-dia-da-arvore		WhatsApp Image 2022-09-21 at 09.19.50.jpeg	
			2022-dia-da-arvore		WhatsApp Image 2022-09-21 at 09.46.24.jpeg	
			2022-dia-da-arvore		WhatsApp Image 2022-09-21 at 10.48.45.jpeg	
			20220504-apae-chocolates-pascoa	2022-carta-agradecimento-apae-pascoa.pdf		
				fotos	APAE Páscoa 04 2022 a (1).jpeg	
					APAE Páscoa 04 2022 a (2).jpeg	
					WhatsApp Image 2022-05-04 at 09.40.22.jpeg	
					WhatsApp Image 2022-05-04 at 09.42.46.jpeg	
					WhatsApp Image 2022-05-04 at 09.42.47.jpeg	
					carta-de-agradecimento-apae-dia-das-criancas-2022.pdf	

Folders and documents				
			202209-apae-dia-das-criancas	cupom-fiscal-doacao-apae-dia-das-criancas-2022.pdf
				pedido-de-doacao-apae-dia-das-criancas-2022.pdf
				fotos
				WhatsApp Image 2022-10-11 at 17.30.55 (1).jpeg
				WhatsApp Image 2022-10-11 at 17.30.55.jpeg
				WhatsApp Image 2022-10-11 at 17.30.56 (1).jpeg
				WhatsApp Image 2022-10-11 at 17.30.56.jpeg
				WhatsApp Image 2022-10-11 at 17.30.57.jpeg
			202210-creche-raio-de-luz-dias-das-criancas	carta-de-agradecimento-creche-rio-de-luz-dia-das-criancas.pdf
				cupom-fiscal-raio-de-luz-dia-das-criancas.pdf
				fotos-e-videos
				WhatsApp Image 2022-10-18 at 09.42.35.jpeg
				WhatsApp Image 2022-10-18 at 09.42.36.jpeg
				WhatsApp Image 2022-10-18 at 09.42.37 (1).jpeg
				WhatsApp Image 2022-10-18 at 09.42.37.jpeg
				WhatsApp Image 2022-10-18 at 09.42.38 (1).jpeg
				WhatsApp Image 2022-10-18 at 09.42.38.jpeg
				WhatsApp Video 2022-10-18 at 09.42.36.mp4
			20221905-casa-acolhimento-moveis	2022-nf-moveis-casa-acolhimento.pdf
				2022-nota-fiscal-casa-acolhimento-guarda-roupa.pdf
				carta-agradecimento-computadores.pdf
				carta-agradecimento-da-prefeitura-doacao-moveis.pdf
				projeto-casa-acolhimento-com-informações-sobre-moveis-e-pcs.pdf
				202205-casa-acolhimento-doacao
			20222106-doacao-paroquia-sao-joao	nota-fiscal-compra-computadores-casa-de-acolhimento.pdf
				20222106-carta-de-agradecimento-paroquia-sao-joao-batista.pdf
				Entrega doação a D. Vera Coordenadora da Igreja .jpeg
				nf-doacao-paroquia-sao-joao.pdf
			visita-escolas	programacao-festa-de-sao-joao.jpeg
				20220615-visita-escola-23-marco
			20220615-visita-escola-23-marco	202206-escola-23-marco-carta-agradecimento.pdf
				20221506-lista-de-presenca-escola-23-de-marco.pdf
				resumo-visita-escola-23-de-marco-com-foto-e-lista-de-presenca.pdf

Folders and documents						
				fotos	Escola 23 Março a (1).jpeg	
					Escola 23 Março a (2).jpeg	
					Escola 23 Março a (3).jpeg	
					Escola 23 Março a (4).jpeg	
					Escola 23 Março a (5).jpeg	
				slides-apresentados	Animais peçonhentos e venenosos.pptx	
					MEIO AMBIENTE e EDUCAÇÃO AMBIENTAL.pptx	
				20221407-visita-escola-municipal-castro-alves	carta-de-agradecimento-castro-alves.pdf	
					lista-de-presenca-castro-alves.pdf	
					resumo-visita-castro-alves-com-fotos-e-lista-de-presenca.pdf	
	fotos	WhatsApp Image 2022-07-19 at 09.33.20.jpeg				
		WhatsApp Image 2022-07-19 at 09.33.21 (1).jpeg				
		WhatsApp Image 2022-07-19 at 09.33.21.jpeg				
		WhatsApp Image 2022-07-19 at 09.33.22 (1).jpeg				
		WhatsApp Image 2022-07-19 at 09.33.22.jpeg				
	WhatsApp Image 2022-07-19 at 09.33.23.jpeg					
	3.1.7-Biodiversity	20200602-custos-monitoramento-camera-trap.pdf	projetos	projeto-ana-paula	2021-Proposta-ProjetoUNIR-Monitoramento-Barreiro-FazManoa.pdf	
				projeto-fernando	2020-2021-trabalho-fernando.pdf	
				projeto-lorran	artigo-lorrane-carnivoros-de-medio-e-grande-porte-manoa.pdf	
					Projetos UNIR GRANDES FELINOS 2. Percepcao 3. Densidade e Abundancia Relativa.pdf	
relatorio-camera-trap			20220506-relatorio-camera-trap.pdf			
			20220520-relatorio-camera-trap.pdf			
			20220609-relatorio-camera-trap.pdf			
			20220701-relatorio-camera-trap.pdf			
			20220713-relatorio-camera-trap.pdf			
			20220804-relatorio-camera-trap.pdf			
		20220818-relatorio-camera-trap.pdf				
		20220909-relatorio-camera-trap.pdf				
		20220927-relatorio-camera-trap.pdf				
		fotos	202205	TimePhoto_20220506_083221.jpg		
TimePhoto_20220506_085229.jpg						
TimePhoto_20220506_090012.jpg						
TimePhoto_20220506_091910.jpg						
TimePhoto_20220506_092813.jpg						
TimePhoto_20220506_093645.jpg						
TimePhoto_20220506_094006.jpg						

Folders and documents					
4.3.3- Monitoring plan of Climate Impacts	Levantamento dos poligonos de desmatamento_PRODES.xlsx				
	fogo-significancia	redd-manoa-non-co2-emissions-from-biomass-burning.xlsx			
		referencias	ipcc-gpg-lulucf.pdf		
			kauffman-1995-fire-in-the-amazon-bioma.pdf		
	fontes-de-referencia	DETER	DETER_recortado.cpg		
			DETER_recortado.dbf		
			DETER_recortado.qmd		
			DETER_recortado.shp		
			DETER_recortado.shx		
		PRODES	Desmatamento_PRODES.cpg		
			Desmatamento_PRODES.dbf		
			Desmatamento_PRODES.qmd		
			Desmatamento_PRODES.shp		
			Desmatamento_PRODES.shx		
	Poligonos_fogo_enviados_parceiro	2021	Fogo1	Limite_fogo.cpg	
				Limite_fogo.dbf	
				Limite_fogo.prj	
				Limite_fogo.sbn	
				Limite_fogo.sbx	
				Limite_fogo.shp	
				Limite_fogo.shx	
			Fogo2	FOGO_2.cpg	
				FOGO_2.dbf	
FOGO_2.prj					
FOGO_2.shp					
FOGO_2.shx					
Fogo3			fogo3.cpg		
			fogo3.dbf		
			fogo3.prj		
			fogo3.sbn		
			fogo3.sbx		
			fogo3.shp		
fogo3.shx					
5- Quantification- of-GHG- emission- reductions-and- removals	desmatamento_area_projeto_2.xlsx				
	pontos_acuracia.xlsx				
	vcs-monitoring-report-manoa-2021-2022.xlsx				
	5.2.2-emissions-due-to-planned- logging-activities	2021-arvores-abatidas-upa17.xlsx			
		2022-arvores-abatidas-upa11.xlsx			
		analise-significancia-monit-2021-2022.xlsx			
	risk-report	Manoa-VCS-RiskReport-CalculationTool-v4.0.xls			
		Manoa-VCS-RiskReportv4.0.pdf			
		01-references	2001_FA0.pdf		
			2001_Nair.pdf		
			2009_Schroeder.pdf		
			2009_Tominaga.pdf		
			2010_EspiritoSanto.pdf		
			2011_Lewis.pdf		
			2013_CEPED.pdf		

Folders and documents					
			Contrato_Manoa_assinado.pdf		
			modelo-economico-manoa_3.0.xlsx		
			worldwide-governance-indicators-1996-2021.xlsx		
	shp	desmatamento_2022_2.cpg			
		desmatamento_2022_2.dbf			
		desmatamento_2022_2.prj			
desmatamento_2022_2.shp					
desmatamento_2022_2.shx					
appendix	appendix-1-frel-amazon	2022-analise-FREL-manoa.xlsx			
	appendix-2-resultados-do-manejo	AMF	2020-relatorio-monitoramento-AMF-UPA15.pdf		
			2021-relatorio-monitoramento-AMF-UPA17.pdf		
			2022-relatorio-monitramento-AMF-UPA11.pdf		
		AUTEX	202105-autex-upa-17.pdf		
			20220605-UPA-11-Autex.pdf		
		pos-exploratorio	2021-12-relatorio-final-UPA-17.pdf		
2022-12-relatorio-final-UPA-11.pdf					
Mapas Geopdf	Manoa-propriedades-visitadas-pt-rr-cv-campo.pdf				
	Manoa-propriedades-visitadas-pt-rr-cv.tiff				
FIRST ROUND CORRECTIVE ACTIONS					
01-findings	F28W. Audit Findings 22.225 Manoa_v1_eng.docx				
	CAR02	CAR02-03	Câmara et al. 2006.pdf		
		CAR02-06	vcs-monitoring-report-manoa-2021-2022.v2.xlsx		
	CAR04	CAR04-01	2021-2022-ausencia-de-reclamacoes-email.png		
			2022-Manoa-FSC-FM-Reassess-por-versao-cliente.pdf		
			Manoa FSC FM Audit 21 POR_versão do cliente.pdf		
			reuniões	RELATÓRIO DSS Nº02 COM LISTA DE PRESENCIA.pdf	
				RELATÓRIO DSS Nº03 COM LISTA DE PRESENCIA.pdf	
				RELATÓTIO DE TREINAMENTO DE IMPACTO REDUZIDO E DSS Nº01 COM LISTA DE PRESENCIA.pdf	
			CAR04-02	placas-manejo-lombada.pdf	
		CAR04-03	202006-manual-procedimentos-gerais-manejo.pdf		
		CAR04-04	2023-apresentacao-comunicacao-auditoria-REDD.+pptx.pdf		
			resumo-plano-de-manejo.pdf		
		CAR04-05	redes-sociais	biofilica	A-performance-social-manoa-PT.pdf
				manoa	instagram1.jpg
	instagram2.jpg				
	instagram3.jpg				
	CAR05	202006-manual-procedimentos-gerais-manejo.pdf			
	CAR09	CAR09-04	20230627-20230629-relatorio-de-vigilancia.pdf		
			Mapa_satelite_pre_2021.png		
			pictures	foto-area-impactada-1.jpeg	
				foto-area-impactada-2.jpeg	
	foto-area-impactada-3.jpeg				
	CAR10	vcs-monitoring-report-manoa-2021-2022.v2.xlsx			
		CAR10-06	analise-significancia-monit-2021-2022-2.0.xlsx		
		CAR10-08	VM0015_planilha de calculo_Manoa_2.2.xlsx		
	CAR12	CAR12-01	CV-Biofilica	caio.pdf	

Folders and documents				
				franciane.pdf
				luana.pdf
				paula.pdf
				plínio.pdf
				priscila.pdf
				soraya.pdf
			CV-Manoa	hemerson.pdf
				herminio.pdf
				hélcio.pdf
				murilo.pdf
		CAR12-02	1509-23 - Biofílica - RA (as).pdf	
			2021-2022-Investimentos-carbono.xls	
			modelo-economico-manoa_rev-2021-2042.xlsx	
		CAR12-03	202305-certidao-iteiro-teor.pdf	
		CAR12-04	RELATÓRIO SOCIOECONOMICO FINAL .pdf	
		CAR12-09	CPRM-2010-map.pdf	
			CPRM-2010.pdf	
	CL01	CL01-01	Certidao-inteiro-teor-manoa-16397.pdf	
			Certidao-inteiro-teor-manoa-8169.pdf	
			Certidao-Vintenaria-2013.pdf	
		CL01-02	20221007-CCIR.pdf	
			Pagamento_Manoa_2020__DARF.pdf	
			Pagamento_manoa_darf21.pdf	
			Pagamento_Manoa_darf_22.pdf	
			Pagamento_manoa_DARF__2018.pdf	
			Pagamento_manoa_DARF__2019.pdf	
		CL01-03	Certidao_lbama.pdf	
			Certidão de 31.05.23 - Min Pub Estadual.pdf	
		CL01-04	Certidao_09715509_FazendaManoa.pdf	
		CL01-05	18ª Alter e Consol Contr Social_Manoa.pdf	
		CL01-06	Averbacoes AV-4 e AV-5 da matricula 8169_[61].pdf	
	CL03	CL03-02	2-sdg-12.2	DF 4403 (NEPAL).pdf
				DF 4388 (R.A.R LOPES).pdf
				DF 4391 (SÃO BENTO).pdf
				DF 4393 - S. M. FEIER MADEIRAS.pdf
				DF 4411 - N. MEZZOMO EIRELI.pdf
				DF 4421 (TICO TICO).pdf
				DF 4430 (IMPAR).pdf
				DF 4601 (DAL PRA SILVA).pdf
				DOF 4275 (FOLHA VERDE).pdf
				DOF 4401 (D.S. OLIVEIRA).pdf
				DOF 4410 (AMAZOMADE).pdf
				DOF 4415 (F.F.MASIERO).pdf
				DOF 4492 (TALISMÃ).pdf
				DOF 4523 (DIAMANTE).pdf
				DOF 4540 (DINIZIA).pdf
				DOF 4567 (DU-NORTE).pdf
				DOF 4617 (NEPAL).pdf

Folders and documents					
				DOF 4619 (G.RIBEIRO).pdf	
				DOF 4645 (W20 INDUSTRIA E COMERCIO DE MADEIRA).pdf	
				DOF 4663 (BASE MADEIRAS).pdf	
				DOF 4694 (P.A.TELES).pdf	
				DOF 4696 (MAJU).pdf	
				DOF 4718 (LWM).pdf	
				DOF 4805 (G.R.FERNANDES).pdf	
				DOF 4809 (K.S.GUIDAS).pdf	
				DOF 4834 - MADENORTE MADEIRAS LTDA.pdf	
				DOF 4903 (JATOBA).pdf	
				DOF 4960 (FENIX).pdf	
	CL03-03	3-sdg-15.5	Fauna	2020-2021-trabalho-fernando.pdf	
				202303-relatorio-barreiro-ana-paula-nascimento.pdf	
			Flora	2020-POA-UPA-17-explorada-em-2021.pdf	
				2021-POA-UPA-11-explorada-em-2022.pdf	
Almeida-Jr et al.2013.pdf					
relatorio-pre-exploracao-UPA11.pdf					
relatorio-pre-exploracao-UPA17.pdf					
CL07	monitoramento-desmatamento-manoa	202205-202206-desmatamento-entorno.pdf			
	monitoramento-incendios	MAPA_FOCO_DE_CALOR_MANOA.pdf			
	monitoramento-incendios	MAPA_FOCO_DE_CALOR_MANOA_2.pdf			
	monitoramento-incendios	pontos-de-alerta-de-fogo	D_FirePoints_40917_220920052050_jpss1-viirs-c2.csv		
	monitoramento-incendios		D_FirePoints_40917_220921063215_jpss1-viirs-c2.csv		
	monitoramento-incendios		D_FirePoints_40917_221006063539_jpss1-viirs-c2.csv		
	monitoramento-incendios		D_FirePoints_40917_221007054048_jpss1-viirs-c2.csv		
CL08	CL08-03	analise-significancia-monit-2021-2022-2.0.xlsx			
CL11	analise-significancia-monit-2021-2022-2.0.xlsx				
FAR01	monitoramento-desmatamento-manoa	202205-202206-desmatamento-entorno.pdf			
FAR01	monitoramento-incendios	MAPA_FOCO_DE_CALOR_MANOA.pdf			
FAR01		MAPA_FOCO_DE_CALOR_MANOA_2.pdf			
FAR01		pontos-de-alerta-de-fogo	D_FirePoints_40917_220920052050_jpss1-viirs-c2.csv		
FAR01			D_FirePoints_40917_220921063215_jpss1-viirs-c2.csv		
FAR01			D_FirePoints_40917_221006063539_jpss1-viirs-c2.csv		

