

# VERIFICATION REPORT OF THE TUMRING REDD+ PROJECT (MP1)



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|----------------------|------------------------------------------|
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**Work Carried  
Out By**

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Local Interpreter/Translator: Vutha Srey  
Technical Reviewer: Lawson Henderson  
Project Manager: Alexa Kandaris

**Summary**

This report presents the results of the project's first VCS and CCBS verification. The scope of the verification included the concurrent VCS/CCBS verification of the project's first monitoring period (01 January 2015 to 31 December 2019), to determine the project's conformance with the VCS Standard version 4.0, the CCB Project Design Standards Third Edition, and the previously validated VCS Project Description (VCS-PD) and CCB Project Design Document (CCB-PDD).

The verification was performed through a combination of document review, interviews and communications with relevant personnel, as well as on-site inspections. The site visit to the project was conducted from 09 December 2019 to 14 December 2019, in the Kampong Thom Province of Cambodia. The verification process included several official and documented exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination of conformance with all applicable criteria. These exchanges included 2 rounds of an Issues Log produced by S&A to which the project proponents were required to respond, and for which 19 Non-Conformances, 9 Clarification requests, and 2 Forward Action Requests were identified. Verifiers confirmed in an email to the project proponents dated 23 April 2020 that all remaining issues were satisfied in the responses provided in the Issues Log.

Once all identified issues were adequately resolved, S&A Carbon drafted this final verification report and deems, with a reasonable level of assurance, that the project is in compliance with all of the requirements in the Verified Carbon Standard version 4.0 and the CCB Standards Third Edition, without qualifications or limitations. The project has been implemented in accordance with the validated project description, and all of its variations from this description and/or from the VCS methodology have been found to be appropriate.

S&A Carbon is thus able to issue a positive verification opinion for the 717,720 tonnes CO<sub>2</sub>e of verified emissions reductions, as reported in the Monitoring & Implementation Report version 3.2, dated 10 April 2020. The verification assessment covered the monitoring period from 01 January 2015 to 31 December 2019 and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance. The overall risk rating was 10 %. Therefore, the total number of credits to be deposited in the buffer account is 72,305 VCUs and the total VCUs to be issued are 645,410 tCO<sub>2</sub>e.

|                             |                                                        |
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## 1 INTRODUCTION

### 1.1 Objective

The objective of this verification audit is to provide offset verification services as defined in the criteria documents mentioned below and to issue an offset verification statement on the reported emission reductions and other related project benefits reported for the project.

### 1.2 Scope and Criteria

This is the Project's first VCS and CCBS verification. The scope of work includes the concurrent VCS/CCBS verification of the project's first monitoring period. This will be a full verification (including a site visit) to assess the Project's conformance with the VCS and CCBS criteria outlined below, corresponding to the project's first monitoring period (01/01/2015 – 12/31/2019).

The criteria for the offset verification services are:

- VCS Standard, version 4.0
- CCB Standards, version 3.1
- AFOLU Non-Permanence Risk Tool version, 4.0
- VCS Program Guide, version 4.0
- VCS Validation and Verification Manual, version 3.2
- VM0009 v3: Methodology for Avoided Ecosystem Conversion, version 3.0
- ISO Standards 14064-2 and 14064-3, 2006

### 1.3 Level of Assurance

S&A Carbon provides reasonable assurance that the Project meets the required VCS and CCBS criteria.

### 1.4 Summary Description of the Project

Most of the following summary description is excerpted from Section 1.1 of the project description (see Section 2.3 below for full citation).

According to the project's validated PDD, The Tumring REDD+ Project (TRP) lies on the southwestern edge of the recently declared Prey Long Wildlife Sanctuary (PLWS) and covers approximately 66,645 hectares of land located in the central part of Cambodia, to the west of the Mekong River. The Prey Long Wildlife Sanctuary contains the largest remaining area of lowland evergreen forest in Cambodia and forms part of the Indo-Burma Hotspot, and has been named one of the world's top 34 biodiversity hotspots. The TRP is a buffer area for the Prey Long Wildlife Sanctuary. It stores carbon, whose release in the atmosphere through deforestation results in the emission of large quantities of greenhouse gases (GHG), which contribute to global climate change. Thus, protecting the TRP forests is critical for mitigating global climate change, conserving biodiversity, and ensuring the provision of ecosystem services to a marginalized indigenous community.

Despite its global importance, uncontrolled small-scale land conversion of forest to agricultural land by immigrants and conversion to large scale agro-industrial plantations by the private sector make the Tumring area one of most threatened forest landscapes in Cambodia. Rural communities depend on small-scale agricultural production to support their livelihood. A lack of sufficient employment opportunities for the growing rural population combined with a lack of knowledge regarding improved agricultural techniques drive the local population to clear forests for cultivating commercial crops. The threats to the area have increased in the last decade with the conversion also undertaken by immigrants and private companies. New immigrants, often supported by agro-industrial companies, use slash and

burn to clear the forest and create commercial crop cultivation, leading to increasing deforestation. This scenario will continue unless new mechanisms are designed to add tangible economic value to standing forest so that it can compete economically with other land uses.

In response, the Forestry Administration (FA) of the Ministry of Agriculture, Forestry and Fisheries (MAFF), in consultation with the Korean government, decided to protect the southwestern edge of the Prey Long landscape, which will achieve GHG emission reductions adding economic value to its standing forest. Currently, subsistence farming (both legally and illegally occupied) and commercial crop cultivations are the primary economic activity among settlers in the Tumring area. The small-scale farming techniques used by the vast majority of local communities within the Project area are highly unsustainable. When production decreases, the villagers convert forest areas to agricultural fields commonly using fire (i.e. slash and burn technique). Additionally, there is large amounts of immigration from the lowland provinces, with people seeking new land for agricultural have engagement with illegal small scale forest land clearing. For the commercial crop cultivation or large-scale agro-industrial plantation (rubber and cassava crops), there is very rapid and extensive deforestation within the project area. Most of the commercial expansion has occurred at either Economic Land Concession (ELC) or Social Land Concession (SLC), which due to the lack of sufficient land use planning, have led to large-scale deforestation.

The proposed TRP will hope to generate climate change mitigation benefits, approximately 3.8 million tCO<sub>2</sub>e within a 10-year timeframe. This is due to the high rates of unplanned deforestation currently present in the project area, mainly driven by encroachment for agricultural and commercial uses.

The TRP has two main types of interventions: 1) Reducing Forest Clearing and Logging by Local Communities and 2) Livelihood Improvement. The main objective of the TRP is to contribute to global climate change mitigation by supporting sustainable forest management and improving the livelihoods of people living in the project area.

Specific to this first monitoring period, the proponents claim to have implemented the following Project Activities:

1. Resin, wild honey enterprise, and forest conservation-based micro-finance
2. Deforestation free commodities and promotion of smallholder social forestry
3. Promoting effective forest land use planning and tenure security
4. Strengthening community organizations
5. Training on improved agricultural methods and agricultural intensification
6. Employment and motivation of a larger ranger force

The total GHG reduction claimed by the TRP during this first monitoring period (2015-2019) is that of 717,720 tCO<sub>2</sub>e. Non-permanence risk factors were monitored through the Project's climate and disturbance monitoring procedures. Potential leakage from the Project was monitored through the Project's specific leakage procedures; specifically acknowledging activity-shifting and potential Market leakage separately, per the instructions of the VCS methodology in use.

## 2 VERIFICATION PROCESS

This is the Project's first VCS and CCBS verification. The scope of work includes the concurrent VCS/CCBS verification of the project's first monitoring period. This will be a full verification (including a site visit) to assess the Project's conformance with the VCS and CCBS criteria outlined earlier, corresponding to the project's first monitoring period (01/01/2015 – 12/31/2019).

Specific verification tasks include:

- Verifying that actual monitoring systems and procedures are in compliance with the applicable standards, methodology and tools, considering their application conditions, against the reality found in the field;

- Verifying that the implementation of the monitoring plan is in accordance with the validated Project Description Document (PDD).
- Evaluating the GHG emission reduction/enhancement data and express a conclusion with a reasonable level of assurance about whether the reported GHG emissions reduction/enhancement data is free from offset material misstatement of asserted emission reductions/enhancements;
- Verifying that reported GHG emissions data is sufficiently supported by evidence.

## 2.1 Audit Team Composition (*Rules 4.3.1*)

| Name and Role                                      | Qualifications/Experience                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Pablo Reed -<br>Lead Verifier/Site<br>Visit Leader | Pablo Reed is a Senior Associate at S&A Carbon, and a member of the forestry verification team. He is an ARB approved forestry project specialist and ARB lead verifier, and generally acts as a sector expert supporting internal reviews of verification documents. Prior to joining S&A, Pablo spent five years working at Det Norske Veritas (DNV), an international certification company, leading forestry validations and verifications across all major GHG programs. He is accredited as a lead validator/verifier of forestry projects submitted to the Climate Action Reserve, American Carbon Standard, and Verified Carbon Standard. He has extensive experience in MRVS systems, forestry inventories and logging operations, and with the development of environmental and social safeguards. Pablo also has extensive experience working with conservation and development projects in various countries in Latin America. He served as country director for a joint USAID/Idaho State University community conservation project in the Alta Verapaz region of Guatemala and spent time in Panama working as an environmental and GIS consultant. He also worked with the Peace Corps in Ecuador as a program manager for the posts' natural resource conservation program. Pablo received a Masters of Environmental Management degree from the Yale School of Forestry & Environmental Studies, and holds a Bachelor of Science degree in Forest and Ecological Engineering, and a minor in Latin American Studies from the University of Washington in Seattle. His research centered on the development of REDD (Reducing Emissions from Deforestation and Degradation) policy frameworks, especially as they pertain to the inclusion of communal Indigenous territories and lands under tropical forestry conservation projects. |
| Lawson<br>Henderson -<br>Internal Reviewer         | Lawson joined S&A Carbon as a Senior Associate in 2016, and expands the existing capacity of the forest carbon offset verification team. He is acts as an ARB Verifier on forest carbon offset projects, and is qualified as a Lead Offset Verifier under the ARB regulation. Lawson currently supports the S&A team with reviews of verification documents, field verifications of ARB forest carbon offset projects, and S&A's actions to become accredited under the American National Standards Institute - ANSI). Lawson brings nearly a decade of experience in forest certification through his prior employment with Rainforest Alliance, where he acted as a project manager and lead auditor of forest carbon offset projects against the major voluntary GHG programs, and FSC Forest Management & Chain of Custody Certifications. Lawson is qualified as a Lead Verifier under the Climate Action Reserve (CAR), and is also qualified as a AFOLU IFM Expert under the Verified Carbon Standard (VCS) program. He has led the validation and verification of IFM, AR & REDD forest carbon offset projects against the major voluntary GHG programs globally. He is a member of both the Gold Standard Foundation (GSF) Land Use and Forestry (LUF) and Oversight and Assurance (OA) Technical Advisory Committees (TAC). Lawson holds a B.S.F in forest management from the University of New Hampshire (2005).                                                                                                                                                                                                                                                                                                                                                                                                                           |

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Kyle Silon – PM Support                   | Kyle Silon holds an M.S. in Energy and Environmental Economics. He has ten years' experience in climate change mitigation strategies and carbon reduction projects. Prior to founding S&A, he worked for a leading international certification company, specializing in validation and verification of small-scale household energy demand projects (such as cook stove and water filter projects), primarily located in South America, Asia, and Africa. He has participated in numerous verifications of forestry, landfill, and livestock projects, and has worked across all major GHG programs, including the Air Resources Board, Verified Carbon Standard, Climate Action Reserve, American Carbon Registry, Gold Standard, and Clean Development Mechanism (CDM).                                                                                                                                                                                                                                                                                |
| Alexa Kandarís - Project Manager/Approver | Alexa Kandarís has 4 years' experience in carbon auditing and climate change mitigation policy and is accredited by ARB as a verifier under their US Forests protocol. In this time, she has participated in over 150 verifications of carbon offset projects and corporate inventories under a variety of GHG programs, including the Air Resources Board, Climate Action Reserve, American Carbon Registry, Verified Carbon Standard/Climate Community & Biodiversity Standard, and Carbon Disclosure Project. Alexa developed tracking systems for a program registered under the Clean Development Mechanism and registered with the Gold Standard. Alexa is currently responsible for implementation of S&A's corporate management system to ensure ongoing improvement and compliance with ISO requirements. In addition to this, she has field experience with Forestry, Ozone Depleting Substances, and Livestock verification projects. She holds a Bachelor of Arts in Economics with a focus on natural resource and environmental Economics. |

## 2.2 Method and Criteria

S&A submitted a proposal to Wildlife Works Carbon for the verification of the Project on 09 October 2019. Upon contract execution, S&A was selected as the Verification Body. A kickoff call was held on 15 November 2019. The project team and verifiers discussed initial findings from a desk review of submitted documents, targeting aspects of the documentation that might affect the site visit. Site visit logistics were also discussed. The project proponents provided additional supporting project documents on several occasions throughout the verification.

A sampling plan was prepared based on information available from the project proponents. The sampling plan considers the requirements of all the criteria documents listed in section 1.2 of this report and evaluates the credibility and rigor of all methodology and standard items in question. A risk evaluation was conducted assessing the size (both in area and carbon storage) and accessibility of all of the GHG reservoirs involved in the project, as well as an evaluation of all of the different climate change, community, and biodiversity benefits claimed by the project during the monitoring period. The revised final Sampling Plan summarizes the results of the sampling and the data checks performed on the data assessed. The Sampling Plan will be retained by S&A for a period of not less than 15 years following submission to Verra. All material received, reviewed, and generated by the provision of Offset Verification Services will be retained by S&A for the same period.

The verification was performed through a combination of document review, interviews and communications with relevant personnel and on-site inspections. The project was assessed for conformance to all criteria described in Section 1.2 of this report. As discussed in this report, findings were issued to ensure that the project was in full conformance to all requirements.

The site visit to the project was conducted from 09 December 2019 to 14 December 2019, in the Kampong Thom Province of Cambodia. After traveling from Phnom Penh to the one of the project partner's main office near the project site, the verification team conducted an opening meeting on the morning of Tuesday, 10th of December, and discussed a variety of verification issues and site visit

logistics. The meeting was attended by the main project proponents and a large contingent of all relevant project personnel. During the opening meeting, such matters as the scope, criteria, methodology, level of assurance, materiality thresholds, and activity plan for the site visit and verification services were reviewed. A review of the relevant sampling approaches and schedule of activities for the visit and verification were also confirmed. Finally, there were some requests for the transfer of additional / still missing information and underlying activity data.

All of the days out in the field involved two different types of verification checks and activities: those centered on the appropriate implementation and monitoring of claimed project activities, leakage, evaluation of project benefits, and socio-environmental safeguards adopted during project implementation; and the other a thorough visit to and review of a random subset of inventory plots in each strata and throughout the project accounting area to confirm that the collection of forest inventory data was done according to the project SOPs and in conformance with best forestry practices for the collection of carbon stock data.

Both approaches used interviews and consultations with relevant stakeholders, project beneficiaries, and project personnel to confirm the information presented and data collected. All of the main distinct political and geographical locations of the project area were visited, as well as visits to other crucial project infrastructure and facilities put to use during the reporting period, which included visits to local authorities, community forest members, agricultural cooperatives, community micro-credit lending groups, pilot agroforestry production centers, and even potential ecotourism sites.

The verification process included several other exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination. These exchanges included 2 rounds of an Issues Log produced by S&A to which the project proponents were required to respond. The project proponents were able to bring all outstanding issues to a close on 23 April 2020. Verifiers confirmed this in an email dated 23 April 2020 that all remaining issues were satisfied in the responses to the final Issues Log. S&A auditors drafted the Verification Statement and Verification Report and presented it for Independent Review, which determined the Verification Statement to be justified based on the project documentation and verification assessment. The Verification Report and Verification Statement were provided to the project proponents for review and comment on 16 June 2020. Upon approval from the project proponents, the documents were submitted to the registry.

## 2.3 Document Review

The monitoring report, project description, and all other supporting documentation were carefully reviewed for conformance to the verification criteria and consistency with the Project Description. Appendix 1 to this report details the list of documents provided by project proponents and reviewed during the audit process. Unless otherwise stated, only the final versions of the documentation listed have been listed.

## 2.4 Interviews

Please refer to the following table for a complete list of all the people interviewed as part of this audit.

| Person Interviewed | Role / Affiliation / Institution                                                                                                          | Date Interviewed     |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| Keo Omaliss, Ph.D  | Delegate of the Royal Government of Cambodia, Director General of Forestry Administration, Ministry of Agriculture Forestry and Fisheries | December 09, 2019    |
| Keo Sochivinn      | Finance and Administration Specialist/ FA                                                                                                 | December 09, 2019    |
| Khorn Vantha       | REDD+ Specialist/ FA                                                                                                                      | December 09-13, 2019 |
| Chek SovanSom      | Community Facilitator/ FA                                                                                                                 | December 09, 2019    |
| Y Chaly            | REDD+ Communication Specialist/ FA                                                                                                        | December 09-13, 2019 |
| Chhun Delux        | Project Manager/ FA                                                                                                                       | December 09-13, 2019 |

|                          |                                                                 |                      |
|--------------------------|-----------------------------------------------------------------|----------------------|
| Chua Soly                | Project Officer/ Action For Development (AFD)                   | December 09, 2019    |
| Voeun Soma               | Project Officer/ PDAFF                                          | December 09, 2019    |
| Ith Sokhann              | Program Officer of Natural Resources and Environment/AFD        | December 09, 2019    |
| Ke Sothear               | Project officer/AFD                                             | December 09, 2019    |
| James Askew              | WWC                                                             | December 09-13, 2019 |
| Simon Bird               | WWC                                                             | December 09-13, 2019 |
| Chheng Sopha             | Secretary of Sochet Community Forest                            | December 10, 2019    |
| Leang Heuv               | Chief of Sochet Community Forest                                | December 10, 2019    |
| Hou Son                  | Sochet CF member                                                | December 10, 2019    |
| Kong Ky                  | Sochet CF member                                                | December 10, 2019    |
| Seng Thorn               | Sochet CF member                                                | December 10, 2019    |
| Yous Kim                 | Sochet CF member                                                | December 10, 2019    |
| Nau Ein                  | Sochet CF member                                                | December 10, 2019    |
| Chheng Sothinh           | Sochet CF member                                                | December 10, 2019    |
| Hun Kon                  | Sochet CF member                                                | December 10, 2019    |
| Pat Dean                 | Sochet CF member                                                | December 10, 2019    |
| Yun Yath                 | Sochet CF member                                                | December 10, 2019    |
| Lonh Lia                 | Sochet CF member                                                | December 10, 2019    |
| Sai Sil                  | Sochet CF member                                                | December 10, 2019    |
| Khen Thi                 | Sochet CF member                                                | December 10, 2019    |
| Sun Monirath             | Deputy Chief of Sochet Community Forest                         | December 10, 2019    |
| Yang Chheng              | Sochet CF member                                                | December 10, 2019    |
| Nob Sokhun               | Sochet CF member                                                | December 10, 2019    |
| Ous Voeung               | Sochet CF member                                                | December 10, 2019    |
| Prak Thoeun              | Sochet CF member                                                | December 10, 2019    |
| Kaoet Chhai              | Sochet CF member                                                | December 10, 2019    |
| Long Ky Soen             | district Governor                                               | December 11, 2019    |
| Lak Sao Chan             | Administration Chief                                            | December 11, 2019    |
| Thai Sipha               | deputy chief of Administration                                  | December 11, 2019    |
| Rous Vireak              | deputy chief of Land management urban planning and construction | December 11, 2019    |
| Gustavo Hernandez        | Secretaria de Asuntos Agrarios                                  | December 11, 2019    |
| Mario Martinez Enamorado | Secretaria de Asuntos Agrarios                                  | December 11, 2019    |
| Augusto Bautista Lazaro  | Teacher at Local School Visited                                 | December 11, 2019    |
| Paula Estrada            | Local Health Promoter                                           | December 11, 2019    |
| Heap Theang              | Skor Community Forest Committee                                 | December 11, 2019    |
| Mea Koam                 | Skor Community Forest Committee                                 | December 11, 2019    |
| Yeng Sok Im              | Skor Community Forest Committee                                 | December 11, 2019    |
| Srey Voeun               | Skor Community Forest Committee                                 | December 11, 2019    |
| Chung Chean              | Skor Community Forest Committee                                 | December 11, 2019    |
| Thiv Chet                | Skor Community Forest Committee                                 | December 11, 2019    |
| Heap Chou                | Skor Community Forest Committee                                 | December 11, 2019    |
| Nam Chheng               | Skor Community Forest Committee                                 | December 11, 2019    |
| Ying Thin                | Skor Community Forest Committee                                 | December 11, 2019    |
| Pen Sun                  | Skor Community Forest Committee                                 | December 11, 2019    |
| Meas Beng                | Skor Community Forest Committee                                 | December 11, 2019    |
| Pich Khlok               | Skor Community Forest Committee                                 | December 11, 2019    |
| Chuang Che               | Skor Community Forest Committee                                 | December 11, 2019    |
| Nam Sa Aeb               | Skor Community Forest Committee                                 | December 11, 2019    |

|                 |                                                    |                   |
|-----------------|----------------------------------------------------|-------------------|
| Men SokLeap     | Secretary of the CF                                | December 11, 2019 |
| Kim Mao         | Skor Community Forest Committee                    | December 11, 2019 |
| Sao Koeun       | O Kro Nhoung Community Forest CF Chief             | December 12, 2019 |
| Kaer Sok Kiri   | O Kro Nhoung Community Forest Vice chief           | December 12, 2019 |
| Sang Keang      | O Kro Nhoung Community Forest Vice chief           | December 12, 2019 |
| Vann Tang       | O Kro Nhoung Community Forest Vice chief           | December 12, 2019 |
| Mao Sothear     | O Kro Nhoung Community Forest member               | December 12, 2019 |
| Taeng Khem      | O Kro Nhoung Community Forest secretary            | December 12, 2019 |
| Sou Phary       | O Kro Nhoung Community Forest member               | December 12, 2019 |
| Mao Thear       | O Kro Nhoung Community Forest member               | December 12, 2019 |
| Vann Kheng      | O Kro Nhoung Community Forest member               | December 12, 2019 |
| Nuan Lytha      | O Kro Nhoung Community Forest member               | December 12, 2019 |
| Bou Ben         | O Kro Nhak CF Chief                                | December 12, 2019 |
| Srey Sokha      | O Kro Nhak Vice Chief                              | December 12, 2019 |
| Voeun Kiang     | O Kro Nhak Vice chief                              | December 12, 2019 |
| Nun Lang        | O Kro Nhak member                                  | December 12, 2019 |
| San Sophoan     | O Kro Nhak member                                  | December 12, 2019 |
| Sir Yam         | O Kro Nhak member                                  | December 12, 2019 |
| Vann Sony       | O Kro Nhak member                                  | December 12, 2019 |
| Soeung Sophoas  | O Kro Nhak member                                  | December 12, 2019 |
| Sao Savoeun     | O Kro Nhak member                                  | December 12, 2019 |
| Kheng Vutha     | Saving Group Leader                                | December 13, 2019 |
| Oan Nang        | Saving Group Treasurer                             | December 13, 2019 |
| Cheng Kuch      | Khbal DounTey Community Forest member              | December 13, 2019 |
| Kheng Srey Leak | Khbal DounTey Community Forest member              | December 13, 2019 |
| Loek Saney      | Khbal DounTey Community Forest member              | December 13, 2019 |
| Noem Kunthy     | Khbal DounTey Community Forest member              | December 13, 2019 |
| In Sithan       | Khbal DounTey Community Forest member              | December 13, 2019 |
| Srey Sa Ngim    | Khbal DounTey Community Forest member              | December 13, 2019 |
| Sou Salin       | Khbal DounTey Community Forest member              | December 13, 2019 |
| Cheng Dim       | Khbal DounTey Community Forest member              | December 13, 2019 |
| Oan Chia        | Khbal DounTey Community Forest member              | December 13, 2019 |
| Huan Vanny      | Khbal DounTey Community Forest member              | December 13, 2019 |
| Men Sakhorn     | Khbal DounTey Community Forest member              | December 13, 2019 |
| Cheng Pha       | Khbal DounTey Community Forest member              | December 13, 2019 |
| Ya Cheat        | vice chief of the community forest                 | December 13, 2019 |
| Cheng Chandy    | vice chief of the community forest                 | December 13, 2019 |
| Soam Mein       | Khbal DounTey Community Forest member              | December 13, 2019 |
| Nhoan Sovann    | Khbal DounTey Community Forest member              | December 13, 2019 |
| Lon Pheak Tra   | Khbal DounTey Community Forest member              | December 13, 2019 |
| Cheng Saly      | Khbal DounTey Community Forest member              | December 13, 2019 |
| Prak Sat        | Khbal DounTey Community Forest member              | December 13, 2019 |
| Sem Chan        | Ou Bos Lieuv Community Forest secretary            | December 13, 2019 |
| Chia Yi         | Ou Bos Lieuv Community Forest                      | December 13, 2019 |
| Buan Chan       | Ou Bos Lieuv Community Forest                      | December 13, 2019 |
| Sao Rum         | Ou Bos Lieuv Community Forest                      | December 13, 2019 |
| Sym Roeum       | Ou Bos Lieuv Community Forest                      | December 13, 2019 |
| Tin Thy         | Ou Bos Lieuv Community Forest                      | December 13, 2019 |
| Prum Veasna     | Samaki Meanrith Agriculture Cooperative Chief      | December 13, 2019 |
| Teh Sou         | Samaki Meanrith Agriculture Cooperative vice chief | December 13, 2019 |

|                 |                                                         |                   |
|-----------------|---------------------------------------------------------|-------------------|
| Poeun Py        | Samaki Meanrith Agriculture Cooperative secretary       | December 13, 2019 |
| Yean Chhana     | Samaki Meanrith Agriculture Cooperative treasurer       | December 13, 2019 |
| Heng KimLeang   | Samaki Meanrith Agriculture Cooperative member          | December 13, 2019 |
| Suy Chheng Sim  | Samaki Meanrith Agriculture Cooperative member          | December 13, 2019 |
| Hoa Sok Yoeun   | Samaki Meanrith Agriculture Cooperative member          | December 13, 2019 |
| Khun Sam Nang   | Samaki Meanrith quality control team                    | December 13, 2019 |
| Leang Sang Ngim | Samaki Meanrith quality control team                    | December 13, 2019 |
| Yem Chek        | Samaki Meanrith quality control team leader             | December 13, 2019 |
| Lay Day         | Samaki Meanrith quality control team                    | December 13, 2019 |
| Heng Muay Sry   | Samaki Meanrith Agriculture Cooperative member          | December 13, 2019 |
| Chim In         | Samaki Meanrith Agriculture Cooperative member          | December 13, 2019 |
| Chim Run        | Samaki Meanrith Agriculture Cooperative member          | December 13, 2019 |
| UK Leap         | Tatei Community Forest chief of Tatei community forest  | December 13, 2019 |
| Bua Rean        | Tatei Community Forest committee member                 | December 13, 2019 |
| Khun Savun      | Tatei Community Forest committee member                 | December 13, 2019 |
| Teh Sou         | Tatei Community Forest committee member                 | December 13, 2019 |
| Khieuv Pha      | Tatei Community Forest committee member                 | December 13, 2019 |
| Chia Boeun      | Kunty village chief                                     | December 13, 2019 |
| Ean Sok Cheat   | Tatei Community Forest committee member                 | December 13, 2019 |
| Mul Vanna       | Chief of Stoung District Forestry Administration        | December 14, 2019 |
| Chua Soley      | Kampong Thom Provincial Forestry Administration Officer | December 14, 2019 |
| La Kim Chhean   | Deputy chief of Tum-Ring Forestry Administration        | December 14, 2019 |

