

SUMATRA MERANG PEATLAND PROJECT (SMPP) VERIFICATION REPORT



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Summary:

AENOR CONFÍA S.A.U (hereafter AENOR), has carried out the verification of the Sumatra Merang Peatland Project (SMPP) under the VCS and CCB Programs. The project is a combination of Afforestation, Reforestation and Revegetation (ARR) project and Wetlands Restoration and Conservation (WRC) project implemented in South Sumatra province, Sumatra, Republic of Indonesia. The project aims to protect and restore 22,922ha of peatland ecosystem, while building strong and supportive relationships with the broad range of stakeholders within the landscape. Project activities include forest patrolling, fire prevention and monitoring, canal blocking and hydrology management, reforestation and assisted natural regeneration, as well as development activities for communities neighboring the project area, such as education and health support or provision of access to clean water.

The project start date is 1 January 2016 and will be operational until 31 December 2062. The estimated net GHG emissions reductions and removals at validation for the 47-year project span were 62,912,755 tCO₂e, at an average of 1,338,569 tCO₂e/yr. The emissions reduction for the current monitoring period (January 1st, 2022 – December 31st, 2023) is 2,504,956 tCO₂e. This is not a grouped project.

The purpose of the verification was to determine the conformance of the project with respect to the VCS Version 4.7 and CCB Third Edition and the validated PD, and the assessment of the ex-post monitored anthropogenic GHG emissions reductions and/or removals that have occurred as a result of the project's activities. The scope of the verification was to assess the conformance of validated project, once implemented, with the VCS and CCB requirements and requirements in the validated PD. The process was performed through a combination of desk review, interviews, and communications with relevant personnel. This is the fifth verification event, corresponding to the monitoring period from 1 January 2022 to 31 December 2023.

During the verification 8 CLs and 9 CARs were raised. All these issues were appropriately closed by means of corrections, more clear explanations, and other supporting documents. Also, 1 FAR was raised to be reviewed during the next verification

Once all issued detected were appropriately resolved, AENOR carried out this final verification report and deems with reasonable level of assurance that the project complies with all of the verification criteria. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria, hence, the audit team concludes that the cumulative net GHG emissions reductions or removals of 2,504,956 tCO₂e over the monitoring period has been quantified in accordance with VCS rules. A buffer discount rate of 18% was applied, resulting 2,054,065 VCUs eligible for issuance. AENOR confirms that the project has achieved the Climate Gold and Biodiversity Gold distinctions for the verified monitoring period in accordance with the Third Edition CCB Standards.

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1 INTRODUCTION

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

The objective of the verification audit was to conduct an independent assessment of the project to determine:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description, including the monitoring plan.
- The extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.
- The accuracy of the processes and activities carried out under the CCB standards which have also been implemented under the monitoring plan.

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

The scope of the verification included the review of the GHG project and implementation; physical infrastructure, activities, technologies, and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHG's; and time periods covered. The project follows the framework an Agriculture, Forestry, and Other Land-Use (AFOLU) project. Project activities are categorized as a combination of Afforestation, Reforestation and Revegetation (ARR) and Wetlands Restoration and Conservation (WRC). Under the WRC component, the project activities relate to both the Conservation of Undrained and Partially Drained Peatland (CUPP) and Rewetting of Drained Peatland (RDP). The geographic verification scope is defined by the project boundary, the carbon reservoir types, management activities, inventory program, and contract periods.

The monitoring period for this verification is from 01 January 2022 to 31 December 2023.

The scope of this audit included a verification of the projects calculated reductions and removals with the Verified Carbon Standard requirements. In addition, the audit assessed the project with respect to the validated baseline scenarios presented in the PD and the fulfilment of the climate, community, and biodiversity criteria against the CCB Standard.

The scope was defined as follows:

- The project and its baseline scenarios;
- The physical infrastructure, activities, technologies and processes of the project;
- The GHG sources, sinks and/or reservoirs those are applicable to the project;
- The types of GHGs that are applicable to the project; and

- The project monitoring period;
- The climate, community, and biodiversity benefits, including gold distinctions

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

- VCS Program Guide, v4.4
- VCS Standard, v4.7
- Program Definitions, v4.5
- AFOLU Non-Permanence Risk Tool, v4.2
- Climate, Community & Biodiversity Standards, v3.1
- CCB Program Rules, v3.1
- CCB Program definitions, v.3.0

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

According to instructions from IAF (International Accreditation Forum), and based on ISO 14065, the VVB is attaching the following accreditation information:

AENOR CONFÍA, S.A. (Unipersonal) verification/validation entity accredited by ANAB with AEN accreditation number 8993.

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

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

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

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

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

The Sumatra Merang Peatland Project (SMPP) aims to protect and restore 22,922 ha of a peatland ecosystem located in the *Musi Banyuasin* district in South Sumatra province. This large peatland ecosystem is in a regenerating but degraded state due to the historical impact of logging, canal

construction, and fires. Activities have been designed to maximize the ability of the project to restore the ecological functions of the project area, and the wider peat dome in which it exists, while building strong and supportive relationships with the broad range of stakeholders within the landscape. The project focus on ecosystem restoration involves activities such as forest patrolling, fire prevention and monitoring, canal blocking and hydrology management, reforestation and assisted natural regeneration (ANR), community development, biodiversity management and monitoring, as well as cross-cutting activities.

The project start date is 1 January 2016 and will be operational until 31 December 2062. The estimated net GHG emissions reductions and removals at validation for the 47-year project span were 62,912,755 tCO₂e, at an average of 1,338,569 tCO₂e/yr. The emissions reduction for the current monitoring period (January 1st, 2022 – December 31st, 2023) is 2,504,956 tCO₂e. This is not a grouped project.

2 VERIFICATION PROCESS

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

Name	Position in the team
Javier Cócera	Lead auditor
Marcos Recio	Auditor
Abdul Syukur Ahmad	Auditor and local expert
Marta Múgica	Auditor trainee
Pablo Moreno	Technical reviewer
Adrián Vidal	Technical reviewer

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

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

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

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

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

Adrián Vidal holds a Master's degree in Forest Engineering from the Technical University on Madrid, and a Postgraduate Diploma in Climate Change from the National University of Quilmes and the National University of Jujuy, with the support of UNEP. Adrián works at the Climate Change Unit in AENOR and has more than 5 years of professional experience in forestry and sustainability. Prior to joining AENOR, he worked at the Basque Centre for Climate Change (BC3) in carrying research in global governance, national policies, and modelling of Agriculture, Forestry and other Land Use (AFOLU) mitigation measures. He worked as an intern at the AFOLU Unit of the Transparency division of UNFCCC, providing support to the intergovernmental climate change process on issues related to land-use, land-use change and forestry (LULUCF), agriculture and REDD+. He also worked in urban forestry, landscape forest restoration and environmental consultancy, and collaborated in the Global Forest Survey project of FAO. He is fluent in Spanish, English and Portuguese.

Pablo Moreno is a Forest Engineer, and he has a Master's Degree in Forest engineering and management, both carried out in Polytechnic University of Madrid. Pablo has more than 3 years of experience in forestry and sustainability. He has worked since he stated his master's studies close to the environment in different ways. The main branch of his career has been forest management, operations management, technical analysis, working with GIS and field work as well as quality assessment and R&D development in forestry production-related topics in search of efficiency and process optimization. The other path of his career has been focused to sustainability consultancy and research and climate change. He has worked in different countries: Spain, U.S.A. and Australia. In AENOR is working with international projects, mainly in Africa and South America. He is a native Spanish speaker proficient in English and holds a basic level of French.

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

- 1) Proficiency in a relevant local or regional language for the project location: One member of the team has Bahasa as native language. Complementary, all members of the audit team are fluent in English, and each of them are also fluent in different languages, such as Portuguese or French. Bahasa and English were the languages used during the desk review and the onsite visit.
- 2) Relevant agriculture, forestry and/or other land use experience in the project country or region: all team members have studies related to nature and environment as described in the previous paragraphs. All team members are forestry engineers or related, with master's degrees in environmental fields as well. In addition, all team members have experience working with audit processes, especially in climate change audits under VCS and CCB in LATAM, Africa, Europe and Asia.
- 3) Relevant social and cultural expertise: all members of the audit team are fully experienced in conducting CCB audits. The members of AENOR have travelled internationally carrying out VCS and CCB audits, so they are fully aware of the socio-cultural aspects to be taken into account in each audit and in each place. Specifically, one team member is Indonesian, so has a better understand of the social and cultural conditions of the project.
- 4) Relevant ecological and biodiversity expertise: all members of the audit team have forestry and/or environmental studies, which allows them to know and apply their knowledge in ecology and biodiversity issues to the projects they are working on. The members of the audit team have worked on a wide range of projects and are well versed in the environmental and biodiversity conditions in the project area, as well as in other parts of the world where they conduct audits. Moreover, each of the audit team members have completed valuable certifications in relevant topics, such as climate change, biodiversity, governance, sustainable finance, and others.

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

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

ONAC is the Colombia's National Accreditation Body. ONAC's main purpose is to provide accreditation services to conformity assessment bodies in order to accredit their competence, to act as the monitoring authority for good laboratory practices of the Organization for Economic Cooperation

and Development (OECD), and to perform the functions of the National Accreditation Body of Colombia. The accreditation service opens opportunities for CABs and the producers they certify to demonstrate the quality of their products and services and even compete in international markets.

AENOR passes the accreditation exams and audits every year to still maintaining the required skills and assurance that its certifications are competent.

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

The verification was performed through a combination of document review and interviews with relevant personnel, as discussed in Sections 2.3 through 2.5 of this report. At all times, the project was assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in Section 2.6, findings were issued to ensure that the project was in full conformance to all requirements.

A project specific Verification and Sampling Plan was developed to guide the verification auditing process to ensure efficiency and effectiveness. The purpose of the Verification and Sampling Plan was to present a risk assessment for determining the nature and extent of verification procedures necessary to ensure the risk of auditing error was reduced to a reasonable level. The Verification & Sampling Plan methodology was derived from all items in our verification process stated above. Specifically, the sampling plan utilized the VCS guidance documents and ISO 14064-3. Any modifications applied to the Verification and Sampling plan were made based upon the conditions observed for monitoring in order to detect the processes with highest risk of material discrepancy.

The verification activities in which risks were assessed were the evaluations of the monitoring system (data flow, data control procedures, etc.) but mainly the quality of raw data as well as sources and the spreadsheet calculations. AENOR reproduced and verified 100% of sheets in the *MR_Tables_* and the other spreadsheets /12-17/ for the monitoring period 01 January 2022 – 31 December 2023 for the project area. The project boundary and land cover changes in the project area for the monitoring period were 100% checked using the GIS database /178-187/.

The carbon stock changes, and the land used classes in the project area were also 100% verified and crosschecked with validated values. For data provided for the reference region, AENOR carried out onsite samples of at least 5% of data since they had already been previously verified and posed a lower risk to the emissions reductions achieved by the project.

AENOR carried out a deep and meticulous review of the spreadsheets in order to verify the correct application of the methodology (formulae, equations.) and checked that data required for calculating the GHG removals and reductions were appropriately provided. Based on the assessment carried out, AENOR confirms with a reasonable level of assurance that the claimed emission reductions and removals are free from material errors, omissions, or misstatements.

AENOR confirms that sufficient evidence was presented for the reported net anthropogenic GHG emission reductions and removals and that there is a clear audit trail that contains the evidence and records that validate the stated figure in this verification report since:

- Sufficient evidence available: The project participant has provided the 100% of data used in the calculations to achieve the final amount of GHG emission reductions and removals reported.
- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents and have been provided to the verification team and the most relevant are appropriately detailed in the Appendix 3.
- Cross-checked evidence: AENOR cross-checked the collected information through interviews with stakeholders and reproducing calculations.

Hence, AENOR confirms that the stated figures in the monitoring report are correct and confirms that is able to certify net anthropogenic GHG reductions and removals based on verifiable and reliable evidence.

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

- Public Comment Period: 10/09/2024 to 10/10/2024..
- Kick-off Meeting (KOM) date: 13/11/2024.
- NOVS delivery: 16/10/2024.
- Final Audit Plan: 23/10/2024.
- Site visit: 7/11/2024 to 13/11/2024
- Issuance of the 1st round of findings: 27/11/2024
- Closure of findings: 31/01/2025

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

A detailed review of all project documentation was conducted to ensure consistency with, and identify any deviation from VCS program requirements, CCB program requirements, the methodology (VM0007, v1.5), and the validated PD. Initial review focused on the Monitoring Report (MR) and included an examination of the project details, implementation status, data and parameters, and quantification of GHG emission reductions and removals. Documents reviewed included data from monitoring, economic analysis, maps and aerial images, fire specific monitoring data, deforestation and field reports, community development activity reports, SOPs, biomass and carbon calculation spreadsheets, and responses to Corrective Action Requests (CARs) and Clarifications (CLs).

The verification included a review of the validated PD /1/ and MR /2/, relative to the field conditions and interviews with project management staff, stakeholders and beneficiaries. Modifications to the Verification and Sampling plan were made based upon the conditions observed for monitoring in order to detect the processes with highest risk of material discrepancy.

The VCS AFOLU Non-Permanence Risk Tool was used by the Project Proponent to assess overall project risk. The VVB reviewed the Non-Permanence Risk Report and confirmed that the Project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool. Each risk factor was thoroughly assessed for conformance. The final score was calculated to be 18%.

Other documents reviewed included forest inventory SOP /272-277/, financial NPV assessment /240/, NPRR evidence /175-177/, communities location, HCVs, project policies & worker rights /237-239/, grievance redress /8-11/, SBIA workshop documents, FPIC documentation, stakeholder consultation and channels /61-128/, CVs /261-271/, and others.

For a listing of all documents received from the client for this verification, please see Appendix 3.

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

The AENOR's on-site verification team composed of Abdul Syukur Ahmad conducted interviews with project developers; local stakeholders; and key personnel involved in the project activity, in order to confirm selected information and to resolve issues identified in the document review.

The field visit took place from 08- Nov-2024 to 13-Nov-2024 in which the technical expert visited the project area, interviewed key stakeholders, staff and other related experts, and also reviewed the monitoring report and supporting documents. The people interviewed were those directly affected or involved in the project activity and in some cases were just indirectly affected. Finally, some activities stated within the MR were also reviewed during the on-site visit and verified with the information provided.

Additional to site visit, meetings via teleconferences were carried during November 16th; in order to review the technical calculation and verify the processing data from satellite images. The scope of the verification was to assess the conformance of information in the monitoring report with the VCS and CCB requirements.

AENOR's audit team defined a preliminary questionnaire to complement and support the desk review process as a starting point to interview each one of the stakeholders on-site. This questionnaire considered Verified Carbon Standards (VCS), Climate, Community and Biodiversity (CCB) topics and Free, Prior and Informed Consent (FPIC) values based on the information compiled by AENOR's audit team about the project before the on-site visit, during the desk-review. A sample of these questions has been included on the following page for clarification and transparency purposes. Moreover, and as stated below, AENOR's audit team used these questions for gathering purposes. Several new questions were sporadically and systematically included during on-site interviews, considering the direction in which discussions were directed and the topics that stakeholders wanted to discuss freely during the different moments of the interviews.

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

- What is your role in the project? When did it start?
- What was the project area like before the project started?
- How has the project area changed since the project start date ?
- Have there been any fires or pest outbreaks in the project area in the last years?
- Are you aware of illegal logging or any other deforestation driver in the project area?
- Have you participated in a participatory rural appraisal? If so, could you describe it?
- Is there any reluctance or concern about the project implementation?
- In your opinion, what are the main risks and benefits of the project? Have the PP informed you of risks and benefits of the project?
- Have you had any conflict, complaint or grievance related to the project? Has it been solved? How? Are you aware of any grievance, conflict, or complaint from others due to the project?
- What are your channels of communication with the project staff?
- Do you have any suggestions for the project developer on how to improve the project?
- What do you know about the verification process and the audit team visit?
- How often do project personnel meet with the communities to discuss the project?
- Have you received any benefits from the project? Have you been negatively affected by the project? Have you received any training?
- Have you noticed climate changes in the project area? Does the project support you in adapting to climate change? Have you seen any native wild animals in the project area?
- What are your responsibilities as a project employee? Have you been provided with an employment contract? Were your employee rights and benefits explained? Do you think the hiring process treated and considered all people fairly, including women?
- Have you received any training as a project employee or stakeholder?
- Do you think local communities have given equal opportunity employment to fill up the positions?
- Does the project comply with local, regional and national laws and regulations? Do you know about any disputes over the boundaries of the project lands? Do you know if local communities freely consent to participate in the project?

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

Some of the questions directed to the SMPP management employees were related to the following:

- FPIC in all the communities,
- Community involvement and their interconnections,
- Illegal logging activities,
- Patrolling, if necessary,

- Remote sensing activities,
- Fires, outbreaks, and forest diseases,
- Local stakeholder communication and meetings,
- Risks and benefits of the project,
- Climate benefits,
- Biodiversity benefits,
- Biodiversity monitoring
- Others.

Name & Surname	Stakeholder	Other Stakeholder
Yessi	-	Kepayang Village nurse
Elia	-	Health cadre
Selvi Yanti	-	Health cadre
Dea Wahyu Ningsih	-	Health cadre
Sonia Wilanda	-	Health cadre
Laila Suhat	-	Head of Elementary School (SDN) 1 Kepayang
Weliyanti	-	Teacher / scholarship participant
Natasya	-	Librarian
Berry Adrianto	-	Head of Kepayang Village
Roni	-	Head of Tebing Harapan village
Hariyadi	-	Village government staff
Jon	Fisherman (active) of buring (Stakeholder)	-
Romli	Fishermen (active) of buring (Stakeholder)	-

Aryati	-	Muara Merang Village nurse
Herli Agustin	-	Muara Merang Health cadre
Nafa Anisra	-	Librarian
Wiwin Tumirah	-	Religion Teacher
Sapril	Fishermen / Community member of Muara Merang (Stakeholder-not active)	-
Amini, S.Hut	-	Local Authority / Forest Management Unit of Lalan Mendis
Lia Karin, S.Hut	-	Local Authority / Forest Management Unit of Lalan Mendis

The complete list of interviewees is found in Appendix 4.