Folders and documents					
	FAR01			D_FirePoints_40917_221007054048_jpss1-viirs-c2.csv	
02-risk-report	Manoa-VCS-RiskReport-CalculationTool-v4.0-v2.xls				
	Manoa-VCS-RiskReportv4.0-v2.docx				
	Manoa-VCS-RiskReportv4.0-v2.pdf				
03-MR	MR-ENG_2021-2022-Manoa_VCS-v4.2_v2.docx				
	MR-ENG_2021-2022-Manoa_VCS-v4.2_v2.pdf				
SECOND ROUND CORRECTIVE ACTIONS					
Folders and documents					
01-findings	CDM.F28W. Audit Findings 22.225 Manoa_2nd Assess_v1.docx				
	CAR04	CAR04-06	2023-comunicacao-da-auditoria-lista-presença.pdf		
		CAR09-04	redd-manoa-non-co2-emissions-from-biomass-burning-review.xlsx		
			relatorio_incendio_manoa.pdf		
			fotos-e-video-da-area-afetada	WhatsApp Image 2023-08-21 at 09.47.40.jpeg	
				WhatsApp Image 2023-08-21 at 09.47.41.jpeg	
				WhatsApp Image 2023-08-21 at 09.47.46.jpeg	
				WhatsApp Video 2023-08-21 at 09.47.57.mp4	
			mapas	Mapa_imagens_poligono_1.png	
				Mapa_imagens_poligono_2.png	
				Mapa_NDVI_diferença_poligono_1(degradacao).png	
				Mapa_NDVI_diferença_poligono_1(regeneracao).png	
				Mapa_NDVI_diferença_poligono_2(degradacao).png	
				Mapa_NDVI_diferença_poligono_2(regeneracao).png	
				Mapa_NDVI_poligono_1.png	
				Mapa_NDVI_poligono_2.png	
			shp	area_incendio_poligono_1.cpg	
				area_incendio_poligono_1.dbf	
				area_incendio_poligono_1.prj	
				area_incendio_poligono_1.qmd	
				area_incendio_poligono_1.shp	
				area_incendio_poligono_1.shx	
				area_incendio_poligono_2.cpg	
				area_incendio_poligono_2.dbf	
				area_incendio_poligono_2.prj	
				area_incendio_poligono_2.qmd	
				area_incendio_poligono_2.shp	
				area_incendio_poligono_2.shx	
	CAR12	CAR12-09	CPRM-2010-map.pdf		
			CPRM-2010.pdf		
	CL01	CL01-02	Fazenda Manoa_dec_22.pdf		
			Fazenda Manoa_rec_22.pdf		
			Fazenda_Manoa_dec_2020.pdf		
			Fazenda_Manoa_recibo_2020.pdf		
			manoa_dec21.pdf		
			manoa_rec21.pdf		
		CL01-03	2008-relatorio-autuacoes-ambientais-manoa.pdf		
			Certidao_ibama2008-destaque-status.pdf		
			ibama-01.png		

Folders and documents			
			ibama-02.png
			ibama-03.png
			ibama-04.png
			Manoa Auto Infracao IBAMA 2008.kmz
			mapa-auto-infracao-ibama-2008.jpg
		CL01-04	20230821-email-vvb-biofilica-duvidas.pdf
			Certidao-SEDAM.zip
			Certidão Positiva 306415962023_MANOA.pdf
			evidencias-processos-ef-manoa.zip
			Justificativas Certidão Positiva da Justiça Federal de Rondônia.pdf
		CL01-06	IN0005-111206.PDF
			INSTRUÇÃO NORMATIVA IBAMA Nº15-2001.pdf
			PORTARIA_SEDAM_N_127_2015_TRMFM.pdf
			TermodeResponsabilidade_Douglas.pdf
			TermodeResponsabilidade_Sapucaia-mesclado.pdf
CL03	CL03-03	acompanhamento-biodiversidade.xlsx	
02-risk-report	Manoa-VCS-RiskReport-CalculationTool-v4.0-v2.xls		
	Manoa-VCS-RiskReportv4.0-v3.docx		
	Manoa-VCS-RiskReportv4.0-v3.pdf		
03-MR	03-MR	MR-ENG_2021-2022-Manoa_VCS-v4.2_v3.docx	
	03-MR	MR-ENG_2021-2022-Manoa_VCS-v4.2_v3.pdf	
THIRD ROUND CORRECTIVE ACTIONS			
Folders and documents			
CDM.F28W. Audit Findings 22.225 Manoa_3rd Assess_v1_final.docx			
CDM.F28W. Audit Findings 22.225 Manoa_3nd Assess_v1.docx			
MR-ENG_2021-2022-Manoa_VCS-v4.2_3.0.docx			
MR-ENG_2021-2022-Manoa_VCS-v4.2_3.0.pdf			
MR-PT_2021-2022-Manoa_VCS-v4.2_3.0.docx			
MR-PT_2021-2022-Manoa_VCS-v4.2_3.0.pdf			
01-CL01-06	20230921-alinhamento-pp-vvb-CL01.06.pdf		
	Certificado_Regularidade_IBAMA_Sapucaia.pdf		
	consulta-cnpj-sapucaia.zip		
	contrato_aditivos_manoa.zip		
	doc-societario-manoa.zip		
	Participacao_Manoa[29].pdf		
01-CL01-06_2	CDM.F28W. Audit Findings 22.225 Manoa_3nd Assess.docx		
	OneDrive_1_27-10-2023.zip		
	TRMFM_Manoa_SEDAM_ass_autenticado.jpg		
carta-intencao-100anos-manoa-ass			
PUBLICAÇÃO NO DIARIO OFICIAL			
Termo de compromisso 249-2024 CAR Fazenda Manoa			

APPENDIX 2: FINDINGS

FAR pending from the last verification

FAR ID	01	Date: 09/06/2023
Description of FAR		
FAR 01 from previous Verification Report: The proponent of the project will carry out the evaluation and adaptation of the tools to ensure and clarify the articulation between the bulletins and the forest surveillance activities. The current monitoring period emphasis was placed on field activities with the support of geographic information generated by one of the project proponents, however, the coordination of forest surveillance activities was not clearly evidenced according to the validated project description. This topic will be subject to review in the next verification. Verification team assessment: In this third verification, the Project Proponent presented during the on-site audit the corrective actions carried out in the monitoring period, that is, the monthly and “in real time” monitoring carried out by the Manoa team and the annual monitoring carried out by Biofílica, and how the monitoring results are subsidies for forest surveillance activities. However, the PP did not provide support for the corrective actions carried out in this FAR.		
Project participant response		Date: 25/07/2023
The improvements in deforestation monitoring and forest surveillance interaction were described in sections 3.1.1, 3.1.2 and 3.2.2.2 of the MR. In Section 3.1.1 the results of the new monitoring of deforestation activity, done by the Manoa team is described in detail. The new activity includes two different monitoring, one focused in the deforestation near the project area limits (1) and one focused on hotspot/fire alerts near the project area to identify possible forest fires (2). The fire alerts analysis includes coordinates in csv files (3). The supporting evidence was shared with the VVB. In Section 3.2.2.2 a contextualization of the update of the deforestation monitoring activity was carried out, and the context of the patrimonial surveillance activities were described, along with the initial activity description as it was in the PDD. After that contextualization the new activity is introduced with indication of the section where the results of the activity are fully detailed.		
Documentation provided by project participant		
(1) Folder “monitoramento-desmatamento-manoa” includes one pdf file with the report of deforestation near Manoa Farm boundaries “202205-202206-desmatamento-entorno.pdf” (2) Folder “monitoramento-incendios” includes 2 pdf files with the maps indicating the fire incidents near Manoa boundaries “MAPA_FOCO_DE_CALOR_MANOA.pdf” and “MAPA_FOCO_DE_CALOR_MANOA_2.pdf” (3) Folder “pontos-de-alerta-de-fogo” (inside folder “monitoramento-incendios”) contains 4 csv files with the coordinates Manoa received with fire alerts.		
DOE assessment		Date: 03/08/2023
The Project Proponent updated sections 3.1.1, 3.1.2, and 3.2.2.2 of MR v2.0 and described in more detail what were the changes and improvements to the monitoring of deforestation and fire incidents in the project. In this way, it is coherent how the monitoring activities are and were carried out during the monitoring period, where the PP combines the result of the monitoring of incidents via satellite images with the surveillance activities on the field. In addition, the PP provided support for the activities carried out (monitoring deforestation through satellite images and generation of annual bulletins, performed by Manoa – daily and Biofílica – annually, and patrimonial surveillance, performed by Manoa – monthly). OK		
FAR closed successfully		

CL/CAR from this verification

CL ID	01	Date: 09/06/2023
Description of CL		
In reviewing the land ownership documents, the following issues were identified: 1. The Project Proponent provided the “<i>certidão vintenária</i>”, however, it is not possible to detach the origin from the public to the private. 2. The Project Proponent did not provide this property's updated “<i>CCIR</i>” and the “<i>ITR</i>” declaration.		

CL ID	01	Date: 09/06/2023
3. The Project Proponent did not provide a “<i>certidão de débitos</i>” from IBAMA and the responsible environmental agency in Rondônia (SEDAM). 4. The Project Proponent did not provide a certificate from the Federal Court. 5. The Project Proponent did not provide a copy of the “<i>Contrato Social Atualizado da Sociedade</i>”. 6. The “<i>matrícula</i>” contains three “<i>averbações</i>” of management plans Av. 1, Av. 4, and Av.5, the latter two in favor of third parties Mr. Antônio Granemann, with 18,021 hectares, and Industria e Comercio de Madeiras Sapucaia LTDA, with 8,000 hectares. It is not clear whether third-party ownership of these portions of the property overlaps with the project area.		
Project participant response		Date: 25/07/2023
1. In order to clarify the domain affiliation, also called domain chain, of the property of Fazenda Manoa, the PP is making the following documentation available: • “<i>Certidão Vintenária</i>” issued in 2013 (1): Refers to “<i>matrícula</i>” 15.418, issued in 2013, on page 3 it presents the “<i>filiação de domínio</i>” and refers to “<i>matrícula</i>” 16.397 on page 4, specifying the annotation of acquisition of domain recognition titles; • “<i>Certidão de Inteiro Teor</i>” 16.397 (2): Contains the description of the properties that compose Manoa Farm since its Domain Recognition Title (“<i>Título de Reconhecimento de Domínio</i>”), issued by INCRA in 1983, until its transport for registration no. 15.418; • “<i>Certidão de Inteiro Teor</i>” 8.169 (3): Indicates the incorporation of the Share Capital of Triângulo Pisos e Painéis to Sustainable Manoa. All shared documentation has the mentioned data highlighted. 2. The CCIR issued in October 2022 (4) and all receipts from the years 2018 to 2022 (5) were shared, demonstrating the owner's contribution to the ITR. 3, 4 and 5. The “<i>certidão de débitos</i>” from IBAMA (6), from Rondonia state government (7), from the Federal Court (8) and a copy of Manoa’s “<i>Contrato Social Atualizado da Sociedade</i>” (9) were shared with the VVB. 6. The “<i>averbações</i>” of the “<i>matrícula</i>”, referring to the Term of rectification of the term of responsibility for the maintenance of managed forest carried out for Douglas Antonio Granemann de Souza e Indústria e Comércio de Madeiras Sapucaia Ltda was a requirement of SEDAM - RO for the partial lease of forest exploitation of the property, with no change in the ownership of the property. Today, the requirement for “<i>averbação</i>” of the Term in forest exploitation leases continues, but it must be in the name of the property owner, as he is solely responsible for the total area of the property. Thus, although the areas included in these “<i>averbações</i>” are within the project area, they do not refer to land ownership by third parties, but rather to the Forest Management activity carried out (10).		
Documentation provided by project participant		
(1) Folder “CL01-01” file “Certidao-Vintenaria-2013.pdf” (2) Folder “CL01-01” file “Certidao-inteiro-teor-manoa-16397.pdf” (3) Folder “CL01-01” file “Certidao-inteiro-teor-manoa-8169.pdf” (4) Folder “CL01-02” file “20221007-CCIR.pdf” (5) Folder “CL01-02” contains 5 pdf files whose names begin with “Pagamento_manoa” referring to the ITR receipts. (6) Folder “CL01-03” file “Certidao_ibama.pdf” (7) Folder “CL01-03” file “Certidão de 31.05.23 - Min Pub Estadual.pdf” (8) Folder “CL01-04” file “Certidao_09715509_FazendaManoa.pdf” (9) Folder “CL01-05” file “18ª Alter e Consol Contr Social_Manoa.pdf” (10) Folder “CL01-06” file “Averbacoes AV-4 e AV-5 da matricula 8169_[61].pdf”		
DOE assessment		Date: 09/08/2023
1. The Project Proponent provided adequate documentation to prove Manoa Farm's public to private origin. OK 2. The Project Proponent provided the “<i>Certidão Negativa de Débitos</i>” and the payment receipts, however, the “<i>Declaração do ITR</i>” declaration with the summary of the information provided was not made available. PENDING 3. The Project Proponent provided a certificate of debts issued by IBAMA, positive with negative effects, which recorded the existence of 2 (two) Notices of Violation, with the enforceability suspended by court decision. It is unclear whether these assessments deal with the project area, and if so, clarify their object and the obligations assumed by the proponents, to verify possible developments within the Project area. PENDING		