## 2.5 Site Inspections

The site visit to the project was conducted from 09 December 2019 to 14 December 2019, in the Kampong Thom Province of Cambodia. After traveling from Phnom Penh to the one of the project partner's main office near the project site, the verification team conducted an opening meeting on the morning of Tuesday, 10th of December, and discussed a variety of verification issues and site visit logistics. The meeting was attended by the main project proponents and a large contingent of all relevant project personnel. During the opening meeting, such matters as the scope, criteria, methodology, level of assurance, materiality thresholds, and activity plan for the site visit and verification services were reviewed. A review of the relevant sampling approaches and schedule of activities for the visit and verification were also confirmed. Finally, there were some requests for the transfer of additional / still missing information and underlying activity data.

All of the days out in the field involved two different types of verification checks and activities: those centered on the appropriate implementation and monitoring of claimed project activities, leakage, evaluation of project benefits, and socio-environmental safeguards adopted during project implementation; and the other a thorough visit to and review of a random subset of inventory plots in each strata and throughout the project accounting area to confirm that the collection of forest inventory data was done according to the project SOPs and in conformance with best forestry practices for the collection of carbon stock data. At least one plot in each forest stratum and two proxy area plots were completely

remeasured during the site visit, and all re-measurements showed no significant difference between the results obtained by the verifiers vs those of the proponents.

Both approaches used interviews and consultations with relevant stakeholders, project beneficiaries, and project personnel to confirm the information presented and data collected. All of the main distinct political and geographical locations of the project area were visited, as well as visits to other crucial project infrastructure and facilities put to use during the monitoring period, which included visits to local authorities, community forest members, agricultural cooperatives, community micro-credit lending groups, pilot agroforestry production centers, and even potential ecotourism sites.

## **2.6 Resolution of Findings**

The verification process included several official and documented exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination of compliance with all applicable criteria. These exchanges included 2 rounds of an Issues Log produced by S&A to which the project proponents were required to respond, and for which 19 Non-Conformances, 9 Clarification requests, and 1 Forward Action Requests were identified. Verifiers confirmed in an email to the project proponents dated 23 April 2020 that all remaining issues were satisfied in the responses provided in the Issues Log. This final issues log, which contains details on all the findings issued during the audit process, as well as the responses and evidence provided by the project proponents for their closure, is provided as a separate Appendix (2) to this report.

### **2.6.1 Forward Action Requests**

Two Forward Action Requests (FAR) has been issued as a result of this audit.

The first FAR refers to the disturbance monitoring procedure for the project, which was revised during this initial monitoring period, to better align with the schedule of remote sensing monitoring for disturbances and with the schedule presented in the Project's climate monitoring plan. Additionally, a simplified method for quantifying the emissions from a deforestation or disturbance event was added. Whereas previously it was required that new sampling plots be added in the area of deforestation to determine the emission, in this revision, the Project can now elect to delineate the area of disturbance through remote sensing or with the use of official landcover data emitted by the Government of Cambodia, to shift these areas to a non-forest strata and conservatively assume that all biomass has been destroyed and emitted.

As such, considerable disbursed areas of deforestation were in fact detected in the project area during this first monitoring period. Verifiers were able to confirm that the proponents then utilized the Cambodian national landcover data produced by the Ministry of the Environment area in 2018 to determine and map such areas within the project accounting area. The technical specs of the landcover data produced by the government were still not available for review at the time of this verification. Despite this however, the verifiers received verbal confirmation from environmental authorities that the exact same approach that was utilized in determining the landcover data used to produce Cambodia's FREL was once more utilized to produce the landcover data that was used for this most recent analysis. Verifiers have no reason to doubt this statement from the environmental authorities, but have additionally also emitted a FAR in this respect, requesting that the subsequent verifying body chosen to conduct the next verification of the project confirm this once the technical specs of the 2018 land cover analysis are made publicly available by the national authorities. Additionally, and for subsequent monitoring periods, verifiers will need to check to see that these delineated areas that have been deforested during this monitoring period also become a new non-forest stratum with a carbon stock of 0 t CO<sub>2</sub>e / ha, and that the 3 forest strata areas will be adjusted accordingly.

The second FAR emitted relates to the project's grievance and redress mechanism. As a result of addressing issue 20-8 for this verification, the verifier team noted that the project's grievance and redress mechanism currently only requires project personnel, in this case PMUs, to document complaints once they reach the Provincial Project Committee level. In order to fully satisfy the requirements dictated by the

relevant standards employed and to mitigate against associated risks with such complaints, a second FAR has been emitted so that all complaints, even those eventually resolved at the CFMC level, be officially recorded and reported upon during each monitoring period, and that this process be checked by the next verification entity for subsequent monitoring periods.

## 2.7 Eligibility for Validation Activities

This section is not relevant as the verification body did not undertake validation activities as part of this verification.

## 3 VALIDATION FINDINGS

### 3.1 Participation under Other GHG Programs

The verifier team found no evidence that this project is listed or has been validated or verified under another GHG program; therefore, there are no Gap Validation findings to this report. In addition, the Project Description has been subject to validation under the VCS/CCB Standards and was already found to be in conformance to all these standards' requirements. The project does not seek other forms of environmental credit and does not make part of other GHG programs, as was also confirmed with regional environmental authorities during the site visit.

### 3.2 Methodology Deviations

This section is not applicable, as no methodology deviations were applied to the project during the monitoring period.

### 3.3 Project Description Deviations (*Rules 3.5.7 – 3.5.10*)

This section is not applicable, as no project description deviations were applied to the project during the monitoring period.

### 3.4 Minor Changes to Project Description (*Rules 3.5.6*)

During this monitoring period, some minor changes to the project description and to the project's original design were enacted by the project proponents, including the form by which disturbance monitoring is carried out within the climate monitoring plan, as well as a re-evaluation and consolidation of the indicators used within the social and biodiversity monitoring plans.

The disturbance monitoring procedure was revised to better align with the schedule of remote sensing monitoring for disturbances and with the schedule presented in the Project's climate monitoring plan. Additionally, a simplified method for quantifying the emissions from a deforestation event was added. Whereas previously it was required that new sampling plots be added in the area of deforestation to determine the emissions, in this revision, the Project can now elect to delineate the area of disturbance through remote sensing or with the use of official landcover data emitted by the Government of Cambodia, to shift these areas to a non-forest strata and conservatively assume that all biomass has

been destroyed and emitted. The climate monitoring plan was also updated to align remote sensing monitoring with the disturbance monitoring plan and also to update the biomass sampling monitoring schedule.

The social and biodiversity monitoring plans were revised to remove, add, and/or amend some social and biodiversity indicators to better align with the actual implementation and monitoring of these project activities. Section 2.2.3 of the MIR provided each of the changes enacted to these indicators, along with a justification for the changes made, which the verifier team found appropriate and sufficient for each of the changes enacted.

The verifier team found that all of the enacted minor changes to the project's original description and design were appropriately described and justified in the proponent's monitoring report for this initial monitoring period. None of the enacted minor changes affect the applicability of the methodology used, nor the additionality aspect or appropriateness of the baseline scenario of the project, and were hence found to be appropriately labeled as minor changes to the original project description. Verifiers can thus also confirm that the project remains in compliance with its validated design.

### 3.5 Grouped Project (G1.13 – G1.15, G4.1)

The Tumring REDD project is not a grouped project. This section is therefore not applicable.

## 4 VERIFICATION FINDINGS

### 4.1 Public Comments (Rules 4.6)

Verifiers can confirm that no comments were received during the public comment period.

### 4.2 Summary of Project Benefits

Section 1 of the monitoring report provides complete information about the project's benefits, and also provides reference links to other sections of the monitoring report that describe these benefits in more detail. Achievements for the current monitoring period and for the project lifetime are detailed within their specific data categories columns. Data are sufficiently supported with evidence and records /R7/R10/, which were verified during the on-site visit as well as the desk review conducted. In the opinion of the verifier team, the project benefits are credible based on the supporting documents provided by the project proponents and evidence gathered and received during the on-site visit.

### 4.3 General

#### 4.3.1 Implementation Status (G1.9)

Throughout this first monitoring period, the project has begun to implement numerous project activities that have contributed to the creation of GHG emissions reductions. The project's main goal during this monitoring period has been to reduce carbon emissions from the Project Area by halting deforestation and forest degradation through two main types of interventions, those of 1) Reducing Forest Clearing and Logging by Local Communities and via 2) Livelihood Improvement. Specific to this first monitoring period, the proponents claim to have implemented the following Project Activities:

1. Resin, wild honey enterprise, and forest conservation-based micro-finance
2. Deforestation free commodities and promotion of smallholder social forestry
3. Promoting effective forest land use planning and tenure security
4. Strengthening community organizations
5. Training on improved agricultural methods and agricultural intensification

## 6. Employment and motivation of a larger ranger force

The total GHG reduction claimed by the project during this first monitoring period (2015-2019) is that of 717,720 tCO<sub>2</sub>e. Non-permanence risk factors were monitored through the Project's climate and disturbance monitoring procedures. Leakage sources for the project, both from activity shifting and market effects, were monitored appropriately through the methodology and standard's specific prescribed leakage procedures.

The main project proponents have continued to appropriately implement the specific and previously validated methodologies and/or protocols to be able to monitor the project's Climate, Community and biodiversity impacts throughout this monitoring period. Verifiers also found that the project proponents continue to mitigate internal and external risks by maintaining strong relationships with communities, government officials, and other organizations within the project zone, as was verified during the site visit.

The verifier team was able to conclude through internet searches, document review, and in interviews with local environmental authorities, that the project has not received or sought any other form of environmental credit, nor has become eligible to do so since validation. Furthermore, the project has also never participated or been rejected under any other GHG programs since the time of validation. The project's contributions to sustainable development are described in section 2.1.10 of the MIR and have not changed since validation. Verifiers can confirm that these conditions and contributions are still applicable for the monitoring period in question.

Neither at the time of the project's validation, nor during this first monitoring period, has the project applied any methodological or project description deviations. Some minor changes to the project description and to the project's original design were however, enacted by the project proponents during this first monitoring period. These include the form by which disturbance monitoring is carried out within the climate monitoring plan, as well as a re-evaluation and consolidation of the indicators used within the social and biodiversity monitoring plans. The verifier team found that all of the enacted minor changes to the project's original description and design were appropriately described and justified in the proponent's monitoring report, and that none of the enacted minor changes affect the applicability of the methodology used, nor the additionality aspect or appropriateness of the baseline scenario of the project.

It is the verifier team's overall conclusion that the project activities carried throughout this monitoring period have been implemented in accordance with the validated project description.

### 4.3.2 Risks to the Community and Biodiversity Benefits (G1.10)

Section 2.2.6 of the MIR addresses risks to the project benefits, which have not changed since the project's validation. In addition, the project proponents have once more developed a Non-Permanence Risk Report to estimate the risks on the climate and other benefits claimed by the project, per the VCS standard rules.

One of the most relevant human-induced risks to the implementation of a REDD project like this one is the obvious risk of continued deforestation activities, whether this be due to continued slash and burn or unsustainable agriculture, charcoal production, illegal logging, and/or anthropogenic fires. To mitigate against such risks, the proponents have imbedded mitigation actions within each of their planned and implemented project activities. Increased protection of the Project Area and the promotion of improved agricultural methods are activities used to mitigate against unsustainable agriculture, for example; and providing additional financial, political and human capacity support to project rangers has also helped mitigate against charcoal production, illegal logging, and anthropogenic fires. The implementation of such mitigation measures were verified via on-site observations and in interviews with project beneficiaries during the site visit.

Political and economic risks identified for the project area included the risk of reversals due to community opposition to the projects and from an insufficient amount of revenue from credit sales in order to

guarantee project implementation. To mitigate against community opposition, the proponents have continued to promote open and widespread consultation via numerous outreach and information-sharing meetings in the project area with all stakeholders involved throughout the monitoring period. Verifiers were able to determine during the site visit that stakeholders are cognizant and knowledgeable of these communication avenues, are able to seek further information or have grievances redressed if desired, and that the Project has continued to engage with surrounding communities, providing education and support for community social services, and opportunities to improve upon livelihoods, thereby confirming the implementation of these mentioned mitigation measures. With regards to the economic risk of insufficient revenues stemming from the sale of carbon credits, the verifiers share the view that the risk of the project failing due to inadequate implementation support is low, as the intention of the proponents is to nest the Project into the future Cambodian national nested REDD+ scheme, which could allow for the sale of larger credit volumes on a recurring and sustainable basis, and because the project also has the pledged support of the South Korean government, and is a vital forest resource for the country as a whole, as it represents the frontier to the protected Prey Lang forest ecosystem.

At the time of validation, it was determined that natural risks pose only a low risk to the projects benefits, and that determination has been made once more for the first reporting period. Please refer to report section 4.4.3 for more details with regards to the reasonableness of the natural risks presented for the project.

In conclusion, it is the verifier team's opinion that the proponents has continued to conduct reasonable steps towards mitigating against all identified risks to the project benefits throughout this monitoring period.

#### **4.3.3 Community and Biodiversity Benefit Permanence (G1.11)**

Despite the fact that the project lifetime spans only 30 years, the project is designed and has begun to implement and create benefits and impacts that are expected to last far beyond this time frame. Verifiers were able to confirm during the site visit the implementation of activities that directly address the stated drivers of deforestation and that focus on education, poverty reduction, and the sustainable management of natural resources in the area. Such activities include support for improving and intensifying agriculture, facilitating access to additional projects and funding, providing technical assistance for alternatives incomes, and facilitating access to environmental education and awareness, which all contribute to the permanence of the project benefits. It is the verifier's opinion that these are reasonable measures to enhance the project benefits beyond the project's lifetime, and that these are in accordance to what was originally stipulated in the project description document.

#### **4.3.4 Stakeholder Access to Information (G3.1- G3.3)**

The verifier team was able to confirm through interviews and site visit observations that all relevant stakeholders continue to have access to all pertinent project information and project documents through several means, including the project's main web site, through email communication with project personnel, through social media, and primordially through numerous meetings and workshops with community forest associations and other groups. This active engagement and participation with relevant stakeholders has been continuous throughout the monitoring period and has included the communication of relevant and adequate information about the project's current and potential costs, risks and benefits to communities in order to inform and facilitate project logistics, priorities, and decisions.

In accordance with the PDD, the existing network of the Forestry Administration and that of important implementing partners, such as the AFD, across the Project Zone, and in particular through local government officials, was used to publicize FPIC events and to ensure continuous representative community participation. This continuous process of engagement has been documented in submitted documents /R9/ and the details found therein were corroborated via interviews with project beneficiaries during the site visit.

Additionally, the verifier team found that local communities were adequately informed about the verification and audit process, and that summaries of the MIR were also made available, in the local language of Khmer, through the CCB website as well as the project area regional offices.

In conclusion, it is the verifier team's opinion that the project proponents have provided adequate and appropriate access to all relevant project information to communities and other stakeholders throughout the monitoring period.

#### **4.3.5 Stakeholder Consultation (G3.4 – G3.5)**

As mentioned in the previous report section, the verifier team was able to confirm through interviews and site visit observations that all relevant stakeholders continue to have access to all pertinent project information and project documents through several means, including the project's main web site, through email communication with project personnel, through social media, and primordially through numerous meetings and workshops with community forestry associations and other groups. This active engagement and participation with relevant stakeholders has been continuous throughout the monitoring period and has included the communication of relevant and adequate information about the project's current and potential costs, risks and benefits to communities in order to inform and facilitate project logistics, priorities, and decisions.

In accordance with the PDD, the forestry administration and its implementing partners have and continue to organize monthly engagement events for all community groups and project stakeholders, including two additional Social and Biodiversity Impact Assessment workshops since the time of the project's validation. This continuous process of engagement has been documented in submitted documents /R9/; and the details found therein were collaborated via interviews with project beneficiaries during the site visit. This FPIC process has been appropriately carried out not only with the relevant and legitimate representatives of the communities involved, but also with a wide array of local producer associations, women associations, and other locally organized groups. These different participatory governance structures and groups have been contentiously engaged during the monitoring period by a dedicated team of the main proponents' local field technicians, which are strategically deployed across the project area in field offices and field stations. These technicians ensure a continuous and active engagement with communities, forest owners, agroforestry producers, women and youth; also gathering their concerns and input to then shape future project implementation.

It is the verifier team's conclusion that the project has continued to carry out effective and appropriate community consultation throughout this first monitoring period.

#### **4.3.6 Stakeholder Participation in Decision-making and Implementation (G3.6)**

As mentioned in the previous report section, the verifier team was able to confirm through interviews and site visit observations that all relevant stakeholders continue to have access to all pertinent project information and project documents through several means, including the project's main web site, through email communication with project personnel, through social media, and primordially through numerous meetings and workshops with community forestry associations and other groups. This active engagement and participation with relevant stakeholders has been continuous throughout the monitoring period and has included the communication of relevant and adequate information about the project's current and potential costs, risks and benefits to communities in order to inform and facilitate project logistics, priorities, and decisions.

In accordance with the PDD, the forestry administration and its implementing partners have and continue to organize monthly engagement events for all community groups and project stakeholders, including two additional Social and Biodiversity Impact Assessment workshops since the time of the project's validation. This continuous process of engagement has been documented in submitted documents /R9/ the details found therein were collaborated via interviews with project beneficiaries during the site visit. This FPIC process has been appropriately carried out not only with the relevant and legitimate representatives of the

communities involved, but also with a wide array of local producer associations, women associations, and other locally organized groups. These different participatory governance structures and groups have been contentiously engaged during the monitoring period by a dedicated team of the main proponents' local field technicians, which are strategically deployed across the project area in field offices and field stations. These technicians ensure a continuous and active engagement with communities, forest owners, agroforestry producers, women and youth; also gathering their concerns and input to then shape future project implementation.

It is the verifier team's conclusion that the project has continued to carry out effective and appropriate community consultation throughout this first monitoring period.

#### **4.3.7 Anti-discrimination (G3.7)**

In accordance with section 2.3 of the monitoring report, the verifier team is reasonably assured that the project proponents have been adhering to the fair treatment of, and equal opportunity for, all Project stakeholders, community members and employees, by implementing an equal opportunity policy that has ensured that the Project will not engage in, or be complicit in, any form of discrimination. According to this policy /R18/, all project employees and beneficiaries have the right to not be discriminated against directly or indirectly for employment, or once employed, for reasons of gender, age within the law limits, racial or ethnic origin, social status, religion, or sexual identity. Furthermore, the

the project has also created a sexual harassment policy /R18/, defining sexual harassment and describing the recourse that any employee who feels that they have suffered sexual harassment should take, as well as an established a grievance system that provides all project employees, stakeholders, community members and participants with a recourse method should any discrimination or sexual harassment be detected. Interviews conducted with project personnel and with project beneficiaries during the site visit confirmed that the proponents have adhered to these policies and that no project employee or beneficiary has ever felt discriminated against during this first reporting period, or at any time during the project's history.

#### **4.3.8 Stakeholder Feedback and Grievance Redress Procedure (G3.8)**

The PDD and monitoring report both provide information that describe the implemented project grievance redress procedure, which has not changed since the project's validation.

The reception, registration, response, resolution and/or referral of grievances continues to be executed at different geographical and organizational levels, according to their gravity and urgency of the grievance presented. As witnessed during the site visit, different channels of communication for complaints and grievances are being used by the project proponents in order to ensure that all stakeholders have rapid access to complaints and grievance redress.

A review of the registry of complaints, responses, and referrals revealed that no grievances had been received by the project during this first monitoring period. However, in interviews with members of the O'Kranhak Community Forest during the site visit, the verifier team learned of at least two instances where there have been confrontations with forest patrols belonging to the Ministry of the Environment, where members of the community forest stated that they have received threats and have also felt pressured by these patrols, despite them incurring on their community forest land, which is outside of the Prey long sanctuary, and thus technically out of their jurisdiction. The verifier team considered the confrontations between the O'Kranhak Community Forest members and the forest patrols of the Ministry of the Environment as considerable complaints and/or conflicts that warranted the full attention and implementation of the project's feedback and grievance redress process, especially to avoid escalation of such confrontations in the future. As a result, the proponents appropriately addressed the complaints through the proper channels specified in their grievance redress procedures and an amicable/appropriate solution/response was reached as a result. The verifier team noted that the project's grievance and redress mechanism only requires project personnel, in this case PMUs, to document the complaints once

they reach the Provincial Project Committee level, but it the verifier's recommendation that all complaints, even those eventually resolved at the CFMC level, be officially recorded and reported upon during each monitoring period. Other than this one incident and minor area for improvement, the verifier team can confirm that the project proponents have an adequate and appropriate grievance mechanism that has been adequately implemented during the monitoring period.

#### **4.3.9 Worker Relations (G3.9 – G3.12)**

In order to build upon the skills and knowledge of the project's personnel and its beneficiaries, a significant amount of training and capacity building has been implemented by the proponents since the project's inception, and during this first monitoring period. Section 4.2 of the MIR provides a list of the training activities that have been implemented with project personnel and with local communities during the monitoring period and the verifier team was able to confirm their execution through a review of the project's documentation of such trainings /R8/, as well as through direct interviews with the personnel and stakeholders that received this training, which spanned to include the vast array of topics and activities implemented by the project.

The verifier team notes that the Project is currently staffed exclusively by FA employees or by AFD employees on behalf of the FA. Interviews with these individuals during the site visit confirmed that they were recruited and hired according to the procedures and policies of the FA and the Royal Government of Cambodia. Since the Project is still in the early stages of implementation, no local hiring has yet occurred, but project management confirmed to the verifier team that it plans to also give equal opportunity to local technicians and community members in the future through a number of different avenues, which may include direct hiring, or through the support of community-wide productive projects, such as the agroforestry endeavors.