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

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

- Ensure that the geographic area of the project, as reported in the CCB-VCS-PD and the accompanying KML file, is in conformance with Section 3.11.1 of the VCS Standard;
- Perform a risk-based review of the project area to ensure that the project conforms to all other requirements of the VCS rules and the methodology.
- Observe the Project Proponent's evidence and collect and record data in order to assess whether data collection techniques conform to the monitoring plan and related documentation and to evaluate data quality control systems.
- Select samples of data and information for verification in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 4.1.8 of the VCS Standard;
- Review of biomass plots and crosschecking of the verified information with the information gathered from the onsite visit. Plot sampling demonstration was done to replicate the plots which were used in measurements of the tree biomass. Sample plots were laid down as

described in the Monitoring report. The number of plants in the plot were counted, DBH were measured using the measuring tape and height was measured using hypsometer.

- Perform a risk-based review of the project area to ensure that the project is in conformance the eligibility requirements of the VCS rules and the applicability conditions of the methodology;
- Interview local authorities to confirm that the project operates in accordance with current permits and authorizations and its relationship with local actors and communities.
- Interview the key personnel involved in the mentoring and observe monitoring practices.
- Verify activities such as planting, in the project zone.

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

Based on the review of the provided documentation and considering the requirements of the standards used, the following areas were observed:

- Project proponent, developers/management team, local team onsite
- Project activities conducted during the monitoring period (reporting, results and concordance with plan as per PD, etc.)
- Monitoring procedures, monitoring team and equipment and biomass plots layout and measurements
- Full review of operations and measurement records. Controls established to detect and correct any errors or omissions in monitoring parameters
- Forest conservation and implementation
- Project activities implemented
- Stakeholders' rights
- Stakeholders' identification and consultation, trainings/benefits/satisfaction
- Project conflicts, barriers or difficulties and grievances/complaints/conflicts
- Stakeholders' consultations, meetings and documents sharing
- Project communication
- Community, implementation of CCB community monitoring plan and benefits to the community
- Areas of High Conservation Value (HCV)
- Biodiversity and current problems associated. Implementation of CCB biodiversity monitoring plan and biodiversity conservation results including conservation of trigger species

The scheduled followed by the audit team during the onsite visit was similar to the following one:

DAY	DATE	ACTIVITY	PLACE	COMMENTS
1	08/11/2024	Kick Off Meeting	Main Camp of SMPP, Jambi, Sumatra	The meeting was done and presented the audit plan. All the SMPP team management was participated on the meeting.
2	09/11/2024	Interview with the community	Library school room, Kepayang village	Interview with SMPP beneficiaries of education to gather information about SMPP activities in the village, project distribution, cost, benefit and risk, and grievance mechanism.
2	09/11/2024	Interview with community health staff	The Village Health Unit of Kepayang village	Interview with SMPP beneficiaries of health activities to gather information about cost, benefit and risk, project distribution to support health facilities, grievance mechanism and communication mechanism with SMPP staff.
2	09/11/2024	Interview with Head of Kepayang village (local authority)	Kepayang village office	Interview with the head of Kepayang village to gather information about collaboration and cooperation with the SMPP, meeting and consultation, grievance mechanism and solved grievance, project distribution to the village, anti-corruption commitment.
2	09/11/2024	Interview with community health staff	The Village Health Unit of Muara Merang village	Interview with SMPP beneficiaries of health activities to gather information about cost, benefit and risk, project distribution to support health facilities, grievance mechanism and impact of water catchment system to community health.
2	09/11/2024	Interview with community member	Tebing Harapan village	Interview with one of elder of Muara Merang village to gather information about project distribution, grievance mechanism, consultation to SMPP staff, water catchment system.
2	09/11/2024	Interview with community member	Tebing Harapan village	Interview with one of beneficiaries of water catchment unit to gather information about distribution of water catchment unit, grievance mechanism, communication to the SMPP staff, cost benefit and risk.
3	10/11/2024	Canal blocking inspection	Tambesudaro plot	Across the canal from SMPP to Tambesudaro to visit the canal blocking. The visit also interviewing the SMPP climate team to gather information about monitoring

DAY	DATE	ACTIVITY	PLACE	COMMENTS
				procedures of canal blocking, flying drone, and canal blocking condition.
3	10/11/2024	Dipwell and peat inventory demo	SMPP main camp	Back to the SMPP main camp, to check, review SOPs of dip well measurement and peat inventory measurement. Demo was conducted by climate team and presenting water level measurement, peat collecting and AGB measurement
3	10/11/2024	Nursery inspection	SMPP main camp	There are 2 (two) nursery site at the SMPP main camp. The inspection to review SOP of nursery, discussion with nursery staff to gather information about tree planting, seed distribution and tree species.
3	10/11/2024	Interview with the fishermen	Buring guard post	Interview with the fishermen (Mr.Jon and his two sons) to gather information about fishing activities, project supporting to fishermen, FPIC process and agreement, grievance mechanism and impact to the biodiversity.
3	10/11/2024	Interview with the guard post	Buring guard post	Interview with the guard post member of Buring post to gather information about patrol activities, fires, and biodiversity protection.
4	11/11/2024	Biodiversity visit	Lestari Forest	Visit the biodiversity site around Lestari guard post to review SOPs and check the Camera trap site, bear marks and tree hugger, bird observation transect site, vegetation transect site.
4	11/11/2024	Reforestation visit	Site Pulai guard post	Visit the planting tree site to review SOPs and check the planting site.
4	11/11/2024	Interview with SMPP staff	SMPP main camp	Interview with SMPP staff to gather information about management capacity, training, employment, livelihoods, community engagement, health, safety and security.
5	12/11/2024	Interview with Forest Agency (KPH)	Jambi	Interview with local authorities to gather additional information about the situation of the project. This authority is related to forest management. We discussed about the cooperation and activities between KPH and SMPP, law and regulation, status and legal standing of SMPP.
6	13/11/2024	Closing Meeting	Headquarter Office of SMPP	Comments about the audit and closing session

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

The project was open for public comment on the monitoring report for 2022–2023 from Sep 10th - Oct 10th, 2024. The audit team identified that no comments were received. This info was crosschecked with the Verra Registry, and this was checked in several times, to confirm that no comments were raised during the whole verification process.
<https://registry.verra.org/app/projectDetail/VCS/1899>

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
None	N/A because no comments were identified. See sentence above	N/A because no comments were identified. See sentence above

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

All documentation provided by the PP was assessed against the applicable version of the relevant VCS and CCB guidance document. Several clarification requests (CL) and corrective action requests (CAR) were raised and submitted to the PP, which addressed them either by providing to the audit team the requested information or by making the appropriate corrections. Updated versions of the documentation were submitted by the PP and the audit team reassessed them against the guidance documentation. This process was repeated iteratively until all CL and CAR were fully closed. Specifically, 8 CLs and 9 CARs were raised.

All findings issued by the AENOR audit team during the verification process have been closed. In accordance with Section 4.1.13 of the VCS Standard, all findings issued during the verification process and the inputs for their closure are described in Appendix 2 of this report.

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

One (1) forward action requests (FAR) was raised to the PP during the current verification process. Please, see more details in the appendix 2 of this report..

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

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

3 VALIDATION FINDINGS

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

The verification team is not aware of project involvement in other forms of environmental credits from its activities. The project has not been registered, and is not seeking registration, under any other GHG programs. The project is already validated and verified under the VCS and CCB program.

3.2 Methodology Deviations (VCS, 3.20)

There is no new deviation found during monitoring period. AENOR followed the methodology of VCS and CCB standard and rules, the MR and all supporting documents until getting the final version of the Monitoring Report (dated on January 2025) and confirms that the project is not using any methodology deviation.

The methodology deviations described in the MR /2/ were already assessed and accepted during the previous verification periods. AENOR was in charge of previous verification events, so these deviations were already previously assessed and verified.

Previous deviations are the following, and also the assessment of such deviation during the previous and current verification.

The project proponent has made a minor adjustment from the methodology for CDM tool AR-AM-Tool-14 on the monitoring and measurement of carbon stock changes in the project scenario. This adjustment for carbon stock estimates in trees at a point of time now combines inventory and remote sensing methods to compliment the approach outlined in the methodology. This adjustment has resulted in increased accuracy by decreasing uncertainty to below 5%.

The only adjustment was the change to equation 13 of AR-AM-TOOL-14 which is replaced with equation 2.1 below, where B_{TREE} is replaced with $\sum_{i=1}^n B_{TREE}$, which is required for deriving the AGB estimates of each pixel for wall-to-wall biomass maps.

$$C_{TREE} = \frac{44}{12} \times CF_{TREE} \times \sum_{i=1}^n B_{TREE} \quad (2.1)$$

The tool VT0005 prescribes estimating aboveground live vegetation biomass by using remote sensing samples (e.g., airborne Light Detection and Ranging (LiDAR)) combined with in-situ inventory plots to extrapolate to the strata level (such as land use land cover classes) or project area of interest (AOI). the SMPP has utilized inventory plots (for year 2021) and airborne LiDAR samples (for year 2016) and complemented the LiDAR readings from a spaceborne database, modelled a relationship with wall-to-wall radar and optical satellite images, created a per-pixel vegetation height estimate map, then applied the model relating vegetation height to aboveground biomass (AGB), to produce the wall-to-wall per-pixel estimates of AGB.

This approach decreases uncertainty around the carbon stock estimation by calculating the total uncertainty as the relative error of combined uncertainties from modeled tree height and plot-based AGB, resulting in an uncertainty below 5% for this monitoring period. The project will monitor and model carbon stock changes in AGB in the project scenario through carbon stock mapping and analysis. The analysis will compare maps between monitoring periods. The calibrated model produces accurate wall-to-wall AGB maps with low uncertainty levels, when integrated with new remote sensing datasets. Uncertainties will be monitored and reported for each monitoring period to ensure that the highest uncertainty will not exceed the 10% threshold. The applicability conditions of VT005 are met because the project activity ARR requires the estimation of aboveground tree biomass. Remote sensing data were collected for the periods 2016 and 2021.

According to this methodology deviation, the VVB has performed technical meetings with the PP to assess the changes performed in the tool and the corresponding equation as well as putting into context with practical examples. During the tree measurements in the representative plot, measurement techniques described in the SOP (which are based on best practice), were evaluated and the PP showed a high proficiency in handling the monitoring equipment as well as sampling techniques. Further, the PP showed correctly how the example data of the representative plot (i.e., DBH) was converted to biomass (see spreadsheet SMPP-Audit-Technical Questions-Field Visit_20220913). AENOR has reviewed the carbon calculation spreadsheets /36-47/ as well as the methodology and compared with spreadsheets from previous years to better understand the change and the update.

On the other hand, there is another methodology deviation from previous verifications and validated PD:

Module BL-ARR of VM0007 and Methodology extension AR-ACM0003 do not include specific requirements for the justification of the plantation establishment rate. To justify the conservative baseline conversion/plantation establishment rate (which is not deforestation) and to calculate leakage with a baseline deforestation rate, the PP followed Module BL-PL. The conservative approaches of BL-PL provided an analytical basis for the plantation establishment rate.

AENOR deems that the deviation meets with the criteria and specifications for permitted methodology deviations and does not negatively impact the conservativeness of the quantification of GHG emission reductions or removals.

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

There have been minor changes to PD which apply to the current monitoring period. First, there is no key implementing partner involved in monitoring period, the other entities Althelia Climate Fund/Mirova Natural Capital and Ecosphere+ are no longer part of the project. Second, the parameters for measuring the number of individuals, including female workers, employed were adjusted to align requirements. The number of employees considered by the project is only those individuals who are directly involved in projects activities and working at the project site. Audit teams reviewed the

changes and none of the changes made had any effect on the project's design or compliance with CCB requirements.

The minor changes to project description do not constitute significant changes in the project activities or substantial changes in the impact of the project. Thus, AENOR deems that after all changes the project remains in conformance with the CCB Standards criteria and indicators and the project's validated design. Therefore, the minor changes are valid and, in any case, positive for the development of the project. All minor changes are described in section 2.2.4 of the MR /2/.

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

In the current version of the Monitoring Report, there are not project description deviations that have impacts to the applicability of the methodology, additionality and the appropriateness of the baseline/without-project scenario. However, the audit team has assessed that there are changes of terminology and definition to better align with CCB definitions with regard definition of community and other stakeholder. The monitoring period define the Fishermen and Farmer both as community and community group, and family of the fishermen and farmer define as the other stakeholder.

Since the PD validation, the "biodiversity changes" components described in section 5.1.1 have undergone multiple refinements as the project's biodiversity monitoring program evolved through learning, continuous improvement, resource considerations, and field conditions. Initially, the project description anticipated, and the 2016–2018 monitoring report recorded, the following biodiversity changes:

- a. Increased aquatic species abundance and diversity
- b. Increased mammal diversity and abundance
- c. Increased apex predator populations
- d. Increased invertebrate diversity and abundance

Section 2.2.5 of the MR /2/ includes more details about these changes of the PDD in order to improve the accuracy of the project.

Thus, AENOR has followed the methodology, the information on the MR and the differences until getting the final version of the Monitoring Report (dated on January 2025) and confirms that the project is not looking for any project description deviation

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

This is not a grouped project.

3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7)

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

This project is not undergoing baseline reassessment within this verification event. AENOR reviewed the VCS Standard and the Methodology and deems that for this period, the baseline reassessment is not needed.

4 VERIFICATION FINDINGS

4.1 Project Details

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history (VCS, 4.1)	This is the Fifth verification of the Sumatra Merang Peatland Project, and the period for verification coincide with those reported in the VCS-CCB PD and MR. This information was crosschecked directly with Verra Registry for ID 1899. AENOR also verified previous events of this project. AENOR verified the project is against VCS and CCB requirements. The verification team reviewed carefully all information included in the PD /1/, previous MR and current version /2/. The audit process included desk review of the project design, the baseline and monitoring plan; site visit to the project area; follow-up interviews with project stakeholders and local authorities. During the verification some findings were raised, which were solved by PP before drafting the verification report. The initial verification report, monitoring report document /2/ and supporting evidence were submitted to technical review following accreditation and VCS requirements. The verification period comprises a period between 01 January 2022 until 31 December 2023, with a total of 2 years. The audit team gathered information about (among others): • Project proponent, developers/management team. • Project status. • Monitoring plan. • Deforested areas during monitoring period. • Measurement records. • Controls established to detect and correct any error or omission in monitoring parameters. • Carbon calculations. • Estimates and assumptions for determining GHG data. • Remote sensing. • Property and land use rights of the local stakeholders.

- Activities implemented by the project proponent to mitigate risks local stakeholders.
- The processes used by the project proponent to communicate and consult with local stakeholders during the monitoring period.
- Project Communication & Grievance Mechanism.
- Project activity dissemination; among others.

The provided information allowed the verification team to:

- Carefully review the monitoring report and supporting documentation.
- Examine the GHG data gathered from the determined ERRs, spreadsheets used to enter, and compile information required by the methodology.
- Reproduce the sheets for ex-post calculation emission reductions for the project area crosschecking with used methodology requirements.
- Reproduce the GHG emissions reductions calculations presented in the spreadsheet and crosschecked with the VCS-CCB-PD.
- Check the project boundary and land cover changes in the project area for the monitoring period using the GIS database.
- Verify and crosschecked with validated values the carbon stock changes, and the land used classes in the project area.
- Carefully review the NPRR and supporting documentation for conformance to the verification criteria and consistency with the Project Description.
- Verify Non-Permanent Risk Report results using the NPRR tool and considering the standard requirements and validated Project Description.

Auditing process included site visit and interviews, detailed in Sections 2.4 and 2.5 and Appendix /4/ of this VCS-CCB verification report.

The auditing process has been conducted by AENOR in accordance with ISO 14064-3:2019, on the basis of all issues and criteria of CCB and VCS standards. The conclusions of this report show that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation and verification. The review of the project design documentation and additional documents related to baseline and monitoring methodology; and the subsequent background investigation, follow-up interviews and review of comments by parties have provided AENOR with sufficient evidence to confirm the fulfilment of the stated criteria.

Overall, the project activity was implemented as described in the validated CCB-VCS-PD. Verification team confirmed that the project implementation is in accordance with the project

	description contained in the validated CCB-VCS-PD. No material discrepancies were identified between project implementation and the project description.
Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	The project is not receiving or seeking credit for reductions from a project activity under another GHG program, or any other form of community, social or biodiversity unit or credit. The project's VCUs are intended solely for international voluntary carbon market transactions and do not contribute to Indonesia's Nationally Determined Contribution. To date, no host country authorization for corresponding adjustments has been granted, and therefore none have been applied. Any future authorization for international transfers with corresponding adjustments would require compliance with host country regulations, VCS requirements, updates to project documentation, and reassessment by the VVB. Based on this, the project currently complies with all applicable rules for international voluntary carbon trading.
No double claiming with emissions trading programs or binding emission limits (VCS, 3.24.3-3.24.4)	The project is not registered or seeking registration under any other GHG program. No similar projects that are prone to be registered in other standards were identified by the audit team.
No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	The project has not been rejected by any other GHG program. No similar projects that are prone to be registered in other standards were identified by the audit team.
Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)	The project reduction or project activities are not included in an emissions trading program or binding emission limit. The project activity has not sought, received or is planning to receive credit from another GHG-related environmental credit system.
Sustainable development contributions (VCS, 3.17)	The Sumatra Merang Peatland project contributes to 10 out of 17 Sustainable Development Goals (SDGs) achievements. Table 9 in section 2.1.12. Sustainable Developments Contributions of the Monitoring Report has summarized the contributions for the current monitoring, with project contributions and contributions over project lifetime. Among the SD Contribution some of them are:

SD target 1.3. *Number of people covered by social protection floors/systems : registered 20 new employees* into the national social protection scheme

SD target 3.8.1. *Coverage of essential health services:* provisions of medicine and medical equipment that benefits approximately 8,000 residents of both villages. The project also helped provide covid vaccinations to 572 people in 2022. Supported the School Child Immunization Month (BIAS) in 2023 where 159 students received immunization shots.