CL ID	01	Date: 09/06/2023
In addition, PP did not provide a certificate from the environmental agency responsible for the state of Rondônia (SEDAM). PENDING		
4. The Project Proponent did not provide the property owner's Federal Court distribution certificate. PENDING		
5. The Project Proponent provided the " <i>Contrato Social Atualizado de Sociedade</i> ". OK		
6. The clarifications provided by the Project Proponent regarding the possession and closure in 2019 and 2013 of third-party ownership management plans (Av. 04 and 05 of the Property Registration for 26 thousand hectares) were not accompanied by evidence. The PP mentioned the existence of a partial lease and did not clarify the question of the effective exercise of ownership over the area of such projects. It is unclear who occupies and holds possession (not title) of this property. PENDING		
Considering the lack of evidence mentioned above, the CL remains open.		
Project participant response		Date: 23/08/2023
2. The PP shared with the VVB the receipt of de ITR declaration and the document of information and registration update of ITR-DIAC for the years 2020 (1), 2021 (2) and 2022 (3) to resolve the pending issue regarding the "Declaration of ITR".		
3. To assist in the traceability of the infraction notices indicated in the positive certificate with negative effect, the PP consulted the entire history of Infraction Notices and Embargoes (4) that could have been applied to Manoa, in order to understand the location of the infraction as well as its date of occurrence. With this analysis, in 2008, two infringements with similar status (5) to that described in the positive certificate with negative effect delivered to VVB, nº 520790 and nº 520792 were identified. By consulting Manoa's database, the record of the two infraction notices (6) and the proof of their payments (7) were found. In these records, it is clear that the notices of infraction do not refer to the property or the forest area (project area), but to the industry that previously existed in the municipality of Cujubim, which carried out the commercialization of processed wood. The infraction notices even indicate the coordinates of the place where they were applied, making it clear that they are not related to the project area (8). Additionally, since the beginning of the project (2013) Manoa has not suffered any environmental fines in the industrial area or in the forestry area.		
4. According to the alignment carried out by e-mail with the VVB (9), we were informed that, within the scope of the Federal and State Public Ministry, the PP complied with the request by presenting the aforementioned negative certificates. Therefore, we now share with the VVB the following data: (10) certificate issued by SEDAM (State Environmental Agency) referring to the verification of the existence of infraction notices and other possible environmental occurrences. In addition, in the database of the COORDINATORIA DE AUTOS DE INFRAÇÃO – COAI of the state of Rondônia, it is also possible to consult all the companies that have infraction notices, fines or embargoed areas. Manoa is not included in any of these lists; and (11) certificate of distribution of actions in the Federal Court, together with the (12) justification for each of the processes indicated in the certificate and all the complementary evidence cited in the justification (13).		
6. The need to register the Term of Responsibility for the Maintenance of Managed Forests (TRMFM) was described in IBAMA Normative Instruction No. 15, of August 31, 2001 (14), in Article 6: Art. 6º Oficializada a aprovação do PMFS Empresarial, inclusive com a análise técnica dos Planos Operacionais Anuais - POA, o interessado deve apresentar na Gerência Executiva do IBAMA, ou no Órgão conveniado no Estado, o Termo de Responsabilidade de Manutenção de Floresta Manejada - TRMFM (Anexo III), devidamente averbado à margem da matrícula do imóvel competente, ou Termo de Compromisso para Averbação de Plano de Manejo Florestal Sustentável - TCAPMFS (Anexo IV), e o Termo de Responsabilidade de Averbação de Reserva Legal - TRARL (Anexo V), quando será expedida a Autorização para Exploração - APE (Anexo VI) da Unidade de Produção Anual - UPA.		
In addition to this legislation, the TRMFM is included in several other legislations, such as Normative Instruction No. 5, of December 11, 2006 (15), of the Ministry of the Environment, which provides for technical procedures for the preparation, presentation, execution and evaluation of plans of sustainable forest management-PMFS in primitive forests and their forms of succession in the Legal Amazon, and has in its Article 14 the following direction:		

CL ID	01	Date: 09/06/2023
	Art. 14. Aprovado o PMFS, deverá ser apresentado pelo detentor o Termo de Responsabilidade de Manutenção da Floresta, conforme Anexo III desta Instrução Normativa, devidamente averbado à margem da matrícula do imóvel competente. § 1º O órgão ambiental competente somente emitirá a primeira AUTEX após a apresentação do Termo de Responsabilidade de Manutenção de Floresta, conforme disposto no caput deste artigo. § 2º O Termo de Responsabilidade de Manutenção de Floresta vincula o uso da floresta ao uso sustentável pelo período de duração do PMFS e não poderá ser desaverbado até o término desse período. Until 2015, when State Ordinance No. 127 (16) was issued, establishing the Term of Responsibility for the Maintenance of Managed Forests in the State of Rondônia, there was an understanding with the technicians from SEDAM/RO that in the case of leasing of an area for exploration under a forest management regime, the responsibility for maintaining the managed forest must be shared with the Lessee, including the qualifications of the Lessee in the TRMFM. After the publication of decree 127, which established the TRMFM model (still in force today), the "averação" must be in the name of the property owner, as they are solely responsible for the total area of the property. The Lessee's responsibilities are limited to the exploitation of the area during the term of the management authorization until the exploitation is completed, when responsibility for maintaining the area returns to the owner. Thus, "averação" AV04, for an area of 18,021.8062 hectares, refers to the transfer of the Sustainable Forest Management Plan to Douglas Antonio Granemann de Souza, managing partner of Grupo Triângulo (17). The AV05 "averação", for an area of 8,000.7538 hectares, refers to the Term of Responsibility for the maintenance of managed forest for Indústria e Comércio de Madeiras Sapucaia Ltda (18). These "averações" do not change the ownership of the property, they only record in the "matrícula" a responsibility that the area will be exploited under a sustainable forest management regime. Thus, although the areas included in these "averações" are within the project area, they do not refer to third-party ownership of the land, but rather to the forest management activity carried out.	
	Documentation provided by project participant (1) Files "Fazenda_Manoa_recibo_2020.pdf" and "Fazenda_Manoa_dec_2020.pdf" (2) Folder "CL01-02" files "manoa_rec21.pdf" and "manoa_dec21.pdf" (3) Folder "CL01-02" files "Fazenda_Manoa_rec_22.pdf" and "Fazenda_Manoa_dec_22" (4) Folder "CL01-03" file "2008-relatorio-autuacoes-ambientais-manoa.pdf" (5) Folder "CL01-03" file "Certidao_ibama2008-destaque-status.pdf" (6) Folder "CL01-03" files "ibama-02.png" and "ibama-04.png" (7) Folder "CL01-03" files "ibama-01.png" and "ibama-07.png" (8) Folder "CL01-03" files "Manoa Auto Infracao IBAMA 2008.kmz" and "mapa-auto-infracao-ibama-2008.jpg" (9) Folder "CL01-04" file "20230821-email-vvb-biofilica-duvidas.pdf" (10) Folder "CL01-04" file "Certidao-SEDAM.zip". (11) Folder "CL01-04" file "Certidão Positiva 306415962023_MANOA.pdf" (12) Folder "CL01-04" file "Justificativas Certidão Positiva da Justiça Federal de Rondônia.pdf" (13) Folder "CL01-04" file "evidencias-processos-ef-manoa.zip" (14) Folder "CL01-06" file "INSTRUÇÃO NORMATIVA IBAMA Nº15-2001.pdf" (15) Folder "CL01-06" file "IN0005-111206.pdf" (16) Folder "CL01-06" file "PORTARIA SEDAM N 127 2015 TRMFM.pdf" (17) Folder "CL01-06" file "TermodeResponsabilidade_Douglas.pdf" (18) Folder "CL01-06" file "TermodeResponsabilidade_Sapucaia-mesclado.pdf"	
	DOE 2nd assessment	Date: 15/09/2023
	2. The Project Proponent provided the "Declaração do ITR" declaration and the payment receipts for the years 2020, 2021 and 2022. OK 3. The Project Proponent provided support to demonstrate that the 2 (two) Notices of violation do not deal with the project area. Furthermore, the PP provided the certificate from the environmental agency responsible for the state of Rondônia (SEDAM). OK 4. The Project Proponent provided the property owner's Federal Court distribution certificate, which included 4 actions. The PP also provided a report clarifying that these actions refer to tax executions that do not pose risks to the project. OK	

CL ID	01	Date: 09/06/2023
6. The Project Proponent explained that the forest maintenance terms endorsed in the registration refer only to forest management activities and do not imply a change in ownership of the area. However, considering the manifest shared use of this area, the land possession (not ownership) and possible developments and reservations about carbon credits over such areas, or even the consent of the holders of such contracts, are still unclear. PENDING		
Considering the lack of evidence mentioned above, the CL remains open.		
Project participant response		Date: 06/10/2023
After an alignment between the PP and the VVB (1), it was understood that there was a need to explain the non-impact, not only on land ownership, but also on the right to carbon credits generated in the areas subject to the "averbações" identified in the registration. Clarification of the points follows: - The terms of responsibility for low-impact forest management activities date from years before the start of the Manoa REDD+ Project in 2013, with AV-04 dating from 2011 and AV-05 from 2010. Thus, at the time the contracts were signed between the parties, there was no possibility of reserving the right to credit generation for Manoa, as this scenario had not yet been planned by the group. - With regard to AV-04 of Registration No. 8,169, as indicated by the VVB, it is understood that the company Triângulo Pisos e Painéis LTDA and Mr. Douglas Antônio Granemann de Souza established a verbal loan, which would require Mr. Douglas to take the position that he was not opposed to the REDD+ Project. However, Mr. Douglas is one of the component owners of the Triângulo Group, of which the current project proponent Manoa Sustentável Exploração e Serviços Florestais Ltda is a member (2). In addition, in the process of establishing the partnership between Biofílica and Manoa to carry out the REDD+ Project, Mr. Douglas Antônio Granemann de Souza represents one of the parties (Triângulo and Manoa) in the project's contractual agreement and its respective amendments, which is reinforced in consideration II of the contract signed in 2013, that Mr. Douglas is part of the same economic group as Triângulo (3). Thus, with regard to any type of opposition that may occur, whether with regard to land ownership or the Manoa REDD+ Project, it does not apply in this case, since Mr. Douglas is a representative of one of the parties benefiting from the project, as well as having responsibilities and contractual obligations for its maintenance and implementation. - About AV-05 of Registration No. 8. 169, for the company indicated in the deed as the "detentora e arrendatária" of the property where the forest management activity was carried out, since it was known to be inactive, a survey was carried out on the status of its National Register of Legal Entities (CNPJ) and, in all the channels consulted, its inaptitude was detected (4), including for the Brazilian Institute for the Environment and Renewable Natural Resources (IBAMA), where the Certificate of Regularity (CR) of the Federal Technical Registry issued (5) could not be found. The Certificate of Regularity (CR) is the publicly accessible document by which Ibama certifies that the data of the registered person complies with the obligations arising from the Federal Technical Registers, relating to activities under Ibama's control and supervision. This document is used in public bidding processes, state environmental licensing processes, financing by public banks and in some environmental certification processes. The CR shows the registration number, basic CPF or CNPJ data, address, declared (active) activities, issue date, expiry date and electronic authentication key. As this information was not made available, it reinforces the understanding that the company is inactive, especially regarding forest management activities. It is very important to note that, since the company in question has not been operating on the property since December 31, 2013 (information confirmed by Grupo Triângulo), Manoa is fully responsible for maintaining, protecting, and monitoring the forest. This can be seen from all the activities it carries out in the region where the "averbação" area is located, such as surveillance, monitoring via satellite images and physical presence, which is fully correlated with the REDD+ project. Thus, given its inactivity on the property, its additional inaptitude as a company, and the governance historically established by Manoa on the property, it is understood that the company in question has no possibility of being considered the owner or manager of the forest. Therefore, as a way of making this context official, in October 2023, Manoa submitted to SEDAM the "Term of Transfer of Responsibility for Maintenance of Managed Forest - TTRMF" (6). In this documentation, SEDAM validates the transfer of responsibility for the maintenance of the managed forest of the land registry in question to Manoa. In addition to the signed TTRMF, the PP is making available the protocol received from SEDAM regarding the beginning of the officialization of this action (7).		
Documentation provided by project participant		
(1) File "20230921-alinhamento-pp-vvb-CL01.06.pdf" (2) Files "Participacao_Manoa[29].pdf" and "doc-societario-manoa.zip"; (3) Files "contrato_aditivos_manoa.zip" (4) Files "consulta-cnpj-sapucaia.zip" (5) File "Certificado_Regularidade_IBAMA_Sapucaia.pdf" (6) File "TRMF_Manoa_ass.pdf" (7) File "protocolo-sedam-trmf-manoa.pdf"		

CL ID	01	Date: 09/06/2023
DOE 3 rd assessment		Date: 22/11/2023
6. The Project Proponent provided support to demonstrate the land possession and ownership of the Project Area, presenting the express consent of Mr. Douglas Antônio to the Service Provision Agreement for the development of the Project, about Forest Management of Av. 04 of the Property's registration, either by the Term of Transfer of Responsibility for Maintenance of Managed Forest - TTRMF signed by the Environmental Authority and owner Manoa. OK		
Finding closed successfully		

CAR ID	02	Date: 09/06/2023
Description of CAR		

VCS-Program-Guide_v4, 3.15.2 *Quality management procedures to manage data and information shall be applied and established. Where applicable, procedures to account for uncertainty in data and parameters shall be applied in accordance with the requirements set out in the methodology.*

1. The table in section 1.1 is described with a different date format than the one required by the Template (DD-Month-YYYY-DD-Month-YYYY).

2. VCS Standard v4.4 section 3.1.1 *"Projects shall meet all applicable rules and requirements set out under the VCS Program, including this document. Projects shall be guided by the principles set out in Section 2.2.1."*

MR v1.0 section 1.8 states *"For this monitoring report, the VCS (Verified Carbon Standard) version 4.3 was used."*

The Project Proponent did not describe the VCS Standard's latest version as required by the Standard.

3. The Project Proponent did not provide the support: CÂMARA et al. 2006.

4. MR v1.0 section 5.1 states *"All detailed process is described in REDD+ Project Description Document. To determine reduced emissions, the stock estimated in the primary forest inventory, carried out in 2015 and previously described in project description document, was multiplied by 3.6667 (44/12), as 1 kg of CO2 is equivalent to 3.66667 kg of CO2 (CO2 mass = 44 and C mass = 12; 44/12 = 3.66667)."*

The conversion description is incorrect.

5. MR v1.0 section 5.3.1, Table 30:

Table 30. Change in ex-post carbon stock in the Leakage Belt area (table 21.c.2).

Carbon stock changes per initial forest class i				Total carbon stock change of initial forest class in the leakage belt area				Carbon stock changes per post-deforestation zone z				Total carbon stock change of post-deforestation zones in leakage belt area			
IDi<	1	ΔCBSLLKi,t	ΔCBSLLKi	IDiz>	1	ΔCBSLLKz,t	ΔCBSLLKz		IDi>	1	ΔCBSLLKz,t	ΔCBSLLKz			
Name:	Forest	annual	cumulative	Name:	Zone 1	annual	cumulative		Name:	Zone 1	annual	cumulative			
Project Year t	tCO2-e	tCO2-e	tCO2-e	Project Year t	tCO2-e	tCO2-e	tCO2-e		Project Year t	tCO2-e	tCO2-e	tCO2-e			
2021	1,389	1,389	1,389	2021	2021	1,172	1,172		2021	1,172	1,172	1,172			
2022	1,389	1,389	2,777	2022	2022	1,172	1,172		2022	1,172	1,172	1,172			

The values described in *"Carbon stock changes per pool-deforestation zone z"* column are not correct.

6. MR v1.0 section 5.4, Table 33:

Table 33. Percent difference between estimated emissions and avoided emissions by the project during the monitored period.

Ex-ante emissions reductions/removals	Achieved emissions reductions/removals	Percent difference	Justification for the difference
492,718	574,021	-17%	During the monitoring period, was identified a much smaller area of unplanned deforestation than expected in the baseline, but the project continued to have emissions as a result of planned deforestation from low impact forest management. In addition, no leakage was detected in this monitored period. Consequently, during the monitored period, a negative percentage difference was identified for the project, where more emissions were avoided in the monitored period than expected in the baseline.

The Project Proponent did not provide support for the value described in the *"Ex-ante emissions reductions/removals"* column.