The verifier team was also able to confirm that the project continues to consider and respect the rights and obligations of all its workers, and that this was and continues to be enforced in accordance with the greater Labor Law of Cambodia. Verifiers found no evidence to suggest the project was not in compliance with all pertinent local, national, and international laws; and this was confirmed via interviews with project personnel during the site visit, where folks interviewed were well aware of their rights, as well as of the major laws and regulations governing their working arrangements with the project.

Finally, the MIR establishes that the body responsible for ensuring compliance with all laws and regulations is the Forest Administration, in representation of the Cambodian government, which has also created a comprehensive Health and Safety Plan for the project, which supplies all of the respective security protocols and training for all project personnel, and which also informs workers of the risks involved in their work and how to minimize them, as well best practices in each of the activities they carry out. All project personnel interviewed during the site visit were able to corroborate that the relationship between all personnel and the project upper management upholds the intent and design presented in the validated project description, and that the project has continued to fulfill all of the worker relation requirements and compliance with relevant laws and regulations during the monitoring period.

#### **4.3.10 Management Capacity (G4.2 – G4.3)**

The Royal Government of Cambodia's Forestry Administration continues to be the main project proponent and is solely responsible for all aspects of project design, implementation, and management. The other main implementing partners continue to be the local NGO, Action for Development, and Wildlife Works Carbon, which act as the technical consultants to the project and advise on all the MRV aspects related to project implementation.

As stated in section 2.4.1 of the monitoring report, the project's governance structures, and roles and responsibilities of all the entities involved in project design and implementation, have not changed since the project's validation, and remain as described in the project description document. Given these members' credentials and experience with REDD+ and similar types of sustainable development

initiatives, it is the verifier's opinion that the project and its personnel continue to possess the key technical and management skills required to implement the project successfully, as was also evidenced via interviews with project personnel during the site visit.

In terms of the implementing organization possessing the adequate financial support needed for such implementation, the project remains in good standing in this respect as it continues to be run by a division of the Cambodian government's forestry administration, meaning that the project has solid backing from not only the central government, but also by various donor organizations, the biggest of which is the Government of Korea, which still puts forth an annual budget of support for the project. In addition to this, the verifier team is reasonably assured of the project's financial health as shown by the predicted credit sales and annual budgets submitted is both accurate and corroborated by evidence /R3/, which demonstrates that sufficient cash flow from both predicted contracted sales and from support from the Government of Korea can sustain the project through the end of the crediting period.

Finally, the verifier team is also reasonably assured that the project proponents are not involved in, or are complicit, in any form of corruption such as bribery, embezzlement, fraud, favoritism, cronyism, nepotism, extortion, and collusion. The government of Cambodia passed a comprehensive anti-corruption law in 2010 and also formed an anti-corruption unit, which provides oversight and is directly applicable to all members of the Project's leadership, since they are government employees or local leaders. Verifiers found no evidence during the site visit and in interviews to suggest any instances of alleged corruption and/or unethical behavior have occurred during the monitoring period. In addition, the majority of the financing for the initial development of the project was provided by the government of South Korea, which uses its Forest Service to provide additional independent oversight of potential corruption in the implementation of the project.

It is the verifier team's overall conclusion that the project continues to have the required capacity to implement the project in accordance with the validated project description.

#### **4.3.11 Commercially Sensitive Information (Rules 3.5.13 – 3.5.14)**

According to the project proponents, the following documents and information are commercially sensitive and were thus not made publicly available. These include:

- Grants or other funding sources and projected sales,
- Information on contracts and agreements between project partners.
- Internal plans on project operation and implementation, including information that utilizes proprietary technology or information, such as the carbon model.

This information was however presented to the audit team, so no comments regarding the exclusion of any sensitive information is applicable for the purposes of this verification.

#### **4.3.12 Rights Protection and Free, Prior and Informed Consent (G5.1-G5.5)**

The way the project proponents approach and uphold the protection of land rights and that of access to free, prior and informed consent is specified in section 2.5 of the MIR, which the verifier team found to be in complete in accordance with the approach described in the PDD.

The Tumring project is unique in the way it combines one joint project under numerous customary and legal property right regimes. The customary system in place in this part of Cambodia centers on individual trees rather than on forest areas, where groups of trees, especially for Resin collecting, belong to particular families and individuals.

Other than this customary land use system, the rest of the Project Zone is composed of three different types of statutory rights, which are state public property; state private property, and private property. The

Project Area is state public property in the form of permanent forest reserve and includes the hydrological research area and community forests. Outside of the Project Area are both state private and private property. The state private property in the Project Zone includes social and economic land concessions. Everything outside of these areas is private property.

The TRP accounting area that will generate credits at the project start date is State land, under the mandate of the Ministry of Agriculture, Forestry and Fisheries (MAFF) through the Forestry Administration (FA). It was first formally designated as Permanent Forest Estate in 1994, at which time it was implicitly classified as Production Forest. As stated in section 2.7.3 of the PD portions of the Project Accounting Area are community forest that were established between 2002 – 2008 and formally recognized by FA between 2008 – 2010. These areas are managed by Community Forest Groups but are still part of the Permanent Forest Estate and thus are State land and under the mandate of the Project Proponent FA.

Even with the accounting area of the project designated as state-owned forestland, the verifier team was able to confirm through interviews and site visit observations that all form of customary and legal property rights continue to be recognized and respected in and around the project area, and that the principle and implementation process of Free Prior and Informed Consent has continued throughout this first monitoring period. All relevant stakeholders continue to have access to all pertinent project information and project documents through several means, including the project's main web site, through email communication with project personnel, through social media, and primordially through numerous meetings and workshops with community forest associations and other groups. This active engagement and participation with relevant stakeholders has been continuous throughout the monitoring period and has included the communication of relevant and adequate information about the project's current and potential costs, risks and benefits to communities in order to inform and facilitate project logistics, priorities, and decisions. In accordance with the PDD, the existing network of the Forestry Administration and that of important implementing partners, such as the AFD, across the Project Zone, and in particular through local government officials, was used to publicize FPIC events and to ensure continuous representative community participation. This continuous process of engagement has been documented in submitted documents /R9/ and the details found therein were corroborated via interviews with project beneficiaries during the site visit.

The verifiers found no need to provide restitution or compensation to any parties whose lands have been or will be affected by the project, and they were also able to confirm during the site visit that none of the project activities have led to the involuntary removal or relocation of property rights holders from their lands or territories, nor has it forced anyone to relocate activities important to their culture or livelihood.

PDD section 3.9 and section 2.5.4 in the MIR list the identified illegal activities that the project proponents have identified that could affect the project impacts, as well as the measures taken to reduce those illegal activities. The illegal activities listed have not changed since validation and are still composed of illegal logging, charcoal production, poaching for meat, and conversion of forestland, through slash and burn, to agricultural land. The verification team was able to confirm that all of the mitigating actions mentioned in this section of the MIR, mainly support for patrolling and enforcement, strengthened community organizations, supported agricultural intensification and microfinance, and strengthened forest land use planning, were actively being carried out by the project proponent in order to limit these illegal activities and thus minimize their effect on the project's impacts. This was done through on-site observation and through interviews with local project beneficiaries.

Section 2.5.5 of the MIR states that there are no ongoing or unresolved conflicts concerning customary or legal property rights in the Project Area or Project Zone, and verifiers were able to confirm this via onsite observation and in interviews with project beneficiaries and stakeholders during the site visit.

In conclusion, it is the verifier team's opinion that the project has systems and procedures in place that still protect the rights of Indigenous Peoples, communities and other stakeholders in accordance to the third edition of the *Climate, Community & Biodiversity Standards* and the validated project description.

#### 4.3.13 Legal Status (G5.6)

Section 2.5 of the MIR describes how the proponents and the project have remained compliant with all valid relevant local and national laws, which the project proponents have included in table 4 of that section. The verifiers can confirm that no new relevant regulations have been approved or have come into application during this monitoring period and since the project's validation. This was also confirmed in interviews with local and regional environmental authorities during the site visit.

#### 4.4 Climate

##### 4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

The verifier team has assessed the accuracy of GHG emission reductions and removals reported, including accuracy of spreadsheet formulae, conversions and defaults used, and the consistent use of previously validated data and parameters.

One notable and unique consideration for this project in this respect is that the project baseline has been determined according the following guidance of the methodology as set out in Section 6: "If a jurisdictional baseline has been established and is applicable to the project activity, it may be used per VCS requirements."

As indicated in Section 4.5.8 of the PD, "The Royal Government of Cambodia submitted a Forest Reference Level (FRL) under the UNFCCC Framework in July 2016 (MoE, 2016)." The verifier team independently acquired the report accompanying both the original July 2016 submission and the revised May 2017 submission at <http://redd.unfccc.int/submissions.html?country=khm> (accessed Nov 2019).

Verifiers further note that the use and application of this reference level, or "established jurisdictional baseline" as the project's own baseline was found to be in conformance with the methodology, as well as with the requirements of the VCS and CCBA standards, at time of validation. Further guidance was also received at that time directly from the Verra program, when the original VVB was provided with a guidance email sent 27 February 2018, which stated that, "Where a project applies a jurisdictional baseline as allowed by a VCS methodology, the requirements within the methodology for determining the rate of deforestation must be disregarded as the project method baseline rate is superseded by the jurisdictional baseline rate." The same email also states, "Additionally, to ensure projects crediting is in line with national accounting, the 10-year decay function for below-ground biomass as required by Section 4.5.3 of the AFOLU Requirements may be disregarded."

Therefore, any requirements within the methodology that solely pertain to determination of the baseline rate of deforestation have been considered by the audit team to be inapplicable. Furthermore, logical inference suggests that, to ensure projects crediting is in line with national accounting, other requirements for the quantification of the baseline, may also be disregarded, where (1) they conflict with the established jurisdictional baseline or (2) they can only be validly implemented using the products of analytical processes that would normally be required by the methodology for determination of the baseline.

All of the data and parameters required to be monitored and used to calculate the GHG emission reductions during the monitoring period are identified, described and analyzed in the table below.

| Parameter                                                                              | Verification Findings                                                                                                                                                                      |
|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| $w^{[m]}$ $E_{P\Delta BRN}^{[m]}$<br>The set of all burned wood or herbaceous material | These parameters were found to be not applicable during the reporting period as verifiers confirmed that there was no burning of wood or herbaceous material during the monitoring period. |

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| Cumulative project emissions due to burning at the end of the current monitoring period                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| $A_{B \Delta PAA}^{[m]}$<br>Area of avoided conversion                                                                                                                                                                                                                                                                                               | This parameter was correctly not used during this first monitoring period and as specified in the methodology.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| $A_{P1}^{[m=0]} \quad A_{P2}^{[m=0]} \quad A_{P3}^{[m=0]}$<br>Areas of Project Accounting Areas, by stratum (Evergreen, Semi-Evergreen, and Deciduous forest, respectively) prior to first verification event.                                                                                                                                       | <p>This parameter was found to be measured in accordance with the VCS standard and AFOLU guidance, using the procedures outlined in the VCS methodology VM0009 section 6.2. at time of validation. Wildlife Works was responsible for the measurement. All measurements were made between 2015 and 2019. A cursory review of these areas and boundaries was conducted during this verification, using both GIS review of the shapefiles provided, and direct observations made during the site visit. Verifiers once more determined that the accuracy level achieved in the determination of these boundaries and areas was sufficient, given the limits of Arc GIS software and quality of the shapefiles/aerial imagery.</p> <p>Values determined for each stratum have not changed since the project's validation.</p>                                                                                                                                                                                                                                                                                                                                                                                            |
| $B_b^{[m]}$<br>Biomass in burned wood or herbaceous material                                                                                                                                                                                                                                                                                         | This parameter was found to be not applicable during the reporting period as verifiers determined that there was no burning of wood or herbaceous material during the monitoring period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| $c_B^{[m]} \quad c_{Bb}^{[m]} \quad c_{BBM}^{[m]}$<br>Baseline carbon stocks at the end of the current monitoring period for the Project Accounting Area<br><br>Baseline scenario average carbon stock in selected carbon pools<br><br>Baseline carbon stocks in biomass at the end of the current monitoring period for the Project Accounting Area | <p>These parameters were found to be measured in accordance with the VCS standard and AFOLU guidance, using the procedures outlined in the VCS methodology VM0009 v3 Section 6.4 and Appendix B.4 and the TRP's standard operating procedures "Standard Operating Procedure Tumring - Forest Inventory" and "Standard Operating Procedure Tumring – Proxy Area". Wildlife Works was responsible for the measurement. All measurements were made between 2015 and 2019.</p> <p>Verifiers confirmed this by directly visiting and remeasuring a random subset of the project and proxy area plots throughout the project accounting area, confirming that the collection of forest inventory data in these areas was done according to the project SOPs and in conformance with best forestry practices for the collection of carbon stock data. At least one plot in each forest stratum and two proxy area plots were completely remeasured during the site visit, and all re-measurements showed no significant difference between the results obtained by the verifiers vs those of the proponents.</p> <p>The above-ground portion of the tree carbon pool is assumed to be completely removed from the forest</p> |

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|  | <p>ecosystem during the conversion process for the baseline scenario. The trees in this pool are assumed to have immediate loss to CO<sub>2</sub>e emissions, with no wood used for long-lived wood products. Conversion of this pool is carried out either in-situ via combustion or by removal and direct combustion for fuel wood. Any residual AGOT biomass that remains following conversion by the agents was determined using data collected from biomass sample plot measurement in the proxy area.</p> <p>To estimate the average carbon stock in merchantable or non-merchantable above-ground trees, the verifiers confirmed that the proponents carried out the following actions:</p> <ol style="list-style-type: none"> <li>1. Estimate the carbon stock of each measured tree using the appropriate allometric equation as given in equation [B.11] of the methodology.</li> <li>2. Sum the biomass of all trees within each plot and divide by plot area as given in equation [B.14], where <math>xx</math> is the carbon stock in tonnes CO<sub>2</sub>e of tree <math>oo</math> on plot <math>pp</math> in stratum <math>kk</math> as estimated in step 3. This provides an estimate of the plot level total biomass per unit area.</li> <li>3. Use equation [B.9] as discussed in section B.1.4 to estimate the average carbon stock in above-ground trees, where <math>yy</math> is the plot level estimate of CO<sub>2</sub>e/ha produced in step (2).</li> <li>4. Use equations [B.8] and [B.10] to estimate the standard error of the total carbon stock in above-ground trees, where <math>yy</math> is the plot level estimate of CO<sub>2</sub>e/ha produced in step (2).</li> </ol> <p>Verifiers confirmed that the project uses a single allometric model for all trees in the Project Area. The Chave et al. (2005) equation is applied to 100% of the carbon stock. The selected model was previously developed in existing peer-reviewed literature and is therefore validated under section 9.3.3.1 of the methodology VM0009 v3, as was confirmed during the project validation.</p> <p>The below-ground component of the tree carbon pool is assumed to be minimally impacted by the activities of the agents of deforestation. Emission from this pool are determined using a root:shoot ratio of 0.4 (the IPCC default) of below-ground to above-ground biomass. The below-ground carbon pool is assumed to decay at a constant (linear) rate over a period of 10 years.</p> <p>Verifiers were also able to determine that the correct use of equations B.33, B.34, and F.18 of the methodology were applied in arriving at the pertinent final figures. Permanent plots have not been remeasured since time of validation.</p> |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p>QA/QC procedures were considered appropriate and sufficient for identifying, reviewing, and handling inconsistencies found during the monitoring of project activities and forest cover. Verifiers confirmed that these were carried out in accordance with 'Annex 09 – QA_QC Procedure Turning', the official quality control standard operating procedure that the Project uses to assess data measurement quality and thoroughness. Verifiers reviewed relevant evidence /R4/ to confirm that the QA/QC measurements were completed as close in time to the original plots as possible to avoid any errors due to natural regeneration/growth, and that the obtained results of the prescribed paired T-Test showed no significant difference was found in order to trigger a re-measurement. All the appropriate roles and responsibilities of project personnel, as well as data management and archival systems, were found to be consistent with the validated project description and with what was encountered during the site visit.</p> <p>These parameters are easily identifiable in the quantification workbook provided by the proponents /R13/, and the verifier team can attest to the accuracy of the spreadsheet formulae, conversions and aggregations utilized to arrive at their respective total, average, and calendar year values, and therefore, to the general accuracy of GHG emission reductions reported for these parameters.</p> |
| $C_{B\ BG B}^{[m]} \quad E_{B\ \Delta\ BG B}^{[i]}$<br><br>Carbon not decayed in BGB at the end of the current monitoring period<br><br>Change in baseline emissions from below-ground biomass during monitoring period <i>i</i>                                                                                                                                                                                                                                     | <p>These parameters were found to be not applicable during the reporting period due to the superseding of a project level Baseline Emissions Model (BEM) by the use of Cambodia's jurisdictional baseline or FREL.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| $C_{B\ DW}^{[m]} \quad C_{B\ SOC}^{[m]} \quad C_{B\ WP}^{[m]}$<br><br>$C_{B\ AGMT}^{[m]} \quad C_{B\ BGMT}^{[m]} \quad C_{P\ AGMT}^{[m=0]}$<br><br>$C_{P\ BGMT}^{[m=0]} \quad C_{P\ SOC}^{[m=0]} \quad C_{P\ \Delta\ WP}^{[m]}$<br><br>Carbon not decayed in DW at the end of the current monitoring period<br><br>Carbon not decayed in SOC at the end of the current monitoring period<br><br>Carbon not decayed in WP at the end of the current monitoring period | <p>These parameters were found to be not applicable as these correspond to carbon pools that were not included as part of the project's boundary.</p> <p>Verifiers note that the pools AGMT, BGMT, DW and WP are effectively linked by the methodology, in that AGMT is required "if baseline scenario or project activity (ies) include the harvest of long-lived wood products" and both DW and WP are required "if AGMT is selected" and the only reason to select BGMT is if AGMT is selected.</p> <p>The project activities, as described in Section 2.2 of the PD, do not include the harvest of long-lived wood products. The established jurisdictional baseline does not include dead wood or wood products as carbon pools. Therefore, as the only reason to include the AGMT and BGMT carbon pools, in terms of quantifying baseline emissions per the methodology, is to quantify carbon stock changes in dead wood and wood products (the DW and WP carbon pools), these pools have no meaning under the methodology</p>                                                                                                                                                                                                                                                                                                                                                                                                                               |

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| <p>Baseline carbon stocks in above-ground merchantable trees at the end of the current monitoring period</p> <p>Baseline carbon stocks in below-ground merchantable trees at the end of the current monitoring period</p> <p>Project carbon stocks in above-ground merchantable trees at project start</p> <p>Project carbon stocks in below-ground merchantable trees at project start</p> <p>Project soil carbon stocks prior to first verification event in the Forest Project Accounting Area</p> <p>Project carbon stocks in wood products at the end of the current monitoring period</p>                                                                                                                                                                                                                                                                                                                                                     | <p>where the DW and WP carbon pools are not selected and, following the established jurisdictional baseline, the AGMT and BGMT pools are, therefore, not selected.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p> <math>c_P^{[m]}</math>   <math>c_P^{[m-1]}</math>   <math>c_{P\ 1\ BM}^{[m=0]}</math>   <math>c_{P\ 2\ BM}^{[m=0]}</math><br/> <math>c_{P\ 3\ BM}^{[m=0]}</math>   <math>c_{P\ BM}^{[m=0]}</math>   <math>c_{P\ b}^{[m]}</math> </p> <p>Project carbon stocks at the end of the current monitoring period for the Forest Project Accounting Area</p> <p>Project carbon stocks at the beginning of the current monitoring period</p> <p>Project carbon stocks in biomass in Project Accounting Area stratum 1 – Evergreen Forest at project start</p> <p>Project carbon stocks in biomass in the Project Accounting Area stratum 2 – Semi-Evergreen Forest at project start</p> <p>Project carbon stocks in biomass in the Project Accounting Area stratum 3 – Deciduous Forest at project start –</p> <p>Project carbon stocks in biomass prior to first verification event</p> <p>Average carbon in biomass in the project accounting area</p> | <p>These parameters were found to be measured in accordance with the VCS standard and AFOLU guidance, using the procedures outlined in the VCS methodology VM0009 v3 Section 6.4 and Appendix B.4 and the TRP's standard operating procedures "Standard Operating Procedure Tumring - Forest Inventory" and "Standard Operating Procedure Tumring – Proxy Area". Wildlife Works was responsible for the measurement. All measurements were made between 2015 and 2019.</p> <p>Verifiers confirmed this by directly visiting and remeasuring a random subset of the project and proxy area plots throughout the project accounting area, confirming that the collection of forest inventory data in these areas was done according to the project SOPs and in conformance with best forestry practices for the collection of carbon stock data. At least one plot in each forest stratum and two proxy area plots were completely remeasured during the site visit, and all re-measurements showed no significant difference between the results obtained by the verifiers vs those of the proponents.</p> <p>The above-ground portion of the tree carbon pool is assumed to be completely removed from the forest ecosystem during the conversion process for the baseline scenario. The trees in this pool are assumed to have immediate loss to CO<sub>2</sub>e emissions, with no wood used for long-lived wood products. Conversion of this pool is carried out either in-situ via combustion or by removal and direct combustion for fuel wood. Any residual AGOT biomass that remains following conversion by the agents was determined using data collected from biomass sample plot measurement in the proxy area.</p> |

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|  | <p>To estimate the average carbon stock in merchantable or non-merchantable above-ground trees, the verifiers confirmed that the proponents carried out the following actions:</p> <ol style="list-style-type: none"> <li>1. Estimate the carbon stock of each measured tree using the appropriate allometric equation as given in equation [B.11] of the methodology.</li> <li>2. Sum the biomass of all trees within each plot and divide by plot area as given in equation [B.14], where <math>xx</math> is the carbon stock in tonnes CO<sub>2</sub>e of tree <math>oo</math> on plot <math>pp</math> in stratum <math>kk</math> as estimated in step 3. This provides an estimate of the plot level total biomass per unit area.</li> <li>3. Use equation [B.9] as discussed in section B.1.4 to estimate the average carbon stock in above-ground trees, where <math>yy</math> is the plot level estimate of CO<sub>2</sub>e/ha produced in step (2).</li> <li>4. Use equations [B.8] and [B.10] to estimate the standard error of the total carbon stock in above-ground trees, where <math>yy</math> is the plot level estimate of CO<sub>2</sub>e/ha produced in step (2).</li> </ol> <p>Verifiers confirmed that the project uses a single allometric model for all trees in the Project Area. The Chave et al. (2005) equation is applied to 100% of the carbon stock. The selected model was previously developed in existing peer-reviewed literature and is therefore validated under section 9.3.3.1 of the methodology VM0009 v3, as was confirmed during the project validation.</p> <p>The below-ground component of the tree carbon pool is assumed to be minimally impacted by the activities of the agents of deforestation. Emission from this pool are determined using a root:shoot ratio of 0.4 (the IPCC default) of below-ground to above-ground biomass. The below-ground carbon pool is assumed to decay at a constant (linear) rate over a period of 10 years.</p> <p>Verifiers were also able to determine that the correct use of equations B.33, B.34, and F.18 of the methodology were applied in arriving at the pertinent final figures. Permanent plots have not been remeasured since time of validation.</p> <p>QA/QC procedures were considered appropriate and sufficient for identifying, reviewing, and handling inconsistencies found during the monitoring of project activities and forest cover. Verifiers confirmed that these were carried out in accordance with 'Annex 09 – QA_QC Procedure Turning', the official quality control standard operating procedure that the Project uses to assess data measurement quality and thoroughness. Verifiers reviewed relevant evidence /R4/ to confirm that the QA/QC measurements were completed as close in time to the original plots as possible to avoid any errors due to natural</p> |
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|                                                                                                                                                                                                                                                                          | <p>regeneration/growth, and that the obtained results of the prescribed paired T-Test showed no significant difference was found in order to trigger a re-measurement. All the appropriate roles and responsibilities of project personnel, as well as data management and archival systems, were found to be consistent with the validated project description and with what was encountered during the site visit.</p> <p>These parameters are easily identifiable in the quantification workbook provided by the proponents /R13/, and the verifier team can attest to the accuracy of the spreadsheet formulae, conversions and aggregations utilized to arrive at their respective total, average, and calendar year values, and therefore, to the general accuracy of GHG emission reductions reported for these parameters.</p>                                                                                                                                                                                                                    |
| $E_{\Delta GER}^{[m]}$ $E_{\Delta NER}^{[i]}$<br><br>GERs for the current monitoring period<br><br>NERs for monitoring period                                                                                                                                            | <p>These parameters were found to be measured and calculated in accordance with the VCS standard and AFOLU guidance, using the procedures outlined in the VCS methodology VM0009 v3 Section 6.4 and Appendix B.4 and the TRP's standard operating procedures "Standard Operating Procedure Tumring - Forest Inventory" and "Standard Operating Procedure Tumring – Proxy Area". Wildlife Works was responsible for the measurement. All measurements were made between 2015 and 2019.</p> <p>Verifiers were able to determine that the correct use of equations F.53, and F.55 were applied in arriving at the pertinent final figures.</p> <p>These parameters are easily identifiable in the quantification workbook provided by the proponents /R13/, and the verifier team can attest to the accuracy of the spreadsheet formulae, conversions and aggregations utilized to arrive at their respective total, average, and calendar year values, and therefore, to the general accuracy of GHG emission reductions reported for these parameters.</p> |
| $E_B^{[m]}$ $E_B^{[m-1]}$ $E_{B\Delta}^{[m]}$ $E_{BA}^{[m]}$<br><br>Cumulative baseline emissions at the end of the current monitoring period<br><br>Cumulative baseline emissions at the beginning of the current monitoring period<br><br>Change in baseline emissions | <p>These parameters were found to be measured and calculated in accordance with the VCS standard and AFOLU guidance, using the procedures outlined in the VCS methodology VM0009 v3 Section 6.4 and Appendix B.4 and the TRP's standard operating procedures "Standard Operating Procedure Tumring - Forest Inventory" and "Standard Operating Procedure Tumring – Proxy Area". Wildlife Works was responsible for the measurement. All measurements were made between 2015 and 2019.</p> <p>Verifiers were able to determine that the correct use of equations F.15, F.16, and F.19 were applied in arriving at the pertinent final figures.</p>                                                                                                                                                                                                                                                                                                                                                                                                         |