SD target 4.3. *Access to formal and informal education :* 170 students were active in the program

SD target 6.1. *Proportion of population using safely managed drinking water services :* 70 units of rainwater catchment systems were installed in houses and 10 units of rainwater catchment systems were installed in public facilities

SD target 8.5. *Number of people employed by the project:* 14 new employees , with a total number of 48 employees . 15 workers out of 48 active employee are local.

SD target 13. *Tonnes of greenhouse gas emissions avoided or removed :* 2,504,956 tons of CO₂-e were avoided or removed

AENOR has reviewed all the SD contributions reported in the current MP through desk review with some evidence such as Rainwater Catchment System evidence /137/ and employment evidence /138-151/ and contrasted it with testimonies gathered during the November 2024 on-site visit. Each SD indicator contributions were assessed against available evidence and confirmed during the site visit.

4.2 Summary of Project Benefits

Section 1 of the monitoring report provides information about the project benefits. Achievements for the current monitoring period and for the project lifetime are detailed with specific data per categories in its section 1.1 states i) the hydrological function restoration by constructing 31 dams bringing the total to 234 peat compaction dams across the concession; ii) the fire prevention and fire threat reduction through held a four-day firefighting training with Manggala Agni —fire brigade under the Indonesian Ministry of Environment and Forestry, detected zero hotspot in the Project area, the project also supported the Village Fire Prevention Community (KMPA) from Muara Merang & Kepayang villages to attend the training and supported fire safety training for each SMPP field staff member upon their induction into the project

As specific and remarkable achievements for the current monitoring period the monitoring report in its section 1.2 states the net emission reductions of 2,504,956 tCO₂e for the monitoring period. It has been assessed with the proper review of the calculations /12-17/ as final step of the desk review process. The standardized benefit metrics include: i) GHG emission reductions, ii) forest cover, iii) training of community members, iii) employment creation, iv) improvement of livelihoods, v) health services improvement, vi) improvement of access and quality of education, vii) clean water access improvement, viii) well-being improvement, and ix) biodiversity conservation.

The audit team reviewed information reported in this section against supporting evidence listed in appendix 3 and further information referenced in proper sections stated in standardized benefits; complementary, due to the onsite audit visit, the VVB was able to personally evidence and crosscheck all this information, the audit team has verified that all achievements reported are substantiated with information provided in the body of the CCB/VCS-MR. During the onsite visit, the audit team was able to confirm the benefits indicated in the MR, and there is a summary of the main aspects of the visit in [section 2.5](#) of this report.

Data are supported with evidence and records checked during the interviews with stakeholders at the beginning of November 2024, review of activities implemented and desk review. This section has been completed appropriately with data from sources provided, such as calculations /12-17/, the GIS package /178-187/, stakeholder consultation /61-128/, grievances redress mechanism /8-11/, hiring and employment opportunities /138-151/, training evidence /171-174/, Biodiversity monitoring /242-260/, List of fishermen /61-63/ and others. All these documents are listed in Appendix 3. AENOR reviewed, opened and understood each of these documents and procedures. Direct interviews confirmed that the stakeholders were aware about the policies and registries. The comparison with the previous verification event has also been used to see if any changes occurred.

The project has created jobs for approximately 133 employees, some of them were interviewed by AENOR; during these interviews, AENOR also considered that the wellbeing of the people was improved due to project implementation, and 41 community members benefited of these improvements and 21 women. Regarding the surface of forest cover, the number of hectares of reduced forest loss in the project area measured against the without-project scenario is 22,922 ha, which has been compared with the GIS and KML files /178-187/.

In order to confirm the standardized benefit metrics, including: GHG emission reductions; Forest cover; Improved land management; Training; Employment; Livelihoods; Health; Education; Water; Well-being and Biodiversity conservation, the audit team reviewed information reported in this section against supporting evidence mentioned above and full documentation listed in Appendix 3; also, the audit team has verified that all achievements reported are substantiated with information provided in the body of the project description and monitoring report.

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

4.3 General

4.3.1 Implementation Status (CCB, G1.9)

Assessment and conclusion	
Material misstatements	The VCS-CCB MR is adequately aligned with the VCS-CCB PD. The audit team has performed the verification; therefore, the audit team confirms that the information reflected in the PD totally aligns with different sections of the VCS-CCB MR. The audit team has compared both documents when it was necessary to see if the fixed sections at the time of validation were followed during this first verification. The audit team confirms that there are not material misstatements between PD and MR.
Monitoring plan implementation status	The MR adequately details the implementation status of the project activities, and the effectiveness of the established monitoring systems was demonstrated to the verifiers. Clear processes were confirmed to be in place for collecting and reporting on data to demonstrate the status of the project. The monitoring systems and procedures implemented by the PP were found to be consistent with the descriptions of the monitoring methods given in the validated PD and related monitoring plan documents. Section 2.1.1 of the MR provides the objective to be achieved by the project activities and the main tasks carried out for the monitoring period. The information is supported with additional documents, such as community impacts reports /61-128/ and biodiversity monitoring records /242-260/, that give a complete information about the achievements. The onsite visit was relevant to evidence several objectives and achievements. Project technical staff obtained and analyzed satellite imagery to detect land cover change over time, such as natural regeneration of vegetation. The project land cover map is updated at each monitoring period as needed. Results of the monitoring were provided in the GIS package where the changes occurred during the monitoring period can be found. Project staff will continue to monitor the effectiveness of rewetting activities to confirm that no ecological leakage is occurring at each future monitoring event, by installing monitoring dip wells within the vicinity of canal block positions inside and bordering the project area. The project has successfully installed two <i>SmokeD</i> smoke detection cameras at the main camp, which are working very well. This strengthens the fire monitoring system of the SMPP project

tremendously and helps to detect fires within minutes day and night. The project completed a trial for gibbon survey using *AudioMoth* sensors installed in five locations in the dense forest. AENOR reviewed such methods during the onsite visit. The different team explained and showed both monitoring techniques.

Section 2.1.10 of the MR describes the contribution of the project to sustainable development goals of the Republic of Indonesia. The project activities implemented during the monitoring period have a direct impact on economic growth and development, poverty and inequality reduction, education access improvement, sustainable forest and land use and climate change mitigation and adaptation.

The implementation plan for the phased project activities has been also provided to the AENOR team along with the budget and implementation schedule. The project has achieved its objectives in Climate, Community and Biodiversity by implementing project activities in every program area as results confirm. The SMPP contributes to economic growth by providing project stakeholders with employment opportunities and a variety of livelihood enhancement activities. The project actively employs local stakeholders for forest protection and facility management and provides access to education for all project staff in addition to surrounding community members.

Section 2.2 of the MR provides the relevant milestones occurred during the last years in the project area related to the management and development of the project to understand its implementation status. These milestones are directly linked with the success to implement and achieve the goals established by the project in the community and biodiversity areas. The dates of such milestones were reviewed by AENOR with some evidence onsite, and the previous were confirmed with previous verifications. Evidence such as the consultations were used to crosscheck the dates of such activities.

In this monitoring period, the water table level was monitored in dip wells along 22 transects up to 1 km outside of the project boundary. Data was collected at the main canal outflows and was included in hydrological modeling. The project also installed 30 camera traps in 2022 and 25 camera traps in 2023, of which only 21 were operational for the full deployment due to technical issues, maintaining the scope for monitoring positive biodiversity impacts. AENOR reviewed the records /242-260/ and also double checked such evidence with onsite insights and testimonies.

Table in section 2.2.1 of the VCS-CCB MR provide complete information of activities carried out and impacts of these activities for the goals of the project. Project objectives and activities to reach them

were analyzed with their outputs and outcomes for the present monitoring period.

Date	Milestone(s) in the project's development and implementation	VVB assessment
January 1, 2016	Project Start Date: January 1 st , 2016.	Assessed on the validated PDD
2016	The project was constructed with a permanent field camp in the project area which is now the main camp of the project. The project also constructed three protection posts along the perimeter of the project boundary.	Assessed on the validated PDD
2016 - Present	Forest Protection: The project hired full time staff that reside in project facilities within the project boundary. This marked the beginning of routine patrolling of the project area that continued through the entire monitoring period.	Assessed on the validated PDD and through review of the staff CV and direct interviews
2016 - Present	Community Engagement: The project-initiated community engagement meetings and activities in nearby villages in 2016.	Assessed on the validated PDD and through direct interviews and review of the minutes of the meetings
2016	The project began its first phase of canal blocking construction and completed five temporary box dams in the eastern part of the project area.	Assessed on the validated PDD
2017	In 2017, the project began a more extensive canal blocking program and built an additional 75 temporary box dams throughout the project area. The project also greatly expanded its facilities by increasing the size of its office and built	Assessed on the validated PDD

		new living quarters, which included renovating and increasing the size of the protection posts. The project hired a full-time community development manager and additional technical staff to focus on biodiversity and forest restoration. The project also secured a long-term investment to scale up project activities in October of 2017. The project also began supporting educational programs in Muara Merang and Kepayang villages.	
	July 2018	The project completed its formal boundary demarcation (<i>tata batas</i>) with the government and received approval from the government.	Assessed on the validated PDD
	September 2018	The project established a tree nursery at its main camp. It also increased the size of its protection posts and installed solar panels on all the protection posts.	Assessed on the validated PDD
	December 2018	The project completed a peat depth survey and developed a detailed hydrology restoration plan. It also finalized the development of VCS/CCB project document. The project built a large protection post in the eastern part of the project area to protect and monitor the project's remaining secondary forest. The project continued to expand its support of education programs in the nearby villages.	Assessed on the validated PDD

	May 2019	PD (Project Documentation) completed for VCS and CCB.	Assessed on the validated PDD
	July 2019	Aster Global began field visit audit for joint Validation and Verification.	Assessed on the validated PDD
	November 2019	Audit completed.	Assessed on the validated PDD
	November 2019	Water table level monitoring system installed.	Assessed on the validated PDD
	December 2019	97 peat compaction dams constructed.	Assessed on the validated PDD
	December 2019	First VCU issuance.	Assessed on the validated PDD
	January 2020	91 peat compaction dams constructed, totaling to 188 units.	Assessed on the validated PDD
	February 2020	252 dip wells installed and monitored along with other weather parameters through an online project dashboard.	Assessed on the validated PDD
	April 2020	Amid the wide-spread COVID-19 pandemic, community development programs continue under new health and safety guidelines. In addition, the project distributed medical supplies and equipment to four public health centers around the project area, which included PPE, face masks, sanitizers, and immune-building multivitamins.	Assessed on the validated PDD
	July 2020	Anti-stunting program launched in collaboration with 1000 Days Fund, an NGO with a mission to end stunting by 2030.	Assessed on the validated PDD
	August 2020	A comprehensive camera trap implementation	Assessed on the validated PDD

		guideline was completed and installed. A total of 12 additional camera traps were installed to complement the first batch installed in 2019. Photos from the camera trap have been regularly recorded by Biodiversity staff which include sightings of a Sumatran Tiger.	
	October 2020	66 additional automated dip well sensors deployed utilizing IoT network technology to measure water table level in near real-time. The measurement data are easily observed through the online monitoring dashboard.	Assessed on the validated PDD
	October 30, 2020	Second VCU issuance for monitoring period Jan 1 st – Dec 31 st , 2019.	Assessed on the validated PDD
	November 2020	A total of 52 rainwater catchment systems successfully installed in both Muara Merang and Kepayang village. The project also continues regular monitoring and training of the anti-stunting program. A new initiative to develop programs to increase students' engagement with libraries and reading interests in general also started.	Assessed on the validated PDD
	December 2020	The third verification work launched, and the project appointed Aenor Internacional, S.A.U. as the VVB.	Assessed on the validated PDD
	January 2021	The project has successfully launched a new program in collaboration with <i>Taman</i>	Assessed on the validated PDD

		<i>Bacaan Pelangi</i> , a non-profit organization working to establish children's libraries in remote areas, to increase students' engagement with libraries and reading interests in general. The program comprises multiple stages of activities such as teacher training, library renovation, supplying children's books, and parents engagement workshop.	
	February 2021	The project completed the installation of additional 15 dams, bringing the total number of permanent canal blocking constructed since 2019 to 203 unit.	Assessed on the validated PDD
	February 2021	The project recorded the presence of the Sunda Pangolin in SMPP, which is a critically endangered species and one of the most highly trafficked species.	Assessed on the validated PDD
	February 2021	The project has successfully installed two SmokeD smoke detection cameras at the main camp, which are working very well. This strengthens the fire monitoring system of the SMPP project tremendously and helps to detect fires within minutes day and night. A total of almost 20 kWp photovoltaic solar panel system installation has been completed to practically avoid the use of fossil fuel for the main camp and forest	Assessed on the validated PDD

		protection posts electricity needs.	
	April 2021	The project held a four-day fire prevention training with Manggala Agni —fire brigade under the MoEF. The training was also attended by the Village Fire Prevention Community from both Muara Merang & Kepayang villages by the project's invitation.	Assessed on the validated PDD
	September 2021	The project completed a trial for gibbon survey using AudioMoth sensors installed in five locations in the dense forest. The gibbon song data will then be analyzed in the accompanying software to estimate the number of groups/individuals of the Gibbon.	Assessed on the validated PDD
	September 2021	The 2020 MR verification audit has been successfully completed and the verification report has been published and uploaded to the Verra registry.	Assessed on the Verra webpage.
	December 21, 2021	Third verification issued for monitoring period Jan 1 st – Dec 31 st , 2020.	Documentation assessed with the corresponding 2021 dates.
	January 2022	The fourth verification work launched, and the project appointed AENOR Internacional, S.A.U. as the VVB.	AENOR Contract with the PP
	March 2022	Additional 9 dams were installed, brining the total number of canal blocks to 212 units.	Verification team has reviewed the evidence provided by the PP and crosschecked with direct information during the onsite visit.
	May 2022	Endangered Flat-headed Cat recorded.	Verification team has reviewed the evidence provided by the PP and crosschecked with direct

			information during the onsite visit.
	June 2022	Critically Endangered Sumatran Tiger and Vulnerable Sunda Clouded Leopard recorded. First records of the Sunda Clouded Leopard and the Flat-headed Cat show that the project area is now providing refuge and habitat for at least five of the six wild cat species present in Sumatra.	Verification team has reviewed the evidence provided by the PP and crosschecked with direct information during the onsite visit.
	July 2022	Critically Endangered Sumatran Tiger recorded	Verification team has reviewed the evidence provided by the PP and crosschecked with direct information during the onsite visit.
	November 2022	The project constructed a new guard post, named "Pulai", at the southern border of the project area to increase presence in the area.	Verification team has visit the new guard post facility during the onsite visit.
	December 2022	Critically Endangered Sumatran Tiger recorded	Verification team has reviewed the evidence provided by the PP and crosschecked with direct information during the onsite visit.
	January 2023	Critically Endangered Sumatran Tiger and Vulnerable Sunda Clouded Leopard recorded.	Verification team has reviewed the evidence provided by the PP and crosschecked with direct information during the onsite visit.
	February 2023	Established reading corners at another elementary school, SDN Pancuran. This also included training for teachers	Verification team has visit the facilities during the onsite visit.
	February 2023	Critically Endangered Sumatran Tiger recorded	Verification team has reviewed the evidence

		provided by the PP and crosschecked with direct information during the onsite visit.
March 2023	Held a health day event with the aim to make healthcare more accessible to community members	Verification team has reviewed the evidence provided by the PP and crosschecked with direct information during the onsite visit.
March - June 2023	Additional 22 dams were installed, bringing the total number of canal blocks to 234 units.	Verification team has reviewed the evidence provided by the PP and crosschecked with direct information during the onsite visit.
November 2023	Critically Endangered Sumatran Tiger and Endangered Flat-headed Cat recorded	Verification team has reviewed the evidence provided by the PP and crosschecked with direct information during the onsite visit.
December 2023	Construction of a second nursery at the Main Camp	Verification team has visit the facilities during the onsite visit.
January 22, 2024	Forth verification issued for monitoring period Jan 1st – Dec 31st, 2021.	Documentation assessed with the corresponding 2024 dates.
September / October 2024	project was open for public comment on the monitoring report for 2022–2023 from Sep 10th - Oct 10th, 2024. No comments were received.	Assessed on the Verra webpage.
November 2024	The fifth verification work launched, and the project appointed Aenor Internacional, S.A.U. as the VVB.	AENOR Contract with the PP

The parameters reported, including source, frequency and review criteria as indicated in the monitoring plan were verified to be correct and in line with the revised monitoring plan of the validated PD. Necessary management system procedures including responsibility and authority of monitoring activities have been verified to be consistent with the PD. Knowledge of personnel associated with the project activity was also found to be satisfactory. For this monitoring period there are not remaining issues from previous verification.



During this visit, questions were raised regarding several of these topics, and interviewees concluded that the information coincided with the one described in the PD and MR. Considering the nature of the project, its activities and expected outcomes, AENOR's audit team believes that the VCS-CCB MR's implementation at monitoring period time is appropriate.

The audit team considers, after the review of the PD and MR and verification that the project has been implemented as described in the PD.

The changes that occurred in this Monitoring Period (if any), including methodology deviations, minor changes and project description deviations have been described above. Please see section [3.2, 3.33 and 3.4](#) of this report.