CAR ID	02				Date: 09/06/2023			
7. Some typing and formatting errors were found, as noted in the form of comments in MR v1.0 (see “Manoa-VCS-RiskReportv4.0_FR” and “MR-ENG_2021-2022-Manoa_VCS-v4.2_v1_FR” attached).								
Project participant response					Date: 25/07/2023			
1. Table in Section 1.1 was edited to match the template date format:								
Audit Type	Period	Program	VVB Name	Number of years				
Validation	01-January-2013	VCS and CCB	Rainforest Alliance	-				
Verification	01-January-2013–31-December-2016	VCS	Rainforest Alliance	4				
Verification	01-January-2017–07-August-2020	VCS	Earthood Services Private Limited (ESPL)	4				
Verification	08-August-2020–31-December-2022	VCS	Earthood Services Private Limited (ESPL)	2				
Total	01-January-2013–31-December-2022	-	-	10				
2. Section 1.8 was corrected and now reads “For this monitoring report, the VCS (Verified Carbon Standard), version 4.4 was used”.								
3. Câmara et al., 2006 was shared with VVB (1) and a footnote with the reference details was added in section 3.1.1.								
4. Section 5.1 quoted passage was edited and now reads as “was multiplied by 3.6667 (44/12), as 1 kg of C is equivalent to 3.66667 kg of CO2eq”.								
5. Table 34 (former table 30) in Section 5.3.1 was corrected as follows:								
Table 34. Change in ex-post carbon stock in the Leakage Belt area (table 21.c.2. VCS VM0015)								
Carbon stock changes per initial forest class ~~i,j~~	Total carbon stock change of initial forest class in the leakage belt area		Carbon stock changes per post-deforestation zone z	Total carbon stock change of post-deforestation zones in leakage belt area		Total net carbon stock change of the leakage belt area		
~~IDicj>~~	1	~~ΔCBSLLK<i>i,t</i>~~	~~ΔCBSLLK<i>i,t</i>~~	1	~~ΔCBSLLKz,t~~	~~ΔCBSLLKz~~	~~ΔCBSLLKt~~	~~ΔCBSLLK~~
Name:	Forest	annual	cumulative	Zone 1	annual	cumulative	annual	cumulative
Project Year t	tCO2-e	tCO2-e	tCO2-e	tCO2-e	tCO2-e	tCO2-e	tCO2-e	tCO2-e
2021	1,389	1,389	1,389	1,172	1,172	1,172	217	217
2022	1,389	1,389	2,777	1,172	1,172	2,343	217	434
6. The spreadsheet with table 37 (former table 33) values (2) was edited to include the ex-ante emissions reductions/removal origin. Additionally, section 5.4 of the MR was edited to further explain the ex-ante value found in table 37. The full calculation can be found in section 5.6 of Project REDD+ Manoa PDD, table 48.								
7. Both documents (MR and Risk Report) were edited to correct the typing and format errors:								
For the MR, AFOLU typing error found in sections 2.3.1 and 3.1.3 were corrected; formatting errors found in section 4.1 were edited; in section 4.3.3 50m was corrected to 50cm; in section 5.1 the duplicated phrase “presents average carbon values per hectare for each” was erased and in Appendix 1 the term Forest Emission Reference Level was corrected to Forest Reference Emission Level.								
For the Risk Report (3), the “Not applicable” response for significance of Natural Risk - Pest and Disease outbreaks was corrected to “Insignificant” and the text of the same item edited.								
Documentation provided by project participant								
(1) Folder “CAR02-03” file “Câmara et al. 2006.pdf”								
(2) Folder “CAR02-06” file “vcs-monitoring-report-manoa-2021-2022.v2.xlsx”								
(3) Folder “02-risk-report”								
DOE assessment							Date: 03/08/2023	

CAR ID	02	Date: 09/06/2023
1. The Project Proponent updated the Table in section 1.1 and included the data as required by Template. OK 2. The Project Proponent updated MR v2.0 and adjusted the version of VCS Standard for v4.4. OK 3. The Project Proponent provided the support and included footnote 8 on page 30 of MR v2.0. OK 4. The Project Proponent updated MR v2.0 and adjusted the unit of the conversion of C to CO₂eq. OK 5. The Project Proponent updated Table 34 of MR v2.0 and adjusted the values of the “Carbon stock changes per pool-deforestation zone z” column. OK 6. The Project Proponent updated Table 37 of MR v2.0 and provided support for the value described in the “Ex-ante emissions reductions/removals” column. OK 7. The Project Proponent corrected the typing and formatting errors found in MR and Risk Report. OK Finding closed successfully		

CL ID	03	Date: 09/06/2023
Description of CL vcs-monitoring-report-template-v4.2-final section 1.11 “Evidence of the project’s SD contributions shall be provided as appendices to this report.” 1. The Project Proponent did not include the project’s SD contributions as appendices to MR v1.0. 2. The Project Proponent did not provide adequate evidence that 26 companies from Cujubim and 1 company from Ariquemes were prioritized for the supply of FSC-certified raw material (SDG target 12.2). 3. For the “SDG Target” 15.5, the Project Proponent states in the column “Current Project Contributions” that “There are at least 7 species of flora at some level of threat (VU, EN, CR) and 16 species of fauna (8 birds, VU, and 8 mammals, VU and EN), covered by the maintenance of their habitats through the maintenance of the forest area.”. However, the support provided is PD v2.9, dated November 28, 2017 (“PD_Manoa_v2.9_eng”). The information in the “Current Project Contributions” column, about the activities implemented during this monitoring period, is not consistent with the support provided.		
Project participant response		Date : 25/07/2023
1. A new Appendix, called “Appendix 3: SD Contribution Evidence”, was added at the end of the MR to share the evidence used to monitor de project SDG targets contributions listed in table 2, Section 1.11. Some of the evidence shared with the VVB includes sensible information, such as personal data of people that participated on educational activities, commercial information with the value of sales transaction between Manoa Farm and local sawmills and non-published research papers, therefore, they were not added to the document and were only shared with the VVB. Sections 1.11, 3.1.5, 3.1.6, 3.1.7, 5.2.1, 5.2.6 and 5.4 were also edited and now include a paragraph mentioning de SDG target and indicator favored by the activities described and indicating that evidence of the project contribution to the SDG can be found in Appendix 3. 2. The folder “2-sdg-12.2” (1) made available for the VVB, includes at least 1 DOF (Document of Forest Origin) for each company from Cujubim and Ariquemes (for “Industria e Comércio de Madeira Nepal Ltda” there are 2 DOF documents, accounting for 28 DOF in total). The document, that is mandatory for wood transportation, indicates the origin of the wood product (Manoa farm) and the destiny of the cargo (each company of the 27 accounted for in the MR). 3. For the flora component of the SDG target 15.5, the “Flora” folder (inside the “3-sdg-15.5” folder), shared with the VVB, includes the annual operational plan of UPAs 11 and 17 (2), the pre-exploratory report of both UPAs (3) that compares data from Manoa team and from SEDAM technical visit team, and Almeida-Jr. et al., 2013 paper (4). The operational plans (2) and pre-exploratory reports (3) have comments and highlights added by the proponent on each document to indicate to the VVB were the presence of at least 5 threatened species found in UPA 11 and UPA 17 during the monitored period is cited. The Almeida-Jr. et al., 2013 paper (4) clarifies the difference in nomenclature for the “maçaranduba” tree, the sections of the paper that address both nomenclatures (<i>Manilkara huberi</i> and <i>Manilkara elata</i>) and reinforces that both species can be considered just one species are highlighted by the proponent to indicate to the VVB where the relevant information can be found.		

CL ID	03	Date: 09/06/2023		
For the fauna component of the SDG target 15.5, the "Fauna" folder (inside the "3-sdg-15.5" folder), shared with the VVB, includes 2 partial reports (5) of studies carried out by UNIR students. Together the documents contain data collection of 9 species classified as threatened according with IUCN red list. The field work data, location of data collection and the threatened species were marked in each document with highlights and comments made by the proponent to facilitate the VVB access to the relevant information.				
Documentation provided by project participant				
(1) Folder "CL03-02">Folder "2-sdg-12.2" contains 28 DOF (2 for Industria e Comércio de Madeira Nepal Ltda. and 1 for each other company accounted for in the MR)				
(2) Folder "CL03-03">Folder "2-sdg-15.5"> Folder "Flora" Files "2020-POA-UPA-17-explorada-em-2021.pdf" and "2021-POA-UPA-11-explorada-em-2022.pdf"				
(3) Folder "CL03-03">Folder "2-sdg-15.5"> Folder "Flora" files "relatorio-pre-exploracao-UPA11.pdf" and "relatorio-pre-exploracao-UPA17.pdf"				
(4) Folder "CL03-03">Folder "2-sdg-15.5"> Folder "Flora" file "Almeida-Jr et al.2013"				
(5) Folder "CL03-03">Folder "2-sdg-15.5"> Folder "Fauna" files "2020-2021-trabalho-fernando.pdf" and "202303-relatorio-barreiro-ana-paula-nascimento.pdf"				
DOE assessment		Date: 03/08/2023		
1. The Project Proponent included Appendix 3 in the MR v2.0 and described the SDG contributions for each SDG as listed in Table 2.				
However, an inconsistency was found between the values of threatened species found in the Project area described in SDG 15.5 of Appendix 3 and Table 2. PENDING				
MR v2.0, Appendix 3, SDG 15.5: "(...) In UPA 11 and 17, 5 species that are in some degree of threat on the IUCN list were found, they are Bertholletia excelsa (brazil nut), Couratari guianensis (fine leaf wadara), Cedrela odorata (pink cedar) and Esenbeckia leiocarpa (guarantã) listed as vulnerable by the IUCN and Manilkara elata (cow tree) listed as threatened on the IUCN list.				
(...) Among the mammals are Plecturocebus brunneus (brown titi monkey), Tapirus terrestris (tapir), Myrmecophaga tridactyla (giant anteater), Tayassu pecari (white lipped peccaries), Priodontes maximus (giant armadillo) e Mico rondoni (Rondônia marmoset), all listed as vulnerable by the IUCN. Among the birds, the species Psophia viridis (dark winged Trumpeter) e Tinamus tao (grey tinamou), were found, both vulnerable according to the IUCN, and the reptile Chelonoidis denticulatus (yellow footed tortoise), also vulnerable on the IUCN list, totaling 9 species."				
Table 2, SDG 15.5:				
9)	15.5	15.5.1 Red List Index	Activities implemented to increase	There are at least 7 species of flora at some level of threat (VU, EN, CR) and 16 species of fauna (8 birds,VU, and 8 mammals, VU and EN), covered by the maintenance of their habitats through the maintenance of the forest area.
2. The Project Proponent provided adequate evidence (DOF – Document of Forest Origin) that Manoa sold wood to 26 local companies from Cajubim and Ariquemes during the monitoring period. OK				
3. The Project Proponent provided support that demonstrates the presence of 5 threatened species of flora found in UPA 11 and UPA 17 during the monitoring period. Table 2 of MR v2.0 describes that "there are at least 7 species of flora at some level of threat (VU, EN, CR) (...)".				
Regarding the fauna, 6 threatened mammals, 2 threatened birds, and 1 threatened reptile were highlighted in the two attached studies. Table 2 of MR v2.0 describes that "(...) and 16 species of fauna (8 birds, VU, 8 mammals, VU and EN) (...)".				
The number of species of fauna and flora threatened with extinction presented in the documents attached in the evidence Folder is not consistent with the number of species of fauna and flora described in Table 2 of MR v2.0.				
PENDING				
Considering the lack of evidence mentioned above, the CL remains open.				
Project participant response				Date : 23/08/2023
1. The inconsistency between Appendix 3 and table 2 was corrected. Now both states that there are 5 endangered species of flora and 9 of fauna, according to IUCN Red list.				

CL ID	03	Date: 09/06/2023
3. Table 2 was edited to exclude the inconsistencies, in addition, a spreadsheet (1) with the species found throughout the project lifetime and the species found in the current monitoring period was shared with the VVB to assist the conference of the documents shared previously.		
Documentation provided by project participant		
(1) Folder "CL-03" – spreadsheet named "acompanhamento-biodiversidade.xlsx"		
DOE 2 nd assessment		Date: 15/09/2023
1. The Project Proponent updated Table 2 of section 1.11 of MR v3.0 and is consistent with Appendix 3. OK		
3. The Project Proponent updated Table 2 of section 1.11 of MR v3.0 and is consistent with the number of species of fauna and flora threatened presented in the documents attached in the evidence Folder. OK		
Finding closed successfully		

CAR ID	04	Date: 09/06/2023
Description of CAR		
vcs-monitoring-report-template-v4.2-final section 2.2 <i>"Describe the process for, and the outcomes from, ongoing communication with local stakeholders conducted prior to verification. Include details on the following:</i> <i>The procedures or methods used for engaging local stakeholders (e.g., dates of announcements or meetings, periods during which input was sought).</i> <i>The procedures or methods used for documenting the outcomes of the local stakeholder communication.</i> <i>The mechanism for on-going communication with local stakeholders.</i> <i>How due account of all and any input received during ongoing communication has been taken. Include details on any updates to the project design or justify why updates are not appropriate.</i> For AFOLU projects, also demonstrate how the project has communicated the following with local stakeholders: <i>The results of project implementation, including the results of monitoring.</i> <i>Any changes, where relevant, to risks, costs and benefits the project may bring to local stakeholders.</i> <i>Any changes, where relevant, to relevant laws and regulations covering workers' right in the host country.</i> <i>The process of VCS Program verification and the validation/verification body's site visit."</i> 1. MR v1.0 section 2.2.1 states <i>"The consultation and communication with these stakeholders, which enables the discussion about the progress of activities carried out at the property, both in the form of complaints and suggestions, occurs via three fronts: application of a questionnaire to survey the positive and negative impacts (Figure 3), availability of the ombudsman channel and development of the suggestion box (Figure 4)."</i> The Project Proponent described and provided evidence of the outcome of the communication channel <i>"application of a questionnaire to survey the positive and negative impacts"</i>. However, the other two communication channels (ombudsman channel and suggestion box) are not described in MR v1.0, nor evidence of the outcomes was presented. 2. The Project Proponent did not present the details of the procedures or methods used to document the local stakeholder communication outcomes. 3. The Project Proponent did not provide details on how all and any input received during ongoing communication has been taken, including details on any updates to the project design or justifications why updates are not appropriate. 4. The Project Proponent did not provide evidence to demonstrate how the project has communicated the results of the project implementation, including the results of monitoring with local stakeholders. 5. MR v1.0 section 2.2.2 states <i>"News and updates about the project have been published in the Biofilica Newsletter via social media Facebook, Instagram, and LinkedIn. In the same vein, the results obtained for the monitored period will be disseminated on these platforms to stakeholders after the audit completion."</i> The Project Proponent did not provide evidence to support the news and updates published about the project to the local stakeholders. 6. MR v1.0 section 2.2.1 states <i>"Manoa Farm's employees are also reported on the REDD+ project activities since they are involved and actively participate in the activities. In this way, as one of the Project stakeholders, the employees receive directions and are reported on all the processes. The communication of the current audit was carried out on 04/12/2023 (Figure 2)."</i>		