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| <p>Cumulative baseline emissions from biomass at the end of the current monitoring period</p> <p>Cumulative emissions allocated to the buffer account at the end of the current monitoring period</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>These parameters are easily identifiable in the quantification workbook provided by the proponents /R13/, and the verifier team can attest to the accuracy of the spreadsheet formulae, conversions and aggregations utilized to arrive at their respective total, average, and calendar year values, and therefore, to the general accuracy of GHG emission reductions reported for these parameters.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <p> <math>E_{B \Delta DW}^{[i]}</math>   <math>E_{B \Delta SOC}^{[m]}</math>   <math>E_{B \Delta SOC}^{[i]}</math>   <math>E_{B AGMT}^{[m]}</math><br/> <math>E_{B BGB}^{[m]}</math>   <math>E_{B BGB}^{[m-1]}</math>   <math>E_{B DW}^{[m]}</math>   <math>E_{B DW}^{[m-1]}</math><br/> <math>E_{B SOC}^{[m]}</math>   <math>E_{B SOC}^{[m-1]}</math> </p> <p>Baseline emissions from dead wood in monitoring period</p> <p>Baseline change in emissions from soil carbon</p> <p>Baseline emissions from soil carbon in monitoring period</p> <p>Cumulative baseline emissions from above-ground commercial trees at the start and end of the current monitoring period</p> <p>Cumulative baseline emissions from below-ground biomass at the start and end of the current monitoring period</p> <p>Cumulative baseline emissions from dead wood at the beginning and end of the current monitoring period</p> <p>Cumulative baseline emissions from soil carbon at the start and end of the current monitoring period</p> | <p>These parameters were found to be not applicable as these correspond to carbon pools that were not included as part of the project's boundary.</p> <p>Verifiers note that the pools AGMT, BGMT, DW and WP are effectively linked by the methodology, in that AGMT is required "if baseline scenario or project activity (ies) include the harvest of long-lived wood products" and both DW and WP are required "if AGMT is selected" and the only reason to select BGMT is if AGMT is selected.</p> <p>The project activities, as described in Section 2.2 of the PD, do not include the harvest of long-lived wood products. The established jurisdictional baseline does not include dead wood or wood products as carbon pools. Therefore, as the only reason to include the AGMT and BGMT carbon pools, in terms of quantifying baseline emissions per the methodology, is to quantify carbon stock changes in dead wood and wood products (the DW and WP carbon pools), these pools have no meaning under the methodology where the DW and WP carbon pools are not selected and, following the established jurisdictional baseline, the AGMT and BGMT pools are, therefore, not selected.</p> |
| <p> <math>E_L^{[m]}</math>   <math>E_L^{[m-1]}</math>   <math>E_{L \Delta}^{[m]}</math>   <math>E_{L AS F}^{[m]}</math><br/> <math>E_{L ME}^{[m]}</math> </p> <p>Cumulative emissions from leakage at the end of the current monitoring period</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>The quantification of the leakage associated with the project was done so by determining the two types of leakage applicable during this first monitoring period, and as prescribed and required by the employed methodology and the requirements of the VCS 4 standard; mainly activity shifting leakage and market leakage.</p> <p>Activity shifting leakage is first determined by delineating the activity-shifting leakage area of the project, which is described in Section 5.5.1.1 of the PD, and was assessed in detail for conformance to the criteria in Section 8.3.2.1 of</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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| <p>Cumulative emissions from leakage at the beginning of the current monitoring period</p> <p>Change in emissions due to leakage</p> <p>Cumulative emissions from activity-shifting leakage at the end of the current monitoring period</p> <p>Cumulative emissions from market leakage at the end of the current monitoring period</p> | <p>the methodology, during validation. The verifier team agrees that the activity-shifting leakage area was appropriately delineated, as it constitutes a large block of intact forest to which deforestation would likely be displaced in the absence of mitigation activities, and that there have been no changes to this area since the time of validation. However, as the project is only reporting on its first reporting period thus far, there are no cumulative emissions from activity-shifting leakage to report, and what is more, section 8.3.2 of the VM0009 v3.0 methodology directly dictates that emissions from activity-shifting leakage are set to be set to zero for the project's initial reporting period.</p> <p>Market leakage, on the other hand, is expected to have occurred during this first reporting period, as the project is expected to reduce the supply of certain market goods, especially timber, relative to the baseline. In addition, and as described in Section 2.1.11 of the PD, the most likely baseline scenario is conversion of forest to agriculture. This agriculture would be primarily for subsistence, with little production remaining beyond household consumption. It is estimated that without the implementation of the project there would be increasing demand for land and continued low productivity of agricultural production, crop failures from droughts, fluctuation of crop price and few alternatives for income generating activities available to local communities. Given that the agents and drivers generally practice commercial farming, the Project may result in a net reduction in agricultural production.</p> <p>In order to determine the amount of this type of leakage associated with the project, the verifiers can confirm that the proponents employed the correct use of the VMD0037 Global Commodity Leakage Module: Production Approach (LM-P) VCS tool to determine the market effects leakage resulting from the project. This tool estimates the amount of commodity production potentially impacted by the Project and calculates a global commodity leakage deduction expressed as a percentage. The tool uses the area of the Project and common crops grown in the region and the stock of harvestable timber present to estimate a potential forgone commodity production caused by the Project Activity.</p> <p>Verifiers can confirm that the appropriate and most up to date public information available was utilized by the proponents to determine the total area of forest and agricultural land in Cambodia, the primary crops in Kampong Thom province, their yield, and the total area in which these crops are planted within Kampong Thom province, as well as nationally. Data on the primary crops grown in Kampong Thom province, and the total area planted of these crops Kampong Thom province and nationally was obtained from The Census of Agriculture in Cambodia 2013 (NIS, 2015). The crop yield values for the</p> |
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|                                                                                                                                                                                                                                          | <p>primary crops grown in Kampong Thom province were obtained from the report Cambodian Agriculture in Transition: Opportunities and Risks (World Bank, 2015). The quantity of timber in the Project Area was determined from the Project's forest inventory. Values for the volume of timber harvested in Cambodia were obtained from the FAO Forest Resource Assessment for Cambodia and FAOSTAT (FAO, 2015 and FAOSTAT, 2018). Furthermore, verifiers can also attest to the accuracy of the spreadsheet formulae, conversions and aggregations utilized to arrive at the calculated market leakage value.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <p><math>E_{PA}^{[m]} d_t</math></p> <p>Change in project emissions: Monitoring records for Forest Fire, Burning, logging, wood products, and natural disturbance events</p> <p>Area of avoided deforestation for monitoring period.</p> | <p>During this first monitoring period, the proponents enacted a minor deviation to the project description by allowing proponents to choose a simplified method for quantifying the emission from a deforestation or significant disturbance event. Whereas previously it was required that new sampling plots be added in the area of deforestation to determine the associated emissions, in this revision, the Project can now elect to delineate the area of disturbance through remote sensing or with the use of official landcover data emitted by the Government of Cambodia, to shift these areas to a non-forest strata and conservatively assume that all biomass has been destroyed and emitted.</p> <p>As such, considerable disbursed areas of deforestation were in fact detected in the project area during this first monitoring period. Verifiers were able to confirm that the proponents then utilized the Cambodian national landcover data produced by the Ministry of the Environment area in 2018 to determine and map such area within the project accounting area. The technical specs of the landcover data produced by the government were still not available for review at the time of this verification. Despite this however, the verifiers received verbal confirmation from environmental authorities that the exact same approach that was utilized in determining the landcover data used to produce Cambodia's FREL was once more utilized to produce the landcover data that was used for this most recent analysis. Verifiers have no reason to doubt this statement from the environmental authorities and have additionally also emitted a FAR in this respect, requesting that the subsequent verifying body chosen to conduct the next verification of the project to confirm this once the technical specs of the 2018 land cover analysis are made publicly available by the national authorities.</p> <p>The total area of deforestation using this technique was found to be 3,449 ha and the total project emission to be 1,642,581 t CO<sub>2</sub>e. For the subsequent monitoring period, proponents have stated their intent to delineate these areas that have been deforested during this monitoring period to become a new non-forest stratum with a carbon stock of 0 t</p> |

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|                                                                                                                                                                                                                                                                                                                                                      | <p>CO<sub>2</sub>e / ha, and that the 3 forest strata areas will be adjusted accordingly.</p> <p>No other major disturbances, such as forest fires, burning, or natural disturbances were recorded in the first monitoring period and verifiers were able to confirm these via on site observations and in interviews with local stakeholders during the site visit.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <p><math>E_{P\Delta LS}^{[m]}</math>   <math>E_{P\Delta SF}^{[m]}</math></p> <p>Cumulative project emissions due to livestock grazing within the project area.</p> <p>Cumulative project emissions due to the use of synthetic fertilizers within the project area.</p> <p>The number of head of livestock species/ category in the project area</p> | <p>Through on-site observations and via interviews with local stakeholders and environmental authorities, the verifiers were able to confirm that no inputs such as any fertilizers, chemical pesticides, or biological control agents have, or are intended to be used in the future, for the Project. Through similar means, the verifiers were also able to confirm the proponents' claim that there hasn't been any grazing of livestock in the Project Area. As a result, the verifiers can conclude that these parameters are not applicable during this first reporting period.</p>                                                                                                                                                                                                                                                                                                                                                                                                                |
| <p><math>E_U^{[m]}</math></p> <p>Cumulative confidence deduction at the end of the current monitoring period</p>                                                                                                                                                                                                                                     | <p>Verifiers were able to determine that the estimated standard errors, confidence deduction, and uncertainty deductions used to determine the cumulative confidence deduction at the end of the monitoring period were done so in accordance with VM0009 v3.0, section 8.4.1.1, where this confidence deduction is determined by linearly combining weighted uncertainties (standard errors) from the Project Accounting Area, Proxy Area and the Baseline Emission Model (BEM). However, because the TRP uses a nationally submitted FREL, the total uncertainty in the BEM does not exist for the project area and is therefore set to zero in equation [F.57]. Per VCS AFOLU Requirements, if the total combined error is above 15%, a deduction is applied as the difference between the calculated combined error and 15%. Verifiers can confirm that a cumulative confidence deduction of zero for this monitoring period is justified and was calculated according to criteria documentation.</p> |
| <p><math>U_B^{[m]}</math>   <math>U_{EM}^{[M]}</math>   <math>U_P^{[m]}</math></p> <p>Total uncertainty in proxy area carbon stock estimate</p> <p>Total uncertainty in the Project Accounting Area carbon stock estimate</p> <p>Total uncertainty in the Project Accounting Area carbon stock estimate</p>                                          | <p>Verifiers were able to determine that the estimated standard errors, confidence deduction, and uncertainty deductions used to determine the cumulative confidence deduction at the end of the monitoring period were done so in accordance with VM0009 v3.0, section 8.4.1.1, where this confidence deduction is determined by linearly combining weighted uncertainties (standard errors) from the Project Accounting Area, Proxy Area and the Baseline Emission Model (BEM). However, because the TRP uses a nationally submitted FREL, the total uncertainty in the BEM does not exist for the project area and is therefore set to zero in equation [F.57]. Per VCS AFOLU Requirements, if the total combined error is above 15%, a deduction is applied as the difference between the calculated combined</p>                                                                                                                                                                                     |

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|  | error and 15%. Verifiers can confirm that a cumulative confidence deduction of zero for this monitoring period is justified and was calculated according to criteria documentation. |
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#### 4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

The data and parameters used to determine greenhouse gas emission reductions and removals are listed in great detail in section 3 of the monitoring report. Verifiers determined that these were all listed in accordance with the validated project description and applied methodology.

Carbon stocks/ha for the different forest strata in the project accounting area and in the project proxy area were found to be measured and calculated in accordance with the VCS standard and AFOLU guidance, using the procedures outlined in the VCS methodology VM0009 v3 Section 6.4 and Appendix B.4 and the TRP's standard operating procedures "Standard Operating Procedure Taming - Forest Inventory" and "Standard Operating Procedure Taming – Proxy Area". As mentioned in the previous section, verifiers were able to confirm this by directly visiting and remeasuring a random subset of the project accounting area and proxy plots, confirming that the collection of forest inventory data in these areas was done according to the project SOPs and in conformance with best forestry practices for the collection of carbon stock data. Verifiers were then also able to determine that the correct employment of the Chave et al. (2005) allometric equation was then applied to arrive at the pertinent final carbon stock figures. Inventory plots have not been remeasured since time of validation.

All of the relevant parameters associated with these final figures were then found to be easily identifiable in the quantification workbook provided by the proponents /R13/, and the verifier team can attest to the accuracy of the spreadsheet formulae, conversions and aggregations utilized to arrive at their respective total, average, and calendar year values, and therefore, to the general accuracy of GHG emission reductions reported for these parameters. Furthermore, there was no evidence uncovered to suggest the project proponents had not implemented their standard operative procedures to monitor actual deforestation, fires, and other disturbances as described in the project's original design, with the exceptions already identified, discussed, and justified in section 3 of this report.

S&A found all of the project personnel and the technical consultants highly skilled in their activities, as well as highly versed as to their standard operating procedures for all aspects of project activities (training, measuring, archiving, reporting, quality control, etc.). QA/QC procedures were considered appropriate and sufficient for identifying, reviewing, and handling inconsistencies found in the inventory sampling results, as well as the subsequent calculations and deductions used to arrive at final carbons tock figures for different forest types. All the appropriate roles and responsibilities of project personnel, as well as data management and archival systems, were found to be consistent with the validated project description and with what was encountered during the site visit.

Interviews with the project proponent and inspection of data and results demonstrated that the project proponents possess all of the competencies required for reporting of GHG emissions reductions in an accurate and efficient manner. The monitoring plans all adequately provide the means for internal data reviews and quality control measures, and the data presented by the project proponent included the results of these internal assessments, when applicable. The verifier team thereby considers that the information provided by the project proponents is sufficient and of the quality necessary in order to appropriately determine the GHG removals and other climate benefits of the project.

#### 4.4.3 Non-Permanence Risk Analysis

The project proponents have once more carried out a non-permanence risk analysis based on the distinct characteristics of the project area and its inhabitants, similar to what was done at validation, but this time using corroborating data and evidence appropriate for the monitoring period in question. This risk analysis

resulted in the elaboration of the submitted VCS Non permanence Risk Report /6/ for the monitoring period, which was appropriately completed according to the AFOLU Non Permanence Risk Tool v.3.3.

The verifier team's assessment of the non-permanence risk rating determined by the project participant can be found in the following table. Issues raised with regards to these determinations are detailed in the issues log for this verification. All issues identified were successfully brought to a close, and the verifier team was able to confirm that the respective overall risk scores determined for the project, that of 10, was appropriately arrived at and that sufficient evidence was provided in order to justify those conclusions.

| Risk factor         | Score | Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| Project management  | -4    | <p>a) Not applicable as this is not a reforestation project, but a REDD+ project. Risk rating of 0 is justified.</p> <p>b) Not applicable as the project has not previously issued any GHG credit. Risk rating of 0 is justified.</p> <p>c) In accordance with the evidence provided, management team includes individuals with significant experience in sustainable forestry and VCS projects. This was checked during site visit. Risk rating of 0 is justified.</p> <p>d) Manager team maintains a presence in the country. The project management team is located in Phnom Penh, Cambodia, which is about 5 hours of travel from the Project Area. Risk rating of 0 is justified.</p> <p>e) The project has a multidisciplinary team with considerable experience in REDD projects, especially through the experience of the technical consultants (Wildlife Works). Risk rating of -2 in this instance is justified.</p> <p>f) The project was found to have an adequate adaptive management plan in place, including a community feedback mechanism, detailed social and biodiversity impact monitoring /R7/, and many mitigation activities as detailed in the Project Design document. Risk rating of -2 is justified.</p> |
| Financial viability | 0     | <p>The project financial worksheets submitted /R3/ shows that the project cash flow breakeven point is 4 years or less from the current risk assessment, and that it has secured 15% to less than 40% of funding needed to cover the total cash out required before the project reaches the breakeven point.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

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|                   |    | <p>Risk rating of 2 is justified.</p> <p>Furthermore, the project was also able to prove that it has available callable financial resources for at least 50% of total cash out before project reaches breakeven. Risk rating of -2 is justified.</p> <p>In conclusion, the score of this risk component was correctly applied by the project proponent.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Opportunity costs | -2 | <p>The project proponent considers NPV from project activities is expected to be at least 100% more profitable than the most profitable alternative land use activity, as evidence by the financial information provided, which the verifier team found to be in order after clarifications submitted via the issues log /R3/ were adequately resolved. A risk rating of 8 for this element is justified.</p> <p>The Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks, not only over the length of the project crediting period, but in perpetuity. The verifier team discussed the legal decree that determines management of forests in Cambodia with local authorities, as well as the project's narrative description pertaining to project longevity, and agrees that there is legal protection for the project area and a requirement to continue the conservation management practice in perpetuity as enshrined in Cambodian national law. A mitigation risk rating of -10 for this element is justified.</p> <p>In conclusion, the score of this risk component was correctly applied by the project proponent, and its final result is a score of -2 for Opportunity Cost.</p> |
| Project longevity | 0  | <p>The verifier team discussed the legal decree that determines management of forests in Cambodia with local authorities, as well as the project's narrative description pertaining to project longevity, and agrees that there is legal protection for the project area and a requirement to continue the conservation management practice in perpetuity as enshrined in Cambodian national law, hence thereby confirming that project has a legally binding agreement that covers at least a 100-year period from the project start date. A risk rating of 0 for this element is thus justified.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Total internal    | 0  | <p>The score associated with the project internal risk was evaluated by the</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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| risk                                    |   | verification team and considered to be correct according to the VCS tool utilized.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Land Tenure and Resource Access/Impacts | 0 | a) Option A is applicable to the entire Project Area, as all land contained within is under the jurisdiction of the Royal Cambodian Government Forest Administration, and all resource and carbon rights are also held by the Forest Administration. A rating of 0 is justified.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Community Engagement                    | 0 | <p>a) Not applicable, as proponents have undoubtedly consulted more than 50 percent of households living in the project area /8/.</p> <p>b) Verifiers were able to confirm that the project has held extensive community meetings throughout the region and performed many outreach activities /8/, however they are unsure as to the total number of people consulted and the total local population living within 20 km of the Project boundary who are dependent on the Project Area for their livelihood. A risk rating of 5 in this category is justified.</p> <p>c) Mitigation: The project was found to generate net positive impacts for the social and economic well-being of the local communities who derive livelihoods from the project area. A mitigation risk determination of -5 is justified.</p> |
| Political Risk                          | 2 | <p>The verifier team assessed the country's political risk independently using the World Bank tool and agrees with the score assigned by the project proponent, which is between <b>-0.79 to less than -0.32</b>. A risk score determination of 4 is justified.</p> <p>Verifiers were able to confirm in interviews with officials that the Cambodian government is implementing REDD+ Readiness, through support of the World Bank Forest Carbon Partnership and UN-REDD. A risk score determination of -2 is thus justified.</p>                                                                                                                                                                                                                                                                                 |
| Total External risk                     | 2 | Due to the above, the verifier team finds that the risk of loss in carbon stocks associated with aspects external to the project has been correctly considered by the proponent.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Natural risks                           | 2 | The verifier team reviewed the MODIS Fire Product sample maps of the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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|                          |    | <p>project area provided by the project team as well as the natural risk narrative /R6/ and confirmed the information provided regarding significance and likelihood of fire. In addition, the team interviewed local communities and government officials who confirmed the claims in the PD and MIR. The team agrees that reforestation of burned areas is an appropriate mitigation for the natural risk. Risk rating in this category is appropriate.</p> <p>The verifier team interviewed local communities and government officials who confirmed the claims in the PD that natural risks from pests are not a threat to carbon stocks in the project area. The audit team reviewed the project's natural risk narrative /R6/ and agrees with the justification contained therein regarding pests and disease outbreak.</p> <p>The verifiers interviewed local communities and government officials who confirmed the claims in the PD and MIR that natural risks from extreme rain events due occur, but that the species in the Tumring ecosystem are well adapted to wet conditions. The audit team reviewed the project's natural risk narrative /R6/ and agreed with the justification contained therein regarding extreme weather.</p> <p>While on site, the verifier team interviewed local communities and government officials who confirmed the claims in the PD and MIR that natural risks from volcanoes or earthquakes do not occur in the Tumring ecosystem. The audit team reviewed the project's natural risk narrative /R6/ and agreed with the justification contained therein regarding geological risk to the project's carbon stocks.</p> <p>While on site, the verifier team interviewed local communities and government officials who confirmed the claims in the PD and the MIR that flooding is the only other natural risk in the Tumring ecosystem, and further that the likelihood of flooding is as stated in the PD. The audit team reviewed the project's natural risk narrative /R6/ and agreed with the justification contained therein regarding flooding.</p> <p>No further mitigation measures were put in place other than those for fires.</p> |
| Final Overall Risk Score | 10 | <p>Calculated accordingly, as specified above. It should be noted that while the sum of the calculated internal, external, and natural risk scores may not be 10, this is the minimum risk rating allowable under the VERRA program</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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#### **4.4.4 Dissemination of Monitoring Plan and Results (CL4.2)**

Verifiers were able to confirm via on site interviews and document review /R9/ that the monitoring results for this first monitoring period were disseminated to all relevant beneficiaries and stakeholders via various stakeholder engagement processes, such as periodic meeting with community members and even social media avenues, such as Facebook. Additionally, routine project quarterly reports are used to produce the Tumring REDD+ Project Quarterly Newsletter that is also disseminated to communities through the same process. This monitoring report versions include all climate and community monitoring data, are elaborated in the local Khmer language, and are also available on the Project's website and Facebook page and in hard copy at the project's offices. Also, in accordance with the project description, the results of the climate monitoring plan were made will publicly available and published on the internet.

#### **4.4.5 Optional Gold Level: Climate Change Adaptation Measures (GL1.3)**

The project was not validated at the Gold Level for climate change adaptation benefits. This section is thus not applicable to the Project.

#### **4.4.6 Optional Gold Level: Climate Change Adaptation Benefits (GL1.4)**

The project was not validated at the Gold Level for climate change adaptation benefits. This section is thus not applicable to the Project.

### **4.5 Community**

#### **4.5.1 Community Impacts (CM2.1)**

The demonstration of a net-positive community impact over the project implementation period was done by adhering to the indicators and parameters to measure such impacts through the validated community impact monitoring plan and its results /R7/, which compares the community level baseline scenario with the project's current benefits and conditions in communities. The verifiers were able to prove the proper implementation and monitoring of all the appropriate parameters through document review /R7/R8/, direct observations, and through interviews with relevant stakeholders during the site visit. Verifiers encountered no evidence during the desk review or site visit that would question the accurateness of the parameters and results reviewed.