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

The audit team assessed changes of stakeholder definition against the PD. The project has made a change to identify and define the stakeholder groups during this reporting period in accordance with the CCB Standards definitions of 'communities', 'community groups', and 'other stakeholders' that require a project description deviation. The changes are describe below:

- PD Section 2.1.6.1, two 'communities' were identified, a 'fishing community' and a 'farmer community', and residents of Muara Merang village, Kepayang village, and other unofficial settlements along the nearby river, were identified as 'other stakeholders'. 17 fishermen were identified.
- PD Section 4.1.2, incorrectly states that there are no 'community groups', but several other sections, including PD Section 4.2.1, make reference to two 'community groups', i.e., 'fishermen and families' and 'small scale farmers and families'.
- Align with CCB Standards definitions and utilize consistent terminology throughout the MR, the project define 'fishermen' and 'farmer' as both 'communities' and 'community groups'. The 'farmer community' is now one active farmer belonging to this stakeholder group as the other has abandoned his land. The 'fishing community' is now composed of a small number of fishermen who use the project area. The families of the fishermen and the farmer do not derive income and livelihoods from the project area, but can potentially affect or be affected by the project activities, are now defined as 'other stakeholders'

The audit team has identified, discuss and justify conclusions on the measures needed by the project proponent to enable effective participation in culturally appropriate and gender sensitive manner with all communities in the site visit the communities that participated in the consultation and formulation processes of the project. During the interviews to the several entities and communities all the statements collected agreed that they were aware of the drivers of deforestation and the activities to be implemented.

The PP has employed various methods to ensure continuous engagement with fishermen and the identification of new fishermen. The identification of new stakeholders, mainly fishermen, is conducted through forest patrols and engagements with current fishermen. If a fishermen, a potential rights holder, is identified, this is communicated to project community development staff, and a consultation process is implemented. If the identified potential rights holder does hold customary access and use rights, the FPIC process is implemented.

All this information was crosschecked through the interviews made during the audit team on-site visit, as per the 18 communities interviewed, 2 fishermen interviewed, 3 people from the authority institutions or local government (more than 58 interviewees were talked to during the November 2024 site visit). Particularly, this process for identifying the changes of stakeholders was confirmed by the Head of village Kepayang and the fishermen representative interviewed by the audit team, among other relevant stakeholders.

AENOR, based on the nature and location of project and the conditions prior to its implementation, evaluated the possible effects of the project on institutions (governmental and non-governmental), civil society and private companies. Considering the evidence provided by the PP and the information gathered during the on-site interviews, the audit team believes that the approach of the PP to identify and changes definition of the stakeholders was accurate and that the rationale supporting it was appropriate to the local context of the project.

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

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	According to the VCS-CCB MR, Stakeholder composition has not changed since validation, and is described in Table 7 Section 2.3.7 of the PD. The VCS-CCB PD describes the stakeholders group consist of 2 groups (see table 7 Section 2.3.7), which are Community and Other stakeholder, respectively: 1. Community groups: • Fishermen • Farmers 2. Other Stakeholder:

	• School groups and education facilitators • Officials from nearby villages • Managers from nearby concessions • Residents from nearby villages and settlements • Women's groups from nearby villages and settlements AENOR's audit team interviewed representatives of most of all the stakeholder groups described in the PD during the on-site visit carried in November 2024, and was able to check the correctness and accuracy of the description of their relevance to the project and their interests.
Ongoing consultation	According to the PP, the project has conducted a combination of informal and formal measures to communicate and consult with stakeholders during this monitoring period given the expanse of the project zone. The validated plan for ongoing consultation proposed quarterly meetings with community groups to discuss project activities and potential impacts on them to share information about project activities and identify costs, risks, and benefits of the project to community groups and other stakeholders. Other stakeholders were provided with ample time, based on their direction, to agree to participate in the project. Rights holders that could potentially have their rights affected by project activities, mainly fishermen and farmers, participated in this FPIC process, and continue to be engaged where possible. The MR details (see Table 3 in Annex 3 of the MR /6/) engagements with community groups and consultations with other stakeholders. These engagements utilize different forums including one on one interviews, group interviews, meetings and FGDs (focus groups discussions) to ensure inclusivity, cultural appropriateness, and to respect the availability of community groups and stakeholders. During this period 12 engagements were held with community groups and 187 engagements were conducted with other stakeholders. AENOR's team confirmed such information with the different interviews carried out during the onsite visit, in which some of the questions were based in communication with the PP. Also, audit team reviewed relevant evidence quoted above. The evidence provided by the PP to demonstrate the engagement is very extensive. There are many records, minutes and pictures that the audit team has used to confirm such information.
Date(s) of stakeholder consultation	The dates of stakeholder consultation started from 16 January 2022 until 29 December 2023, further details of the consultations are found in Table 3 in Annex 3 of the MR document /61-128/.

	These dates were confirmed with the records of such consultations provided as evidence /61-128/ and confirmed with onsite interviews with different stakeholders during the November 2024 site visit.
Communication of monitored results	Throughout the monitoring period, information was continually disseminated to individuals, particularly other stakeholders (residents of Muara Merang and Kepayang), fishermen, and the farmer, who were encouraged to further share project information throughout their wider community. The SMPP community development representative serves as a focal point for community inquiries and questions on the project, along with the many other staff that are actively employed in the project. The audit team verified and confirmed through interviews with different stakeholders that they have appropriate knowledge of the project and that they have been provided with access to the project information, including MR summaries and bulletins regarding project implementation. Also, AENOR has reviewed the printed documents in the office which are available for everyone as well as the registration of the documents in the Verra webpage. During the site visit, the audit teams has interviewed the key individuals particularly schoolteacher, village health staff, and head of village, who received physical copies of the MR summary in Bahasa Indonesia, while printed summaries were publicly displayed in various locations, including Posyandu centers. In addition, the PP maintains a full, printed version of the MR and associated annexes in English for public viewing. The full MR and its executive summary are also available in English and Bahasa Indonesia on the VCS project database. AENOR has interviewed people from such communities to understand and verify the process of dissemination and the VVB deems that the information stated is deemed correct and matches with the information obtained from the interviews.
Consultation records	Engagements with community groups and other stakeholders were documented through SMPP activity reports and minutes of meetings. Community staff as well as other project staff captured key discussion points, areas for follow up action, and input from community groups and other stakeholders. In addition, if community groups expressed negative impacts of project activities on their livelihoods, this would be communicated with management. The project publicized a variety of informational materials in both Bahasa Indonesia and English using a combination of promotional materials such as letters, signs, banners, and announcements at community meetings and workshops. AENOR has reviewed these advertisements and during the onsite visit interviewed several people who confirmed the possibility to participate in such informational meetings.

	AENOR confirmed the results with the records provided as evidence /61-128/ and through information collected during the November 2024 site visit.
Stakeholder input	SMPP activity reports are reviewed by senior project staff, including the director. Key discussion points and input from stakeholders are reviewed and discussed internally to determine the significance and impact of the proposed action and/or inaction. If additional information is required, a follow-up meeting is held with the individual or group. The project staff then determines actions to take if the input is deemed significant and if no action is taken, there would be a negative impact on stakeholders. During the onsite visit, the verification team has informed and reviewed that the project staff consulted with local communities and other stakeholders to ensure mutual understanding regarding all project activities and potential impacts. During the monitoring period, the project engaged 9 times with community fishermen, 3 times with farmers, 64 times engaged with school groups or other education facilitators, 30 times with village officials, 9 times with managers from nearby concessions, 9 times with local women's groups, and 75 times with village residents. Through these consultations, the project has been able to implement programs that are based on the needs of community members and stakeholders. Community health center support and renovation, installation of rainwater catchment systems and anti-stunting programs are the result of extensive consultation with the local health workers and community members. Library support and renovation is another example of a program resulting from stakeholder consultations, specifically school and education. The PP has put a special emphasis in communication and engagement with fishermen and farmer communities adjacent to the project area that derive their livelihoods from within the project area. Feedback provided by the stakeholders has been used to better design and implement the community development program. AENOR deems that the stakeholder consultation practices carried out by the PP during the monitoring period ensures the participation of all community groups and other stakeholders in the design and implementation of the project, respecting their values, customs, and institution, as well as optimizing community benefits.
Influence of stakeholder input	Based on the evidence provided, which are the records of the meetings carried out in the monitoring period, and the testimonies of community members and representatives directly consulted by the audit team, AENOR considers that continuous communication with stakeholders has been properly carried out throughout the monitoring period, directly with communities and other stakeholders or through their legitimate representatives, and that this communication has been effective in allowing stakeholders to influence the project implementation.

The stakeholder input has been properly documented, and it is appropriately reflected in the project's documents. Also, during the onsite visit, the verification team asked for the consultation process and the participation of the different stakeholders in this process. All the interviewees answered to be part of the consultation process, being part of the workshops and being considered for the decision-making process. The PP, according to the interviews, accepted suggestions provided from the stakeholders and the project design was developed with the recommendations of those stakeholders.

During the visit, the community members demonstrated awareness and consent of the project's activities. Consultations ensure inclusive engagement with men, women, and marginalized groups, encouraging their participation in culturally appropriate ways to ensure that the project can accommodate a wide range of perspectives. AENOR has interviewed people from these communities and participants to the meetings and considers that they were able to participate in the decision-making process of the project and the PP listened to their opinion and recommendation. The minutes of the meetings also show that the different stakeholders participating in the meetings had the opportunity to provide their feedback. This was double checked with on-site testimonies.

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

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

The audit team verified and confirmed through interviews with different stakeholders that they have appropriate knowledge of the project and that they have been provided with access to the project information, including MR summaries and bulletins regarding project implementation. Also, AENOR has reviewed the printed documents in the office which are available for everyone as well as the registration of the documents in the Verra webpage.

Monitoring results were discussed throughout the duration of project monitoring, and information was continually disseminated to the communities through consultation with actively involved individuals, particularly SMPP residents, fishermen, and village leaders, who were encouraged to further share project information throughout their wider community. AENOR has interviewed people from such communities to understand and verify the process of dissemination and the VVB deems that the information stated is deemed correct and matches with the information obtained from the interviews.

The project continued to conduct follow-up meetings with key stakeholders that were identified at the beginning of the project throughout 2022. The purpose of these meetings was to continue building trust and fostering relationships with project stakeholders, and to engage in further efforts towards understanding local history, livelihoods potential and any community concerns. The project publicized a variety of informational materials in both Bahasa Indonesia and English using a combination of promotional materials such as letters, signs, banners, and announcements at community meetings and workshops. AENOR reviewed these advertisements /61-128/ and also, during the onsite visit, interviewed several people who confirmed the possibility of participating in such informational meetings.

The PP has informed the community and other stakeholders about the potential costs, risks and benefits of the project, as well as through these consultations, the project has been able to implement programs that are based on the needs of community members and stakeholders, for example the water gravity program, supporting library and health facilities, and scholarship program. AENOR interviewing these communities' representatives gathered information about costs, risks and benefits and deems that the information of the MR is reliable.

Finally, project staff will inform relevant stakeholders in advance about the details of the audit process and prepare local groups with ample time for a potential remote meeting or in-person consultation. This will ensure stakeholders can share their feedback with the auditor regardless of logistical or travel limitations. AENOR has also asked the auditor to visit information to the interviewees, and all of them recognized to be aware of the visit of the VCS CCB auditor as well as the verification process

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	No grievance received. During the site visit, AENOR did not identify any grievance. AENOR had several interviews, and all of the interviewees recognized not to be aware about any sign of complaint. Furthermore, the verification team has reviewed the Sumatra Merang Peatland Project Grievance Redress Mechanism (GRM document) /8-11/.
Grievance redress procedure	Based on the MR section 2.3.14. The GRM aims to resolve problems in a fair, transparent, timely, and effective manner in an amiable environment to maintain good relationships with stakeholders. The utilization of this GRM by stakeholders provides a means to channel feedback and discontent so that it can be managed, and aid in the identification and adjustment of the root causes of problems. Stakeholders can submit grievances through a variety of channels as outlined in the "Sumatra Merang Peatland Project Grievance Redress Mechanism". The grievance procedure has been translated to Bahasa Indonesia and shared with project community members during engagements. It is also accessible at the project office and village offices in the project zone.

The procedure is differentiated depending on whether the grievance is raised by a community member or other stakeholder or by project staff or contractor. In both cases, a Grievance Response Team (GRT) would be assembled with the aim to solve the grievance within two weeks from its first communication. If grievance is not amicably resolved after this process, it would be submitted to an unbiased third party for a formal mediation and arbitration process.

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

AENOR held interviews with a broad range of stakeholders during the onsite visit and confirmed that the grievance redress procedure described has been implemented and that no grievances were raised during the monitoring period (also verified by AENOR through the review of the notification that no grievance was raised in 2022/23 /8-11/). Therefore, AENOR's verification team is able to confirm the grievances procedures were applied as per validated CCB-VCS-PD and in accordance with VCS and CCB (G.3.8) requirements.

The Sumatra Merang Peatland Project (Smpp) Grievance Redress Mechanism /8-11/ was reviewed by AENOR and confirms that the information is correct and accurate and hence, aligned with the VCS standard v4.7.

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

The stakeholder involvement in project design as well as the stakeholder communication system is described in the validated PD and the MR. The audit team was able to verify the stakeholder's involvement through the different interviews and meetings conducted and through records of different meetings and workshops, and engagements. Community members demonstrated awareness and consent of the project's activities. Consultations ensure inclusive engagement with men, women, and marginalized groups, encouraging their participation in culturally appropriate ways to ensure that the project can accommodate a wide range of perspectives. AENOR has interviewed people from these communities and participants to the meetings and considers that they were able to participate in the decision-making process of the project and the PP listened their opinion and recommendation.

The PP has put a special emphasis in communication and engagement related to water system installment in the village, especially for fishermen and farmers that derive their livelihoods from within the project area. Feedback provided by the stakeholders has been used to better design and implement the community development program.

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

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

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

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

Section 2.3.5 of the MR addresses the risks from the project and no net harm, which are extensible described in Table 13 of the MR. The PP has identified natural and human-induced risks. The project is committed to continuous improvement of risk assessment, risk mitigation, and adaptive management measures. Among the first is human-wildlife conflict as wildlife populations recover. The project has developed a Human Wildlife Conflict SOP /171/, a Wildlife Safety SOP /171/ and training for project workers /171/, local project workers and local settlements. The risk of loss of access to canal fishing grounds following project activities that maintain or restore peatland hydrology in the project area, all of them considered as low risks for the project. The project continues to maintain communications with fishers to ensure there are no negative impacts and if so, mitigation measures will be developed collaboratively. During the site visit, the audit team reviewed the risk based on the MR and following up to interview the project staff and community member who participate in the Global Tiger Day event and training of human wildlife conflict risk mitigation.

The project is mindful of the risk of perceived favoritism or unequal benefit-sharing among stakeholders. To address this, the project endeavours to deliver a fair and equitable benefit-sharing mechanism and ensure community-wide benefits beyond individual gains. The project prioritizes the safety of its workers, particularly in strenuous working conditions that may involve exposure to various hazards. It ensures adherence to all legislated worker's rights, including minimum wage, working hours, and health and safety regulations. During the site visit, the audit team interviewed the project staff including local project staff who recruited from community, among the local project staff responsible for forest patrol at five guard posts. The project staff and local project staff have good knowledge of their worker rights, such as health and safety insurance regulations from the project.

Recognizing the potential risk of harassment and discrimination, the project has implemented a Social Safeguarding Policy /238/. This policy, along with anti-discrimination measures and a grievance redress mechanism /8-11/, aims to ensure that safety of women and girls in the local community is

built into project design and operations. The project recognizes that any activity involving or affecting children, minorities, or marginalized groups carries some degree of negative impact risk to these groups. The project's Social Safeguarding Policy, along with anti-discrimination measures and a grievance redress mechanism aims to ensure that safety of children, and minority and marginalized groups in the local community is built into project design and operations. The project acknowledges potential environmental impact risk relating to waste management, pollutant emissions to water bodies from boats, and the use of agricultural inputs. With a waste management plan in place, the use of electric boats and existing boat taxis, and no use of agricultural inputs, the project is assessed to have a low risk to the environment. Nonetheless, the project remains vigilant to uphold and improve existing mitigation measures. During the site visit, the audit team reviewed the SOPs including Grievance Mechanism Procedures, HSSE and Safeguarding policy. Interviewing the project staff and management, how the procedures are implemented during the monitoring period.

As stated, the changes in the PDD are minimum, and the audit team has reviewed both the information provided in the MR and the information provided in the validated PDD. Complementary, an exhaustive assessment of the NPRR /175-177/ has been carried out, analyzing the complementary information, and attached evidence to the NPRR. During the visit, the audit team asked about the potential risks of the project, and the interviewees mentioned that the project staff explained to them all the possible risks and there is also a health and safety protocol /238/ which they follow during field work. The audit team has also reviewed this policy, which is group of rules to follow for the proper development of project activities.

AENOR deems that the PP correctly identified the risks to the project benefits but the most important is that created, and it is implementing actions to reduce or diminish the negative impacts of these risks in the benefits on the climate, community and biodiversity. AENOR confirms that, as indicated by the VCS/CCB template, the project risks table of Appendix 2 has been used.

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

Due to the nature of the project and its remoteness from population centers, the PP does not anticipate any negative socio-economic impacts nor negative environmental impacts. The project has a 25-year IUP PAN/RAP carbon storage and sequestration license that is extendable up to 50 years.

Community development activities are designed to increase family incomes by creating opportunities for education and employment. The project is also making investments into small businesses and supporting an increase in education levels among residents in nearby settlements. By investing in the human capital of the region, the PP expects to create more possibilities for formal employment with more reliable and higher wages. The project will also promote the importance of conservation and hydrology management to nearby villages as a way build local stewardship for the landscape. Youth will be targeted to promote a shift away from exploitative land-use practices to activities in the formal economy.

Regarding biodiversity benefits permanence, the project is rewetting the peatlands through the construction of permanent canal blocks to restore the hydrology of this degraded area, which will reduce the risk of fire in the landscape allowing the natural vegetation to be restored over the life of the project.

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

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

As summarized in section 2.2.7 of the monitoring report, the PP has indicated the risks happening during this verification period. The only potential risks are natural and human induced risk, which includes Forest fires and geological risk. The PP has provided mitigation activities through active patrolling, early warning fire detection system, signages and stakeholder engagement and actions for monitoring such risks during the MP.

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

The audit team reviewed the trainings /171-174/ used as mitigation measure, and double checked the information with onsite testimonies. Forest patrolling are also used as method to avoid potential forest fires. AENOR met part of the patrolling team.