CAR ID	04	Date: 09/06/2023
The Project Proponent provided the “2023-comunicacao-da-auditoria” attendance list but did not provide the material used in the communication carried out on 12/04/2023 to evidence that Manoa Farm’s employees were informed about the results of project implementation, including the results of monitoring and the process of VCS Program verification and the validation/verification body’s site visit.		
Project participant response		Date : 25/07/2023
1. The MR section 2.2.1 was edited to better describe the ombudsman channel and the suggestion box and now includes subsections for each communication channel. In addition, 3 documents were shared with the VVB as evidence of those channels. Documents (1) and (2) are FSC audit reports with highlight and comments in sections that describe comments made by Manoa’s employees during the audit stating that they prefer to communicate their dissatisfaction directly to the manager instead of using the suggestion box, and a document (3) with a screenshot of Manoa’s ombudsman channel e-mail that shows the e-mails the ombudsman channel received from 2018 to 2023 and no complaints are found. Reports of the meetings that occur every 20 or 30 days during the harvest season to reinforce the safety procedures (9) were shared with the VVB. Some of the documents listed as evidence (9) were shared previously with the VVB as employee training. They are recent evidence (Manoa started the reports in 2022, as detailed in MR section 2.2.1) and were contextualized incorrectly, but, after further alignment between Manoa and Biofilica, the item was better described, and the evidence was contextualized correctly. 2. Section 2.2.1 was edited to better explain the procedures, in case of stakeholders complains, for each communication channel. Also, examples of prior complains handling were included in the text to better describe those procedures. Evidence about the speedbump case describe in the MR (8) was shared with the VVB. 3. Section 2.2.1 was edited to include examples of how the inputs received during ongoing communication have been taken or would have been taken in case of channels without input. Most of the time the handling of the inputs involves Manoa’s manager, and it is done internally. There are also the grievance redress procedure guidelines, summarized in section 2.1.1 and available at Manoa’s document “Manual de Procedimentos Gerais” (4) pages 142 to 144. 4. The local stakeholders are communicated about the project implementation result through presentations at CEFLOM, as the one that occurred to inform of the auditing process (5) described in section 2.2.3 of the MR, through Manoa’s Instagram that, according with the latest report (6), shared with the VVB, reached around 16 (5,6% of the 290 accounts reached) Cujubim Instagram accounts (at the report treated as “Cujubina”). The Instagram report accounts for the last 90 days as is the maximum period the report allows and are described in MR section 2.2.2. In addition, the summary of the management plan (also named catalog in the MR) (10) with information of the REDD+ Project and Manoa’s activities is also distributed to neighbors the answer the questionnaire and to visitants the go to the CEFLOM, this is described in both sections 2.2.1 and 2.2.2. 5. Section 2.2.2 was edited to better explain how the project results are shared with the stakeholders via social media, describing the results of those social media reports. This section also includes the link to each social media cited. The social media reports were shared with the VVB, evidence (6) shows Manoa’s Instagram report and evidence (7) shows Biofilica social media reports. 6. The material used in the communication carried out on 12/04/2023 was shared with the VVB (5) and a section was added to the MR to better describe how the communication happened (section 2.2.3)		
Documentation provided by project participant		
(1) Folder “CAR04-01” file “2022-Manoa-FSC-FM-Reassess-por-versao-cliente.pdf” (2) Folder “CAR04-01” file “Manoa FSC FM Audit 21 POR_ versão do cliente.pdf” (3) Folder “CAR04-01” file “2021-2022-ausencia-de-reclamacoes-email.png” (4) Folder “CAR04-03” file “202006-manual-procedimentos-gerais-manejo.pdf” (5) Folder “CAR04-04” file “2023-apresentacao-comunicacao-auditoria-REDD.+pptx.pdf” (6) Folder “CAR04-05”> Folder “redes-sociais”> “manoa” contains 3 jpg files of Manoa’s Instagram report. (7) Folder “CAR04-05”> Folder “redes-sociais”> “biofilica”> “A-performance-social-manoa-PT.pdf” (8) Folder “CAR04-02” File “placas-manejo-lombada.pdf” (9) Folder “CAR04-01”> Folder “reuniões” contains 3 pdf files with reports of meetings during harvest. (10) Folder “CAR04-04” file “Management plan summary (catalog) available in file “resumo-plano-de-manejo.pdf”		
DOE assessment		Date: 05/08/2023
1. The Project Proponent updated section 2.2.1 of MR v2.0 and described the outcomes for each communication channel used in the project. In addition, the PP provided support to corroborate the description of the outcomes. OK		

CAR ID	04	Date: 09/06/2023
2. The Project Proponent updated section 2.2.1 of MR v2.0 and included details about the procedure for registering stakeholder complaints for each communication channel. OK 3. The Project Proponent updated section 2.2.1 of MR v2.0 and included details about how all and any input received during ongoing communication was received and that these inputs did not require updates on project design. OK 4. The Project Proponent updated section 2.2.2 of MR v2.0 and described how the project has communicated the results of the project implementation, including the results of monitoring. The communication takes place online (Verra's website, Bioflica's blog, LinkedIn and Instagram, and Manoa's Instagram) and with the distribution of the "resumo-plano-de-manejo" catalog, a summary of the Manoa's management plan which contains information about the activities related to the REDD project. OK 5. The Project Proponent provided support to the communication published online (Verra's website, Bioflica's blog, LinkedIn and Instagram, and Manoa's Instagram) and the "resumo-plano-de-manejo" catalog, a document printed with the summary of the Manoa's management plan which contains information about the activities related to the REDD project and disseminated to local stakeholders. OK 6. The Project Proponent provided the "2023-apresentacao-comunicacao-auditoria-REDD.+pptx", a PowerPoint presentation used in the communication carried out on 12/04/2023 to the Manoa team. This material contains information about the results of the monitoring activities but does not have information about the validation/verification body's site visit, as requested by Template. PENDING Considering the lack of evidence mentioned above, the CAR remains open.		
Project participant response		Date: 23/08/2023
6. The presence list (1) shared before with the VVB is named "Comunicação aos funcionários sobre o projeto REDD+ e auditoria" shows that the presentation, which took place on April 12 (46 days before the field audit), had as one of its main topics not only the presentation of the REDD+ project, but also the communication about the VCS verification audit, which took place at the end of May, mainly because during this same period no other type of audit was carried out on the Manoa farm. The documentation signed by the participants indicates their consent to the audit process taking place. In addition, it is important to highlight that not everything that was discussed in the presentation is in the Power Point presentation, that material works as a guide and reminder for some of the topics.		
Documentation provided by project participant		
(1) Folder "CAR04-06" file "2023-comunicacao-da-auditoria-lista-presenca.pdf"		
DOE 2 nd assessment		Date: 15/09/2023
6. The Project Proponent provided the "2023-comunicacao-da-auditoria-lista-presenca" attendance list, which has as its title the communication with the employees about the REDD+ project and the audit. In this way, the PP is complying with the Template requirement by informing the stakeholders about the validation/verification body's site visit. OK		
Finding closed successfully		

CAR ID	05	Date: 09/06/2023
Description of CAR		
vcs-monitoring-report-template-v4.2-final section 2.3 "For AFOLU projects, provide details on the following: - The processes used to communicate and consult with local stakeholders during the monitoring period, including any information about any conflicts that arose between the project proponent and local stakeholders and whether any such conflicts were resolved via the established grievance redress procedure". VCS Standard v4.4 section 3.18.19 "The project proponent shall develop a grievance redress procedure to address disputes with local stakeholders that may arise during project planning and implementation, including with regard to benefit sharing. The procedure shall include processes for receiving, hearing, responding and attempting to resolve grievances within a reasonable time period, taking into account culturally-appropriate conflict resolution methods. The procedure and documentation of disputes resolved through the procedure shall be made publicly available. The procedure shall have three stages: - The project proponent shall attempt to amicably resolve all grievances and provide a written response to the grievances in a manner that is culturally appropriate. - Any grievances that are not resolved by amicable negotiations shall be referred to mediation by a neutral third party.		

CAR ID	05	Date: 09/06/2023
3) <i>Any grievances that are not resolved through mediation shall be referred either to a) arbitration, to the extent allowed by the laws of the relevant jurisdiction or b) competent courts in the relevant jurisdiction, without prejudice to a party's ability to submit the grievance to a competent supranational adjudicatory body, if any."</i> The Project Proponent did not provide the grievance redress procedure, as required by Standard.		
Project participant response		Date : 25/07/2023
The grievance redress procedure can be found in Manoa's document "Manual de Procedimentos Gerais" (1) pages 142 to 144, sections "23.0 Relacionamento com as comunidades do entorno da UMF e política de perdas e danos", "23.1 Procedimentos a serem tomados quando em situação de conflito" and "23.2 Política de perdas e danos às comunidades do entorno da UMF". Section 2.1.1 of the MR was also edited to include a summary of the said grievance redress procedure.		
Documentation provided by project participant		
(1) File "202006-manual-procedimentos-gerais-manejo.pdf"		
DOE assessment		Date: 05/08/2023
The Project Proponent provided the "202006-manual-procedimentos-gerais-manejo.pdf", a General Procedures Manual that describes the procedures to be taken when there is a conflict situation and the procedure to be taken when there is a loss and damage situation to the communities surrounding the farm. However, the PP does not completely meet the requirement of Standard. PENDING VCS Standard v4.4 section 3.18.19 <i>"The project proponent shall develop a grievance redress procedure to address disputes with local stakeholders that may arise during project planning and implementation, including with regard to benefit sharing. The procedure shall include processes for receiving, hearing, responding and attempting to resolve grievances within a reasonable time period, taking into account culturally-appropriate conflict resolution methods. The procedure and documentation of disputes resolved through the procedure shall be made publicly available. The procedure shall have three stages:</i> <i>1) The project proponent shall attempt to amicably resolve all grievances and provide a written response to the grievances in a manner that is culturally appropriate.</i> <i>2) Any grievances that are not resolved by amicable negotiations shall be referred to mediation by a neutral third party.</i> <i>3) Any grievances that are not resolved through mediation shall be referred either to a) arbitration, to the extent allowed by the laws of the relevant jurisdiction or b) competent courts in the relevant jurisdiction, without prejudice to a party's ability to submit the grievance to a competent supranational adjudicatory body, if any."</i>		
Considering the lack of evidence mentioned above, the CAR remains open.		
Project participant response		Date: 23/08/2023
The MR sections 2.1.1, 2.2.1 and 3.2.2.2 were edited. Since the former communication procedure no longer applied to the day-to-day activities of Manoa, the PP opted to rewrite it in the deviation section. Now, section 2.2.1 contains only the results of each communication channel. The new description includes a flowchart that details the process of receiving, hearing, responding, and attempting to solve grievances, all done as soon as possible. When necessary, the conflict is forwarded to Manoa legal team to accompany and support the resolution of issues.		
Documentation provided by project participant		
DOE 2nd assessment		Date: 15/09/2023
The Project Proponent updated sections 2.1.1, 2.2.1, and 3.2.2.2 of MR v3.0 and is fully meeting the requirements of Standard. OK		
Finding closed successfully		

CL ID	06	Date: 09/06/2023
Description of CL		
1. vcs-monitoring-report-template-v4.2-final section 3.1 <i>"Describe the implementation status of the project activity(s), include information on the following:</i> <i>The operation of the project activity(s) during this monitoring period, including any information on events that may impact the GHG emission reductions or removals and monitoring."</i> MR v1.0 section 5.2.6 states <i>"The unplanned total deforestation in the Project Area during this monitoring period is 2 hectares."</i> MR v1.0 section 5.2, Table 23:		

CL ID	06	Date: 09/06/2023
Table 23. Annual areas deforested in each zone within the Project Area (Table 13.b. VM0015).		
Area established after deforestation per zone within the project area		Total monitored deforestation in the Project Area
IDz>	1	Baseline
Name:	Zone 1	Annual
Project Year t	ha	Cumulative
		ha
2021	2	2
2022	0.02	0
		715
		702

It was verified during the desk review, the monitoring of deforestation in the project area was carried out using satellite images from PRODES and verified deforestation in the PA of 2.02 ha. The Project Proponent did not include in section 3.1.1 of the MR v1.0 information on events that impact the GHG emission reductions or removals in the project area, as required by the Template.

2. MR v1.0 section 3.1.2 states *"The same document estimated the total affected area to be approximately 99.88ha to the south and 114.45ha to the north, which later, in an in depth analysis, turned out to be overestimated."*

"2021-relatorios-fogo", page 14:

Após os processamentos dos dados, foi calculado que a área com incidência de fogo mais ao Sul foi maior, impactando uma área de aproximadamente 99,88 ha, já mais ao Norte, a área impactada pelo fogo foi de 14,57 ha. Somando os dois locais, houve uma área diretamente afetada em torno de 114,45 ha.

Areas affected by fire incidents, described in project documents, are not consistent.

3. MR v1.0 section 3.1.3 states *"During the monitored period, it was possible to detect deforested areas in the Leakage Belt, approximately 1,969 ha in 2021 and about 1,068 ha in 2022, both above the anticipated baseline."*

"boletim-manoa-2020-2021":

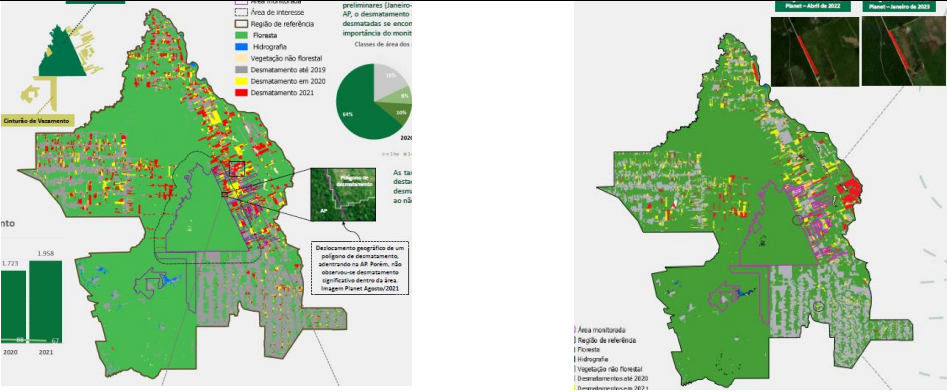
"boletim-manoa-2022":

The deforested area in the Leakage Belt is not consistent in the project documents.