#### **4.5.2 Negative Community Impact Mitigation (CM2.2)**

While its evident to the verifier team that the project has had an overall positive impact on communities and stakeholders within the project area, some potential negative impacts were identified at time of validation. These included concerns over the loss of income from activities within the Project Area that are no longer allowed such as logging, poaching, firewood collection, charcoal production or the clearing of new agricultural land. The project proponents, however, have actively engaged in mitigating actions to address these risks directly since the project's inception and during this first monitoring period, and as was verified by the verifier team through onsite observations and conducted interviews with stakeholders during the site visit.

The activities implemented by the proponents to mitigate this economic loss have included:

- the founding of two agricultural cooperatives to increase access to markets and prices for commodities,
- training on improved agricultural methods and provision of improves varieties of cassava and rice to increase farm yield,
- and a micro- finance scheme that provides small loans to community members to help diversify and increase family incomes.

Verifiers were able to confirm that these types of project activities have helped community members mitigate any loss of income that was previously derived from illegal activities within the Project Area and that they are no longer able to perform. In conclusion, the verifier team is reasonably assured that the proponents have implemented effective mitigation actions against negative impacts to community members and as stated in the project's validate project description.

#### **4.5.3 Net Positive Community Well-being (CM2.3)**

In accordance with the information provided in the MIR, the community benefits claimed by the project are derived from numerous project activities detailed in the project's original design and impact monitoring plans, which fall under the project's two main objectives, that of increasing the livelihood of forest dwellers and enhancing the capacity of these and other key stakeholders in their abilities to reduce deforestation and degradation. Verifiers were able to confirm the implementation of these activities firsthand during the site visit, which included the establishment of agricultural cooperatives to provide a better market and stable prices for agricultural products (e.g., rice, cassava and tree resins), establishment of agricultural demonstration plots, and technical agricultural training. In this respect, the verified monitoring results stemming from these activities have resulted in positive effects on the net well-being of the communities as was witnessed and verified by the verifier team during the site visit, through direct observations and interviews with project beneficiaries.

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

Section 4.1.4 of the MIR points back to section 4.1.1, which describes all of the measures applied by the project proponents to reduce pressure on the forest by diversifying livelihoods away from direct natural resource exploitation and enhancing forest protection. Verifiers were able to confirm that the implementation of these activities inherently translates into the maintenance of areas of high conservation value for either critical ecosystem services or of great cultural importance to local communities during the monitoring period. Furthermore, verifiers uncovered no evidence to suggest that the HCV areas identified in the validated project description, those of water catchment protection and fisheries regulation, had suffered any setbacks, nor are any ill effects expected upon them in the planned project activities. Via on site observations and interviews with relevant stakeholders, the verifier team is able to ensure that no negative impacts on High Conservation Values due to project activities have been detected during the monitoring period.

#### **4.5.5 Other Stakeholder Impacts (CM3.2-CM3.3)**

During the project validation, only illegal charcoal traders, and community members subject to an increased potential for human-wildlife conflict as wildlife numbers increase, were identified as stakeholders who were perhaps at risk of being negatively impacted by the project. However, and as the verifier team was able to confirm during the site visit, charcoal trading constitutes an illegal offence, and therefore its abatement ultimately supports law enforcement in the area. What is more, halting these activities is most likely leading to a positive impact on such offsite stakeholders, as individuals may now aim to generate their income through other, legal means. According to information gathered via interviews with stakeholders during the site visit, there have been no patrol reports and/or denunciations with regards to human-wildlife conflicts presented during this monitoring period, which gives verifiers the reasonable assurance that these types of impacts have also not occurred during the monitoring period.

Furthermore, no other plausible risks to other stakeholder were perceived and/or witnessed during the site visit, thus also giving the verifier team a reasonable level of assurance that no other noticeable impacts stemming from the project have been affecting other stakeholders in the area.

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

Section 4 of the MIR describes the maintenance and execution of the project's community monitoring plan. Verifiers found that community impacts have monitored according to the SOPs presented and described in the original project description. Verifiers also determined that this section of the MIR and that the monitoring plan itself includes all the appropriate and required details concerning community variables, such as frequency, data sources and linked project activities. It is the verifier team's opinion that the presented community monitoring plan and results for the monitoring period were carried out in accordance with the validated project description.

#### **4.5.7 Community Monitoring Plan Dissemination (CM4.3)**

During the site visit, the verifier team was able to confirm that the project proponents have disseminated the results of the community monitoring plan with all relevant stakeholders and in accordance with the validated project description. Through interviews with project beneficiaries, it was confirmed that the results had been disseminated to communities through numerous community meetings as well as through during various stakeholder engagement processes. Routine project quarterly reports /R8/ are also used to produce the Tumring REDD+ Project Quarterly Newsletter that is also disseminated to the communities through the same process. Verifiers were able to confirm that this monitoring report includes all community monitoring data, including summaries in the local Khmer language, and were made available on the Project's website and Facebook page and in hard copies at the project's regional offices. Lastly, the monitoring report and Khmer language summaries have also been disseminated through the VERRA/CCB website.

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

This section is not applicable, as the Project was not validated at the Gold Level for exceptional community benefits.

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

This section is not applicable, as the Project was not validated at the Gold Level for exceptional community benefits.

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

This section is not applicable, as the Project was not validated at the Gold Level for exceptional community benefits.

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

This section is not applicable, as the Project was not validated at the Gold Level for exceptional community benefits.

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

This section is not applicable, as the Project was not validated at the Gold Level for exceptional community benefits.

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

This section is not applicable, as the Project was not validated at the Gold Level for exceptional community benefits.

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

This section is not applicable, as the Project was not validated at the Gold Level for exceptional community benefits.

### 4.6 Biodiversity

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

The way to adequately monitor and detect biodiversity changes in the project area is addressed in the PDD, in the project's validated biodiversity monitoring plan, and in section 5 of the MIR. Utilizing the project's validated theory of change approach, the proponents identified two critical issues in the improvement of biodiversity within the project area, which were:

1. Ecosystem enhancement: If there is sustainable agricultural intensification, if there is sustained reforestation across the landscape, if there is less dependence on extractive activities, and if there is more effective enforcement, then there will be ecosystem improvement.
2. Stable or increasing levels of biodiversity: If there is improved enforcement including community patrols, if there is reduced wildlife mortality from poaching, and if wildlife movements are maintained through protection of critical habitats, then there will be improvement in wildlife status in the project area.

The verifier team can confirm that the proponents have considered these two key issues in all aspects of their project implementation and in conducting their biodiversity monitoring, establishing a clear problem flow analysis and its corresponding impact assessment, together with remote LULC change detection analysis, to evaluate the net benefits to biodiversity that have occurred as a result of project activities. Since the majority of threats to biodiversity in the Project Zone are directly tied to the drivers of deforestation and forest degradation, the prevention of these activities serve as the primary mode by which the project proponents have been able to establish the net positive effects that the project is having on the area's biodiversity. Once critical aspect in this respect has been the increase of patrols, enforcement, and protection of the project area by the designated authorities and community forest cooperatives. Such indicators are then also complimented by direct monitoring activities that have helped substantiate the number of indicative species of birds, mammals, amphibians, and reptiles in the project area, as well as the number of globally critically endangered species within those groups benefiting from reduced threats as a result of the project activities measured against the without-project scenario.

While some observations, clarifications, and issues were raised in relation to the biodiversity monitoring activities reported by the project for the monitoring period (please refer to the issues log for more details), the verifier team is reasonably assured that the project's assessment of changes in biodiversity resulting from project activities in the project zone during the monitoring period are complete, accurate, and in accordance to what was stipulated in the original project description.

#### 4.6.2 Mitigation Actions (B2.3)

The project's theory of change rationale in the validated project design document determined that none of the planned and implemented project activities were likely to result in negative impacts on the biodiversity of the project area. Verifiers were able to confirm this in the field and in interviews during the site visit, as the protection of the forest has clearly only helped to ensure that native habitats are preserved, and that

species' territories are not fragmented. Even so, verifiers were also able to confirm that the proponents have additionally enacted further measures that have served to mitigate any unintended negative impacts the project may be having on the area's biodiversity. These included increased forest patrols by FA rangers and community forest members to detect and detour any illegal activity, such as logging, charcoal production or animal poaching. It is the verifier's opinion that the mitigation actions taken by the project proponents during the monitoring period are appropriate and in accordance with the validated project description, and that they adequately address the full array of possible negative impacts on biodiversity as a result of the project activities.

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

The project proponent's methods to track the project's net impacts on biodiversity is adequately addressed in both the validated project description as well as the most recent MIR. The Theory of Change approach Richards and Panfil (2011) was used to design project activities in order to address threats to biodiversity and achieve the desired project objectives. This process has helped to identify both the positive and potentially negative impacts of the project's activities, thus enabling the project proponent to implement preventative measures to minimize risks, and to evaluate the effectiveness of each activity in achieving predicted biodiversity benefits over time. Section 5 of the MIR describes the measures applied during this period, and the verifier team found these to be accurate and appropriate, as was evidenced with project documentation and confirmed via interviews with stakeholders during the site visit. Biodiversity benefits are derived from numerous project activities detailed in the project's original design and fall into the following program areas:

1. Resin, wild honey enterprise, and forest conservation-based micro-finance
2. Deforestation free commodities and promotion of smallholder social forestry
3. Promoting effective forest land use planning and tenure security
4. Strengthening community organizations
5. Training on improved agricultural methods and agricultural intensification
6. Employment and motivation of a larger ranger force

It is the verifier's opinion that through the demonstration of activities in these key areas during the monitoring period that the project has had a net-positive biodiversity impact, which has also been corroborated by comparing the biodiversity baseline scenario with the project's current biodiversity conditions.

#### 4.6.4 High Conservation Values Protected (B2.4)

The primary measures taken to maintain biodiversity HCVs have been the reduction of deforestation within the project area. Just as is discussed throughout the project description, biodiversity is highly correlated with forest cover (Richards and Panfil, 2011), and vast majority of the identified biodiversity HCVs consist of forested areas within the project area and project zone, including protected areas, migratory corridors, landscape level ecosystems, and threatened ecosystems. By reducing deforestation and degradation threats within these areas, it is understood that both the ecosystems and the threatened species within those ecosystems will be protected and maintained. This was also evidenced by the presence of 91 species in the project area, detected via transects conducted during the monitoring period, 11 of which are classified under one of the IUCN's Red List categories. Via site visit observations and interviews with stakeholders, the verifiers can confirm that the proponents have continued to implement these forest protection measures and alternative livelihood activities during the monitoring period, as well as through additional support for law enforcement and monitoring patrols, and through the implementation of agroforestry workshops and systems.

#### 4.6.5 Invasive Species (B2.5)

The verifier team was able to reach a reasonable level of assurance during the site visit that the proponents has taken steps to mitigate against all potential harmful impacts on biodiversity benefits as a

direct and indirect result of project activities, including prohibiting the use of invasive species. Verifiers found no evidence that non-native species were ever planted or used in the project area, and any planting or reforestation within the Project Area in the future is to utilize native tree species that are grown in nurseries on site.

#### **4.6.6 Impacts of Non-native Species (B2.6)**

This section is not applicable as no non-native species were ever planted or used in the project zone.

#### **4.6.7 GMO Exclusion (B2.7)**

Verifiers reached a reasonable level of assurance that no GMOs were ever used to generate GHG reductions or removals by the project. This was done via on site observations and in interviews with local stakeholders and both regional and national environmental authorities.

#### **4.6.8 Inputs Justification (B2.8)**

Verifiers reached a reasonable level of assurance that no inputs that could adversely affect the environment or health of local communities were utilized by the project during this monitoring period. This was done via on site observations and in interviews with local stakeholders and both regional and national environmental authorities.

#### **4.6.9 Negative Offsite Biodiversity Impacts (B3.1) and Mitigation Actions (B3.2)**

Possible negative offsite biodiversity impacts have been directly addressed by the project proponents in the validated project description as well as in the most recent MIR. The original assessment of potential negative impacts on biodiversity outside the project area have been considered once more during this latest monitoring period. The potential displacement of fuel wood collection, subsistence poaching, and of deforestation and degradation to other areas as a result of the activities has been adequately monitored, per the requirement of the VCS methodology in use. As a result of the project proponent's assessment, they have concluded that it is highly unlikely that these kinds of activities would have noticeable negative offsite impacts as a result of project activities. It is the verifiers team's opinion to agree with this statement after interviewing relevant stakeholders on the topic during the site visit, as well as by the plethora of evidence provided by the project proponents to substantiate this claim.

#### **4.6.10 Net Offsite Biodiversity Benefits (B3.3)**

The verifier team is able to confirm that no potential indirect negative impacts on biodiversity have been identified as being caused by project activities, thereby nullifying the need for any associated mitigation or minimization actions during the monitoring period. By preventing deforestation within the project area, the project proponents are effectively protecting the majority of biodiversity HCVs identified in the project's original design. Through these actions, it is the verifier team's opinion that the net effect of the project on biodiversity including outside of the project area is clearly positive.

#### **4.6.11 Biodiversity Monitoring Plan (B4.1, B4.2, GL3.4)**

Section 5 of the MIR describes the maintenance and execution of the project's biodiversity monitoring plan. Verifiers found that biodiversity impacts have been monitored according to the SOPs and parameters presented and described in the original project description and in the project's established biodiversity monitoring plan. Verifiers also determined that this section of the MIR and that the monitoring plan itself includes all the appropriate and required details concerning biodiversity variables, such as frequency, data sources and linked project activities. In conclusion, it is the verifier team's opinion that the

presented biodiversity monitoring plan and the results for the monitoring period were carried out in accordance with the validated project description to the extent possible.

#### **4.6.12 Biodiversity Monitoring Plan Dissemination (B4.3)**

During the site visit, the verifier team was able to confirm that the project proponents have disseminated the results of the biodiversity monitoring plan with all relevant stakeholders and in accordance with the validated project description. Through interviews with project beneficiaries, it was confirmed that the results had been disseminated to communities through numerous community meetings as well as through during various stakeholder engagement processes. Routine project quarterly reports /R8/ are also used to produce the Tumring REDD+ Project Quarterly Newsletter that is also disseminated to the communities through the same process. Verifiers were able to confirm that this monitoring report includes all biodiversity monitoring data, including summaries in the local Khmer language, and were made available on the Project's website and Facebook page and in hard copies at the project's regional offices. Lastly, the monitoring report and Khmer language summaries have also been disseminated through the VERRA/CCB website.

#### **4.6.13 Optional Gold Level: Trigger Species Population Trends (GL3.3)**

This section is not applicable as the Project was not validated at the Gold Level for exceptional biodiversity benefits.

#### **4.6.14 Optional Gold Level: Effectiveness of Threat Reduction Actions (GL3.4)**

This section is not applicable as the Project was not validated at the Gold Level for exceptional biodiversity benefits.

### **4.7 Additional Project Implementation Information**

Not applicable.

### **4.8 Additional Project Impact Information**

Not applicable.

## **5 VERIFICATION CONCLUSION**

S&A Carbon has verified that the project is in compliance with all of the requirements in the Verified Carbon Standard version 4.0 and the CCB Standards Third Edition, without qualifications or limitations.

The project has been implemented in accordance with the validated project description, and all of its variations from this description and/or from the VCS methodology have been found to be appropriate and within the rules each standard establishes for such variations.

The project proponents opted not to try and achieve conformance with gold level community, climate, or biodiversity benefits; hence these were deemed not applicable for the monitoring period.

S&A Carbon is able to issue a positive verification opinion for the 717,720 tonnes CO<sub>2</sub>e of verified emissions reductions, as reported in the Monitoring & Implementation Report version 3.2, dated 20 April 2020. The verification assessment covered the monitoring period from 01 January 2015 to 31 December 2019 and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance. Since no material errors, omissions or misstatements were identified during the verification, the materiality check conducted by the verifier team can be effectively considered zero, and thus meets the requirement at least reaching a 1% materiality threshold. The overall risk rating was 10 %. The overall risk rating was 10 %. Therefore, the total number

of credits to be deposited in the buffer account is 72,305 VCUs and the total VCUs to be issued are 645,410 tCO<sub>2</sub>e.

Monitoring period: 01 January 2015 to 31 December 2019

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

| Year         | Baseline emissions or removals (tCO <sub>2</sub> e) | Project emissions or removals (tCO <sub>2</sub> e) | Leakage emissions (tCO <sub>2</sub> e) | Buffer Allocation | Net GHG emission reductions or removals (tCO <sub>2</sub> e) |
|--------------|-----------------------------------------------------|----------------------------------------------------|----------------------------------------|-------------------|--------------------------------------------------------------|
| 2015         | 473,130                                             | 328,516                                            | 1,070                                  | 14,461            | 129,082                                                      |
| 2016         | 473,130                                             | 328,516                                            | 1,070                                  | 14,461            | 129,082                                                      |
| 2017         | 473,130                                             | 328,516                                            | 1,070                                  | 14,461            | 129,082                                                      |
| 2018         | 473,130                                             | 328,516                                            | 1,070                                  | 14,461            | 129,082                                                      |
| 2019         | 473,130                                             | 328,516                                            | 1,070                                  | 14,461            | 129,082                                                      |
| <b>Total</b> | 2,365,652                                           | 1,642,581                                          | 5351                                   | 72,305            | 645,410                                                      |

## APPENDIX A: LIST OF REFERENCES

| Ref # | Document Description                             |                                           | Filename (Final Version of Documents Submitted)                                                                                                                                                                                                                                                                  |
|-------|--------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| /R1/  | VCS CCB Monitoring and Implementation Report and |                                           | Tumring REDD Project MR_CCBv3.0 _ VCSv3.4 v3.2.pdf                                                                                                                                                                                                                                                               |
| /R2/  | VCS Non-Permanence Risk Reports                  |                                           | Annex 15 - Tumring REDD Project Non-Permanence Risk Report template v3.2 m1 v1.pdf<br>Annex 16 - Tumring Non-Permanence Risk Tool_Natural Risk Narrative v2.pdf                                                                                                                                                  |
| /R3/  | Financial Workbooks                              | Budget and Cashflow Analysis and Evidence | Letter FA-SCS.pdf<br>Signed MOU by FA&KFS (2020-2021).pdf<br>Final-Tumring REDD-30 Budget and WorkPlan-06 MAR 2020.xlsx                                                                                                                                                                                          |
|       |                                                  | NPV Analysis                              | 96308-ESW-KH-White-cover-P145838-PUBLIC-Cambodian-Agriculture-in-Transition.pdf<br>degradation-cambodia-report-final.pdf<br>Forest-Cover-resource-2016-English.pdf<br>PastedGraphic-1.tiff<br>Tumring farm value.xlsx                                                                                            |
| /R4/  | Standard Operating Procedures                    |                                           | Annex 5 - Standard Operating Procedure Tumring - Forest Inventory v4.2_20151002.pdf<br>Annex 8 - Standard Operating Procedure Tumring - Proxy Area v1.1_20160725.pdf<br>Annex 7 - Standard Operating Procedure_Densiometer Forest Leakage v4_02112016.pdf<br>Annex 1 - Draft-Grievance and Redress Mechanism.pdf |

|       |                                                                                                      |                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                          |
|-------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |                                                                                                      |                                                                                                                                       | Annex 17 - Equipment List - Tumring REDD Project.docx<br>Annex 6 - Standard Operating Procedure - Disturbance Monitoring - v1.0_2012-10-02.pdf<br>Annex 9 - Tumring REDD Preoject SOP Quality Control Procedure v1.0.pdf                                                                                                                                                                 |
| /R5/  | Project and Proxy Area Inventories                                                                   |                                                                                                                                       | Tumring REDD Proxy Area Inventory v3.xlsm<br>Tumring REDD Carbon Inventory_revised PA v11.xlsm                                                                                                                                                                                                                                                                                           |
| /R6/  | Non Permanence Risk Evidence – Other than Financial                                                  |                                                                                                                                       | Cambodian Forestry Law_khmer.pdf<br>khm.pdf<br>Signed MOU by FA&KFS (2020-2021).pdf<br>Cambodian Forestry Law_english.docx<br>Tumring MODIS FireMap_2000_2019.jpg                                                                                                                                                                                                                        |
| /R7/  | Community and Biodiversity Impact Monitoring Plans                                                   |                                                                                                                                       | <i>Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.2.pdf, Tumring Community and Biodiverstiy Monitoring Plan v3.0.pdf</i>                                                                                                                                                                                                                                                                     |
| /R8/  | Social and Biodiversity Impact Assessments                                                           |                                                                                                                                       | Tumring_SBIA-Community Workshop Report-Eng-V2.docx<br>Quarterly-Report-Jan-Mar-2019.pdf                                                                                                                                                                                                                                                                                                  |
| /R9/  | Stakeholder Engagement and Free Prior and Informed Consent                                           | <div>FPIC Process Reports</div> <div>Grievance Logbook</div> <div>Socialization Plan</div> <div>MIR Summaries in Local Language</div> | Tumring_SBIA-Community Workshop Report-Eng-V2.docx<br>Quarterly-Report-Jan-Mar-2019.pdf<br>Final- Tumring Verification Annoucemen-Khmer v2.pdf<br>Final-Tumring_Project_MR_PIR_Summary_khmer v2.pdf<br>Tumring Project MR Summary English v2.pdf<br>Tumring Verification Annoucement v2.pdf<br>Grievance and Redress Mechanism- Tumring REDD+.docx<br>Letter Respond to 4CFs on Griv.pdf |
| /R10/ | Biodiversity Monitoring Evidence                                                                     |                                                                                                                                       | Quarterly-Report-Jul-Sep-2016.pdf                                                                                                                                                                                                                                                                                                                                                        |
| /R11/ | Project Area GIS Package/Shapefiles                                                                  |                                                                                                                                       | Biomass Plots<br>Proxy Area Plots<br>Project Boundary and Associated Shapefiles<br>Leakage Area                                                                                                                                                                                                                                                                                          |
| /R12/ | Cambodia UNFCCC Approved Forest Reference Emission Level (FREL), utilized as the project's baseline. |                                                                                                                                       | camfrl_may_22_2017.pdf                                                                                                                                                                                                                                                                                                                                                                   |
| /R13/ | Climate Benefit / Carbon Quantification Information                                                  | Accounting Models and Calculations                                                                                                    | Tumring FREL M1 v4.xlsx                                                                                                                                                                                                                                                                                                                                                                  |

|       |                                                 |                                                                                                                                                                                                                                                              |
|-------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| /R14/ | Market Leakage Tool and Literary Evidence       | Tumring_Market Leakage Tool v5.xlsx<br>96308-ESW-KH-White-cover-P145838-PUBLIC-Cambodian-Agriculture-in-Transition.pdf<br>degradation-cambodia-report-final.pdf<br>Forest-Cover-resource-2016-English.pdf<br>PastedGraphic-1.tiff<br>Tumring farm value.xlsx |
| /R15/ | Government of Cambodia Land Use Cover Data      | Cambodia Forest Cover Resource-2016_English.pdf                                                                                                                                                                                                              |
| /R16/ | Validated VCS and CCBA Project Design Document  | Tumring REDD Project VCS_CCB PD.v4.1.pdf                                                                                                                                                                                                                     |
| /R17/ | Allometric Calculations and Justification       | TRP Allometry Calculations for MR.xlsx                                                                                                                                                                                                                       |
| /R18/ | Policy Documents for Project                    | Draft Safety Policy-Tumring-REDD.docx<br>Safety Policy-Tumring-REDD.pdf<br>Tumring_REDD+_Project_Equal_Opportunity Policy.pdf<br>Permission to CF member to harvest timber.doc<br>TRP-Policy-on-Sexual Harassment_v2.pdf                                     |
| /R19/ | Validation Report for the Tumring REDD+ Project | CCB_VALID_REP_1689_14AUG2018.pdf                                                                                                                                                                                                                             |