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

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

The project is committed to holds every individual involved in project design and implementation to a high standard of integrity which ensures no one is involved, or complicit in, any form of discrimination or sexual harassment with respect to the project and its communities. This includes discrimination based on gender, race, religion, ethnicity, social class, or other aspects of human individuality. Throughout the project duration, the project will abide by all relevant Indonesian labor laws and regulations on anti-discrimination. Furthermore, the project has an equal opportunity policy /237/ that aims to facilitate a more even ratio of male to female employees. To ensure compliance, the project has a grievance system /8-11/ in place that provides all project employees, community members, and other stakeholders with a quick-response system if any discriminatory actions or sexual harassment does occur. This ensures any grievances can be addressed quickly and appropriately.

The PP, in addition to enforcing all relevant anti-discrimination Indonesian laws and regulations, has developed and is implementing an equal opportunity policy /137/ in order to ensure compliance with

CCB Standards and to avoid discrimination or harassment based on gender, race, religion, and sexual orientation. This policy is enforced through grievance system /8-11/ in place that provides all project employees, identified community members, and other stakeholders with a quick-response system in the event that any discriminatory actions or sexual harassment does occur, as described in section 2.3.13 of the MR. During this MP there have not been reporting of any stakeholder discrimination evidence.

During the process of the verification, the audit team did not find any evidence that the project is engaging in any form of discrimination. AENOR checked and confirms that the PP has developed specific measures to prevent discrimination and to guarantee equal opportunities for community members, including women and vulnerable and/or marginalized people. Complementary, through the onsite visit carried out by the verification team, AENOR had the opportunity to ask to the stakeholders and beneficiaries if they had knowledge of any sign of discrimination. None of the interviewees declared to know proofs of discrimination. Furthermore, among the interviewees, there were women (listed in Appendix 4) who declared to be part of the project without being discriminated

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

The MR section 2.3.16 describes the policy for human resources /137/ which was also reviewed by AENOR and crosschecked with the interviewees and the project staff. The project has a target to employ 80% of its field staff with residents of villages within the project zone. Workers will receive training and capacity building related to their positions as well as health and safety training. All skills development will be focused on increasing and bolstering local participation in the project and contributing to the sustainable development of the community. Key areas of training identified include biodiversity and biophysical monitoring, fire patrols and firefighting, forest protection and regeneration, community development, and administration and business management. Due to the HR policy, all works have the same conditions when applying to a certain job. Hence, they have equality in terms of payments and conditions.

The PP provides staff with an orientation program which includes overviews of the project's SOPs and policies with specific attention to health and safety policies, as part as the on-boarding process. The employees also receive training in the use of technology such as GPS units, computers, solar energy, IoT sensors and firefighting equipment. AENOR has reviewed the summaries of the trainings provided by the PP /171-174/ as well as confirmed such evidence and attendance to the trainings directly by interviews while the onsite audit was performed. AENOR's Verification team is able to confirm that project proponent provides orientation and training for those employed through project activities and relevant people from the communities and meet the VCS an CCB (G.3.9) requirement. Some of the trainings received by the people interviewed are firefighting, wildlife conflicts or stunting prevention among others.

The rights and obligations of workers are observed and enforced in accordance with Law No. 13/2003 regarding Manpower. This is an umbrella law on labour relationship in Indonesia,

which stipulates the working conditions and rights and obligations of the employees and companies. In addition, the project has its own human resource policies containing the details of employment practices that are followed. These policies are explained to all staff during their orientation program and are available for review in the project's field office and posted at all forest patrol offices. During the onsite visit, the audit team asked to the interviewees if they were aware of their rights and obligations as SMPP staff, and all of them declared to be aware of the Law.

In relation to occupational risks, project staff are exposed to several risks including strenuous activities in wet, humid, and hot conditions, forest fires, transportation accidents, interactions with illegal loggers, encounters with dangerous wildlife, and exposure to mosquito borne sicknesses. Project health and safety training addresses these risks /237-241/ and trains staff on the proper handling of equipment and other materials. Through this training and further explanations, the PP is informed about the risks of the project and how to minimize or avoid them. Other information provided by the PP are both, the Guidelines for Reducing Risk and Impact of Dangerous Wildlife Encounters and the SOP of Forest Patrols. In the first one, which is a document to explain the risks of wildlife, specifically with tigers, the PP provides information about the considerations of this animal, the behaviors and how to react in case of any attack. There is also information about snakes' encounters, sun bear's encounters and crocodile's encounters. Regarding each animal, the workers need to take some measures, behaviours and PPE. During interviews, all workers were aware of the potential risks they could find within the project area as well as the mitigation measures gathered from different trainings. Also were aware about the benefits of the projects, de costs and other aspects.

Other document is the Standard Operative Procedure for the forest patrols /272-277/, which sets out the operational control for the SMPP forest patrols. Among the measures, the PP explains the procedure if illegal logging or hunting activities are detected, as well as the summary of steps to follow in the case of any potential danger with wildlife, which is complemented with the previous guidelines.

During the monitoring period, the project implemented continuous patrol activities focused on boundary monitoring and early detection of illegal activities. One attempted hunting incident was detected at the project boundary before entry into the project area, and no poaching, hunting, or illegal extraction activities were recorded within the project boundary during the monitoring period. No physical evidence of undetected entry, such as traps, snares, or extraction infrastructure, was observed by patrol teams. Interviews and onsite observations confirmed such statement.

The VVB further notes that physical access to the project area is highly constrained and largely limited to perimeter roads, which enables effective patrol coverage of accessible areas and timely detection of potential illegal activities.

AENOR has reviewed the information of the MR and crosschecked with the evidence provided, the SOP and the Guidelines, and did not detect incompliances while checking the documents provided

and interviewing to the workers. Thus, the audit team deems that the project fulfils with CCB requirements related to labour relations.

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

The MR shows (2.4.1 Required Technical Skills and Expertise and onwards) that the technical skills of the PP and other partner organizations were maintained and that project activities were implemented successfully. Both PPs, PT GAL and Forest Carbon, have proven experience and capacity in the development and management of AFOLU project, including experience in other VCS/CCB projects.

In addition to the technical skills provided by the PP, the project has partnered with Mirova Natural Capital (previously known as Althelia Climate Fund), which supports project investments and VCUs marketing.

CVs from key personnel were provided to the audit team and reviewed by AENOR /261-271/. It is the opinion of the audit team that they have the suitable and appropriate technical and management capacity to develop the project.

The MR states that both PP, PT GAL and Forest Carbon, are financially stable companies, capable of implementing and maintaining a project of the scale of the project. Additionally, the initial project activities are fully supported by an investment from Mirova Natural Capital. The verifiers were able to confirm these statements with the updated budget and cash flow worksheet /240-241/ and financial statements provided by the PP. AENOR was the previous verifier of this project, so the audit team was able to compare budgets and information between years and confirms that the information is logical and correct. Several interviews were conducted with PP personnel. Some of the interviews were dedicated to understand the skills of the teams and review the financial analysis.

The PP states to be committed to upholding a high level of integrity and professionalism throughout all aspects of project design and implementation and that the project is fully compliant with the US Foreign Corruption Practice Act (FCPA). No evidence of any form of corruption or illegality was found during the review of the provided evidence and the interviews by the audit team. Through the onsite visit, the verification team did not obtain any proof of corruption signs, and none of the interviewees recognized to have the knowledge of corruption signs. Complementary, AENOR has reviewed the corruption policy /238/ and deems that the information provided does match with the development of the project. Hence, AENOR confirms that the project is in accordance with the VCS and CCB requirements.

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

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

- Agreements and contracts between project proponents, other project entities, and stakeholder groups – regarding implementation of project activities.
- Financial statements

AENOR has checked the information and is able to confirm that it meets the VCS Program definition of commercially sensitive information and that it is not related to the determination of the baseline scenario, demonstration of additionality, and estimation and monitoring of GHG emission reductions and removals of the project. Hence, AENOR declares that the documents above are aligned with the program definitions.

4.3.14 Legal Status and Property Rights

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

As indicated by the PP within Section 2.5.1 of the MR, the PP listed all the relevant national and local laws and regulations. They included the following regulations: 1) Law No.11 of 2020 on Job Creation, known as the Omnibus Law, 2) MoEF Regulation No. 8 of 2021 on Procedures and Preparation of Forestry Management Plan, 3) Presidential Regulation No. 98 of 2021 regarding Carbon Economic Value, 4) MoEF Regulation No. 21 of 2022 on Procedure for Implementation of Carbon Economic Value, 5) MoEF Regulation No. 7 of 2023 on the Procedures of Carbon Trading, 6) Law No. 32/2009 regarding Environmental Protection and Management, 7) Government Regulation No. 45/2004 regarding Forest Protection, 8) Government Regulation No. 71/2014 regarding Protection and Management of Peatland Ecosystem, 9) Government Regulation No. 57/2016 regarding the Change of the Government Regulation No. 71/2014 regarding Protection and Management of Peatland Ecosystem, 10) MoEF regulation No. 32/2016 regarding Controlling the Forest and Land Fire, 11) South Sumatra Provincial Regulation No.1/2018 regarding the Peatland Ecosystem Protection and Management, 12) P.14/MENLHK/SETJEN/KUM.1/2/2017 regarding the Procedures for Inventory and Determination of the Function of Peat Ecosystems, 13) No. P.15/MENLHK/SETJEN/KUM.1/2/2017 regarding the Procedures of Water Table Measurement in the Peat Ecosystem's Monitoring Point, 14) No. P10/MENLHK/SEKJEN/KUM.1/3/2019 regarding the Enactment and Management of Peat Dome Based on the Peatland Hydrology Unit, 15) Law No. 2 of 2022 On Job Creation into Law jo Law No 40 of 2007 regarding the Limited Liability Company, 16) No. 47 of 2012 on the Social and Environmental Responsibilities of the Limited Liability Company.

Regarding double accounting, AENOR reviewed national legislation and interviewed local authorities and PP to confirm that the project's VCU are intended solely for international voluntary carbon market transactions and do not contribute to Indonesia's Nationally Determined Contribution. To date, no host country authorization for corresponding adjustments has been granted, and therefore none have been applied. Any future authorization for international transfers with corresponding adjustments would require compliance with host country regulations, VCS

requirements, updates to project documentation, and reassessment by the VVB. Based on this, the project currently complies with all applicable rules for international voluntary carbon trading.

Ownership-related regulations have been reviewed and sampled by the audit team. Moreover, Indonesia REDD+ and other relevant national regulations were accessed by AENOR /278/.

Evidence of its fulfilment is considered complete, based on the different interviews that AENOR's audit team had with different stakeholder groups during the November 2024. Moreover, the audit team interviewed the Head of Forest Management Unit of Kepayang as government representative, who provided feedback and opinion of project compliance with the law and regulations. Nevertheless, the audit team reviewed any inconsistency with the provided regulations and could clarify the need of including any other ones. Thus, AENOR's audit team did not detect during verification process any incompliances related to laws and regulations for the monitoring period.

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

As indicated by the PP within Section 2.5.2 of the MR, the project complies with all laws and regulations related to worker's rights as follows:

- Law of the Republic of Indonesia No. 13/2003 on Manpower (as amended by Law of the Republic of Indonesia No. 11/2020 on Job Creation, revoked and replaced by Law No 6/2023 on the Enactment of Government Regulation in Lieu of Act No. 2 of 2022 On Job Creation into Law) - the main law governing labour in Indonesia; and
- Decree of the Ministry of Employment and Transmigration No. KEP-233/MEN/2003 of 2003 dated October 31, 2003. This specific regulation sets out the working hours for SMPP field workers, ensuring a balanced and fair work environment.

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

In the interviews with the project staff and guard post staff during the November 2024 site visit, it was possible to verify that they were focused by law had endowment that payments were made in accordance with what was contracted. Also, it was confirmed that they were informed of their rights and obligations in accordance with the Indonesia Law and regulation.

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

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	Law of the Republic of Indonesia No. 13/2003 on Manpower (as amended by Law of the Republic of Indonesia No. 11/2020 on Job Creation, revoked and replaced by Law No 6/2023 on the Enactment of Government Regulation in Lieu of Act No. 2 of 2022 On Job Creation into Law) - the main law governing labor in Indonesia, inline with international standards including the ILO declaration on fundamental principles and rights at work. The project continues to recognize, respect, and promote the rights of local communities (LCs) and customary rights holders in line with international human rights laws through policy development and implementation as well as methods to ensure inclusive participation. During the November 2024 visit, several questions were asked to the persons of the communities and stakeholders to corroborate that no rights were violated. In addition, documentation from human resources department was reviewed. Thus, AENOR did not detect incompliances checking the documents provided and interviewing the workers. Then, the audit team deems that the project fulfils with CCB requirements related to human rights.

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	The project design process and implementation ensure protection of cultural heritage from impacts of project activities. The project implemented a broad scoping social assessment in 2018 to identify cultural heritage sites, including features of the natural environment that represent cultural values within the project area, and no sites were identified. In addition, the project did not identify areas of cultural significance (HCV 6) through the HCV assessment completed in the project area during the project design process. Finally, the project does

	not use the cultural heritage of local communities for commercial purposes. An internal audit of environmental and social issues is conducted annually. If there are any deviations from the project-specific environmental and social management plans, which include cultural heritage, a plan for corrective action is developed. Project stakeholders can also use the grievance process if they feel that their cultural heritage is affected by project activities. During the visit, several questions were asked to the communities of Kepayang and Muara Merang were visited. Everyone interviewed agreed that the project was good for the preservation of their culture, every year the project supporting culture festival event and religious event with community village. In addition, the women interviewed also said that the project was not only good to preserve their culture but also improve their livelihoods particularly water system installment for community household implemented in the project. Thus, AENOR's audit team did not detect incompliances by checking the documents provided and interviewing the workers. Then, the audit team deems that the project fulfils CCB requirements related to human rights.
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4.3.14.5 Recognition of Property Rights (VCS, 3.19, CCB, G5.1)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	The PP holds concession licenses for the project area. This concession licenses were reviewed onsite during the field audit, and also reviewed in previous verifications. There are no permanent inhabitants of the project area. This information was confirmed during the onsite visit, but also confirmed with previous audits and interviews with project staff, communities and local authorities. No disputes reported to the project, the audit team identified and reviewed the GRM report /8-11/. Moreover, during AENOR's site visit, the audit team interviewed relevant project staff, guard posts, head of village of the communities, fishermen and other stakeholders. Therefore, AENOR verifies that with the evidence observed during the visit and the documents provided by the PP are in compliance with the VCS and CCB rules. Based on the information provided in the monitoring report and gathered from authorities and the PP as well as some of the interviewees during the onsite visit, AENOR can confirm that the project does not lead to the involuntary removal or relocation or property rights holders from their lands or territories and that the project protects the rights of indigenous peoples, communities and other stakeholders in accordance with the

	Climate, Community & Biodiversity Standards and the validated project design
Respect for property rights	The project implements routine measures to protect and preserve the property rights of LCs, mainly fishermen, who utilize the area for livelihoods. The project has implemented the FPIC process and has obtained consent from fishermen. In addition, during this monitoring period the project has continued to implement the FPIC process with both newly identified and seasonal fishermen despite the remoteness of the project area. AENOR reviewed the different records of the stakeholder consultation as well as FPIC, SBIAs, Community meetings or others. AENOR considers that all people involved in the project was considered, and therefore they had the opportunity to discuss whatever is needed. The GRM is also open to submit any comment. In this MR, no comments were submitted. No contradictory or negative information was observed or collected either during site visit with the communities or with governmental representative (Forest Management Unit) that property rights were not respected or about any illegal activities. During the FPIC process, as observed on the site visit, information on impact to property rights was provided in an inclusive way, culturally appropriate and with proper respect of local knowledge. The project did not affect property rights, so it was not necessary to obtain the free, prior and informed consent on something that did not happen, even though during the process, stakeholders were properly informed on the project matters. Therefore, AENOR verifies that with the evidence observed during the visit and the documents provided by the PP are in compliance with the VCS and CCB rules. It is clear that the PP recognised, respected and supported Indigenous Peoples customary rights holders' property rights during the monitoring period. AENOR was the previous verifier, so the information was compared with previous monitoring events and deemed reasonable and correct.

4.3.15 Free, Prior, and Informed Consent (VCS, 3.18, 3.19; CCB, G5.2)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	The SMPP project site is remote and located multiple hours away from any settlements. As a result, the project is visited by only a small number of individuals, and an even smaller group whose use and access rights could potentially be impacted by project activities. These community groups are artisanal, mostly seasonal, fishermen, who fish in the project area and small-scale farmers. These individuals have been engaged in FPIC processes since they were

	identified as potential rights holders, starting in 2016. These assessments were verified by AENOR during the previous verification event. In 2021, four additional seasonal fishermen who may be affected by project activities were encountered in the project area and were engaged in the FPIC process. Due to the remoteness of the location and intermittent fishing activities, the other two identified fishermen could not be reached and there were no indications of their fishing in 2023. In the event that they are located again, the SMPP will resume the FPIC process to ensure that access rights are maintained. During this monitoring period, two of these fishermen continued the process, along with two newly identified fishermen and others. The process involved identifying and discussing the benefits, costs, and risks of the project activities with project staff through one-on-one engagements and meetings. The fishermen were ready to give their consent after reaching a mutual agreement, and affirmative consent was provided in early 2024. AENOR reviewed such FPIC /61-128/ and the explanations about this process were discussed with the PP within the project area.
Outcome of FPIC discussion	During this monitoring period, there were a total of 17 active fishermen. Five of them had given their consent back in 2019. Due to the challenges of locating individuals in such a remote area, the project team was still able to carry out the FPIC process with eight fishermen, including two newly identified ones. Affirmative consent was obtained in early 2024. However, six fishermen remain involved in the FPIC process, as the field team was unable to reach them (this was also asked to other fishermen interviewed during the auditing process). The FPIC agreements confirm the individuals' awareness of the project activities, outline the specific activities the fishermen support, including the regulations on usage and access, specify that there will be annual monitoring of both the agreement and the project, and establish a grievance system for addressing any concerns or complaints. The PP has provided evidence of the pre-2022 meeting invitations and minutes for those meetings in local language and English /61-128/. Also, the PP provided 2023 engagement with fishermen. The evidence of engagement with potentially affected rights holders in 2019, including agreements made with these rights holders obtained prior to the construction of permanent canal blocks was provided by the PP was assessed by AENOR. For the new fishermen identified in monitoring period, the PP has provided evidence of the meetings, and documents to demonstrate the rights of these groups within the project area /61-62/.