4. MR v1.0 section 3.1.3 states *"The areas west of Manoa Farm were heavily affected by deforestation in the monitored period and, as they include many areas of the Leakage Belt, were responsible for the increased deforestation rate within the belt."*

"boletim-manoa-2020-2021":

"boletim-manoa-2022":

CL ID	06	Date: 09/06/2023
 The Project Proponent mentioned a few times in MR v1.0 that the “west” part outside the project was affected by deforestation, but the “east” part was also deforested and is where the “Soldado da Borracha” area is located.		
Project participant response		Date : 25/07/2023
1. Section 5.2.6 was edited and now the total unplanned deforestation in the Project Area during this monitoring period is 2.02 hectares. Also, Table 24 was modified to include the precise number of hectares affected. Section 3.1.1 was edited to better explain the events that affected the GHG emissions/reduction in the project area, as required by the Template. 2. Section 3.1.2 was edited to correct the inconsistencies about the amount of project area affected by the fires and now indicates the total area affected and that the analysis details can be found in section 4.3.3. 3. The 2020-2021 bulletin used PRODES preliminary data as described in the passage “Em 2021, as análises preliminares (Janeiro-Agosto) mostraram que as áreas desmatadas na AP e CV foram de 2 ha e 1958 ha (aumento de 13%), respectivamente”. Since the bulletins are one of the tools to monitor deforestation near the project area there are moments that preliminary data is used to expedite their distribution. After Manoa started its own monitoring the bulletins frequency could be more spaced so, the 2022 bulletin used the final PRODES data. According to PRODES website (http://www.obt.inpe.br/OBT/assuntos/programas/amazonia/prodes) the preliminary data includes the analysis of approximately 50% of the images covering the Legal Amazon witch explain the difference found in 2020-2021 and 2022 bulletins. The PRODES data used for the emissions/reductions calculations, however, are always the one accessible at the last monitored year, therefore, the most recent and complete data available. The value of 2022 Leakage Belt deforestation area in MR section 3.1.3 was corrected to match the value found in 2022 bulletin. 4. The beginning of Section 3.1.3 was corrected to better describe the regions of higher deforestation pressure. The other “west” mentions in sections 3.1.2 and 3.1.4 were also edited accordingly.		
Documentation provided by project participant		
Not applied.		
DOE assessment		Date: 05/08/2023
1. The Project Proponent updated section 5.2.6 of MR v2.0 and Table 27, and section 3.1.1, including information on events that impacted the GHG emission reductions during the monitoring period. In this way, the value of unplanned deforestation is consistent throughout the document. OK 2. The Project Proponent updated section 3.1.2 and deleted the information about the estimated total area affected by the fire incident. Section 4.3.3 describes in greater detail that the PRODES monitoring data published in 2021 were used to verify if the deforestation that was already identified within the Project Area was related to these impacted areas. OK 3. The Project Proponent clarified the small differences between the values of Leakage Belt deforestation and corrected the value of LB deforestation in the Year 2022 in section 3.1.3 – “Deforestation in the surrounding and emissions from Leakage” of MR v2.0. OK 4. The Project Proponent corrected the mentions of the deforestation on the “west” part outside of the project and changed it to “east”. However, it also included a sentence in section 3.1.3 – “Deforestation in the surrounding and		

CL ID	06	Date: 09/06/2023
emissions from Leakage" that describes that there was also an increase of deforestation in the "west" part outside the project, as can be seen through the images and bulletin data. OK		
Finding closed successfully		

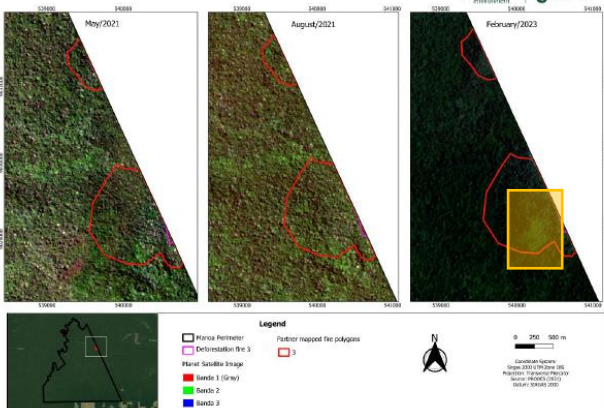
CL ID	07	Date: 09/06/2023
Description of CL		
vcs-monitoring-report-template-v4.2-final section 3.2.2 "Describe any project description deviations applied during this monitoring period and explain the reasons for the deviation. Identify whether the deviation impacts the applicability of the methodology, additionality or the appropriateness of the baseline scenario and provide an explanation of the outcome. Describe and report on any project description deviations applied in previous monitoring reports."		
During the desk review stage carried out during the on-site audit, it was verified that there was a change in the monitoring mode and the Project Proponent improved the process of monitoring deforestation through satellite images, where Manoa carries out the monitoring every month and "in real time" and Biofilica carries out annual monitoring in the form of bulletins. Section 3.2.2 did not describe this project description deviation applied during this monitoring period.		
Project participant response		Date : 25/07/2023
Section 3.2.2.2 - Deviations referring to the period 2020 to 2022 was added to include the project description deviation regarding the improvement in the process or monitoring deforestation. Sections 3.1.1 and 3.1.2 were also edited to further detail the monitoring improvement and the connection of the remote monitoring and the field surveillance patrols. The evidence of that monitoring was shared with the VVB (1) (2) (3)		
Documentation provided by project participant		
(1) Folder "monitoreamento-desmatamento-manoa" includes one pdf file with the report of deforestation near Manoa Farm boundaries "202205-202206-desmatamento-entorno" (2) Folder "monitoreamento-incendios" includes 2 pdf files with the maps indicating the fire incidents near Manoa boundaries "MAPA_FOCO_DE_CALOR_MANOA" and "MAPA_FOCO_DE_CALOR_MANOA_2" (3) Folder "pontos-de-alerta-de-fogo" (inside folder "monitoreamento-incendios") contains 4 csv files with the coordinates Manoa received with fire alerts.		
DOE assessment		Date: 06/08/2023
The Project Proponent updated MR v2.0 and included section 3.2.2.2 – "Deviations referring to the period 2020 to 2022". This section describes the improvement in the monitoring of deforestation through satellite images carried out by Manoa's team during this monitoring period. OK		
Finding closed successfully		

CL ID	08	Date: 09/06/2023
Description of CL		
1. vcs-monitoring-report-template-v4.2-final section 4.2 “Complete the table below for all data and parameters monitored during the project crediting period (copy the table as necessary for each data unit/parameter). Data and parameters determined or available at validation are included in Section 4.1 (Data and Parameters Available at Validation) above”		
The “Ctot” and “DBH” parameters were described in section 4.1.		
2.		
MR v1.0, section 4.1:		
Data / Parameter	DBH	
Data unit	cm	
Description	Diameter at Breast Height (130 cm) for each tree with DBH equal to or greater than 15 cm in each plot of the forest inventory.	

Data / Parameter	DBH
Data unit	cm
Description	Diameter at Breast Height (130 cm) for each tree with DBH equal to or greater than 10 cm in each plot of the forest inventory.
Source of data	Calculated from the circumference at breast height measured at the field.
Description of measurement methods and procedures to be applied.	DBH is calculated from data of circumference at breast height (CBH) of each monitored tree measured at the field.
Frequency of monitoring/recording	Forest inventory data collected over periods of up to 10 years on multiple plots.
Value monitored	See worksheet with field data
Monitoring equipment	Calculated from the circumference at breast height (CBH) of data measured at the field using a tape measure.
QA/QC procedures to be applied	All individuals of living plants with DBH equal to or greater than 10 cm (or CBH - circumference at breast height - equal to or greater than 31 cm) were measured in each sub-plot of the chosen conglomerate, both individuals that had already been measured in 2014 as well as new ones who have reached the minimum desirable diameter. The exact point of measurement was identified with ink, thus allowing them to be tracked and audited.

CL ID	08	Date: 09/06/2023
It is not clear why the same parameter has a different methodology/description in validation ("DBH equal to or greater than 15 cm") and in verification ("DBH equal to or greater than 10 cm"). 3. MR v1.0, section 4.2, "Data/Parameter Ctot" states in Comments "According to VM0015 (p. 107), in forest management areas the monitoring of carbon stocks is mandatory if the areas are subject to a significant reduction of carbon stock in the project scenario, in relation to the ex-ante evaluation. As the management carried out is of low impact, not causing the opening of the forest canopy, if the impact caused by timber extraction was not considered relevant; because of this, this parameter was not renewed, keeping the value used at the beginning of the project and in previous verifications." The Project Proponent did not justify in MR v1.0 nor provide support to demonstrate that the impact caused by timber extraction was not considered relevant.		
Project participant response		Date : 25/07/2023
1. The "DBH" and "Ctot" parameters were reported in section 4.1 and 4.2 since the PDD, however, according with the template description and the VVB note, the proponents understand that the parameters cited in section 4.1 remain fixed throughout the monitored period. In addition, section 4.2 includes parameters that report the planned deforestation results more profoundly than the Ctot parameter and section 5.2.2 details how the forest management is not significative. Therefore the DBH and Ctot parameters were excluded since they were considered redundant. 2. The MR was corrected and now all DBH related text indicates the same measure, 10 cm. The proponents understand that it was an error found since the PDD, but now the values were revised and are correct. 3. The significance of the forest management impact due to timber extraction in the areas without opening of the forest canopy was calculated and detailed in section 5.2.2, the significance spreadsheet was shared with the VVB (1). The areas of management that cause the opening of the forest canopy were considered in the project emissions calculations as planned deforestation. In addition, the "Ctot" parameter in section 4.1 was edited to include a comment indicating the significance assessment in section 5.2.2.		
Documentation provided by project participant		
(1) Folder "CL08-03" File "analise-significancia-monit-2021-2022-2.0.xlsx"		
DOE assessment		Date: 06/08/2023
1. The Project Proponent updated section 4.2 of MR v2.0 and excluded the "Ctot" and "DBH" parameters of these sections since they were included in section 4.1. OK 2. The Project Proponent updated the description of the "DBH" parameter to "Diameter at Breast Height (130 cm) for each tree with DBH equal to or greater than 10 cm in each plot of the forest inventory.". The "DBH" parameter was excluded from section 4.2 and hence the inconsistency was solved. OK 3. The Project Proponent updated section 5.2.2 of MR v2.0, describing in detail the calculation of carbon stock decreased due to planned logging activities to the monitoring period. Furthermore, it is clear in MR v2.0 that this issue has been evaluated and validated in the validation process PDD. The PP also provided the "analise-significancia-monit-2021-2022-2.0" spreadsheet, which contains the calculation of the forest management significance and results in a significance below the threshold required by the methodology (5%). OK		
Finding closed successfully		

CAR ID	09	Date: 09/06/2023
Description of CAR		
1. vcs-monitoring-report-template-v4.2-final section 4.2 <u>"Complete the table below for all data and parameters monitored during the project crediting period (copy the table as necessary for each data unit/parameter). Data and parameters determined or available at validation are included in Section 4.1 (Data and Parameters Available at Validation) above."</u> vcs-monitoring-report-template-v4.2-final section 4.3 <u>"Describe the process and schedule followed for monitoring the data and parameters, set out in Section 4.2 (Data and Parameters Monitored) above, during this monitoring period, include details on the following:</u> The organizational structure, responsibilities and competencies of the personnel that carried out the monitoring activities.		

CAR ID	09	Date: 09/06/2023
- The methods used for generating/measuring, recording, storing, aggregating, collating and reporting the data on monitored parameters. - The procedures used for handling any internal auditing performed and any non-conformities identified. - The implementation of sampling approaches, including target precision levels, sample sizes, sample site locations, stratification, frequency of measurement and QA/QC procedures. Where applicable, demonstrate whether the required confidence level or precision has been met." Tables 6, 7, and 8 of MR v1.0 describe the data collected to monitor changes in carbon stock and GHG emissions for periodic verification. It is not clear if all parameters monitored in section 4.3 were listed in section 4.2 of MR v1.0. 2. MR v1.0 section 4.3 states "The monitoring plan for the Manoa REDD+ Project is a combination of three components: climate, socioeconomic and biodiversity." Although the MR describes throughout the document the activities carried out related to the socioeconomic and biodiversity components, the data and parameters of these components were not described in sections 4.2 or 4.1. 3. The Project Proponent did not describe the procedures used for handling any internal auditing performed and any non-conformities identified, as required by Template. 4. MR v1.0 section 4.3, Figure 22:  Figure 22. Affected area polygon prepared by Manoa with the deforestation polygons registered by PRODES 2021, for the fire on 08/10/2021, treated in this report and in the additional documents as "Fire incident 3" The third image ("February/2023") of Figure 22 contains a part that has a different color in the vegetation compared to previous years and it seems that there has been a change in land use in this location (highlight in yellow made in the image above). During the desk review carried out during the on-site audit, it was not clear from the images if there was a change in land use and it was not mapped by the project proponent or if this different coloration of the land cover refers to another reason not explained in the MR v1.0.		
Project participant response		Date : 25/07/2023
1. Tables 6, 7 and 8 (now numbered 7, 8 and 9) were edited, some parameters that were not monitored during the crediting period were erased and the tables now include a column with the MR section where each remaining parameter is analyzed. All the remaining parameters registered on those tables are in sections 4.1, 4.2 or are directly derived from parameters described on those sections. The parameter "ΔCPLdPA_t", for example, derives directly from the areas of planned deforestation, included in section 4.2. 2. The paragraph has been adjusted, indicating the location of the project results for each component that makes up the project monitoring plan. 3. Section 4.3.2 was revised to clarify the project's internal audit processes. It is important to highlight that the project does not have an official record of an "internal audit", however, all the information generated undergoes quality control, registration, organization and discussion among the proponents, steps that are described in the MR.		

CAR ID	09	Date: 09/06/2023
4. The area highlighted in former Figure 22, now Figure 27 has a different vegetation type, that during the dry season shows a different color in satellite images. Photos were taken by the patrimonial surveillance team in June 30 (2023) to show how the forest is after the fire (1) (2) and satellite images of a period before the 2021 fire were share with the VVB to demonstrate that the color variation was already present in that location (3)		
Documentation provided by project participant		
(1) Folder "CAR09-04"> Folder "pictures" includes 3 recent photos of the area "foto-area-impactada-1", "foto-area-impactada-2", "foto-area-impactada-3". (2) Folder "CAR09-04" Vigilance surveillance report available at file "20230627-20230629-relatorio-de-vigilancia.pdf" (3) Folder "CAR09-04" file "Mapa_satelite_pre_2021.png"		
DOE assessment		Date: 06/08/2023
1. The Project Proponent updated Tables 7, 8, and 9 of MR v2.0 and included a column to each Table, indicating where each remaining parameter was analyzed. Despite this improvement that helps the traceability of the data, the PP is not fully meeting the requirement of the Template. PENDING vcs-monitoring-report-template-v4.2-final section 4.2 <i>"Complete the table below for all data and parameters monitored during the project crediting period (copy the table as necessary for each data unit/parameter). Data and parameters determined or available at validation are included in Section 4.1 (Data and Parameters Available at Validation) above."</i> 2. The Project Proponent updated section 4.3.1 of MR v2.0 and included that the monitoring plan related to the socioeconomic and biodiversity component is described in other sections of the MR v2.0. In this way, the description is coherent. OK 3. The Project Proponent updated section 4.3.2 of MR v2.0 and described the procedures used for handling the internal audit and the non-conformities identified. OK 4. It is clear which is the polygon and the difference in coverage of the area where the incident third fire occurred during the monitoring period (polygon in the pink of Figure 27 of MR v2.0). Regarding the change in coverage of the yellow highlight below, the Project Proponent clarified that this portion of forest <i>"has a different vegetation type, that during the dry season shows a different color in satellite images"</i>. According to the evidence presented, it is not possible to verify the different vegetation type during other months of dry season and after the third fire incident. PENDING		
		
Considering the lack of evidence mentioned above, the CAR remains open.		
Project participant response		Date: 23/08/2023
1. Section 4.2 of the MR was edited to include information about every parameter cited in table 7. Table 7 was also edited, including section 4.2 in the "MR section" column.		

CAR ID	09	Date: 09/06/2023
4. The affected area was reevaluated through Planet Explorer online tool satellite images and NDVI calculations. This new analysis identified two more affected areas, one of 1.93ha in the region of fire incident 1 and one of 14.76ha in the fire incident 3, the incident highlighted by the VVB, resulting in a total area of 19.32ha (adding the value calculated initially). To describe the recent analysis, sections 4.3.3 and 3.1.2 were edited. The significance analysis was updated (1) and remained below the threshold (0.05%). A more detailed report of the analysis was also shared with the VVB (2) as well as the shape files of the affected areas (3), recent photos and video of the area affected by the fire incident 3 (4) and the maps (5) used in document (2).		
Documentation provided by project participant		
(1) Folder "CAR09-04" – file "redd-manoa-non-co2-emissions-from-biomass-burning-review.xlsx" (2) Folder "CAR09-04" – file "relatorio_incendio_manoa.pdf" (3) Folder "CAR09-04", folder "shp" – 12 files, the files named "poligono_1" refer to fire incident 3 and the files named "poligono_2" refer to fire incident 1. (4) Folder "CAR09-04", folder "fotos-e-video-da-area-afetada" containing 3 photos and one video. (5) Folder "CAR09-04", folder "mapas" containing 8 .png files of the maps used in the report shared as evidence (2).		
DOE 2 nd assessment		Date: 15/09/2023
1. The Project Proponent updated section 4.2 of MR v3.0 and included all data and parameters monitored during the project crediting period. In this way, the PP is fully meeting the Template requirement. OK 4. The Project Proponent updated sections 3.1.2 and 4.3.3 – Monitoring Changes in Carbon Stock and provided the documents used for the reassessment of the unavoided unplanned deforestation. In this way, it is evidenced that the unavoided unplanned deforestation during the monitoring period was 19.32ha and the significance analysis was 0.05%, which is considered insignificant (5%) by the methodology. OK		
Finding closed successfully		

CAR ID10Date: 09/06/2023

Description of CAR

1. "vcs-monitoring-report-manoa-2021-2022", "Summary" tab: the spreadsheet title is inconsistent with the monitoring period.