## APPENDIX B: ISSUES LOG

| Verifier Issue                    | Issue ID:                                                                                                                              | 20-1                                                               | Status: <u>Closed</u>                                                                                                                                                                                                                                                                                                                                       | Checked by: PER                                                | Date Identified | 10-Jan-20 |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-----------------|-----------|
| VCS/CCBA Rule/Procedure           | MR Section                                                                                                                             | Significance                                                       | Issue Description                                                                                                                                                                                                                                                                                                                                           |                                                                |                 | Comments  |
| General                           | All                                                                                                                                    | Possible non conformance.<br><i>May impact OMM or conformance.</i> | The Verifier team notes that the Monitoring Report and its respective attachments will need to be updated to reflect any modified calculations or descriptions as of the date of this issues log and subsequently, as well as for any other changes that result from the issues identified below.                                                           |                                                                |                 |           |
|                                   |                                                                                                                                        |                                                                    | <b>S&amp;A Response 3/25/2020</b><br><br>This issue will be closed once all other issue in this log have been resolved. No response form the proponents is required at this time.                                                                                                                                                                           |                                                                |                 |           |
|                                   |                                                                                                                                        |                                                                    | <b>S&amp;A Response 4/24/2020</b><br><br>The verifier team notes that the Monitoring Report and all its respective attachments have now been adequately updated to reflect any modified calculations or descriptions resulting from the issues identified below, which have all now been closed. As a result, this issue too can now be brought to a close. |                                                                |                 |           |
| <b>Project Proponent Response</b> |                                                                                                                                        |                                                                    |                                                                                                                                                                                                                                                                                                                                                             |                                                                |                 |           |
| Date                              | Project Proponent Comment/Response                                                                                                     |                                                                    |                                                                                                                                                                                                                                                                                                                                                             | Additional evidence submitted for review by Project Proponents |                 |           |
| 6-Mar-20                          | We have updated the monitoring report to reflect all of the revisions and updates resulting from responding to the following findings. |                                                                    |                                                                                                                                                                                                                                                                                                                                                             | Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1.pdf               |                 |           |

| Verifier Issue | Issue ID: | 20-2 | Status: <u>Closed</u> | Checked by: PER | Date Identified | 10-Jan-20 |
|----------------|-----------|------|-----------------------|-----------------|-----------------|-----------|
|----------------|-----------|------|-----------------------|-----------------|-----------------|-----------|

| VCS/CCBA Rule/Procedure           | MR Section                                                                                                                                                                                                                                                 | Significance     | Issue Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Comments                                                              |
|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| <b>Sustainable Development</b>    | 2.1.10 Sustainable Development                                                                                                                                                                                                                             | Non conformance. | While section 2.1.10 of the monitoring report mentions how the Tumring REDD+ project touches upon seven sustainable development themes that the Royal Government of Cambodia has identified and committed to, it is not clear to the verifier team, nor has any additional evidence been provided, showcasing that these development themes have in fact been identified and committed to by Cambodian government authorities. A link to a website or providing a specific publication where the Cambodian government mentions these sustainable development priorities is thus requested. |                                                                       |
|                                   |                                                                                                                                                                                                                                                            |                  | <b>S&amp;A Response 01/10/20</b><br><br>Upon review of the latest publication shared with the verifier team, the verifiers are now reasonably assured that the monitoring report adequately describes how the project contributes to achieving these nationally stated sustainable development priorities. As a result, this issue can be brought to a close.                                                                                                                                                                                                                              |                                                                       |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                            |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                       |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Additional evidence submitted for review by Project Proponents</b> |
| <b>15-Dec-18</b>                  | Via email and on the mentioned date, the project proponents provided to the verifier team an official Cambodian publication entitled, "The Cambodian Government's Achievements and Future Direction in Sustainable Development" in response to this issue. |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <i>Cambodia Rio+20 SDGs 2012.pdf</i>                                  |

| <b>Verifier Issue</b>          | <b>Issue ID:</b>              | <b>20-3</b>      | <b>Status: Closed</b>                                                                                                                                                                                                                                                                | <b>Checked by: PER</b> | <b>Date Identified 10-Jan-20</b> |
|--------------------------------|-------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------|
| VCS/CCBS Rule/Procedure        | MR Section                    | Significance     | Issue Description                                                                                                                                                                                                                                                                    | Comments               |                                  |
| <b>Implementation Schedule</b> | 2.2.1 Implementation Schedule | Non conformance. | Section 2.2.1 of the joint monitoring template dictates that the project proponents, "Indicate the key dates and milestones in the project's development and implementation (e.g., dates of construction, commissioning, start of project activities, legal/community agreements and |                        |                                  |

|                                   |                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
|                                   |                                                                                                                                                                                                                                                                                 | <p><i>continued operation periods), making note of where these dates have changed since the last validation or verification."</i></p> <p>Despite these instructions, section 2.2.1 of the monitoring report fails to provide any information regarding the start of specific project activities (as described in section 2.2 of the validated project description), as well as any dates for legal and/or community agreements that were put in place in order for the project to commence and/or to be implemented.</p> |                                                                                                |
|                                   |                                                                                                                                                                                                                                                                                 | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the revised monitoring report and new evidence provided, the verifier team is now able to confirm that the proponents have adhered to the template instructions included in section 2.2.1 of the report and have provided a complete and adequate table showcasing the key dates and milestones of the project to date, along with their corresponding evidence. As a result, this issue can be brought to close.</p>                                          |                                                                                                |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Additional evidence submitted for review by Project Proponents</b>                          |
| <b>5-Feb-20</b>                   | We have updated the table in section 2.2.1 of the MR to include detail on the start of each project activity to-date, as well as the date of the signing of the contract with the Forest Service of Korea which provided the funding enabling the establishment of the project. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <i>Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1, Signed MOU by FA&amp;KFS (2020-2021).pdf,</i> |

|                                        |                       |                           |                                                                                                                                                                                                                                                                           |                        |                                  |
|----------------------------------------|-----------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------------------------------|
| <b>Verifier Issue</b>                  | <b>Issue ID:</b>      | <b>20-4</b>               | <b>Status:</b> <u>Closed</u>                                                                                                                                                                                                                                              | <b>Checked by:</b> PER | <b>Date Identified</b> 10-Jan-20 |
| <b>VCS/CCBS Rule/Procedure</b>         | <b>MR Section</b>     | <b>Significance</b>       | <b>Issue Description</b>                                                                                                                                                                                                                                                  |                        | <b>Comments</b>                  |
| <b>VCS/CCBA Methodology Deviations</b> | 2.2.2 Meth Deviations | Possible non conformance. | In section 2.2.2 of the monitoring report, the proponents claim that the project has no deviations from the VCS methodology VM00009 v3. This was further confirmed in discussions during the kickoff call, as well as with proponents in the field during the site visit. |                        |                                  |

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|  |  |  | <p>However, this directly contradicts what is stipulated in several sections of the validated project description, in particular:</p> <ul style="list-style-type: none"> <li>• Section 4.3 Methodology Deviations (pages 72-73), where it states: <ul style="list-style-type: none"> <li>○ <i>The design of the TRP includes one deviation from the methodology VM0009. In the methodology the BEM is used to create a reference emissions level based on the historical emissions from deforestation observed in a reference region. This is a traditional design aspect of a REDD+ project, which is designed based on the boundaries of the project without consideration of the greater jurisdiction or national conditions within which the project is located. With the development of sub-national and national REDD+ programs through the UN-REDD and FCPF programs, there will be a framework allowing for REDD+ projects to be nested within a larger REDD+ program. Cambodia is actively developing a national REDD+ program, and intends to nest all REDD+ projects within this framework. Therefore, the TRP is being developed utilizing as many of the methods of the national and sub-national programs as possible to ensure the compatibility of the project with the national program and to ease the nesting process. Therefore, the BEM of the VM0009 was not used, as the reference emission rate it would produce would most likely be significantly different than one produced methods compatible with a national REDD+ program. The TRP used data from the FA to create an historical deforestation rate for the Kampong Thom province. The methods and data used are described in greater detail in section 4.5.8. This deviation provides a scientifically determined and defensible deforestation rate using methods that are internationally accepted and commonly used for national and sub-national REDD+ programs.</i></li> </ul> </li> <li>• Sections 4.5.8.2-4.5.8.6 (pages 91-93), where it states numerous times that: <ul style="list-style-type: none"> <li>○ <i>This PDR is not applicable to the TRP. Please see section 4.3 describing the deviation from the methodology that was made in the determination of the project baseline. As a result of this</i></li> </ul> </li> </ul> |  |
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|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | <i>deviation this PDR is no longer relevant to the current methods being used.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                       |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the proponent's response, the verifier team can confirm that they were in fact referencing an older version of the validated PD when issuing this finding. Upon review of the latest version provided, which the verifier team was also able to confirm is the version available on the VCS website, under VCS registration documents, the verifier team can confirm the latest version of the validated PD also mentions that the project has no deviations to VCS methodology VM0009 v3. This issue can now be closed.</p> |                                                                       |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                       |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Additional evidence submitted for review by Project Proponents</b> |
| <b>27-Jan-20</b>                  | <p>The Tumring REDD+ Project does not have any deviations from the methodology. We believe that the auditor is viewing an early draft of the PD which incorrectly listed a deviation from the methodology. This mistake was corrected in the final version of the PD, version 4.1. We have provided this version to the auditor and it is available on the VCS project database listed with an uploaded date of 29 August 2018. Please view section 4.3 on page 69 of this final PD version.</p> |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Tumring REDD Project VCS_CCB PD.v4.1.pdf</i>                       |

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| <b>Verifier Issue</b>          | <b>Issue ID:</b>           | <b>20-5</b>                              | <b>Status: <u>Closed</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Checked by: PER</b> | <b>Date Identified 10-Jan-20</b> |
| <b>VCS/CCBS Rule/Procedure</b> | <b>MR Section</b>          | <b>Significance</b>                      | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                        | <b>Comments</b>                  |
| <b>Risks to the Project</b>    | 2.2.6 Risks to the Project | Possible non conformance. Clarification. | <p>In section 2.2.6.1 of the monitoring report, the proponents have stipulated that the risk of illegal logging and charcoal production in the project area are mitigated against through enforcement efforts and through providing the financial, political, and human capacity support needed to improve upon such enforcement.</p> <p>However, during the site visit, the verifier team, in seeking further clarification from project beneficiaries as to what options are available to local communities should they still need access to wood, either for local</p> |                        |                                  |

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|                                   |                                                                                                                                                                                                                                                                                                                 |  | <p>construction or for charcoal for cooking, learned that local community members are in fact able to submit formal and documented requests for logs and wood so that these can be monitored and regulated.</p> <p>However, there is no mention of these procedures in the monitoring report despite them being an important aspect of mitigating against illegal human risks to the project.</p>                                                                                                        |                                                                                                           |
|                                   |                                                                                                                                                                                                                                                                                                                 |  | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the proponent's response, the verifier team can now confirm that an appropriate description of this mitigating strategy used to curb illegal logging described by beneficiaries during the site visit has now also been included in the monitoring report and thus within the greater project documentation. Verifiers also note how this practice is supported and enforceable by law. As a result, this issue can be brought to a close.</p> |                                                                                                           |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                           |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Additional evidence submitted for review by Project Proponents</b>                                     |
| <b>5-Feb-20</b>                   | <p>We have included new text detailing this in section 2.2.6.1 of the revised monitoring report. Please refer to this section to see this added description. We are additionally providing to the VVB a copy of the relevant section of the Cambodian Forest Law where this process is included in the law.</p> |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p><i>Permission to CF member to harvest timber.doc, Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1</i></p> |

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| <b>Verifier</b>                  | <b>Issue ID:</b>                    | <b>20-6</b>         | <b>Status:</b> <u>Closed</u>                                                                                                                                                                                                                                                                              | <b>Checked by:</b> PER | <b>Date Identified</b> 10-Jan-20 |
| <b>Issue</b>                     |                                     |                     |                                                                                                                                                                                                                                                                                                           |                        |                                  |
| <b>VCS/CCBS Rule/Procedure</b>   | <b>MR Section</b>                   | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                  |                        | <b>Comments</b>                  |
| <b>Stakeholder Participation</b> | 2.3.10 Stakeholder Participation in | Non conformance.    | <p>Section 2.3.10 of the monitoring report is required to include a "description of the activities and/or processes implemented to enable the effective participation, as appropriate, of all communities" and to "demonstrate the culture and gender-sensitivity of implementation of such actions".</p> |                        |                                  |

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|                                   | Decision-Making and Implementation                                                                                                                       |  | While the verifier was able to confirm the participation of women in the project's decision making and implementation processes during the site visit, there is no mention or demonstration of this gender-sensitivity approach to stakeholder participation in the monitoring report.                                                                                                                                                                                                                                                                        |                                                                       |
|                                   |                                                                                                                                                          |  | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the proponent's response and the updated MIR, the verifier team can now confirm that section 2.3.10 of the report now adequately describes activities and/or processes implemented to enable the effective participation of women and also demonstrates the culture and gender-sensitivity implementation of the project's actions in this respect. This was re-enforced and confirmed via observations and in interviews made during the site visit. This issue can now be brought to a close.</p> |                                                                       |
| <b>Project Proponent Response</b> |                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                       |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Additional evidence submitted for review by Project Proponents</b> |
| <b>5-Feb-20</b>                   | We have included new text detailing this in section 2.3.10 of the revised monitoring report. Please refer to this section to see this added description. |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <i>Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1</i>                   |

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| <b>Verifier Issue</b>          | <b>Issue ID:</b>                      | <b>20-7</b>         | <b>Status:</b> <u>Closed</u>                                                                                                                                                                                                                                                                                                                                                                                      | <b>Checked by:</b> PER | <b>Date Identified</b> 10-Jan-20 |
| <b>VCS/CCBS Rule/Procedure</b> | <b>MR Section</b>                     | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                          |                        | <b>Comments</b>                  |
| <b>Anti-Discrimination</b>     | 2.3.11 Anti-Discrimination Assurance. | Clarification.      | Section 2.3.11 of the monitoring report makes reference to an established equal opportunity policy as well as to a "document outlining a sexual harassment policy, defining sexual harassment and describing the recourse that any employee who feels that they have suffered sexual harassment should take." However, neither of these documents have been made available to the verifier team for their review. |                        |                                  |
|                                |                                       |                     | <b>S&amp;A Response 03/20/20</b>                                                                                                                                                                                                                                                                                                                                                                                  |                        |                                  |

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|  |  | <p>The verifier team notes that the proponents have presented an “equal opportunity policy” document in response to this issue. While this document dictates that the project guarantees the “fair treatment of all” and provides a statement that mentions that the project will adhere to all corresponding Cambodian Labour Laws, it lacks specific descriptions as to the actual activities and/or processes by which the project will ensure that all entities involved in project design and implementation will not be involved in or complicit in any form of discrimination, which is the original intent of this CCBA requirement.</p> <p>As a result, the verification seeks further and more specific descriptions (i.e. specific hiring practices, sexual harassment training/awareness) of the actual activities the project has employed during the monitoring period to ensure anti-discrimination measures.</p> <p>In addition, MIR section 2.3.11 of the report still refers to a separate document “outlining a sexual harassment policy, defining sexual harassment and describing the recourse that any employee who feels that they have suffered sexual harassment should take”. If such a document doesn’t exist, then this reference should be removed from the monitoring report.</p> <p>This issue remains open.</p> |  |
|  |  | <p><b>S&amp;A Response 04/20/20</b></p> <p>The verifier team notes that the proponents have now included specific descriptions of the actual activities the project has employed during the monitoring period to ensure anti-discrimination measures in section 2.3.11 of the monitoring report, which includes awareness training for all hired project personnel, as well as additional workshops on these topics for members of the Community Forest Management Committees, as well as local authorities. This section of the MIR now also reports that every quarter the Project Management Unit holds meetings with CF members and the CFMCs, at which time they also provide further education on and disseminate information about the Project’s anti-discrimination and equal opportunity policies to them. These periodic meetings were confirmed during on-site interviews held with project beneficiaries during the site visit.</p>                                                                                                                                                                                                                                                                                                                                                                                                 |  |

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|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>A copy of the project's sexual harassment policy has now also been included as part of the project documentation.</p> <p>As a result of these actions, the issue can now be brought to a close.</p> |                                                                                             |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                        |                                                                                             |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                        | <b>Additional evidence submitted for review by Project Proponents</b>                       |
| <b>5-Feb-20</b>                   | <p>Along with the responses to these findings we have provided the VVB with the Project's equal opportunity policy. This policy specifically notes that it includes issues that arise from gender or sexual orientation, which would include sexual harassment. The policy directs anyone who feels that they have suffered inequality or sexual harassment to utilize the Project grievance policy.</p>                                |                                                                                                                                                                                                        | <i>Tumring_REDD+_Project_Equal_Opportunity Policy.pdf</i>                                   |
| <b>08 – April – 2020</b>          | <p>We have revised section 2.3.11 to include specific information on the actions taken by the project during this monitoring period to educate and raise awareness on the projects equal opportunity hiring practices and the sexual harassment policy. We have also added information on the project's hiring</p> <p>We have provided the Project's official sexual harassment policy to the auditor with these finding responses.</p> |                                                                                                                                                                                                        | <i>TRP-Policy-on-Sexual Harassment_v2.pdf, Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.2</i> |

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| <b>Verifier</b>   | <b>Issue ID:</b>           | <b>20-8</b>         | <b>Status:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Closed</b> | <b>Checked by:</b> | <b>PER</b>      | <b>Date Identified</b> | <b>10-Jan-20</b> |
| <b>Issue</b>      | <b>MR Section</b>          | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |               |                    | <b>Comments</b> |                        |                  |
| <b>Grievances</b> | Section 2.3.12: Grievances | Non conformance.    | <p>Section 2.3.12 of the monitoring report states that to date, no grievances have been received by the project.</p> <p>However, in interviews with members of the O'Kranhak Community Forest during the site visit, the verifier team learned of at least two instances where there have been confrontations with forest patrols belonging to the Ministry of the Environment, where members of the community forest stated that they have received threats and have also felt pressured by these patrols</p> |               |                    |                 |                        |                  |

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|  |  | <p>despite them incurring on their community forest land, which is outside of the Prey long sanctuary, and thus technically out of their jurisdiction.</p> <p>Project management proponents stated during the site visit stated that once a third instance of such a confrontation between these groups is presented, that they would then start addressing it through the proper channels.</p> <p>This is in direct contradiction to the project's validated feedback and grievance redress policy and process, which was designed to provide an efficient, fair, and accessible mechanism for solving such complaints or conflicts by ensuring a transparent and comprehensive process.</p> <p>The verifier team considers the confrontations between the O'Kranhak Community Forest members and the forest patrols of the Ministry of the Environment as considerable complaints and/or conflicts that warrant the full attention and implementation of the project's feedback and grievance redress process, especially to avoid escalation of such confrontations in the future.</p> |                                                             |
|  |  | <p><b>S&amp;A Response 03/20/20</b></p> <p>The verifier team notes that the proponents have now addressed the confrontations between the O'Kranhak Community Forest members and the forest patrols of the Ministry of the Environment as considerable complaints warranting the implementation of the project's feedback and grievance redress process.</p> <p>The letter to the community forest groups presented serves as evidence that the complaints have been addressed through the proper channels and that an amicable/appropriate solution/response was reached with those beneficiaries who first submitted the complaints. As a result, this issue can now be considered closed.</p> <p>However, as an observation, and perhaps an area of improvement, the verifier team notes that the project's grievance and redress mechanism only require project personnel, in this case PMUs, to document the complaints once they reach the Provincial Project Committee level. It is the verifier's recommendation that all complaints, even those eventually resolved at the</p>    | <p><i>Observation/Areas for Improvement Identified.</i></p> |

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|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | CFMC level, be officially recorded and reported upon during each monitoring period.<br><br>Refer to FAR 2. |                                                                       |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                            |                                                                       |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                            | <b>Additional evidence submitted for review by Project Proponents</b> |
| <b>5-Feb-20</b>                   | We have provided an official response to 4 community forest groups (CFs) who had informed project staff of similar conflicts with Ministry of Environment (MOE) rangers as was described to the VVB during the field visit. The letter details to the CFs that the project is aware of the issue, and that project management will work with MOE officials to ensure that the rangers are aware of the CF boundaries and do not infringe on the CFs rights in the future. It also asks the CFs to inform project staff of any additional issues that arise with MOE rangers. A representative of each CF signed the letter to indicate their receipt of the letter and that they have accepted this resolution. A copy of this signed letter in both the original Khmer and an English translation have been provided to the VVB with the responses to these findings. |                                                                                                            | <i>Letter Respond to 4CFs on Griv.pdf</i>                             |

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| <b>Verifier</b>                | <b>Issue ID:</b>                               | <b>20-9</b>         | <b>Status:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Closed</b> | <b>Checked by:</b> | <b>PER</b>      | <b>Date Identified</b> | <b>10-Jan-20</b> |
| <b>Issue</b>                   | <b>MR Section</b>                              | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |               |                    | <b>Comments</b> |                        |                  |
| <b>VCS/CCBS Rule/Procedure</b> |                                                |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |                    |                 |                        |                  |
| <b>Occupational Safety</b>     | Section 2.3.16: Occupational Safety Assessment | Clarification.      | Section 2.3.16 of the monitoring report makes reference to a comprehensive Health and Safety Plan that “ensures that all workers’ health and safety is protected, and that all workers are fully informed about the workplace risks and safe practices to mitigate those risks.”<br><br>In relation to this mentioned document, this section of the monitoring report further states that this safety and health plan, “provides a comprehensive list of the measures that are taken to inform employees of their rights, to assign roles and responsibilities to supervisors and workers and provide a safe workplace culture” and that this document is “revisited regularly and revised as needed to ensure that it contains current information and includes all job categories and potential risks.” |               |                    |                 |                        |                  |

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|                                   |                                                                                                                                                                                                                                                    |  | The verifier team has only gained access to a draft of a “Staff Safety Policy” for the project that was last drafted in May of 2017. Further clarification is sought as to whether a more complete draft of this mentioned Safety and Health plan exists or if the already submitted document is the latest version of the described Safety and Health plan for the project.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|                                   |                                                                                                                                                                                                                                                    |  | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the additional evidence presented in response to this issue, the verifiers can now confirm that the project has enacted, and put in place, a health and safety plan that outlines the general processes that are to be implemented so as to inform workers of the risks they face in their work activities, how these can be minimized, as well as procedures with regards to reporting any incidents of concern.</p> <p>While the submitted plan falls short of incorporating “a comprehensive list of all the measures that are taken to inform employees of their rights” for all project activities and risks, the description of the occupational safety assessment provided in section 2.3.16 of the report, along with the submitted plan, nevertheless give reasonable assurance to the verifier team that the project has met the occupational safety assessment requirement. Interviews with project personnel and beneficiaries during the site visit corroborated this further. As a result, this issue can be brought to a close.</p> |  |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                          |  | <b>Additional evidence submitted for review by Project Proponents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| <b>5-Feb-20</b>                   | We have provided the VVB a copy of the final draft of the project Health and Safety policy. This final version has been updated and revised from the draft policy provided on site. This is the official Health and Safety policy for the project. |  | Safety Policy-Tumring-REDD.pdf                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |

| Verifier Issue               |                                                               | Issue ID: 20-10           | Status: Closed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Checked by: PER | Date Identified 10-Jan-20 |
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| VCS/CCBS Rule/Procedure      | MR Section                                                    | Significance              | Issue Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 | Comments                  |
| <b>Financial Information</b> | Section 2.4.4: Financial Health of Implementing Organizations | Possible non conformance. | <p>Section 2.4.4 of the monitoring report makes reference to “detailed financial model” for the development and management of the REDD+ project, which supposedly also shows that the proponents have already received grants and the funds necessary to cover the project design and startup costs. The verifier team however, has yet to access the latest version of this mentioned financial model for its review.</p> <p>In addition to the model itself, the verifier team also requests documentary evidence of some of the larger investments secured by the project within this model, such as the support received from the government of South Korea, amongst others.</p> <p>The requested financial information is also needed to substantiate the non-permanence risk score determination arrived at by the proponents.</p>                                                                                                                                |                 |                           |
|                              |                                                               |                           | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the additional evidence presented in response to this issue, the verifiers are now reasonably assured that the financial budgets for the project, including projected revenues from emissions reductions and other sources, are likely to provide an adequate flow of funds for project implementation and to achieve the anticipated climate, community and biodiversity benefits.</p> <p>Furthermore, verifiers note that the project budget was designed with the help of individuals with a wealth of experience in designing avoided deforestation projects, including implementing activities designed to ensure success and confirmed that the budget carefully considers the cost of project implementation. Predicted credit sales and estimated annual budgets demonstrate sufficient cash flow from predicted contracted sales to sustain the project through the end of the crediting period.</p> |                 |                           |

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|                                   |                                                                                                                                                                                                                                                                                                                                                                                   |  | <p>The submitted document, "Letter FA-SCS.pdf", additionally provides a written statement regarding what would occur should a funding shortfall occur for the Tumring REDD project. The letter provides a signed and stamped attestation from the Under Secretary of State and Head of the Forestry Administration, Mr. UNG SAM ATH. The letter states that, should a shortfall occur, the Tumring REDD+ Project's finances will be covered through the fund committed by the Korea Forest Service and the contribution from the Royal Government of Cambodia's Forestry Administration's general fund. The letter, in addition to the evidence submitted regarding the good financial standing of the Government of South Korea, satisfies the VCS requirement, per AFOLU Non- Permanence Risk Tool Section 2.2.2, of secured funding.</p> <p>This issue can be closed.</p> |  |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                                         |  | <b>Additional evidence submitted for review by Project Proponents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |
| <b>6-Mar-20</b>                   | <p>We have provided the auditor with the projects financial model which substantiates the project breakeven point and project's cash available. Additionally, we have provided a letter from the DG of the FA that he sent during the project's validation attesting to the FA's potential to financially support the project if required. Please see the documents provided.</p> |  | <p><i>Final-Tumring REDD-30 Budget and WorkPlan-06 MAR 2020.xlsx, Letter FA-SCS.pdf, Signed MOU by FA&amp;KFS (2020-2021).pdf</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |

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| <b>Verifier</b>                | <b>Issue ID:</b>      | <b>20-11</b>        | <b>Status:</b>                                                                                                                                                                                                             | <b>Closed</b> | <b>Checked by:</b> | <b>PER</b> | <b>Date Identified</b> | <b>10-Jan-20</b> |
| <b>Issue</b>                   |                       |                     |                                                                                                                                                                                                                            |               |                    |            |                        |                  |
| <b>VCS/CCBS Rule/Procedure</b> | <b>MR Section</b>     | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                   |               |                    |            | <b>Comments</b>        |                  |
| <b>QA/QC Meth</b>              | 3.1.3 Monitoring Plan | Clarification.      | Methodology requirement MRR.90 states that the monitoring report shall contain "documentation of data quality assessments such as a check cruises and/or plots of data, such as diameter distributions by strata or plot." |               |                    |            |                        |                  |

|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                   |
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| <b>Requirement</b>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p>Section 3.1.3 of the monitoring report includes a brief description of the project's quality control standard operating procedure that was used in order to assess the project inventory's measurement quality and thoroughness. This is further supplemented by 'Annex 09 – QA_QC Procedure Tumring', which describes this procedure in greater detail. In addition, Table 4 of this section also displays the results of the paired T-Test achieved for this assessment.</p> <p>Despite these inputs however, there is no further information, whether it be a check cruise workbook or a QA/QC report, which displays such basic information as what plots were chosen for re-measurement, how these were chosen, who measured them, and when, as well as how the re-measurement results were then used to calculate the results presented in table 4 of this section. This information is requested by the verifier team so that it can be reviewed.</p> |                                                                                                   |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the additional evidence presented in response to this issue, the verifiers are now reasonably assured that the validated QA/QC procedures outlined in the project's original design have been followed and met accordingly. As a result, this issue can be brought to a close.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                   |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                   |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Additional evidence submitted for review by Project Proponents</b>                             |
| <b>17-Jan-19</b>                  | <p>We have revised section 3.1.3 to include the information requested on the QA/QC plot selection and who measured them. Additionally, we have provided to the audit team the QA/QC carbon model and workbook containing the calculations. The QA/QC carbon model contains the data from the remeasurement and details on the carbon calculations. The QA/QC workbook then contains details on which plots were selected and the t-test calculations comparing the QA/QC plot results to those from the initial plot measurement.</p> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p><i>Tumring REDD Carbon Inventory_revised PA QAQC.xlsm, TRP QAQC.xlsx, Raw Data sheets.</i></p> |

| Verifier Issue             | Issue ID:                                                                   | 20-12            | Status: Closed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Checked by: PER                                                | Date Identified | 10-Jan-20 |
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| VCS/CCBS Rule/Procedure    | MR Section                                                                  | Significance     | Issue Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                |                 | Comments  |
| Climate Monitoring         | Section 3.5 of Climate Monitoring Plan: Frequency of Inventory Measurements | Non conformance. | Section 3.5 of the project’s climate monitoring plan includes a table with a randomly determined schedule for the re-measurement of the project’s inventory plots. This particular table abides by the methodological and VCS requirements that all plots shall be measured during the first monitoring period and that all plots will be completely remeasured every 5 years.<br><br>During the site visit however, the verifier team was able to confirm that all of the project’s inventory plots, with the exception of those plots randomly chosen as part of the QA/QC exercise, have only been measured once since the beginning of project. Verifiers are thus requesting that this section of the monitoring plan be updated to reflect both the reality of what has been achieved thus far, as well as an updated schedule under which the project can ensure it will comply with both the methodological and VCS standard rules with regards to plot remeasurement schedules. |                                                                |                 |           |
|                            |                                                                             |                  | S&A Response 03/20/20<br><br>Upon review of the updated climate monitoring plan, the verifier team is now able to confirm that the updated plot monitoring schedule now reflects the actual measurement frequency the project has employed until now, and sets a schedule for future monitoring that ensures the project will remain in compliance with the methodology employed, as well as other relevant VCS requirements. As a result, this issue can now be brought to a close.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                |                 |           |
| Project Proponent Response |                                                                             |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                |                 |           |
| Date                       | Project Proponent Comment/Response                                          |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Additional evidence submitted for review by Project Proponents |                 |           |

|                 |                                                                                                                                                                                                                                                   |                                                 |
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| <b>6-Feb-20</b> | We have revised the climate monitoring plan to update the plot monitoring schedule to reflect the actual plot measurement frequency. We have also updated the future remeasurement schedule to reflect the latest plans of the project proponent. | <i>Turning Climate Monitoring Plan v3.0.pdf</i> |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|

| Verifier                      | Issue ID:                                                                   | 20-13            | Status: <u>Closed</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Checked by: PER | Date Identified | 10-Jan-20 |
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| Issue                         |                                                                             |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |                 |           |
| VCS/CCBS Rule/Procedure       | MR Section                                                                  | Significance     | Issue Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 | Comments        |           |
| <b>Disturbance Monitoring</b> | Section 4.2 of Climate Monitoring Plan: Frequency of Inventory Measurements | Non conformance. | <p>While reviewing the climate monitoring documentation provided by the project proponents, the verifier team identified a discrepancy with regards to the frequency of disturbance monitoring across relevant documents.</p> <p>Section 4.2 of the project's climate monitoring plan contains a table with a schedule of the remote sensing analysis that is to be conducted for the REDD+ project, which shows that a scheduled analysis was to be conducted in calendar years 2018, then again in 2020, and then once more in 2022.</p> <p>This differs from the frequency of disturbance monitoring dictated in the standard operating procedure document for disturbance monitoring, where such an analysis is meant to be conducted every two years, starting with the second year of project implementation.</p> |                 |                 |           |
|                               |                                                                             |                  | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the updated climate monitoring plan and the project's standard operating procedure for disturbance monitoring, the verifier team can now confirm that the frequency of disturbance monitoring utilizing remote sensing has now been reconciled across the project's documentation and, perhaps most importantly, has now also been aligned with the Government of Cambodia's schedule for the release of the their national landcover dataset, which is the critical input by which the project is able to carry out the methodology's prescribed periodic remote sensing analysis and disturbance monitoring. As a result, this issue can now be brought to a close.</p>                                                                                     |                 |                 |           |

| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                   |                                                                                                                              |
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| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                         | <b>Additional evidence submitted for review by Project Proponents</b>                                                        |
| <b>6-Feb-20</b>                   | We have revised both the disturbance monitoring SOP and the climate monitoring SOP to bring the remote sensing requirements into alignment with each other. These requirements were also revised to bring them into alignment with the Government of Cambodia's schedule for the release of the their national landcover dataset. | <i>Tumring Climate Monitoring Plan v3.0.pdf, Standard Operating Procedure - Disturbance Monitoring - v2.0_2020-02-06.pdf</i> |

| <b>Verifier</b>                                        | <b>Issue ID:</b>                                      | <b>20-14</b>        | <b>Status: Closed</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Checked by: PER</b> | <b>Date Identified 10-Jan-20</b> |
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| <b>Issue</b>                                           | <b>MR Section</b>                                     | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Comments</b>        |                                  |
| <b>VCS/CCBS Rule/Procedure</b>                         |                                                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                        |                                  |
| <b>Monitoring GHG Emission Reductions and Removals</b> | Section 3.1.1 and 3.1.2 Data and Parameters Monitored | Non conformance.    | <p>While on the site visit, the verifier team was made aware that the results of the periodic inspection of aerial/remote sensing imagery conducted by the Cambodian government had finally been made available to the project proponents and that this analysis identified areas of deforestation within the project's accounting area for the year 2018. As part of the project's climate monitoring plan, these areas of deforestation would be detected and removed from the project's accounting, and that new carbon stock determinations for the project would be adjusted and arrived at accordingly.</p> <p>The verifier team thus still needs to review the new carbon stock figures that were arrived at using this latest remote sensing analysis, ensure that these have been correctly incorporated into a new version of the monitoring report, and also ensure that these were calculated correctly and according to the applicable methodology and standard rules and procedures.</p> |                        |                                  |
|                                                        |                                                       |                     | <p><b>S&amp;A Response 03/20/20</b></p> <p>While the verifier team have been able to review updated section 3.2.2.3 of the monitoring report, which specifically deals with calculating emissions from disturbances, they note that they still require additional information and evidence with regards to, not only how these respective calculations were carried out, but also with how they were eventually incorporated into</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                        |                                  |

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|  |  | <p>the larger calculations that arrive at the final gross and net emissions reductions achieved by the project during MP1.</p> <p>Specifically, verifiers request the workbook showing the figures and calculations described in the narrative of updated section 3.2.2.3 so that they are able to trace back and make a complete assessment as to how the final figures for project emissions resulting from the actual deforestation of the project during MP1 were arrived at.</p> <p>Furthermore, the verifier team notes that these figures should also then be incorporated into and presented in an updated version of Annex 12 – “Tumring FREL.xlsx”, which is supposed to showcase the <b>complete</b> calculations on net emission reductions, as mentioned in section 3.2.4.3.2 of the monitoring report.</p> <p>Lastly, a thorough revision of section 3.2.4 of the monitoring report is still warranted, as the verifier team has identified several areas under this section that have not been revised accordingly since the incorporation of the results of this disturbance monitoring into the final results, such as:</p> <ul style="list-style-type: none"> <li>• The use and results of equation F.53 on page 118 of the monitoring report have not been reported on correctly.</li> <li>• The graphs provided in sections 3.2.4.3.2 and 3.2.4.3.4, showcasing the gross and net emission reduction figures for the project during MP1 have also not been updated using the new results.</li> </ul> <p>As a result of these findings, this issue remains open.</p> |  |
|  |  | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the updated monitoring report section 3.2, as well as the updated project workbook containing the complete calculations for the emissions reductions estimates arrived at for the monitoring period, the verifier team can now confirm that they are now able to trace back and make a complete assessment as to how the final figures for project emissions resulting from the actual deforestation of the project during MP1 were incorporated into the final figures. Similarly, all graphs, figures, and</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |

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|                                   |                                                                                                                                                                                                                                                                                                                                                                 | equations in section 3.2 have been updated accordingly to coincide with the figures arrived at in the calculation workbook. As a result, this issue can be brought to a close. |                                                                              |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                |                                                                              |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                | <b>Additional evidence submitted for review by Project Proponents</b>        |
| <b>6-Apr-20</b>                   | We have revised section 3.2 to ensure that the carbon stock data listed is correct and that all of the carbon calculations are updated and consistent. As well we have updated the associated carbon calculation workbook to include all of the relevant calculations, including those for the deforestation event which occurred during the monitoring period. |                                                                                                                                                                                | <i>Tumring FREL M1 v4.xlsx, Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.2</i> |

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| <b>Verifier Issue</b>                                  | <b>Issue ID:</b>                                      | <b>20-15</b>        | <b>Status:</b> <u>Closed</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Checked by:</b> PER | <b>Date Identified</b> 10-Jan-20 |
| <b>VCS/CCBS Rule/Procedure</b>                         | <b>MR Section</b>                                     | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                        | <b>Comments</b>                  |
| <b>Monitoring GHG Emission Reductions and Removals</b> | Section 3.1.1 and 3.1.2 Data and Parameters Monitored | Clarification.      | Along with the updated calculations, figures, and version of the monitoring report being requested as a result of the new remote sensing analysis incorporated into the project's monitoring (and referenced in the previous issue), the verifier team notes that this remote sensing analysis and its results have altered the estimated amount of emission reductions attributable to the project considerably, and thus seek further information as to the source, standard operating procedures, accuracy, and any other information that could be provided as to the remote sensing analysis conducted and incorporated into the emission reduction estimates. |                        |                                  |
|                                                        |                                                       |                     | <b>S&amp;A Response 03/20/20</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                        |                                  |
|                                                        |                                                       |                     | The lead verifier was able to meet with the Royal Government of Cambodia Ministry of Environment's representative mentioned in the proponent's response during the site visit, and can confirm the current unavailability of the requested technical assessment of the landcover data produced by the Cambodian the government for 2018. The lead verifier can also attest to the representative's confirmation that the exact methods and processes that were employed for the 2016 analysis were carried out once more, resulting                                                                                                                                 |                        |                                  |

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|  |  | in similar levels of accuracy. As a result, this issue can be brought to a close, but will become a <b>FAR</b> to be addressed during the next verification and once the technical assessment of the 2018 data is made available. |  |
|  |  | Refer to FAR 1                                                                                                                                                                                                                    |  |

**Project Proponent Response**

| <b>Date</b>            | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Additional evidence submitted for review by Project Proponents</b> |
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| <b>20 – Feb – 2020</b> | The Royal Government of Cambodia Ministry of Environment has not yet released the technical assessment for the 2018 landcover assessment used in this analysis. However, Chivin leng, the head of this process for the MOE has provided the technical assessment for the 2016 landcover assessment which described the procedures used and accuracy assessment for that data. He has stated that the 2018 landcover assessment utilized exactly the same methods and processes and resulted in a similar level of accuracy. | <i>Cambodia Forest Cover Resource-2016_English.pdf</i>                |

| <b>Verifier Issue</b>          | <b>Issue ID:</b>                       | <b>20-16</b>        | <b>Status: Closed</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Checked by: PER</b> | <b>Date Identified 10-Jan-20</b> |
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| <b>VCS/CCBS Rule/Procedure</b> | <b>MR Section</b>                      | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Comments</b>        |                                  |
| <b>Baseline</b>                | Baseline Emissions and Reference Level | Clarification.      | <p>During several interviews with government officials during the site visit, the verifier team learned that the Forest Reference Emission Level (FREL) utilized to arrive at the REDD project's baseline had received its technical assessment from the UNFCCC, and that this reference level would also undergo periodic improvements.</p> <p>Within the initial document delivery by the proponents for the verification however, only the May 2017 version of the FREL was made available to the verification team. The verification team thus requests to see the results of the UNFCCC's technical assessment of the submitted FREL, as well as to confirm that the May 2017 version of the FREL is the most up to date version available for this reference level.</p> |                        |                                  |
|                                |                                        |                     | <b>S&amp;A Response 03/20/20</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                        |                                  |

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|                                   |                                                                                                                                                                                                                                                                                                                                      |  | The verifier team was able to review the UNFCCC's technical assessment of Cambodia's submitted FREL and determined that no further issues relevant to the project or to its baseline were identified as a result. The verifier team was also able to confirm that the May 2017 version of the FREL continues to be the most up to date version. As a result, this issue can now be brought to a close. |                                                                       |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                      |  |                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                       |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Additional evidence submitted for review by Project Proponents</b> |
| 1/27/2020                         | The May 2017 FREL submission is the most up to date FREL submission by Cambodia. This can be confirmed on the UN FCCC REDD+ web platform <a href="https://redd.unfccc.int/submissions.html?country=khm">https://redd.unfccc.int/submissions.html?country=khm</a> . We have provided to the auditor the UN FCCC technical assessment. |  |                                                                                                                                                                                                                                                                                                                                                                                                        | khm.pdf                                                               |

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| <b>Verifier Issue</b>          | <b>Issue ID:</b>                                                                   | <b>20-17</b>        | <b>Status:</b> Closed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Checked by:</b> PER | <b>Date Identified</b> 10-Jan-20 |
| <b>VCS/CCBS Rule/Procedure</b> | <b>MR Section</b>                                                                  | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                        | <b>Comments</b>                  |
| <b>Non-Permanence Risk</b>     | Annex 15 - Tumring REDD Project Non-Permanence Risk Report template v3.2 m1 v1.pdf | Non conformance.    | <p>The verifier team notes that several key pieces of documentary evidence used in order to arrive to the project's non permanence risk score have yet to be provided to the verifier team for their review. These include:</p> <ul style="list-style-type: none"> <li>Financial model/workbook/cash flow which would corroborate the financial viability of the project. <ul style="list-style-type: none"> <li>Submission of this evidence should include documentation or further evidence that can help substantiate the most notable investments or sources by which the project has secured its funding for project design and implementation.</li> </ul> </li> <li>Copy of legal decree that determines management of forests in Cambodia utilized at time of validation to substantiate project longevity, and confirmation that this decree is still valid.</li> <li>MODIS Fire Product sample maps used to corroborate natural risk scores.</li> </ul> |                        |                                  |

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|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | <p><b>S&amp;A Response 03/20/20</b></p> <p>The verifier team was able to review the requested and submitted documentation that was still needed to substantiate the project's claimed non-permanence risk score for the monitoring period in question. No further issues or document requests stemmed from this review, so this issue can now be brought to a close.</p> |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  | <b>Additional evidence submitted for review by Project Proponents</b>                                                                                                                                                                                                                                                                                                    |
| 2/5/2020                          | <p>We have provided the requested documents to the VVB along with these responses to the findings. Please find a copy of the MOU between the Korean Forest Service and the FA corroborating the funding provided with the financial model. Also, we have provided the Cambodian Forest Law in both the original Khmer and an English translation, which shows how the management of permanent forest preserves, which is the legal designation of the project area, is under the jurisdiction of the FA. Lastly, we have provided an updated MODIS fire product map.</p> |  | <p><i>Signed MOU by FA&amp;KFS (2020-2021).pdf,</i><br/> <i>Cambodian Forestry Law_english.doc,</i> <i>Cambodian Forestry Law_khmer.pdf,</i><br/> <i>Tumring_MODIS_FireMap_2000_2019.jpg, khm.pdf</i></p>                                                                                                                                                                |

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| <b>Verifier Issue</b>                                | <b>Issue ID:</b>                                | <b>20-18</b>        | <b>Status:</b> <u>Closed</u>                                                                                                                                                                                                                                                                                                                       | <b>Checked by:</b> PER | <b>Date Identified</b> 10-Jan-20 |
| <b>VCS/CCBS Rule/Procedure</b>                       | <b>MR Section</b>                               | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                           |                        | <b>Comments</b>                  |
| <b>Additional Project Implementation Information</b> | Development of Allometry: Tumring REDD+ project | Non conformance.    | VM0009, version 3, section 9.3.3.1 specifies how to validate allometric equations used to estimate biomass for the Project. The methodology has several requirements with respect to the validation of allometric equations, yet no allometry validation worksheet or other pertinent information has been provided to the verifier team thus far. |                        |                                  |
|                                                      |                                                 |                     | <p><b>S&amp;A Response 03/20/20</b></p> <p>The verifier team was able to review the requested and submitted documentation that was still needed to substantiate the project's adherence</p>                                                                                                                                                        |                        |                                  |

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|                                   |                                                                                                                            | to the validation requirements of the allometric equation employed. Verifiers determined that all of the requirements have been met and that no further issues were identified with the selection and employment of the model II.2, from Chave et al. (2005) equation used to estimate the biomass of all tree species in the project area. As a result, this issue can be brought to a close. |                                                                       |
| <b>Project Proponent Response</b> |                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                |                                                                       |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                | <b>Additional evidence submitted for review by Project Proponents</b> |
| <b>Sun, Dec 15, 2019</b>          | On this date, the project proponents provided, via email, an allometry validation worksheet for the Tumring REDD+ Project. |                                                                                                                                                                                                                                                                                                                                                                                                | <i>TRP Allometry Calculations for MR.xlsx</i>                         |

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| <b>Verifier Issue</b>                | <b>Issue ID:</b>                | <b>20-19</b>        | <b>Status:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Closed</b> | <b>Checked by:</b> | <b>PER</b> | <b>Date Identified</b> | <b>10-Jan-20</b> |
| <b>VCS/CCBS Rule/Procedure</b>       | <b>MR Section</b>               | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |               |                    |            | <b>Comments</b>        |                  |
| <b>Project Leakage Determination</b> | 3.2.3.4 Market Leakage (CL3.1.) | Non conformance.    | <p>The project proponents have submitted the workbook “Annex 14 - Tumring_Market Leakage Tool v4.xlsx” to substantiate their determination of the project’s market leakage totals for the monitoring period.</p> <p>This workbook uses a series of figures for which none of their sources have been provided to the verifier team; specifically:</p> <ul style="list-style-type: none"> <li>• Cambodian Agriculture in Transition: Opportunities and Risks. Economic and Sector Work, Report no 96308-KH Table 4</li> <li>• Forest Degradation in Cambodia: An Assessment of Monitoring Options in the Central Cardamom Protected Forest. Halperin and Turner (2013) Table 2</li> <li>• “FAO stat”</li> </ul> <p>In addition, given the revised emission reduction figures for the entire project that will stem from the inclusion of the remote sensing analysis referenced in issue 20-14, the market leakage tool will need to be revised and recalculated based on these updated figures.</p> |               |                    |            |                        |                  |

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|                                   |                                                                                                                                                                                                                                                   | <b>S&amp;A Response 01/10/20</b><br><br>While the verifier team has received and reviewed the additional sources provided by the proponents on Dec. 15, they note that updated figures and calculations for the market leakage tool and results have still yet to be delivered. This issue remains open. |                                                                                                                                                                    |
|                                   |                                                                                                                                                                                                                                                   | <b>S&amp;A Response 3/20/20</b><br><br>Verifiers have been able to review the updated market leakage tool and have not identified any further issues. As a result, this issue can be brought to a close.                                                                                                 |                                                                                                                                                                    |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                    |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                          | <b>Additional evidence submitted for review by Project Proponents</b>                                                                                              |
| <b>Dec 15, 2019</b>               | On this date, the project proponents provided, via email, some of the sources used in the market leakage tool analysis for the Tumring REDD+ Project.                                                                                             |                                                                                                                                                                                                                                                                                                          | 96308-ESW-KH-White-cover-P145838-PUBLIC-Cambodian-Agriculture-in-Transition.pdf<br>degradation-cambodia-report-final.pdf<br>Forest-Cover-resource-2016-English.pdf |
| <b>05 February 2020</b>           | We have updated the market leakage tool to incorporate the updated figures and calculations. This did not result in any change in the calculated market leakage rate. Please find included with these responses the revised market leakage model. |                                                                                                                                                                                                                                                                                                          | Tumring_Market Leakage Tool v5.xlsx                                                                                                                                |

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| <b>Verifier</b>                | <b>Issue ID:</b>                                          | <b>20-20</b>        | <b>Status:</b> <u>Closed</u>                                                                                                                                                                                                                                                                                                                                                                                          | <b>Checked by:</b> PER | <b>Date Identified</b> 10-Jan-20 |
| <b>Issue</b>                   | <b>MR Section</b>                                         | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                              | <b>Comments</b>        |                                  |
| <b>VCS/CCBS Rule/Procedure</b> |                                                           |                     |                                                                                                                                                                                                                                                                                                                                                                                                                       |                        |                                  |
| <b>General</b>                 | Baseline And Project Emissions and Carbon Pools selected. | Clarification.      | Seemingly minor mistakes/typos were identified in certain sections of the monitoring report by the verifier team. These include the following: <ul style="list-style-type: none"> <li>Average carbon project stock at the end of monitoring period: In page 102 of the monitoring report, where carbon stock is determined for strata and project, the average project area carbon stock is listed as that</li> </ul> |                        |                                  |

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|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | <p>of 488.58 t CO<sub>2</sub> / ha, yet in page 106 in the cumulative baseline emissions for the current monitoring period, the average project carbon stock in biomass at the end of period is listed as 489.5.</p> <ul style="list-style-type: none"> <li>Page 137 of the MIR says, “Non-tree, standing dead and lying dead biomass are not included as a carbon pool in the TRP.”; which seems to directly contradict the selected carbon pools for the project, as described in section 4.4.2 of the validate project description.</li> </ul> |                                                                       |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  | <p><b>S&amp;A Response 03/20/20</b></p> <p>The verifier team is now able to confirm that mistake identified in the first part of the issue raised has now been corrected in the latest version of the monitoring report submitted.</p> <p>The verifier team also recognizes that they were erroneously looking at an earlier draft of the PD when raising the issue, and that the second part of the original issue raised is no longer relevant. As a result, this issue can be brought to a close.</p>                                          |                                                                       |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                       |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Additional evidence submitted for review by Project Proponents</b> |
| <b>1/23/2020</b>                  | <p>We have corrected the erroneous carbon stock value on page 106. The reference to non-tree carbon has been removed from page 137, however standing dead and lying dead carbon pools are not included as carbon pools in the Project. We believe that the auditor is viewing an early draft of the PD that has this incorrectly listed in table 4.4.2. We have provided to the auditor for finding number 4 the final version of the PD, version 4.1. Please view the revised MR provided to the VVB with these responses to see these corrections.</p> |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <i>Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1</i>                   |