AENOR reviewed the evidence provided to demonstrate the FPIC for farmers and fishermen and considers that the information is correct and matches with the information gathered from the onsite visit and the information of the MR as well as the CCB framework. Also AENOR was the verifier of the previous MR, so the audit team was aware about potential issues and remoteness of the area. The FPIC form previous verifications were also compared with the current information and considered a correct information.

To have a better overlook of the total group of fishermen identified, the PP has developed a general spreadsheet which contains all fishermen engaged since the project began and the encounters with them along the life of the project. This document, together with the evidence provided clearly shows that fishermen were identified from 2016 onwards and that where relevant FPIC has been obtained before project activities that could impact rights were implemented. Complementary, the audit team has reviewed a study carried out in 2018 about potential property rights holders in and around the SMPP project area. This study shows the map of possible stakeholders and the resources used for each group. The report shows that it is only fishermen's rights that have been affected by the project, and these stakeholders have been engaged in FPIC processes where relevant /61-128/.

Based on the PDD, current and previous FPICs, as well as testimonies from fishermen, other stakeholders and others, AENOR confirms that the project has not encroached on land, relocated people without consent, or forced displacement, as there are a limited number of individuals entering the area. The project has surveyed, and continues to survey, the area to identify potential rights holders. If potential rights holders are identified, the project will implement a transparent and appropriate process to determine whether the individual holds rights and may be impacted by project activities.

The documentation assessed by AENOR describes the identification of fishermen as resource users since 2016, including FPIC processes conducted in 2019–2020 supported by signed statement letters (e.g. Statement Letter Reports for Hakim and Kuncit, 2019). During the 2022–2023 monitoring period, fishermen status was verified through field engagement, monitoring, and patrol activities, supported by engagement and weekly reports (e.g. Weekly Reports 04.01, 04.02, and 04.03...). Access and use rights were recognized and not restricted, considering the remote, mobile, and seasonal nature of fishing activities. All information and supporting evidence were confirmed during the AENOR site visit.

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

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

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

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

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

4.3.17 Benefit Sharing Mechanisms (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	As of this monitoring period, the project has not developed, agreed upon, or implemented a structured benefit-sharing mechanism. This is mainly because the small number of individuals whose property rights were or are affected by the project did not meet the criteria for CCB Gold-Level for Exceptional Community Benefits. Specifically, they did not "own or have management rights, statutory or customary, individually or collectively, to land in the project area," they did not live in a "low human development country," and more than 50% of them were above the national poverty line. However, the project has obtained FPIC for its activities from these affected stakeholders, who have received several benefits, such as continued access to fishing grounds, personal and environmental protection against the ongoing threat of peat fires, and employment and development opportunities for themselves and their families. With recent updates to the VCS standards (effective for all project requests submitted on or after 1 March 2024), starting with the release of VCS v4.5 on 29 August 2023, benefit-sharing with stakeholder groups whose "property rights, usage, or resources" have been impacted by project activities has become mandatory. The project proponents will make every effort to re-engage affected stakeholders in order to design and implement

	a fair and equitable benefit-sharing agreement and mechanism during the next monitoring period.
Summary of the benefit sharing plan	N/A, please see paragraph above.
Approval and dissemination of benefit sharing plan	N/A, please see paragraph above.

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

Regarding illegal activities, during this monitoring period, the only illegal activities recorded within the project area were two accidental encroachments by workers from adjacent concessions, resulting in the loss of 11.27 hectares of vegetation (or 0.05% of the total project area). Field staff detected the encroachments during routine patrols, promptly informed the project management team, and the encroachment was immediately halted. Of the encroached areas, only 17% (or 0.01% of the total project area) had been previously planted with native vegetation, and all 11.27 hectares affected were replanted with native tree species. The audit team reviewed this issue, and raised finding n° CL 05. Several discussions and onsite visit interviews clarified the issue and deemed acceptable. Based on the VCS program definitions v4.5, *loss event* any event or group of events that results in a cumulative loss of more than five percent of previously verified emission reductions and removals. In this case, the loss of 11.27 hectares suppose less than 5% and hence, it is not considered loss event.

During the site visit performed in November 2024. AENOR include this as a relevant question to main stakeholders, to provide assurance of compliance with G5.4 of the CCB Standards. Thus, AENOR's opinion based on the desk-review process and information found out during the site visit is that the project has demonstrated that is not using or will use victims of human trafficking, forced labour, child labour or other illegal activities. AENOR also reviewed the latest information about the project and the project proponent online, and conducted additional checks with local stakeholders and authorities, ultimately confirming that no illegal activities have occurred in the SMPP project.

AENOR confirmed that during the monitoring period, the project carried out regular patrols aimed at overseeing boundaries and detecting illegal activities early, it was verified onsite and with patrol records. Patrol teams also found no physical signs of undetected access, such as traps, snares, or extraction-related infrastructure.

The VVB additionally notes that physical access to the project area is highly restricted and mainly confined to perimeter roads, which allows for effective patrol coverage of accessible zones and

timely identification of potential illegal activities. The stakeholders are committed with the project protection, and declared to inform about any illegal activity detected.

Based on its review of the Monitoring Report and annexes, as well as the observed outcomes during the monitoring period, the VVB concludes that the measures implemented by the project to reduce the risk of small-scale illegal extraction, including poaching and hunting, are appropriate for the current monitoring period.

4.4 Climate

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

Procedures for quantifying the baseline emissions were conducted in accordance with the methodology VM0007 version 1.5. The verification team performed an intensive review of all input data, parameters, formulas, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS documentation, methodology and associated tools, and the CCB-VCS-PD. Further, the verification team reproduced the calculations to ensure accuracy of the results. Inventory data, formulas, and calculations were provided by project proponents in spreadsheet format to ensure all formulas were accessible for review. The verification team recalculated subsets of the analysis to confirm correctness. If needed, project proponent also provided a step-by-step overview of select calculations to ensure the verification team understood the approach and could confirm its consistency with the methodologies and CCB-VCS-PD. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice.

Verification team assessed the parameters listed in section 3.1 of the final version of the monitoring report, including fixed and monitored parameters and considered that they are complete and in accordance with the applied methodology and validated CCB-VCS-PD. Verification team confirms that the emission reductions, including accuracy of spreadsheet formulae, conversions and aggregations are consistent in the using of the data and parameters. Also, the methods and formulae set out in the project description for calculating baseline emissions, project emissions and leakage have been followed.

The VVB deeply reviewed the spreadsheets calculations of the SMPP project and complementary, several meetings were performed with the project technical team to explain some clarifications about the calculations. AENOR reached a reasonable level of assurance with the direct observation of the tree sampling in the sampling plots and the subsequent data analysis and comparison. AENOR traced the calculations since the raw data (which also was compared with the values obtained in situ) until the final values of AGB or VCUs (including buffer pool and NPRR).

To quantify current carbon stocks in the project area, was used the procedure defined in the methodology. Complete steps to calculate emission reduction are detailed in section 3.2 of the CCB-VCS-PD and the results derived from validate project design document are listed in section 3.2 of the

CCB-VCS-MR. Verification team assessed the emission reduction calculation spreadsheet /12-17/; satellite analysis /178-187/; Project Area Map KML files /7/; GIS data /178-187/. Results are summarized following:

Baseline emissions

Section 3.2.1 of the MR and the calculation spreadsheets submitted to AENOR provide information related to the baseline emissions calculations.

AENOR has checked the calculations provided and confirms that emissions in the baseline scenario are consistent with the validated PD.

Baseline emissions, which include emissions from peat microbial decomposition, uncontrolled peat burning and water bodies in the project area under the baseline scenario, were estimated in 2,663,620 tCO₂e for the monitoring period. Baseline net emission removals under the ARR baseline scenario within the project period were estimated in 216,537 tCO₂e for the monitoring period.

The VVB reviewed the Monitoring Report, and the associated MR annexes. The VVB confirms that emissions from the removal of woody biomass were conservatively excluded from the baseline scenario. Baseline emissions from microbial decomposition of peat were calculated in accordance with the applicable VCS methodology, with calculation steps, equations, and input parameters explicitly documented in Section 3.2.1.6.4 (Equations 11–13). The VVB confirms that these calculation steps are transparent and traceable in the MR and supporting annexes.

The VVB further confirms that the baseline scenario does not include emissions from controlled peat burning associated with acacia plantation establishment. As stated in Section 3.2.1.6.5, burning to clear acacia plantations is illegal, and only emissions from unintentional or uncontrolled peat burning events were accounted for.

The resulting net GHG emissions in the project area in the baseline scenario for the monitoring period account for a total of **2,447,083 tCO₂e**.

Calculation Project Emissions

Calculation of emissions from project activities has been determined following the monitoring plan, the methodology and the PD. The project scenario accounts the following emissions and removals:

1. Above-ground biomass (AGB) due to ARR activities;
2. Peat burning;
3. Peat microbial decomposition; and
4. Dissolved organic carbon from bodies of water.

Remote satellite data analysis shows four land cover classes in the project area: 1) 67,95% Open canopy tree/shrub/herbaceous mix, 2) 26.02% Close canopy tree/shrub/herbaceous mix, 3) 1,46% Secondary forest, 4) 3,94% open/closed canopy transition mix and 5) close to 1% the rest of classes

such as water bodies, plantation forest and bare ground Remote sensing data and ground fire patrols were used for hotspot and fire occurrence screening. No fires were detected within the project area during the monitoring period.

The general equation used by the PP for the estimation of the total net GHG project emissions was:

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

Where:

$GHG_{WPS-WRC}$	Net CO ₂ equivalent peat GHG emissions in the project scenario up to year t^* (t CO ₂ -e)
$E_{peatsoil-WPS,i,t}$	GHG emissions from microbial decomposition of the peat soil within the project boundary in the project scenario in stratum i in year t (t CO ₂ -e yr ⁻¹)
$E_{peatburn-WPS,i,t}$	GHG emissions due to peat burning under project scenario in stratum i in year t of each GHG (CO ₂ , CH ₄) (t CO ₂ -e yr ⁻¹)
$E_{peatditch-WPS,i,t}$	GHG emissions from water bodies within the project boundary in the project scenario in stratum i in year t (t CO ₂ -e yr ⁻¹)
i	1, 2, 3, ... M strata
t	1, 2, 3, ... t^* time elapsed since the start of the project activity (years)

The procedures for quantifying the dynamics of carbon stock and peat losses are similar to those applied in the baseline scenario and are consistent with the estimations in the validated PD. The calculation of project net removals from ARR activities (ACWPS-ARR) followed module “VMD0045 Methods for monitoring greenhouse gas emissions and removals in ARR project activities” . The change in carbon stocks, i.e. GHG removals from natural regeneration of the vegetation, in the ARR areas in 2022 were 42,847 tCO₂e and in 2023 47,227 tCO₂e.

The summary of the project emissions for the monitoring period are shown in the table below.

Year	CO ₂ from peat microbial decomposition (t CO ₂ -e ha ⁻¹ yr ⁻¹)	CH ₄ from peat microbial decomposition (t CO ₂ -e ha ⁻¹ yr ⁻¹)	Emissions (CO ₂ and CH ₄) from uncontrolled burning (t CO ₂ -e ha ⁻¹ yr ⁻¹)	CO ₂ -e from DOC (t CO ₂ -e yr ⁻¹)	Total (t CO ₂ -e ha ⁻¹ yr ⁻¹)
2022	3,589	2,525	-	323	6,437
2023	20,747	4,694	-	323	25,764

The total project emissions for the monitoring period in the project area were **(57,873) tCO₂e**.

Year	Estimated Baseline Emissions t CO ₂ -e	Estimated Project Emissions t CO ₂ -e	Estimated Leakage Emissions t CO ₂ -e	Estimated NET GHG Emissions Reduction t CO ₂ -e
2022	1.184.167	(36.410)	-	1.220.577
2023	1.262.916	(21.463)	-	1.284.379

Calculations /12-17/ and GIS files /178-187/ were provided to AENOR. A complete description of the process, assumptions and assessments carried out by proponents is provided in the MR and complementary there is an annex to explain deeper all the information related to calculations. To support the assessment, the PP and AENOR carried out technical meetings reproducing the calculations and following the procedure with some people from different technical departments such as Carbon calculation, GIS, remote sensing or monitoring.

Calculation of Leakage

The PP uses the modules of VM0007 for leakage estimation applicable to the project. These include leakage i) from activity shifting for avoiding planned deforestation and planned degradation, ii) from displacement of pre-project agricultural activities and iii) emissions from ecological leakage (LK-ECO).

For leakage from activity shifting for avoiding planned deforestation and planned degradation, the analysis of the PP described in the MR demonstrates that there was no leakage throughout the monitoring period (since all values of $LKA_{planned,i,t}$ are negative).

The areas identified for ARR activities inside the project area did not have any pre-project agricultural activities taking place. Therefore, in accordance with Module LK-ARR and the CDM tool *Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity*, leakage from displacement of pre-project agricultural activities is considered zero.

Finally, during this monitoring period the project implemented rewetting activities. The hydrological model results of the mean annual water table levels within and outside the project area within a 1 km buffer were in 2022 mean annual $8.18 \text{ cm} \pm 0.65$ and $8.40 \text{ cm} \pm 0.68$, in 2023 $(9.58) \pm 0.77$ and $(9.80) \pm 0.03$ (annual average $\pm$ S.E.), respectively. The water table levels inside and outside the project area were not statistically different (paired t-test: $df = 364$, $p = 1$), and showed that the WRC project activities did not influence the water table levels in the surrounding area. Therefore, the ecological leakage (LK-ECO) is zero.

Hence, the total leakage emissions for the monitoring period are 0. $L_k=0$

Net GHG Emission Reductions and Removals

Calculation of emission reductions has been provided. Audit team has found the calculation traceable and in accordance with the applied methodology and its deviations, described in section 3.2.4.3 of MR.

The following table summarizes the estimated baseline, project and leakage and the estimated net GHG emission reductions and removals.

Year	Estimated Baseline Emissions (tCO ₂ e)	Estimated Project Emissions (tCO ₂ e)	Estimated Leakage Emissions (tCO ₂ e)	Estimated NET GHG Emission Reductions (tCO ₂ e)
2022	1,184,167	(36,410)	-	1,220,577
2023	1,262,916	(21,463)	-	1,284,379

Therefore, the project achieved a net GHG emission reductions and removals of **2,504,956 tCO₂e** during the current monitoring period.

Finally, VCUs are calculated by removing the buffer credits. The non-permanence risk rating for this project is 18% as per calculations and demonstration of the NPRR /175-177/ which has also been reproduced and assessed by AENOR. Therefore, during this monitoring period (01-January-2022 to 31-December-2023), the project generated **2,054,065 VCUs for issuance and 450,891 buffer credits**.

AENOR reproduced the calculations spreadsheets /12-17/ to achieve the same results and deems they are depicted clearly and correctly in the provided sheets. The AENOR verification team was able to trace them directly from the data sources. Formula used are in compliance with monitoring plan, PD, and methodology, as well as the default values used to determine the parameters. Thus, the net amount of VCUs to be issued is accurate and realistic. Assumptions used by PP at verification were appropriately cross-checked and assessed with requested evidence.

In order to calculate the above terms, the monitoring report details the data and parameters used during the verification process. For each of them, AENOR checked its accuracy, consistency and reliability by reproducing the spreadsheets calculations /12-17/, verifying the correctness of formulae and methods used and crosschecking the data values with sources.

AENOR carried out a deep review of the technical annex and the calculations and others provided by the PP that feed data values shown in the MR_Tables /16/.

AENOR verified the consistency and accuracy of each parameter detailed in sections 3.1.1 and 3.1.2 of the MR by crosschecking the information with the information in section 3.3 of the PD as well as checking values and reproducing the calculations in the spreadsheets /12-17/ and GIS package /178-187/ and did not find inconsistencies between them after the closing of CARs and CLs requested. Therefore, AENOR deems that values reported for the parameters are accurate and consistent. Information was deemed accurate and consistent taking into account sources used. Other default values used are from sources well accredited and validated at validation stage.

AENOR verified the list of parameters available at validation reported in the monitoring report and values applied (if applicable) or the references to the documents. The list is complete and in compliance with the methodology and the PD.

AENOR compared the traceability and the calculations between the current and the previous monitoring report. AENOR was the previous verifier and the way in which the PP makes the calculations and the assumptions is very similar between periods.

The data and parameters monitored and used to determine the emission reductions of the project are also detailed in section 3.1.2 of the MR. AENOR verified that list is complete and in compliance with the applicable methodology and the PD. For each parameter, the references to the tables where they are used are provided.

The values and estimates presented in the VCS-CCB MR /2/ are considered reasonable based on the documentation reviewed, further references and the result of the interviews during the on-site visit.

Based on the information reviewed, it can also be confirmed that the sources used are correctly quoted and interpreted in the VCS-CCB MR /2/ and supporting documents. All assumptions and data indicated in the VCS-CCB MR /2/ and all relevant sources were checked and confirmed and are listed in the VCS-CCB MR /2/ including their references and sources. In essence, the methodology was correctly applied following the requirements. All values in the VCS-CCB MR /2/ are considered accurate and verifiable in the context of the proposed VCS project activity. Data sources are quoted correctly. Hence, the calculation of baseline emissions, project emissions, leakage emissions and the verified net GHG emission reductions are considered correct.