2. "vcs-monitoring-report-manoa-2021-2022", "Summary" tab, I17 and I18 cells: the "Credit in buffer" and "Number of VCU" are inconsistent with the data presented in the project documents.

3. "vcs-monitoring-report-manoa-2021-2022", "Summary" tab, I6 cell: the "Year of first fixed baseline period" is not consistent with the first fixed baseline period described in the PD.

4. "vcs-monitoring-report-manoa-2021-2022", "Table_25" tab:

Ano	UPA	Área Total	Área %	Estrada Principal/	Área %	Estradas Secund.	Área %	Esplanad a (pátios)	Área %	Infra Total	Infra Total %
2021	17	3470,6	100	5,7	0,16%	30,9	0,89%	15,8	0,46%	52,4	1,51%
2022	11	3111,5	100	7,7	0,25%	31,8	1,02%	16,2	0,52%	55,6	1,79%

"2022-relatorio-monitoramento-AMF-UPA11.pdf" page 30:

"2021-relatorio-monitoramento-AMF-UPA17.pdf" page 24:

TABELA 17 – RESUMO DOS IMPACTOS NO SOLO E A VEGETAÇÃO REMANESCENTE APÓS A EXPLORAÇÃO DA UPA 11.				TABELA 17 – RESUMO DOS IMPACTOS NO SOLO E A VEGETAÇÃO REMANESCENTE APÓS A EXPLORAÇÃO DA UPA 17.			
DISCRIMINAÇÃO	ÁREA	% ÁREA TOTAL	% ÁREA EFETIVA	DISCRIMINAÇÃO	ÁREA	% ÁREA TOTAL	% ÁREA EFETIVA
ÁREA TOTAL DA UPA	3111,4744 ha	100,00%	-	ÁREA TOTAL DA UPA	3470,6417 ha	100,00%	-
ÁREA DE PRESERVAÇÃO PERMANENTE NA UPA	506,5144 ha	16,28%		ÁREA DE PRESERVAÇÃO PERMANENTE NA UPA	769,7894 ha	22,18%	
ÁREA DE EFETIVO EXPLORAÇÃO	2604,9600 ha	83,72%	100,00%	ÁREA DE EFETIVO EXPLORAÇÃO	2700,8523 ha	77,82%	100,00%
ÁREA DE INFRAESTRUTURA E ALTERAÇÃO DA VEGETAÇÃO				ÁREA DE INFRAESTRUTURA E ALTERAÇÃO DA VEGETAÇÃO			
ESTRADA PRINCIPAL DE ACESSO (6,6 km)	9,7296 ha	0,31%	0,37%	ESTRADA PRINCIPAL DE ACESSO (6,6 km)	5,6991 ha	0,16%	0,21%
ESTRADAS SECUNDÁRIAS (73,94 km)	32,8335 ha	1,06%	1,26%	ESTRADAS SECUNDÁRIAS (73,94 km)	30,9069 ha	0,89%	1,14%
ESPLANADAS (323 unidades)	16,7088 ha	0,54%	0,64%	ESPLANADAS (323 unidades)	15,8432 ha	0,46%	0,59%
TRILHAS DE ARRASTE	88,4914 ha	2,84%	3,40%	TRILHAS DE ARRASTE	100,6335 ha	2,90%	3,73%
CLAREIRAS	155,6763 ha	5,00%	5,98%	CLAREIRAS	239,5895 ha	6,90%	8,87%
TOTAL DE ÁREAS ALTERADAS NA UPA 11	303,4396 ha	9,75%	11,65%	TOTAL DE ÁREAS ALTERADAS NA UPA 17	392,6721 ha	11,31%	14,54%

The values described in the spreadsheet for UPA 11 ("Estrada principal/acesso", "Estradas secundárias", "Esplanadas (pátios)") are not consistent with the values of the report "2022-relatorio-monitoramento-AMF-UPA11.pdf".

5. "vcs-monitoring-report-manoa-2021-2022", "Table_21" tab:

CAR ID	10										Date: 09/06/2023
Carbon stock changes per initial forest class <i>icl</i>		Total carbon stock change of initial forest class in the leakage belt		Carbon stock changes per post-deforestation zone		Total carbon stock change of post-deforestation zones in		Total net carbon stock change of the leakage belt area			
ID _{ic}	1	ΔCBSLK _{ic,t}	ΔCBSLK _{ic,t}	ID _z	1	ΔCBSLK _{z,t}	ΔCBSLK _{z,t}	ΔCBSLK _{z,t}	ΔCBSLK _{z,t}	ΔCBSLK _{z,t}	ΔCBSLK _{z,t}
Name>	Forest	annual	cumulative	Name>	Zone 1	annual	cumulative	Name>	Zone 1	annual	cumulative
Project Year t	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	Project Year t	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	Project Year t	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e
2021	1.389	1.389	1.389	2021	1.172	1.172	1.172	2021	217	217	217
2022	1.389	1.389	2.777	2022	1.172	1.172	2.343	2022	217	434	434

The formulas for the calculations of “Carbon stock changes per initial forest class *icl*” do not use data from years of the monitoring period (2020 and 2021) from the “Table_20” tab.

6. MR v1.0 section 5.2.2, Table 15:

Table 15. Estimated emissions from planned deforestation activities for the monitored period.

UPA (ano)	Exploited area (ha)	Logged Volume (m ³)	Logged Volume (m ³ /ha)	Total carbon logged (tC)	Total emissions (tCO ₂ e)
17 (2021)	13.174,33	63.707,11	24	39.567,91	114.381,59
11 (2022)	12.693,96	57.500,19	23	37.897,72	110.210,98
Média	12.934,15	60.603,65	23	38.732,82	112.296,29

“vcs-monitoring-report-manoa-2021-2022”, “Table_25” tab:

Ano	UPA	Área Total	Área %	Estrada Principal/	Área %	Estradas Secund.	Área %	Esplanad a (pátios)	Área %	Infra Total	Infra Total %
2021	17	3470,6	100	5,7	0,16%	30,9	0,89%	15,8	0,46%	52,4	1,51%
2022	11	3111,5	100	7,7	0,25%	31,8	1,02%	16,2	0,52%	55,6	1,79%

The values of the column “Total area” of the spreadsheet and of the column “Area explored (ha)” of MR v1.0 are not consistent.

7. MR v1.0, section 5.2.2 (page 84) states “For Manoa, the average value found for the monitored period was 142,275.62 tCO₂e.”

It is not clear from the description of MR v1.0 what the value 142,275.62 tCO₂e refers to.

8. “vcs-monitoring-report-manoa-2021-2022”, “Table_21” tab: The Project Proponent did not provide support for:

- “Carbon stock changes per initial forest class *icl*” (C18, C19, P18, and P19 cells);
- “Carbon stock changes per post-deforestation zone” (U18 and U19 cells).

9. “vcs-monitoring-report-manoa-2021-2022”, “Table_27” tab: there are 2 “Tables 27” with the same name and the total carbon stock change values in the project case are different. It is not clear what the total carbon stock change in the project case is.

10. “vcs-monitoring-report-manoa-2021-2022”, “Table_29” tab: table title and content are not consistent.

Project participant response

Date : 25/07/2023

The evidence that support CAR10 answers are the new monitored period spreadsheet calculations (1) and other files cited along each answer.

- The title of the spreadsheet table “Summary” was adjusted to the current period, the current version of this spreadsheet was also indicated, changing its name to “Summary of Monitoring Manoa REDD+ Project 2021 to 2022 - v2”.
- The error in the spreadsheet was due to picking the wrong cell in “Table_36”, which has already been adjusted and now the values are compatible with the data presented in the MR.
- The PP evaluated the information contained in the PDD (p. 76) and identified that there was an error when informing that “Start and end date of the baseline fixed period: fixed baseline period is **10 years after the start of project** activities, with **reevaluation up to 31/12/2023**.” as the baseline would be eleven years and not ten years as indicated by the VCS Standard at the time of validation. In this way, a PDD deviation was created in section 3.2.2.2, to explain the situation and indicate that the year of the first fixed period of the baseline is 2022. With this, the Summary worksheet, has the information consistent with the correct period, according to the rules.

CAR ID	10	Date: 09/06/2023
4. The data contained in "Table_25" were adjusted. The source used for information on the effective exploration area, main access roads, secondary roads and esplanades are only the monitoring reports of the Forest Management Area - AMF - for the years 2021 and 2022 (spreadsheets indicated in the VVB questioning). 5. The formulas for calculating "Carbon stock changes per initial forest class icl" have been adjusted, so that data from the monitored years (2021 and 2022) from the "Table_20" tab are now used. 6. Section 5.2.2 was entirely rewritten as well as the significance spreadsheet (2). Now, two areas are used to assess the significance in two different ways. The "temporary opening areas", that include areas impacted by skid trails and the opening of clearings, that were not included in the planned deforestation activities calculations. Those areas are named temporary because they don't remove the forest canopy and don't leave the soil completely exposed, as do the roads and esplanades, therefore, the recovery of those areas is faster, and the carbon stock affected less significant. And the effective management area, that excludes the road openings and esplanades from the effective exploration area, that have already been accounted for as emissions from planned deforestation. Both ways of assessing significance are detailed in section 5.2.2 and in the spreadsheet shared with the VVB 7. Section 5.2.2 was rewritten and does not include the section mentioned by the VVB anymore, as it was not relevant for the calculations used for the significant assessment. 8. To facilitate the tracking of validated baseline data, the PP inserted in the document "vcs-monitoring-report-manoa-2021-2022.v2" (1) a table called "Table_21 – Baseline" which is a copy of the database used in the Project baseline validation. Additionally, the "Table_21" spreadsheet had its cells adjusted, where the respective values of the inserted baseline spreadsheet were pulled. To support the analysis, the PP is also providing the VVB with the baseline spreadsheet root (3) for comparing information. All tabs referring to the baseline are painted in green in the spreadsheet and all tabs with information referring to the monitored period (2021 – 2022) are painted in blue. 9. The PP updated the spreadsheet, keeping only table 27 "Estimated ex post change in the net carbon stock in the project area under the project scenario" indicated by VM0015 (p. 112) to be used in the Monitoring of changes in the carbon stock. 10. The content of the "Table_29" tab has been adjusted and now shows the Total ex post estimated actual net changes in carbon stocks and emissions of GHG gases in the project area, as indicated in item 1.1.5 of VM0015 (p. 113).		
Documentation provided by project participant		
(1) File "vcs-monitoring-report-manoa-2021-2022.v2.xlsx" (2) "Folder "CAR10-06" file "analise-significancia-monit-2021-2022-2.0.xlsx" (3) "Folder "CAR10-08" file "VM0015 planilha de calculo Manoa 2.2.xlsx"		
DOE assessment		Date: 07/08/2023
1. The Project Proponent updated the title on the "Summary" tab of "vcs-monitoring-report-manoa-2021-2022.v2" and the title is consistent with the monitoring period. OK 2. The Project Proponent updated the values for "Credit in buffer" and "Number of VCU" and the values are consistent with the calculations presented in the "vcs-monitoring-report-manoa-2021-2022.v2" spreadsheet. OK 3. The Project Proponent updated the date of the "Year of first fixed baseline period" to 31/12/2022. Additionally, the PP included a deviation in section 3.2.2.2 about the end date of the first baseline period, that is 31/12/2022 and match with the end date of this monitoring period. OK 4. The Project Proponent updated the "Table_25" tab of the "vcs-monitoring-report-manoa-2021-2022.v2" spreadsheet and the values described for planned deforestation in UPA 11 and UPA 17 are consistent with the values of the reports with the results of forest management. OK 5. The Project Proponent updated the formulas for the calculations of "Carbon stock changes per initial forest class icl" of "Table_21" of "vcs-monitoring-report-manoa-2021-2022.v2". The PP used data from years of the monitoring period (2020 and 2021) from the "Table_20" tab correctly. OK 6. The Project Proponent updated section 5.2.2 and "analise-significancia-monit-2021-2022-2.0" spreadsheet. Section 5.2.2 of MR v2.0 contains a detailed explanation about the project emissions due to planned logging		

CAR ID	10	Date: 09/06/2023
activities and Tables of this section are consistent with the “ <i>analise-significancia-monit-2021-2022-2.0</i> ” spreadsheet. OK		
7. The Project Proponent updated section 5.2.2 of MR v2.0 and described step-by-step the calculation of project emissions due to planned logging activities, including Tables to clarify the calculations. Additionally, the PP described the calculations for the significance assessment of low impact management. OK		
8. The Project Proponent provided the “ <i>vcs-monitoring-report-manoa-2021-2022.v2</i> ” spreadsheet and included the “ <i>Table_21 – Baseline</i> ” Tab to facilitate the tracking of data for the monitoring period calculations. In this way, it is clear the origin of the data used in the calculations of the “ <i>Table_21</i> ” tab. OK		
9. The Project Proponent updated “ <i>Table_27</i> ” of “ <i>vcs-monitoring-report-manoa-2021-2022.v2</i> ” spreadsheet and there is only one table which contain the total carbon stock change of the project. OK		
10. The Project Proponent updated the content of “ <i>Table_29</i> ” tab and it is consistent with the title of the table. OK		
Finding closed successfully		

CL ID

11

Date: 09/06/2023

Description of CL

1. “analise-significancia-monit-2021-2022”:

Dados das UPAs exploradas					
UPA	Área Bruta (ha)	Área Impactada (%)	área efetiva (ha)	Infraestrutura (ha)	área efetiva sem infra (ha)
11	3111,47	0,14	2604,96	55,63	2549,33
17	3470,64	0,13	2700,85	55,05	2645,80
Média					2597,56605

The Project Proponent did not provide support for the “Área impactada (%)” values.

2. “analise-significancia-monit-2021-2022”:

Cálculo da média de carbono na área total da UPA					
UPA	Área Bruta (ha)	Carbono extraído (tC)	Carbono Extraído (tCO2e)	Carbono extraído (tC/ha)	Carbono Extraído (tCO2e/ha)
11	3.111,47	37.897,72	138.958,32	12,18	44,66
17	3.470,64	39.567,91	145.082,33	11,40	41,80
Média	3.291,06	38.732,82	142.020,33	11,79	43,23

Regeneração (UPA/ano)		12.934,15
Regeneração (tCO2e/ano)		9,28
Regeneração (PA/ano)		142.275,62

Calculo de mudança de estoque devido às atividades de extração madeireira e verificação de significância											
UPA	área efetiva	Volume extraído - abatido e arrastado (m³)	Intensidade de exploração (m³/ha)	Média Carbono Extraído (tCO2/ha)	Total carbon stock decrease due to planned activities (tCO2e)	Total carbon stock increase due to planned activities (tCO2e)	Total carbon stock change in the project case (tCO2e)		Ex post net anthropogenic GHG emission reductions		Test of significance - Planned logging activities (%)
							Annual	Acumulado	Annual	Acumulado	
11	2.549,33	57.500,19	23	43,23	110.210,98	139.633,61	- 29.422,63	- 29.422,63	284.234,00	284.234,00	
17	2.645,80	63.707,11	24	43,23	114.381,59	144.917,63	- 30.536,04	- 59.958,66	289.787,00	574.021,00	-10%
Média	2.597,57	60.603,65	23	43,23	112.296,29	142.275,62					

For the “Cálculo da média de carbono na área total da UPA”, the gross area of the UPAs was used and the “Carbono Extraído (tCO2e)/ha” is based on the total area of the UPAs.