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| <b>Verifier</b>                   | <b>Issue ID:</b>               | <b>20-21</b>        | <b>Status:</b>                                                                                                                                                                                                               | <b>Closed</b> | <b>Checked by:</b> | <b>PER</b>      | <b>Date Identified</b> | <b>10-Jan-20</b> |
| <b>Issue</b>                      |                                |                     |                                                                                                                                                                                                                              |               |                    |                 |                        |                  |
| <b>VCS/CCBS Rule/Procedure</b>    | <b>MR Section</b>              | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                     |               |                    | <b>Comments</b> |                        |                  |
| <b>Community and Biodiversity</b> | MRV Roles and Responsibilities | Clarification.      | While the verifier was able to meet with the majority of the project personnel involved in the various roles and duties related to the project's MRV system, it is still unclear as to what project partner institution, and |               |                    |                 |                        |                  |

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| y<br><b>Monitoring</b>            | s for Social and Biodiversity Impact Assesments |  | <p>which individuals from those partner institutions, are directly responsible for carrying out the specific monitoring roles specified for the project’s social and biodiversity impact assessments and as part of the project’s general monitoring plans.</p> <p>Specifically, the verifier team seeks clarification as to what institutions and which individuals make up each of the following “MRV” teams mentioned in the project’s community and biodiversity plan:</p> <ul style="list-style-type: none"> <li>• Community Impact Assessment <ul style="list-style-type: none"> <li>○ Agricultural team</li> <li>○ Community Outreach team</li> <li>○ Social Monitoring Team</li> <li>○ Human Resources Team</li> <li>○ Law Enforcement Team</li> <li>○ GIS teams</li> <li>○ Forestry Team</li> </ul> </li> <li>• Biodiversity Impact Assessment <ul style="list-style-type: none"> <li>○ Biodiversity Team</li> <li>○ Law Enforcement Team</li> </ul> </li> </ul> |  |
|                                   |                                                 |  | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the additional evidence submitted in response to this issue, the verifier team can now confirm each of the institutions and individuals that fill the MRV roles specified in the project’s community and biodiversity monitoring plan. This provided information coincides with the information and interviews gathered with project and partner personnel during the site visit. As a result, this issue can be brought to a close.</p> <p>As an observation, and perhaps an area of improvement, the exact names of the institutions and individuals involved in project monitoring should be attached or included within the monitoring plans and updated periodically and as needed.</p>                                                                                                                                                                                                                    |  |
| <b>Project Proponent Response</b> |                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |

| Date             | Project Proponent Comment/Response                                                                     | Additional evidence submitted for review by Project Proponents                                                    |
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| 05 February 2020 | We have provided an auditor with a list of each of these teams, their purpose and the list of members. | TRP_Team_Names_Role_of_Actor- as of 21 02 2020.docx, List of each Actor and their role in collecting SBF data.doc |

| Verifier                              | Issue ID:                   | 20-22            | Status: Closed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Checked by: PER | Date Identified | 10-Jan-20 |
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| Issue                                 | MR Section                  | Significance     | Issue Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                 |                 | Comments  |
| VCS/CCBS Rule/Procedure               |                             |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 |                 |           |
| Community and Biodiversity Monitoring | Community Impact Monitoring | Non conformance. | The project's monitoring plan specifies 30 distinct indicators to be reported on as part of the project's social impact assessment. However, the monitoring report only reports on 16 of those indicators, while providing no reasoning or mention as to why the rest of the indicators included in the project design have not been monitored or reported on during the reporting period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |                 |           |
|                                       |                             |                  | <b>S&amp;A Response 03/20/20</b><br><br>Upon review of the updated documentation provided in response to this issue, the verifier team notes that updated monitoring report now provides figures for all of the 21 social impact indicators listed in the annex of the project's updated community and biodiversity monitoring plan. In addition, the verifiers note that the proponents have also correctly included and addressed the minor changes they've enacted to the project's original list of indicators for this category in section 2.2.3 of the monitoring report as minor changes to the project description. Despite these actions however, further action is required to close out this issue.<br><br>For one, the CCB rules and template instructions dictate that for every minor change enacted, there needs to be a justification for that change and as well as demonstration that the changes are in conformance with the requirements of the CCBA standards and criteria. In this respect, section 2.2.3 of the monitoring report still needs to specifically list each of the enacted changes to the indicator list (i.e. which indicators were removed, |                 |                 |           |

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|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p>which ones were simplified, and how) as well as a corresponding justification for each of those changes enacted.</p> <p>Furthermore, despite now having the revised list of indicators in the annex of the monitoring plans coincide with those being reported on in the monitoring report, there are still several inconsistencies present in the updated monitoring plans regarding this issue. The executive summary on page ii of the monitoring plan mentions 30 indicators to be used by the project as part of their social impact assessment, while the description on page 3 of the plan still mentions a figure of 41 in this respect.</p> <p>This issue remains open.</p> |  |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p><b>S&amp;A Response 04/20/20</b></p> <p>Upon review of the enacted changes to section 2.2.3 of the monitoring report, as well as to the project's updated monitoring plans, the verifier team is now reasonably assured that the enacted changes to the project's social indicators have now been correctly listed and justified as minor changes to the original project description in section 2.2.3, and that all project documentation has now been appropriately amended in order to coincide with this new list of justified indicators. As a result, this issue can now be brought to a close.</p>                                                                            |  |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                                                                                               | <b>Additional evidence submitted for review by Project Proponents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |
| <b>25 February 2020</b>           | We have provided additional data for some of the missing indicators and removed 2 indicators that were based on project activities that were removed during the design phase. As well we have worked to simplify the indicators to ease the data collection and reporting while still ensuring that they will provide sufficient data to demonstrate the Project's performance in meeting the community benefit goals and requirements. | Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1.pdf, Tumring Community and Biodiversity Monitoring Plan v2.0.pdf                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |
| <b>08 April 2020</b>              | We have revised section 2.2.3 to include a table that lists the specific changes made to the social monitoring plan and. Additionally, these tables provide a justification for the change made. The monitoring plan was also revised to correct the issues identified.                                                                                                                                                                 | Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.2.pdf, Tumring Community and Biodiversity Monitoring Plan v3.0.pdf                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |  |

| Verifier                              |                                | Issue ID:        | 20-23                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Status: | Closed | Checked by: | PER | Date Identified | 10-Jan-20 |
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| Issue                                 |                                |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |        |             |     |                 |           |
| VCS/CCBS Rule/Procedure               | MR Section                     | Significance     | Issue Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |         |        |             |     | Comments        |           |
| Community and Biodiversity Monitoring | Biodiversity Impact Monitoring | Non conformance. | Much like the previous issue, the project's monitoring plan specifies a distinct number of indicators to be reported on as part of the project's biodiversity impact assessment. However, the monitoring report only reports on a very limited number of those indicators, while providing no reasoning or mention as to why the rest of the indicators included in the project design have not been monitored or reported on during the reporting period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |         |        |             |     |                 |           |
|                                       |                                |                  | <p><b>S&amp;A Response 03/20/20</b></p> <p>Upon review of the updated documentation provided in response to this issue, the verifier team notes that updated monitoring report now provides figures for all of the 14 biodiversity indicators listed in the annex of the project's updated community and biodiversity monitoring plan. In addition, the verifiers note that the proponents have also correctly included and addressed the minor changes they've enacted to the project's original list of indicators for this category in section 2.2.3 of the monitoring report as minor changes to the project description. Despite these actions however, further action is required to close out this issue.</p> <p>For one, the CCB rules and template instructions dictate that for every minor change enacted, there needs to be a justification for that change and as well as demonstration that the changes are in conformance with the requirements of the CCBA standards and criteria. In this respect, section 2.2.3 of the monitoring report still needs to specifically list each of the enacted changes to the indicator list (i.e. which indicators were removed, which ones were simplified, and how) as well as a corresponding justification for each of those changes enacted.</p> <p>Furthermore, despite now having the revised list of indicators in the annex of the monitoring plans coincide with those being reported on in the monitoring report, there are still several inconsistencies present in the updated monitoring plans regarding this issue. The executive summary on</p> |         |        |             |     |                 |           |

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|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>page iii of the monitoring plan mentions 27 indicators to be used by the project as part of their biodiversity impact assessment, while the description on page 5 of the plan still mentions a figure of 12 in this respect.</p> <p>This issue remains open.</p>                                                                                                                                                                                                                                                                                                                                                |                                                                                                                      |
|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p><b>S&amp;A Response 04/20/20</b></p> <p>Upon review of the enacted changes to section 2.2.3 of the monitoring report, as well as to the project's updated monitoring plans, the verifier team is now reasonably assured that the enacted changes to the project's biodiversity indicators have now been correctly listed and justified as minor changes to the original project description in section 2.2.3, and that all project documentation has now been appropriately amended in order to coincide with this new list of justified indicators. As a result, this issue can now be brought to a close.</p> |                                                                                                                      |
| <b>Project Proponent Response</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                      |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Additional evidence submitted for review by Project Proponents</b>                                                |
| <b>25 February 2020</b>           | We have provided additional data for the majority of the missing indicators and removed a few that were duplicative or based on data sources that are not being collected. For 2 indicators the data was not collected for them during this monitoring period, however the project proponent intends to begin collecting data for this indicator for subsequent monitoring periods. Therefore, this indicator is being reported as 0 for this monitoring period. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <i>Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1.pdf, Tumring Community and Biodiversity Monitoring Plan v2.0.pdf</i> |
| <b>08 April 2020</b>              | We have revised section 2.2.3 to include a table that lists the specific changes made to the biodiversity monitoring plan and. Additionally, these tables provide a justification for the change made. The monitoring plan was also revised to correct the issues identified.                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <i>Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.2.pdf, Tumring Community and Biodiversity Monitoring Plan v3.0.pdf</i> |

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| <b>Verifier</b>                | <b>Issue ID:</b>  | <b>20-25</b>        | <b>Status:</b>           | <b>Closed</b> | <b>Checked by:</b> | <b>PER</b>      | <b>Date Identified</b> | <b>10-Jan-20</b> |
| <b>Issue</b>                   | <b>MR Section</b> | <b>Significance</b> | <b>Issue Description</b> |               |                    | <b>Comments</b> |                        |                  |
| <b>VCS/CCBS Rule/Procedure</b> |                   |                     |                          |               |                    |                 |                        |                  |

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| <b>Community and Biodiversity Monitoring</b> | Biodiversity Impact Monitoring            | Clarification. | <p>Section 5.3.1 of the monitoring report states that the presence of 91 HCV species have been recorded in transects and patrols during the monitoring period. However, during the site visit, the verifier team was made aware that no additional biodiversity monitoring under this category had been conducted during the monitoring period and that these figures presented stem only from the analyses that was conducted to set the baseline for biodiversity conditions at time of project validation.</p> <p>While the verification team is reasonably assured that less deforestation and less fragmentation of forest landscape as a result of project implementation (versus that of a business as usual scenario this past five years) has only contributed to the presence of such species in the project area, the proponents cannot make this claim definitively, nor should they be able to claim that this monitoring has occurred during this first reporting period.</p> |                                                                       |
|                                              |                                           |                | <p><b>S&amp;A Response 03/20/20</b></p> <p>The verifiers were not aware that the biodiversity transects in question were in fact conducted in 2016, which clearly falls within the project's first monitoring period, as the proponent's response states. The verifier team thus requests any additional evidence that could be provided to substantiate the date of the execution of these transects before bringing this issue to a close. This issue remains open.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                       |
|                                              |                                           |                | <p><b>S&amp;A Response 4/20/20</b></p> <p>Upon review of the additional evidence provided, the verifiers can now be reasonably assured that the biodiversity transects completed were done so during the actual monitoring period, thus allowing the proponents to make the claim that the presence of the species in question was in fact detected during the monitoring period. As a result, this issue can now be brought to a close.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                       |
| <b>Project Proponent Response</b>            |                                           |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                       |
| <b>Date</b>                                  | <b>Project Proponent Comment/Response</b> |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Additional evidence submitted for review by Project Proponents</b> |

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| <b>2 March 2020</b>  | The auditor is correct that the monitoring report documents that the project proponent completed only 2 biodiversity transects. These were completed in 2016, before the project's validation, but after the project start date and the monitoring period start date. They were completed during the monitoring period and do therefore provide evidence to the presence and abundance of the documented species during the monitoring period being verified. As part of the project's continued implementation we have worked with the community forest groups to institute more regular biodiversity transects and data collection in the future. However, we do believe that these transects, as they were completed during the monitoring period, do in fact confirm the presence claim made in the monitoring report for these species. | <i>Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1.pdf</i> |
| <b>08 April 2020</b> | We have provided to the auditor the Forest Administration's 2016 3 <sup>rd</sup> quarter report to the Korean Forest Service. This report documents the completion of the biodiversity transects during this period, and provides evidence of when these transects were performed. Please see table 1 on page 4 for the detailed discussion of the biodiversity transects. This report can also be downloaded from the Tumring REDD+ Project website where it is posted for public view <a href="http://www.tumringredd.org/report-and-publication/">http://www.tumringredd.org/report-and-publication/</a> .                                                                                                                                                                                                                                | <i>Quarterly-Report-Jul-Sep-2016.pdf</i>                |

| <u>Verifier</u>                              | <u>Issue ID:</u>           | <u>20-26</u>        | <u>Status:</u>                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>Closed</u> | <u>Checked by:</u> | <u>PER</u>      | <u>Date Identified</u> | <u>10-Jan-20</u> |
|----------------------------------------------|----------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------|-----------------|------------------------|------------------|
| <u>Issue</u>                                 |                            |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                 |               |                    |                 |                        |                  |
| <b>VCS/CCBS Rule/Procedure</b>               | <b>MR Section</b>          | <b>Significance</b> | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                                        |               |                    | <b>Comments</b> |                        |                  |
| <b>Community and Biodiversity Monitoring</b> | Claimed Community Benefits | Non conformance.    | Section 4.3.1. of the monitoring report states that three agricultural cooperatives have been established in the project zone during this monitoring period.<br><br>Table 1.1 in section 1 of the monitoring report also makes this claim.<br><br>However, during the site visit, the verifier team was able to confirm that only two agricultural cooperatives have been formed by the project proponents in the project zone. |               |                    |                 |                        |                  |
| <b>2/3/2020</b>                              |                            |                     | <b>S&amp;A Response 03/20/20</b>                                                                                                                                                                                                                                                                                                                                                                                                |               |                    |                 |                        |                  |
|                                              |                            |                     | The verifiers are satisfied with the response and can now confirm that the number of agricultural cooperatives reported as part of the project's                                                                                                                                                                                                                                                                                |               |                    |                 |                        |                  |

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|  |  | benefits coincides with what was witnessed and observed during the site visit. This issue can now be brought to a close. |  |
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**Project Proponent Response**

| Date     | Project Proponent Comment/Response                                                                                      | Additional evidence submitted for review by Project Proponents |
|----------|-------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| 2/3/2020 | This community benefit claim has been corrected in both of the sections mentioned to state 2 agricultural cooperatives. | Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1.pdf               |

| Verifier                              | Issue ID:                    | 20-27            | Status: Closed                                                                                                                                                                                                                                                                 | Checked by: PER | Date Identified | 10-Jan-20 |
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| Issue                                 |                              |                  |                                                                                                                                                                                                                                                                                |                 |                 |           |
| VCS/CCBS Rule/Procedure               | MR Section                   | Significance     | Issue Description                                                                                                                                                                                                                                                              |                 |                 | Comments  |
| Community and Biodiversity Monitoring | Standardized Benefit Metrics | Non conformance. | No figures or information has been provided for the improved livelihoods category in table 1.2 of the standardized benefit metrics section of the monitoring report.                                                                                                           |                 |                 |           |
|                                       |                              |                  | <b>S&amp;A Response 03/20/20</b>                                                                                                                                                                                                                                               |                 |                 |           |
|                                       |                              |                  | The verifiers are satisfied with the response and can now confirm that the number of improved livelihoods being reported as part of the project's benefits now coincides with what was witnessed and observed during the site visit. This issue can now be brought to a close. |                 |                 |           |

**Project Proponent Response**

| Date      | Project Proponent Comment/Response                                                                                 | Additional evidence submitted for review by Project Proponents |
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| 29/1/2020 | We have updated section 1.2 of the monitoring report to include information for the improved livelihoods category. | Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1.pdf               |

| Verifier | Issue ID: | 20-28 | Status: Closed | Checked by: PER | Date Identified | 10-Jan-20 |
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| Issue    |           |       |                |                 |                 |           |

| VCS/CCBS Rule/Procedure           | MR Section                                 | Significance     | Issue Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Comments                                                              |
|-----------------------------------|--------------------------------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|
| <b>Climate Monitoring</b>         | Project scenario performance and emissions | Non conformance. | <p>Section 5.6.5 of the validated project description states the following:</p> <p><i>“The Project Proponent will evaluate Project performance, including any deviations from the ex-ante NER estimates, during each monitoring event. The Project Proponent plans on performing monitoring on an biennial basis, however at a minimum will monitor at least once every 5 years as is required by VCS and CCB. Sources of deviation could include changes in data quality (i.e. estimates from literature vs. in-situ measurements), additional sampling and development of tree allometry, disturbance events in the Project Area, or inherent baseline re-evaluation deviations. At each verification event, the Project Proponent shall demonstrate comparisons between verification NERs and ex-ante NER estimates presented in this PDD. Any significant deviations will be documented and their causes explained in subsequent verification documents as well as at baseline re-evaluation.”</i></p> <p>The monitoring report for this first reporting period does not contain any comparison to ex-ante NER estimates, nor the documentation of any significant deviations or their causes. As a result, the verifier team notes that the proponent have not complied with this aspect of the project’s original design.</p> |                                                                       |
|                                   |                                            |                  | <p><b>S&amp;A Response 03/20/20</b></p> <p>The verifiers are satisfied with the response and can now confirm that updated section 3.2.4.6 of the monitoring report now satisfies the stipulations and requirements spelled out by the project’s design in the validated PD with regards to comparisons of ex-ante and ex-post project performance. This issue can now be brought to a close.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                       |
| <b>Project Proponent Response</b> |                                            |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                       |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b>  |                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Additional evidence submitted for review by Project Proponents</b> |

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| 2/3/2020 | Please refer to MRR.83 and 84 in section 3.2.4.6 to find the comparison of the actual NERs as presented in this verification to that of the ex-ante estimates in the PD. | Tumring REDD Project MR_CCBv3.0 _ VCSv3.4_v3.1.pdf |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|

| Verifier<br>Issue                                   | Issue ID:<br>20-29                                                   | Status: Closed      | Checked by: PER                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Date Identified<br>10-Jan-20                                   |
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| VCS/CCBS<br>Rule/Proce<br>dure                      | MR Section                                                           | Significance        | Issue Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Comments                                                       |
| Communit<br>y and<br>Biodiversit<br>y<br>Monitoring | Negative<br>Community<br>and<br>Biodiversity<br>Impact<br>Mitigation | Non<br>conformance. | <p>Sections 4.1.2 and 5.1.2 of the monitoring report template require that the proponents provide a description of “activities and/or processes implemented to mitigate any negative well-being impacts on biodiversity and community groups and for the maintenance or enhancement of high conservation value (HCV) attributes identified in the project description. Explain how such actions are consistent with the precautionary principle.”</p> <p>While the verifier team generally agrees with the assumption and claim that the project proponents have presented in these corresponding sections of the monitoring report; mainly that the project activities have not resulted in any negative impacts to the project area’s biodiversity or community groups; this does not mean that proposed mitigation measures described in the validated project description were not put into effect during the reporting period. As a result, a description of the implemented mitigation activities carried out under each category should still be included in these sections of the monitoring report so that the corresponding section of the monitoring report complies with all reporting template requirements.</p> |                                                                |
|                                                     |                                                                      |                     | <p><b>S&amp;A Response 03/20/20</b></p> <p>The verifiers are satisfied with the response and can now confirm that updated sections 4.1.2 and 5.1.2 of the monitoring report now provide an adequate description of the implemented mitigation activities carried out under each category during the monitoring period. This issue can now be closed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                |
| Project Proponent Response                          |                                                                      |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                |
| Date                                                | Project Proponent Comment/Response                                   |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Additional evidence submitted for review by Project Proponents |

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| <b>02/04/2020</b> | We have revised the monitoring report to include a description of the mitigation activities that have been implemented by the project to help reduce any negative impacts on the well-being of the community or biodiversity. Please see section 4.1.2 and 5.1.2 of the revised monitoring report, version 3.1 to find these changes. | <i>Tumring REDD Project MR_CCBv3.0_VCSv3.4_v3.1.pdf</i> |
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FARs

| Verifier                                               | Issue ID:                                             | FAR 1                       | Status: <u>Open</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Checked by: PER | Date Identified 10-Jan-20 |
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| Issue                                                  |                                                       |                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |                           |
| VCS/CCBS Rule/Procedure                                | MR Section                                            | Significance                | Issue Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Comments        |                           |
| <b>Monitoring GHG Emission Reductions and Removals</b> | Section 3.1.1 and 3.1.2 Data and Parameters Monitored | Non conformance.<br><br>FAR | <p>During the first monitoring period, the disturbance monitoring procedure for the project was revised to better align with the schedule of remote sensing monitoring for disturbances and with the schedule presented in the Project's climate monitoring plan. Additionally, a simplified method for quantifying the emissions from a deforestation or disturbance event was added. Whereas previously it was required that new sampling plots be added in the area of deforestation to determine the emission, in this revision, the Project can now elect to delineate the area of disturbance through remote sensing or with the use of official landcover data emitted by the Government of Cambodia, to shift these areas to a non-forest strata and conservatively assume that all biomass has been destroyed and emitted.</p> <p>As such, considerable disbursed areas of deforestation were in fact detected in the project area during this first monitoring period. Verifiers were able to confirm that the proponents then utilized the Cambodian national landcover data produced by the Ministry of the Environment area in 2018 to determine and map such areas within the project accounting area. The technical specs of the landcover data produced by the government were still not available for review at the time of this verification. Despite this however, the verifiers received verbal confirmation from environmental authorities that the exact same approach that was utilized in determining the landcover data used to produce Cambodia's FREL was once more utilized to produce the landcover data that was used for this most recent analysis. Verifiers have no reason to</p> |                 |                           |

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|                                   |                                           | doubt this statement from the environmental authorities, but have additionally also emitted a FAR in this respect, requesting that the subsequent verifying body chosen to conduct the next verification of the project confirm this once the technical specs of the 2018 land cover analysis are made publicly available by the national authorities. Additionally, and for subsequent monitoring periods, verifiers will need to check to see that these delineated areas that have been deforested during this monitoring period also become a new non-forest stratum with a carbon stock of 0 t CO <sub>2</sub> e / ha, and that the 3 forest strata areas will be adjusted accordingly. |                                                                       |
| <b>Project Proponent Response</b> |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                       |
| <b>Date</b>                       | <b>Project Proponent Comment/Response</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Additional evidence submitted for review by Project Proponents</b> |
|                                   |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                       |

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| <b>Verifier</b>                                        | <b>Issue ID:</b>                                      | <b>FAR 2</b>                | <b>Status: Open</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Checked by: PER</b> | <b>Date Identified 10-Jan-20</b> |
| <b>Issue</b>                                           |                                                       |                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |                                  |
| <b>VCS/CCBS Rule/Procedure</b>                         | <b>MR Section</b>                                     | <b>Significance</b>         | <b>Issue Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                        | <b>Comments</b>                  |
| <b>Monitoring GHG Emission Reductions and Removals</b> | Section 3.1.1 and 3.1.2 Data and Parameters Monitored | Non conformance.<br><br>FAR | <p>As a result of addressing issue 20-8 for this verification, the verifier team notes that the project's grievance and redress mechanism currently only requires project personnel, in this case PMUs, to document complaints once they reach the Provincial Project Committee level.</p> <p>In order to fully satisfy the requirements dictated by the relevant standards employed and to mitigate against larger risks, a FAR has been emitted so that all complaints, even those eventually resolved at the CFMC level, be officially recorded and reported upon during each monitoring period, and that this process be checked by the next verification entity for subsequent monitoring periods.</p> |                        |                                  |

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| Project Proponent Response |                                    |  |  |  |                                                                |
| Date                       | Project Proponent Comment/Response |  |  |  | Additional evidence submitted for review by Project Proponents |
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