The list of parameters available at validation and the values used were also checked by AENOR and it is deemed complete and consistent with calculations and assumptions considered. The following table summarizes the data/parameters available at validation:

Data/Parameter available at validation	Value	Assessment procedure and result
Δ CBSL-ARR Net GHG removals in the ARR baseline scenario up to year t*	N/A	Reviewed the validated PDD and previous MRs.
GHGBSL-W RC Net GHG removals in the WRC baseline scenario up to year t*	N/A	Reviewed the validated PDD and previous MRs.
Dpeatburn,i,t Fire scar depth per year	0.17 m, 0.1 m, 0.06 m, and 0.02 m, for 1st, 2nd, 3rd, and subsequent burning, respectively.	Reviewed the validated PDD and previous MRs.
CC Carbon concentration of the peat	0.53%	Reviewed the validated PDD and previous MRs.
Forest Cover Benchmark	N/A	This parameter is not used

The parameters monitored are the following:

Data/Parameter monitored	Value	Assessment procedure and result
$\Delta C_{WPS-ARR}$ Net GHG removals in the ARR project scenario up to year t*	90,074 tCO ₂ e	Reviewed through the assessment of the carbon calculation spreadsheet /12-17/ and technical meetings.
ΔC_{LK-ARR} Net GHG emissions due to leakage from the ARR project activity up to year t*	0 tCO ₂ e	Reviewed through the assessment of the carbon calculation spreadsheet /12-17/ and technical meetings.
$GHG_{WPS-WRC}$ Net GHG emissions in the WRC project scenario up to year t*	0 tCO ₂ e	Reviewed through the assessment of the carbon calculation spreadsheet /12-17/ and technical meetings.
GHG_{LK-ECO} Net GHG emissions due to ecological leakage from the WRC project activity up to year t	0 tCO ₂ e	Reviewed through the assessment of the carbon calculation spreadsheet /12-17/ and technical meetings.
$E_{peatburn-WPS,i,t}$ GHG emissions from burning of peat within the project boundary in the project scenario in stratum I in year t	0 tCO ₂ e	Reviewed through the assessment of the carbon calculation spreadsheet /12-17/ and technical meetings.
$E_{proxy-CO2,i,t}$ Soil emission of CO ₂ as land-use proxy in stratum i at year t	24,336	AENOR reviewed the carbon calculations and the IPCC Source
$E_{proxy-CH4,i,t}$ Soil emission of CH ₄ as land-use proxy in stratum i at year t	7,220	AENOR reviewed the carbon calculations and the IPCC Source

A_i Total area of stratum i	Type	Area (ha)	Reviewed through the assessment of the carbon calculation spreadsheet /12-17/ and technical meetings.
	Conservation Area on Undrained Peatland	1,652	
	Conservation Area on Drained Peatland	643	
	Water Body	708	
	Infrastructure	4	
	Planting Zone	19,916	
	Total	22,922	
$E_{peatditch-CO2,i,t}$ Emission of CO from ditches and open water stratum i at year t in the project scenario	N/A		Parameter not used, so not applicable
$A_{ditch-WPS,i,t}$ Total area of ditch and other open water stratum i in year t in the project scenario	101		Reviewed through the assessment of the carbon calculation spreadsheet /12-17/ and technical meetings.
$A_{DefPA,i,u,t}$ Area of recorded deforestation in the project area in stratum i converted to land use u at time t	N/A		Parameter not used, so not applicable
$C_{BSL,i}$ Carbon stock in all pools in the baseline in stratum i	N/A		Parameter not used, so not applicable
$A_{RRL,forest,t}$ Remaining area of forest in RRL at time t	305		Reviewed through the assessment of the carbon calculation spreadsheet /12-17/, GIS files /178-187/ and technical meetings.

In order to verify the accuracy and consistency of parameters monitored and used to calculate the avoided emissions reductions achieved for the monitoring period, the AENOR verification team reproduced table by table using the sequence established in the methodology, checking the correctness of the formulae applied and assumptions used, when applicable and that values used matched with data sources. At the same time, the verification team had to check the set of other spreadsheets /12-17/ that feed the *MR_Tables*_calculation spreadsheet /16/ and show data inputs for

calculating the terms listed above. In addition, the whole set of spreadsheets are fed from other sources, like the GIS package and other sources/reports.

AENOR has reviewed section 1.2 (Area of deforestation) of VMD0006, which states that the following proof must be provided to demonstrate the immediate site-specific threat of deforestation:

- Legal permissibility for deforestation: The project is located on land designated as production forest where conversion to Industrial timber plantation is legally permissible and common place. This is clearly outlined in PD Section 3.1.5.
- Suitability of project area for conversion to alternative non-forest land use: The purpose of the proxy analysis is to identify areas with the same or similar characteristics that have been subject to the same land use change identified in the baseline scenario. The baseline Identification process provides enough evidence on its own for the suitability of the project area for baseline activities. This fully legitimises the baseline and highlights the real and immediate threats to the area.
- If applicable, evidence of likely transfer of ownership to baseline agent of deforestation or class of agent of deforestation must be demonstrated by one of the following forms of evidence originating prior to the date of all evidence on pursuit of carbon finance/consideration of REDD: Not applicable.
- If government approval is required for deforestation to occur, the intention to deforest within the project area must be demonstrated by evidence: Conversion to Industrial timber plantation is an approved land use for Production Forest in Indonesia, which is the forest land use designation for SMPP. The only way this data could exist and be available to the project proponent would be if there was a specific agent of deforestation identified and if that agent was working with the project and willing to share this data. As this is not the case for SMPP these requirements are not applicable.
- Intent to deforest — intention to deforest must be demonstrated by the following form of evidence originating prior to the date of all evidence on pursuit of carbon finance/consideration of REDD:
 - Where deforestation is by an identified class of agents: A documented history (for example government data or maps) of similar planned deforestation activities by class of agents, of planned deforestation within the five years previous to without-project deforestation: As above, it has been followed the methodology to demonstrate risk of conversion from an identified class of agents. In this case the intent to deforest is demonstrated through the proxy analysis (PD section 3.2.1.2 and PD Annex 9) where the deforestation patterns caused by the class of agents in other areas with the same characteristics as SMPP to determine the deforestation rate. Additionally, a map is presented in the PD that shows the extent of plantation forest conversion in the project landscape (PD map 2), as well as the land use designation map of the MoEF land use designations showing that the project area clearly lies in the Production Forest zone (PD map 23), which further justifies threats to the project area. The conversion history of the pulp and paper plantations surrounding the project area can

- be found in the document entitled SMPP - Evidence of an imminent, planned, site-specific threat – walkthrough
- Where a specific baseline agent has been identified: Either a valid and verifiable land use management plan for deforesting the project area, or a documented history (for example government data or maps) of similar planned deforestation activities by the baseline agent of planned deforestation within the five years previous to without-project deforestation. Not applicable.

The proportion of the total parcel area planned to be deforested cannot exceed the legal mandate unless common practice in a proxy area shows that the mandates are not enforced: There are no clearly mandated annual area limits for conversion to Industrial timber plantation under Indonesian law and so the projects deforestation rate meets this requirement by default. However, in PD section 3.2.1.2.4 it is shown that the 7.85% annual deforestation rate derived from the proxy analysis is conservative and much lower than the 12% -13% targeted by plantation managers interviewed.

AENOR not only verified the spreadsheet calculation, data, and parameters but also the AENOR team could verify that the Project Proponent conducted a rigorous QC/QA procedure of its field measurements and an assessment of uncertainty. Thus, AENOR deems the Project Proponent performed good practices in this assessment and concludes that GHG removals were quantified correctly in accordance with the project description and applied methodology.

The VVB has assessed the robustness of the hydrological monitoring design, hydrological modeling approach, and evaluation of potential ecological leakage with reference to the Monitoring Report, including Sections 2.1.1 and 4.4, and the associated annexes documenting hydrological monitoring, transect layout, and model inputs. The Monitoring Report describes a hydrological monitoring system consisting of dip wells installed along 22 transects extending up to 1 km outside the project boundary, with water table levels monitored continuously and incorporated into hydrological modeling. The VVB confirms that the spatial distribution and number of transects and dip wells are sufficient to detect potential hydrological connectivity between the project area and adjacent landscapes, including any potential influence on water table dynamics beyond the project boundary.

The VVB further confirms that the hydrological model applied by the project was reviewed as part of the verification process, including an assessment of model assumptions, inputs, and calibration. The model incorporates site-specific peat depth, canal network characteristics, boundary conditions, and rainfall inputs, and was used to assess the extent of hydrological influence attributable to project activities.

With respect to long-range or seasonal hydrological interactions beyond the 1 km monitoring radius, the VVB confirms that seasonal variability was considered through multi-year water table monitoring and model calibration across wet and dry periods. The VVB further notes that the project landscape is hydrologically discrete, bounded by natural watershed divides and existing infrastructure, limiting the potential for long-range hydrological connectivity beyond the monitored area.

Based on its assessment of the monitoring design, modeling approach, and landscape context, the VVB concludes that potential hydrological connectivity with areas outside the project boundary would not result in a significant increase in GHG emissions. Accordingly, the conclusion that LK-ECO = 0 is substantiated, and the establishment of a WRC buffer zone is not required.

After a deep and thorough review and reproduction of calculations of tables from VM0007 as well as the mandatory modules and samples to the tracks to the other spreadsheets, AENOR deems the parameters monitored and available at validation are correct, reliable, and consistent. Information in the monitoring report is in compliance with the PD, the calculations provided and the applicable methodology. Then, the results showed in the MR are reliable, consistent, and accurate.

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

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

The monitoring plan provides means for internal data review and quality control, and the data presented by the project proponent included the results of these internal assessments. AENOR considers that information provided is sufficient and the quality of that information is appropriate to determine the GHG emission reductions.

AENOR deems the information and the sources are reliable and appropriate. AENOR deems that evidence is enough to reproduce calculations in quantity and quality.

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

The data and parameters used to determine GHG emission reductions and removals are listed in section 3.1 of the MR.

The PP has standardized data collection and processing through SOPs /272-277/ and perform multiple quality assurance and quality control (QA/QC) assessments. All data collected, recorded, stored, and reported are subject to review and approval by data analysts, data managers, the technical project lead, and the project team leader with reference to each level of data management. In order to ensure the security and traceability of data entry and QA/QC, all data in raw, intermediate, and final stages have access levels pre-defined for different types of users, as defined in the monitoring plan.

The PP uses a remote sensing for land cover changes and fire detection in the project area, in combination with onsite inspections through forest patrols. The monitoring report describes the steps followed to analyze the information. Also, AENOR has carried out technical meetings with the PP and the responsible of remote sensing to review the process of data analysis and aerial images and processing.

AENOR has verified that the monitoring plan is being implemented as the described in the project description. AENOR checked that key workers are fully involved in monitoring events (training, measuring, archiving, reporting, quality control, etc.) by interviews during the onsite visit as well as with the review of the trainings and SOPs /272-277/. QA/QC procedures are considered strict at identifying, reviewing, and handling inconsistencies found to improve the management of the project.

Roles and responsibilities along with data management and archival system are also detailed in the monitoring report and other supported documents. The PP performs internal audits of the financial, environmental, and social elements of the project each year. On environmental and social issues, any variance from the project-specific environmental and social management plans are highlighted to management and a plan to take corrective action is developed. In the event issues arise, these are noted and documented by the project management board. The board authorizes a continuous improvement plan and progress is monitored against the plan by the project management board on all identified issues. Interviews with the project staff and inspection of data and results demonstrated that the PP possess all of the competencies required for reporting of GHG emissions reductions on accurate way.

Data presented to the audit team were clear and coherent and processing steps could be traced to the corresponding sections of the methodology and monitoring plan with transparency. The PP has provided various spreadsheets with different levels of complexity to allow the understanding of all the people who want to comprehension of the calculation.

The monitoring plan provides means for internal data review and quality control, and the data presented by the PP included the results of these internal assessments. AENOR considers that information provided is sufficiency and the quality of that information is appropriate to determine the GHG removals.

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

The project utilized the non-permanence risk analysis tool, AFOLU Non-Permanence Risk Tool 4.2, to assess risk according to internal risk, external risk, natural risk, and mitigation measures for minimizing them. The audit team reviewed the Non-Permanence Risk Report submitted though Verra Project Hub and additional documentation /175-177/, following VCS Standard v4.7 Section 3.2.10 and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool.

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

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

AENOR has checked that information provided in the NPRR is consistent with supporting documents provided. The assumptions and justifications provided to determine the risk rating of each risk factor are elaborated and they are based on provided documents using conservative assessments. AENOR deems that information provided is reliable and appropriate from reliable sources. Thus, the overall risk rating of 18 % is credible and realistic. A brief review of each factor is shown in the table below.

Internal Risks:

Project Management			
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Q1)	The project has an adaptive management plan in place that includes a monitoring plan.	0	The project proponent (PP) has an Adaptive Management Plan (AMP) /279/ in place, which has been reviewed by AENOR. The AMP identifies, assesses, and defines mitigation measures for potential project risks, and establishes a structured process for monitoring, review, and documentation of lessons learned. It demonstrates the integration of monitoring results and stakeholder input into project decision-making across monitoring periods. The plan defines clear roles, responsibilities, and review cycles, and includes a system for adapting to changing environmental, social, and operational conditions. Collectively, these elements ensure compliance with the applicable NPR requirements.
Q2.a)	All trees planted are adapted to the agro-ecological zone of the region.	0	The project will only plant native trees that are adapted to peatland ecosystems. AENOR has reviewed the species used during the onsite visit and crosschecked with proper literature to justify that they are native. Risk rating=0 is justified.
Q2.b)	The project works to reduce the threat of possible encroachment by local people. Further, the majority of the project's carbon stocks are in the peat soils. Therefore, encroachment on 50% of the project's carbon stocks would require massive industrial conversion of over 11,000	0	The VVB corroborated this information through the on-site visit, stakeholder interviews and the land property documents reviewed onsite and through previous verifications. Risk rating=0 is justified.

	hectares of the project area that would create an extensive network of canals with heavy machinery. Only an industrial commercial entity would be able to achieve this. However commercial entities would have no legal right to do so and would be stopped by government authorities. Since the project has started there has been no encroachment in the project area.		
Q2.c)	The local management team includes individuals with significant experience in all skills necessary to successfully undertake the project activities.	0	The VVB corroborated this information through the interviews with the staff and an assessment of the evidence provided /261-271/. Risk rating=0 is justified.
Q2.d)	The management team is headquartered in Wisma GKBI, Floor 37, Room 08A, Jl. Jendral Sudirman, Nr. 28, DKI Jakarta, Indonesia (10210); with all offices within one day travel from the project area.	0	The information was corroborated on site by the VVB and also with previous verifications. Risk rating=0 is justified.
Q2.e)	Since project start the project did not experience any significant loss that would require a loss report		The VVB corroborated this information through the interviews with the staff during the audit visit. Observations of the satellite imagery, comparing historical images also confirmed such statement. The event does not qualify as a loss event, as the cumulative loss is less than 5% since it represents only 0.07% of previously verified emission reductions and removals. Risk rating=0 is justified.
Q2.f)	SMPP is not an ALM project	0	N/A
Q2.g)	SMPP is not an ALM project	0	N/A
Q3.h)	Mitigation: The project employs staffs that have successfully developed and managed AFOLU projects, and are fully versed in the carbon accounting, methodologies, and requirements of the VCS. Forest Carbon has acted as technical consultants on the Rimba Raya	-2	The VVB corroborated this information through the interviews with the staff and an assessment of the evidence provided in the onsite visit and the Group Tree Aid webpage. Technical meetings also corroborated this information

	project and Kao Seima project, two projects that have been validated under the VCS.		
Q3.i)	SMPP is not an ALM project	0	N/A
Total Project Management (PM) [as applicable, (a + b + c + d + e + f + g + h + i)] Total shall not be less than 0.		0	This score was reviewed by AENOR by assessing each of the individual ratings on the Verra Hub and confirms that is correct and aligned with the NPRTTool.

Financial Viability			
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Q1. a-e)	The payback period is four years or less from the current risk assessment.	0	The VVB reviewed the SMPP financial analysis /240-241/ and also discussed and reviewed the financial analysis /240/ onsite.
Q2.f-i)	Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven	0	This information was corroborated through the financial documents /241/.
Q3.j)	Mitigation: Project has available, as callable and secured financial resources, at least 80 percent of total cash out before the project reaches breakeven	-2	AENOR has reviewed the financial plan and confirm that the information stated is correct.
Total Financial Viability (FV) [as applicable, ((a, b, c, d or e) + (f, g, h or i) + j)] Total shall not be less than zero and the sub-total for question two with the mitigation j shall not be less than 0 (note: the mitigation only applies to Q2)		0	This score was reviewed by AENOR by assessing each of the individual ratings on the Verra Hub and confirms that is correct and aligned with the NPRTTool.

Opportunity Cost			
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment

Q1)	Are the baseline activities subsistence-driven? NO.	0	The VVB corroborated this information through the on-site visit, and the stakeholder interviews. The baseline is not subsidence driven, it is planned conversion to an industrial Acacia plantation, thus the answer to Q1 is "No". AENOR confirmed this information with the assessment of the baseline and onsite testimonies.
Q2.a-f)	NPV of the most profitable alternative land use activity is expected to be 20 percent or less than that of project activities	0	The project conducted an NPV analysis for its operations covering the 47-year crediting period and compared this to an NPV analysis of the establishment of an Industrial paper pulp plantation. The project was deemed to have a higher NPV. AENOR reviewed the financial analysis /240-241/ and crosschecked the information with testimonies gathered onsite and previous verifications of this project. AENOR has reviewed the file Athelia NPV v2, which was discussed with the PP in several occasions.
Q3.g-h)	Does the project have net positive community impacts? Yes. Net positive community impacts of project activities are demonstrated.	0	The VVB confirmed through the onsite visit, observations and testimonies from stakeholders. This information was crosschecked with previous verification events of this project. The MR also provides additional details about the benefits in the community section.
Q4.i)	Mitigation: Project is protected by legally binding agreement to continue management practices that protect the credited carbon stocks over the duration of the project crediting period	0	N/A
Q4.j)	Mitigation: Project is protected by legally binding agreement (See Section 2.2.4) to continue management practices that protect the credited carbon stocks for at least 100 years.	0	N/A

Q4.k)	Mitigation: Project is a non-profit or has additional financial support (e.g., via grants, government funding, ecosystem services payments or SD VSta assets) to overcome expected revenue loss.	0	N/A
Total Opportunity Cost (OC) [as applicable, (a, b, c, d, e, f, g or h) + (i + j) + k] Total shall not be less than 0.		0	This score was reviewed by AENOR by assessing each of the individual ratings on the Verra Hub and confirms that is correct and aligned with the NPRTTool.