For the “Cálculo de mudança de estoque devido às atividades de extração madeireira e verificação de significância” the effective area of the UPAs was used.

However, for the calculation of “Total carbon stock decrease due to planned activities (tCO2e)” the average was used based on the gross area (“Carbono Extraído (tCO2e)”), multiplied by the effective area.

In this way, it is not consistent because in one of the cases, the gross area is used and in the other the effective area is used, and both are used in the calculation of “Total carbon stock decrease due to planned activities (tCO2e)”.

3. “analise-significancia-monit-2021-2022”:

Cálculo de		
	60,60%	39,40%
UPA	Carbono extraído total - Fuste (tC)	Carbono extraído total - galhos e folhas (tC)
11	19.397,39	12.611,50
17	20.264,70	13.175,40
Média	19.831,04	12.893,45

CL ID	11	Date: 09/06/2023
The Project Proponent did not provide support to justify the % of “<i>Carbono extraído total – Fuste (tC)</i>” and “<i>Carbono extraído total – galhos e folhas (tC)</i>”. 4. MR v1.0 section 5.2.5 states “<i>No carbon stock decrease associated with Project activities has occurred in the Project Area in the monitored period.</i>”. However, following Table 22 presents values in “<i>Total carbon stock decrease due to planned activities</i>” which is not consistent with earlier statement.		
Project participant response		Date : 25/07/2023
Answer to items 1, 2 and 3: The significance spreadsheet (1) was entirely redone to better explain the significance of the low impact management carried out in the project area. Section 5.2.2 was also redone to detail every calculation step done in the spreadsheet. The significance was calculated in two ways; (a) using only the areas that were not considered in the planned deforestation calculation and (b) using field data of the felled trees, that involve the whole effective management area. Both ways of assessing the significance are detailed step by step in the spreadsheet shared with the VVB and in section 5.2.2 and result in less than 5% of significant, the threshold required by the methodology. 4. Section 5.2.5 of the MR was edited to include the activities that caused carbon stock decrease in the project area during the monitored period (planned deforestation and unavoided unplanned deforestation).		
Documentation provided by project participant		
(1) File “ <i>analise-significancia-monit-2021-2022-2.0.xlsx</i> ”		
DOE assessment		Date: 07/08/2023
1, 2, and 3: The Project Proponent reformulated the “<i>analise-significancia-monit-2021-2022-2.0</i>” spreadsheet and it is clear what are the data sources and calculations performed for significance analysis of the planned logging activities. In addition, the PP updated section 5.2.2 of MR v2.0, and the description is clear on how the analysis and calculation of significance were performed. OK 4. The Project Proponent updated section 5.2.5 of MR v2.0 and the description is consistent with Table 26 of MR v2.0. OK		
Finding closed successfully		

CAR ID	12	Date: 09/06/2023
Description of CAR		
<u>Non-Permanence Risk Report</u> 1. Internal Risk – Project Management c) and e): The Project Proponent did not provide support to demonstrate that the project include individuals with significant experience in all skills necessary to successfully undertake all project activities and with significant experience in AFOLU project design and implementation, carbon accounting and reporting. 2. Internal Risk – Financial Viability c): The Project Proponent describes that the cash flow breakeven point is 4 years, but “<i>modelo economico manoa_3.0</i>” spreadsheet, “<i>Avaliação Carbono</i>” tab, C51 cell describes that the breakeven point is 5.2 years. It is unclear whether the project's breakeven is 4 or 5.2 years. Also, the “<i>modelo economico manoa_3.0</i>” spreadsheet is not updated for the monitoring period. 3. Internal Risk – Opportunity Cost h) and External Risk – Land Tenure and Resource Access/Impacts f): The Project Proponent justified this risk with the contract signed between Biofíllica and Manoa. However, the “<i>Contrato Manoa assinado</i>” contract, signed in 21/11/2013, is valid for 20 years, that is, until 21/11/2033, according to the document: Cláusula Quarta DO PRAZO 4.1. O presente Contrato entrará em vigor na presente data permanecendo válido pelo prazo de 20 (vinte) anos a contar desta data. The crediting period of the project is from 01/01/2013 to 31/12/2042. Therefore, it is not clear how the project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over the total length of the project crediting period.		

CAR ID	12	Date: 09/06/2023
4. External Risk – Community Engagement b): The Project Proponent did not provide the support “<i>socioeconomic study for Manoa Redd+ Project</i>”, mentioned in the justification for this item. 5. External Risk – Political Risk f): The link “Rondônia State is participating in the Governors’ Climate and Forest Taskforce GCF” is not working. 6. MR v1.0 section 3.1.2 (page 32) states “<i>The fire on 10/08/2021 was the one with the greatest magnitude, affecting two areas of the Manoa Farm’s interior. There is no surveillance patrol report of this moment, the occurrence was recorded during a routine check, and from this a police report was filed and a report on what happened was drawn up (pages 13 and 17 of document “2021 relatorios fogo” for the fire report and for the police report of “Fire incident 3”, respectively). According to the fire report the affected area was mountainous, with sparse vegetation and had vines, an easily combustible material. The same document estimated the total affected area to be approximately 99.88ha to the south and 114.45ha to the north, which later, in an in depth analysis, turned out to be overestimated.</i>” Natural Risk – Fire: “<i>And even considering human caused fires, fire focuses hardly affect more than a couple hectares due to tropical forest humidity. Due to natural characterizes of the Amazon Forest and the preventions and mitigation measures that are in place this type of loss could damage less than 5% to less than 25% loss of the carbon stock.</i>” The descriptions in the MR and NPRR about the magnitude of fire focuses in the project area are not consistent. 7. Natural Risk – Pest and Disease: “<i>susceptible to outbreaks of insects. In that sense Grupo Jari has procedures to deal with pest and outbreak diseases regarding its planted eucalyptus forests, those most usual in the region that attacks forest plantation: ants, caterpillars and weeds</i>”. There is an inconsistency regarding the name of the project and it is not clear whether the project has the risk related to pests and diseases. 8. Natural Risk – Pest and Disease: the “<i>Significance</i>” used does not correspond to the nomenclatures of “<i>AFOLU_Non-Permanence_Risk-Tool_v4.0</i>”. 9. AFOLU_Non-Permanence_Risk-Tool_v4.0 section 4.b) “<i>Natural risk shall be assessed as follows: b) Likelihood and significance (LS) and mitigation (M) (if any) shall be assessed for each risk factor identified as set out in the Likelihood and Significance and Mitigation tables below,...</i>” Natural Risk – Geological Risk: The Project Proponent did not provide an assessment or justification for “<i>Significance</i>”.		
Project participant response		Date : 25/07/2023
1.The Risk Report was edited to include missing curriculum summary and to remove summaries of people who are no longer involved in the project. The evidence of each curriculum was shared with the VVB (1) 2. The economic model of the project was revised, starting the whole analysis in 2021 until the life cycle of the project in 2042 (6). In this new analysis, the break-even point of the project cash flow is 3.3 years. All information regarding the update of the financial analysis has been updated in the risk tool. To demonstrate the evidence of the updates carried out, complementary evidence (7) was shared with the VVB. 3. In view of the above, the PP understands that the period of validity of the partnership contract is not sufficient to demonstrate that the project is legally protected by a binding commitment to continue management practices that protect the credited carbon stocks throughout the project’s crediting period. In this way, the PP used yet another legal instrument to demonstrate this legal commitment, the “<i>Certidão de Inteiro Teor</i>” of Fazenda Manoa where, since 2019, the owner has his Legal Reserve Area in the property “<i>matrícula</i>”, which represents 95% of the total property. Since the “<i>matrícula</i>” has no expiration date and its primary objective is to make public all changes related to ownership, it can be said that the project is protected by a legally binding commitment to continue management practices that protect the credited carbon stocks during the project crediting period. The registration indication appears in the “<i>Certidão de Inteiro Teor</i>” document (5), page 8, described in “AV-2-8.169”, which was made available to the VVB. 4. The study mentioned was shared with the VVB (2), the document contains comments and highlights made by the proponent indicating relevant passages about how the local population is not reliant on the project area. The		

CAR ID	12	Date: 09/06/2023
external risk rating of the Community Engagement factor b was edited to zero, as there are no households reliant on the project area (3).		
5. The broken link at External Risk – Political Risk f was adjusted to https://www.gcftf.org/where-we-work/brazil/ .		
6. There was an error in the value of the area affected by fire incident 3 cited in MR section 3.1.2. The Section was edited to correct that and to include the total area affected by all three fire incidents (2.626ha) to avoid confusion. The area turned out to be insignificant and is consistent with the NPRR description, since three human induced fires didn't affect more than a couple hectares (2.626ha) even in the drought season.		
7. The Natural Risk – Pest and Disease section was corrected (3) and the “In that sense Grupo Jari has procedures to deal with pest and outbreak diseases regarding its planted eucalyptus forests, those most usual in the region that attacks forest plantation: ants, caterpillars and weeds” text erased. The Manoa project doesn't have risk related to pests and diseases, the risk tool has been adjusted to be aligned with this reality.		
8. Natural Risk – Pest and Disease Significance was edited to “Insignificant” as the “AFOLU_Non-Permanence_Risk-Tool_v4.0” nomenclature require (3).		
9. The Natural Risk – Geological Risk section was edited to provide evidence that there is no geological risk in the Project Area. The references used were shared with the VVB (4) with comments made by the proponents indicating the relevant information.		
Documentation provided by project participant		
(1) Folder “CAR12-01”> folder “CV-Biofíllica” contains 07 curriculums; Folder “CAR12-01”>folder “CV-Manoa” contains 04 curriculums.		
(2) Folder “CAR12-04” file “RELATÓRIO SOCIOECONOMICO FINAL.pdf”		
(3) Folder “02-risk-report” files “Manoa-VCS-RiskReportv4.0-v2.docx” and “Manoa-VCS-RiskReport-CalculationTool-v4.0-v2.xls”		
(4) Folder “CAR12-09” files “CPRM-2010.pdf” and “CPRM-2010-map.pdf”.		
(5) Folder “CAR12-03” file “202305-certidao-iteiro-teor.pdf”		
(6) Folder “CAR12-02” file “modelo-economico-manoa_rev-2021-2042.xlsx”		
(7) Folder “CAR12-02” files “1509-23 - Biofíllica - RA (as).pdf” and “2021-2022-Investimentos-carbono.xls”		
DOE assessment		Date: 07/08/2023
1. The Project Proponent provided support that the project included individuals with significant experience in all skills necessary to successfully undertake all project activities and with significant experience in AFOLU project design and implementation, carbon accounting, and reporting. OK		
2. The Project Proponent updated the “Internal Risk – Financial Viability” of NPRR v2.0 and provided the “modelo-economico-manoa_rev-2021-2042” and “2021-2022-Investimentos-carbono” spreadsheets. The support provided is up to date for the monitoring period and is consistent with the risk assessment for Financial Viability. However, the PP described in item e) “Project has secured more than 80 % of funding needed to cover the total cash out before the project reaches breakeven.”. The description is not consistent with the risk described and the risk rating. PENDING		
3. The Project Proponent provided the support “202305-certidao-iteiro-teor”, the “Certificate of Full Content” of the property. Page 14 of the pdf document, in the “AV-2-8.169” section, contains the “Term of Responsibility for Annotation of the Legal Reserve” and there is a statement that 69,425,1946 ha of the property area is of limited use, and cannot be done any type of exploitation without authorization and the area being preserved. In addition, other parts of this document include the forest management areas of the property. In this way, the PP demonstrates that the project area is protected by legal bidding commitment to continue management practices that protect the credited carbon stocks over the length of the project crediting period, as required by the Tool to Internal Risk – Opportunity Cost h) and External Risk – Land Tenure and Resource Access/Impacts f). OK		
3.a) Internal Risk – Opportunity Cost i): the justification described in this section does not meet the requirement to score in this mitigation item. PENDING		
4. The Project Proponent provided the “RELATÓRIO SOCIOECONOMICO FINAL”, as mentioned in the justification for this risk. The document demonstrates that there is no local population or reliant communities in the project area. OK		

CAR ID	12	Date: 09/06/2023
5. The Project Proponent updated the link of “Rondônia State is participating in the Governors’ Climate and Forest Taskforce GCF” and it is working. OK 6. The Project Proponent updated section 3.1.2 of MR v2.0 and the description of the three fire incidents is consistent with the NPRR description. OK 7. The Project Proponent updated the section “Natural Risk – Pest and Disease” and it is clear that the project has no risk related to pests and diseases. OK 8. The Project Proponent updated the “Significance” of the “Natural Risk – Pest and Disease” and the nomenclature corresponds to those described in the Tool. OK 9. The Project Proponent updated the section “Natural Risk – Geological Risk” and provided support for the “Likelihood” of this risk. Despite the PP describing that there is no Geological Risk in the project area, the PP did not provide an assessment or justification for the “Significance” of Geological Risk. PENDING <i>AFOLU_Non-Permanence_Risk-Tool_v4.0 section 2.4.1.1) “Natural risk is based on likelihood (i.e., the historical average number of times the event has occurred in the project area over the last 100 years) and significance (i.e., the average significance of each event). Any significant natural risk (i.e., a risk affecting more than 5% of the project area) that has occurred over the past 100 years in the project area shall be considered applicable to the project. The frequency and significance of events shall be estimated based on historical records, probabilities, remote sensing data, peer-reviewed scientific literature and/or documented local knowledge, such as survey data in project areas, and may include projected climate change impacts. Where data are available for at least 20 years, but less than 100 years, projects shall conservatively extrapolate using available data. Where such data are not available for the project area, likelihood and significance shall be determined based on conservative estimates (i.e., not underestimating the possible frequency or severity) of historical events in the region in which the project is located.”</i> Considering the lack of evidence mentioned above, the CAR remains open.		
Project participant response		Date: 23/08/2023
2. The PP adjusted the justifications for the Financial Viability risk (1), indicating the correct justification in item h), which is in line with the score indicated in the risk calculation spreadsheet (2). 3.a) The justifications relating to Internal Risk – Opportunity Cost have been revised to comply with the scoring requirements indicated in the items. (1) 9. The Risk Report was edited and now the “Natural Risk - Geological Risk” section is considered not applicable since there are no historical records of geological risk in the project area and less than 5% of the project area is affected. Both the significance and likelihood have justification. The references used were shared with the VVB (3)		
Documentation provided by project participant		
(1) File Manoa-VCS-RiskReportv4.0-v3 (2) File Manoa-VCS-RiskReport-CalculationTool-v4.0-v2 (3) Folder “CAR12-09” – two pdf files named “CPRM-2010.pdf” and “CPRM-2010-map.pdf”		
DOE 2 nd assessment		Date: 15/09/2023
2. The Project Proponent updated the “Internal Risk – Financial Viability” of NPRR v3.0 and it is consistent with the “modelo-economico-manoa_rev-2021-2042” spreadsheet provided previously and with the risk rating score. OK 3a. The Project Proponent updated the “Internal Risk – Opportunity Cost” item i) and the justification described in this section meets the requirement to score in this mitigation item. OK 9. The Project Proponent updated the section “Significance” of “Natural Risk – Geological Risk”, including a justification and support for this risk. OK		
Finding closed successfully		

FAR from this verification

FAR ID	01	Date: 14/08/2024
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.		

FAR ID	01	Date: 14/08/2024
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: a. 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 b. 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 participant response		Date : XX/XX/XXXX
Correction required for the next verification		