Project Longevity			VVB Assessment
Q1)	The project requests registration after January 2024	NO	The VVB corroborated this information through the Verra registry. AENOR did previous verifications of the SMPP project.
Q2)	Project has a legally binding agreement covering at least a 100-year period from the project start date.	NO	N/A
Q3)	Project longevity is 47 years from the project start date	47	The project holds a concession license for the entire project area. This is valid for 25 years and is renewable. Project longevity is determined as 47 years since concession issuance was in 2013 and the project start date is 2016 with a 25 additional period granted after renewal
Q4)	The project has a management, financial and monitoring plan for the entire project longevity	YES	AENOR confirms, based on its review of the submitted documentation, that the project demonstrates long-term viability through legally secured tenure and comprehensive plans for management, monitoring, and financing. The concession license provides the formal legal foundation for sustained project implementation, while the Project Description, Monitoring Report, SOPs, hydrological restoration plans, fire management measures, and financial planning documents collectively outline how the project

			will be operated and maintained throughout the entire crediting period. The VVB corroborated this information through the agreement documents /241/. The project holds a concession license for the entire project area. This is valid for 25 years and is renewable. Project longevity is determined as 47 years since concession issuance was in 2013 and the project start date is 2016 with a 25 additional period granted after renewal.
Q5)	The project is an ARR project without harvesting?	NO	The VVB corroborated this information through the on-site and previous verifications.
Q6)	The project has a commitment to continue the management practice, replant or allow re-growth.	N/A	Q6 does not apply since Q5 answer is NO harvesting.
Q7. a-b)	The project does not have a legal Agreement to continue management practice. Then Q7-a	16	The VVB corroborated this information through the interviews with SMPP management team carried out during the on-site visit and review of the project area and carbon agreements onsite.
Q8)	Is this a grouped project where contract durations with individual project activity instances are less than the project longevity.	NO	N/A since it is not a grouped project
Total Project Longevity (PL) [as applicable, (a or b)] Total shall not be less than 0.		16	This score was reviewed by AENOR by assessing each of the individual ratings on the Verra Hub and confirms that is correct and aligned with the NPRTTool.

According to the results, the Internal Risk obtained the following risk rating:

Internal Risk	
Total Internal Risk (PM + FV + OC + PL) Total may not be less than zero.	16

External Risk:

Land Tenure and Resource Access/Impacts

Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Q1	Has due process been undertaken to discover any disputes over ownership and land, resource access, or use rights? If No, the project fails the risk assessment. If Yes, proceed to Q2.	YES	The VVB verified this information with the assessment of consultations & FPIC process /61-128/. Onsite testimonies also clarified this information. AENOR was the previous VVB of this project, so the information was double checked. During the interviews, discussions and review of documentation, AENOR confirms that Local fishermen hold customary access and use rights to waterways and fishing areas within the project zone. These are seasonal, livelihood-based rights and do not imply land ownership or exclusive tenure. These rights holders have been identified and consulted through the Free, Prior and Informed Consent (FPIC) process, as detailed in Monitoring Report Sections 2.3.9 and 2.3.10 and Table 23. Where project activities could potentially affect them, written FPIC agreements or documented engagement outcomes have been secured, and ongoing consultation is maintained.
Q2	Has the project executed a binding legal agreement(s) (such as a contract) securing the legal right to control and operate project activities over the entire project area with all entities that have verified ownership claims or verified land, resource access or use rights (such as customary rights holders)? If No, the project fails the risk assessment. If Yes, proceed to Q3.	YES	Q3-B The Statement Letter signed by fisherman Sangkut (2020) is provided as one example of the available evidence documenting informed consent (FPIC), agreed access and use arrangements, and compensation related to SMPP activities. The VVB verified this information through the assessment of consultations and the FPIC process /280-284/, supported by

			review of multiple supporting documents and onsite testimonies. AENOR, as the previous VVB for the project, double-checked the information throughout the verification process, including interviews, discussions, and documentation review. These assessments confirmed that local fishermen hold customary, seasonal access and use rights to waterways and fishing areas within the project area, which do not imply land ownership or exclusive tenure. Where project activities could potentially affect these users, written FPIC agreements or documented engagement outcomes have been secured, and ongoing consultation is maintained.
Q3. a-b)	The land ownership and resource access/use rights are held by different entities as the land is owned by the government with the project having right of use.	2	b) The land ownership and resource access/use rights are held by different entities as the land is owned by the government with the project having right of use. AENOR has reviewed rights during the onsite visit and previous verification events.
Q4. c-e)	No instances of Government intervention occurred in the past 20 years.	0	Interviews with local authorities during this and previous verification events confirmed such information.
Q5. f-h)	No disputes exist over the project area. There are two farmers that cover 12 ha of land inside the project's license area. This area has been excluded from the official project area. The project has engaged with these farmers and the farmers have signed an agreement letter that acknowledges their farms, and they agree not to expand their farms.	0	The VVB verified this information both with the assessment of the Law, the agreements and onsite testimonies. The VVB has performed interviews asking to the interviewees about their knowledge
Q6. i-k)	There are not any disputes over access or use rights. See Q5-h	0	The VVB verified this information both with the assessment of the Law and

			onsite testimonies. The agreements were also reviewed and double checked with the testimonies.
Q7. l-m	Have the risks of upstream and sea impacts undermining the carbon stocks of a WRC project been demonstrated as insignificant or effectively mitigated for the ten years that follow the risk assessment?	m	The project site is roughly 30 km away from the sea and hence there are no expected impacts by the sea level. The majority of the project area sits within an altitude of 20-30 meters above sea level and hence there are no expected upstream impacts. AENOR reviewed the GIS files /78-187/ as well as through the onsite visit and previous verifications.
Q8.n)	Mitigation: Project area is protected by a legally binding agreement (e.g., a conservation easement, conservation servitude or protected area) to continue management practices that protect carbon stocks for the duration of the project crediting period.	0	N/A.
Q8.o)	Mitigation: Where disputes over land tenure, ownership or access or use rights exist, documented evidence is provided that demonstrates the project is taking action to try to resolve the disputes or clarify overlapping claims	-2	N/A.
Total Land Tenure (LT) [as applicable, ((a or b) + (c, d, or e) + (f, g or h) + (i, j or k) + (l or m) + n + o)] Total shall not be less than zero.		0	This score was reviewed by AENOR by assessing each of the individual ratings on the Verra Hub and confirms that is correct and aligned with the NPRTTool.

Stakeholder Engagement			
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Q1)	Are local populations, including those living in the project area or	0	12 households derive at least a portion of their livelihoods from the project area and

	within 20 km of the boundary of the project area, reliant on the project area? If No, the risk rating for stakeholder engagement is zero and you can proceed to political risk. If Yes, proceed to Q2		live within 20 km from the project boundary. There are currently only 11 community fishermen and one community farmer identified as being potentially impacted by the project. Seven community fishermen and one community farmer (Eight out of 12 or 66%) have been consulted during the monitoring period. The VVB corroborated this information during the on-site visit, interviews with local stakeholders and through section 2.2 of PD /1/.
Q2. a-b)	More than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted	0	
Q3. c-d)	Not applicable.	0	N/A.
Total Stakeholder Engagement (CE) [as applicable (a or b) + (c or d)] Total shall not be less than zero.		0	This score was reviewed by AENOR by assessing each of the individual ratings on the Verra Hub and confirms that is correct and aligned with the NPRTTool.

Political Risk			
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Q1. a-e)	Indonesia has a governance score of - 0.11, which is within the category (c).	2	The VVB confirmed this through the website of the World Bank Institute's Worldwide Governance Indicators (WGI) and the NPRT analysis /175-177/.
Q2)	Mitigation: Indonesia is implementing REDD+ Readiness activities.	-2	The country is implementing REDD+ Readiness activities. AENOR has reviewed such activities at national level.
Total Political (PC) [as applicable ((a, b, c, d or e) + f)] Total shall not be less than zero.		0	This score was reviewed by AENOR by assessing each of the individual ratings on the Verra Hub and confirms that is correct and aligned with the NPRTTool.

According to the results the External Risk obtained following risk rating:

External Risk

Total External Risk (LT + SE + PC)
0

Total shall not be less than zero.

Natural Risks:

Natural Risk (Fire)		VVB Assessment
Significance	Insignificant (less than 5% loss of carbon stocks) or transient (full recovery of lost carbon stocks expected within 10 years of any event): The project demonstrated zero fires within the project area in 2022 and 2023, despite 51 fires in 2023 within the project zone, highlighting the effectiveness of the project activities (i.e., hydrological restoration and fire prevention). It is not common to have natural fires in peatland forest areas where water table levels remain high. However anthropogenic fires are common in degraded peatland areas, especially in El Niño years, decreasing the depth of the peat layer, and thus affecting the below-ground carbon stock, as well as any aboveground carbon stock in vegetation present in the burnt areas. If the entire project area would burn, only 3% of the total carbon stock would be lost.	The VVB confirmed this through direct observations during the on-site visit, stakeholder interviews and documents review /182/ /204/. SMPP has fire prevention trainings /275/ which were reviewed by AENOR and crosschecked with onsite testimonies.
Likelihood	More than once every 10 years Fires have occurred more frequently than every 10 years in the project area. It should be noted that these fires occurred years before active hydrology management and forest patrols were implemented to raise the water table and reduce fire risk. Natural fires do not occur on undisturbed peatlands due to naturally high-water table levels. Natural fires only occur through lightning strike and in the tropics, lightning is consistently accompanied by heavy rain. Therefore, the likelihood of a natural fire starting in the project area is minimal. As mentioned earlier, anthropogenic causes of fire such as discarded cigarettes, flying embers from cooking fires, or fires used for cleaning agricultural fields are real sources of fire risk in the project zone.	

Score (LS)	4	
Mitigation	Prevention = 0.25: the project activities, working with water levels are considered as mitigation activities. Trainings about fire mitigation are also used.	

Natural Risk (Pest and Disease outbreaks)		VVB Assessment
Significance	N/A	A pest or disease outbreak would only impact above ground carbon stock and not the peat layer. Since the project's carbon stocks are primarily from the peat layer, which is the major carbon pool, this risk would not have a significant impact on the project's overall carbon stocks. The likelihood of non-permanence from pests and diseases is low, as there has never been any report of a disease or pest outbreak event in any peatland forest area in Indonesia. AENOR interviewed different people and asked about the presence of pest and diseases in the forests and non of them recognized to be aware of any type of disaster. Also, AENOR has reviewed some evidence provided by the PP to support this risk, such as the Ecological aspects of Indonesian forest plantations and the Susceptibility to Fungal Pathogens of Forests Differing in Tree Diversity
Likelihood	Once every 100 years or less frequently, or risk is not applicable to the project area	
Score (LS)	0	
Mitigation	None of the above =1.	

Natural Risk (Extreme Weather)		VVB Assessment
Significance	Insignificant (less than 5 percent loss of carbon stocks) or transient (full recovery of lost carbon stocks expected within 10 years of any event)	The water table in a peat swamp oscillates between naturally flooded in the rainy season and slightly below the soil surface in the dry season (Reference 9). In disturbed peatland areas, the water table level can drop significantly (Reference 10), which can greatly increase the risk of droughts. The drops in the water table during long droughts do not lead to tree mortality, but ferns and non-tree vegetation can die. However, ferns and non-tree vegetation comprise a small carbon pool and are, therefore, not significant. Flooding is not considered an insignificant risk since peatland vegetation naturally adapts to waterlogged conditions. Floods could impact non-tree vegetation
Likelihood	Once every 10 to less than 25 years	
Score (LS)	3	
Mitigation	Both of the above = 0.25	

		(e.g., ferns), but this is a minimal carbon pool and is considered not significant.
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Natural Risk (Geological)		VVB Assessment
Significance	Not Applicable	There isn't a significant risk from geological events on the project area's carbon stocks. Within the past 100 years 24 earthquakes with a magnitude of 4.5 or higher have been recorded within 200km of the project area. AENOR has performed interviews asking about the geological risk, and complementary, AENOR has reviewed the evidence provided, such as Probabilistic Seismic Hazard Analysis for Sumatra, the Map of Earthquakes in Indonesia 1900-2023 as well as the database of volcanic eruptions in Indonesia. AENOR has also reviewed the paper ""Probabilistic seismic hazard analysis for Sumatra, Indonesia and across the Southern Malaysian Peninsula"" The VVB also confirmed this through direct observations during the on-site visit, stakeholder interviews and literature review.
Likelihood	Once every 100 years or less frequently, or risk is not applicable to the project area.	
Score (LS)	0	
Mitigation	No mitigation factors for this risk	

Future Climate Impact:

Regarding the AFOLU Non-Permanence Risk Tool, the project area is within the following reference regions: **South East Asia 100%** AENOR reviewed the shapefiles /178-187/ to crosscheck this NPRT information, and deems this is correct.

The CID impact level is calculated automatically by the NPR Calculation Tools. The Calculation Tools associate the projected change value of each CID with one of five impact categories.

Adaptive Capacity:

In the AFOLU Non-Permanence Risk Tool **5** adaptive capacity criteria are met by the project:

- Learning capacity
- Room for change
- Leadership
- Resources
- innovation

Regarding AFOLU Non-Permanence Risk Tool v4.2, the SLR risk shall be assessed where the project is in a coastal zone using the AFOLU Non-Permanence Risk Assessment Calculation Tool.

The project area **is not allocated in a coastal zone**, as indicated in the NPRT, which as automatically calculated. So this SLR risk is applicable to SMPP, as shown in the table below:

SLR CID Assessment	
Category Description	Significance Level
Ecosystem Degradation	Medium degradation
Coastal Flooding	Without flooding
Coastal Erosion	No erosion
Degree of Salinization	Without saline intrusion

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

Future Climate Impact on Natural Risk	Aggregated Sub-Total Risk	Future Impact Factor	TOTAL
Natural risk associated with climate change impact (NR-c)	1.75	1.12	1.96
Natural risk NOT associated with climate change impact (NR-nc)	0.0	1.0	0.00
Sea Level Rise (SLR)	N/A	N/A	0
Total Natural Risk			1.96

Therefore, the total risk rating is:

Risk Category		Rating
a	Internal Risk	16
b	External Risk	0
C	Natural Risk	1.96
Overall Risk Rating (a + b + c)		18

The calculated non-permanence risk deduction of 18% is greater than the allowable minimum non-permanence risk deduction. AENOR has checked that the information stated in the

Non-Permanence Risk Report is consistent with the support documents provided. AENOR deems that the overall risk rating is credible and coherent.

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

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

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

AENOR confirmed during the on-site visit by interviewing local stakeholders the awareness about the results of the projects, its implementation and monitoring. Through different interviews, the audit team was able to contrast and confirm the information provided in the MR according to the dissemination of the monitoring plan and results. All of the interviewees recognized to know about the process and got access to the documents and summaries of the monitoring plan. Results of the climate benefits were provided in a spreadsheet calculation. AENOR reproduced the calculation to achieve the same results, checked baseline and project emissions and leakage. Further information on the process and data checks is provided in sections above. In opinion of AENOR the monitoring plan and the results were disseminated in accordance with the validated monitoring plan. AENOR confirms that the languages of document sharing were English and Bahasa through the information gathered from the interviews. Hence, AENOR confirms that the climate monitoring results were disseminated in accordance to the PD.

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

According to the reports and studies cited in the validated PD, the geographic region of the project zone is likely to exhibit various effects of climate change with greater weather anomalies. Temperatures will increase consistently with increased duration of heat waves and dry spells. There will be a considerable shift in precipitation patterns. There will be increased frequency and intensity of heavy rainfall events.

The region is vulnerable to other weather-related disasters and climate hazards such as forest and land fires, storms, and drought that damage infrastructure and degrade ecosystems, leading to loss

of life, property, ecosystem services, and livelihoods. Accordingly, longer dry season and a more intense rainy season will result in prolonged drought and more intense flooding.

Changes in land-use, temperature, and precipitation may cause widespread wildfires in the project zone. Altered biophysical features, as well as vegetation composition and structure impact biodiversity and ecosystem services functioning. Climate change would exacerbate this problem. Climate change has food security and economic growth implications. Changing precipitation patterns, evaporation, run-off, and soil moisture would all impact agricultural production levels. In addition, reduced availability of freshwater will have implications for health and economic production processes.

The PP has design and is implementing a set of project activities that will contribute directly or indirectly to climate change adaptation. Section 3.3 of the MR lists these activities, their details, the achievements during the monitoring period and the adaptation benefits.

Due to the specific nature of the activities, their direct impacts and results are obvious. Furthermore, all the stakeholders asked by the audit team during the interviews were well aware of the adverse effects of climate change and the contribution of project activities to reduce these effects. All interviews mentioned primarily the effectiveness of fire prevention and how the adverse effects of fire (destruction of the forest and harmful smoke clouds) have been minimized since the project started, reporting no fires during the monitoring period.

Based on the evidence and testimonies, it is the opinion of the audit team that the activities implemented by the project deliver the intended impacts on climate change adaptation. Hence, AENOR deems that the measures that the project proponent has implemented to mitigate or get adaptation to the climate change are reliable, effective and are consistent according to the information provided on the MR.

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

The MR lists the following project activities and their expected adaptation benefits:

- Forest patrolling:
 - The activity reduces fire risk, which is heightened by longer dry seasons and hot windy conditions, to surrounding ecosystems and speeds fire response time to mitigate fires before they spread by having a dedicated patrol staff.
 - The activity provides mechanisms for prevention, monitoring, reporting and response to minimize risks and damage caused by climate change.
 - The risk minimization enhances resilience to potential climate change impacts.
- Fire Prevention and Monitoring:
 - Fire prevention is critical to maintain and improve the health of the watershed, particularly for direct community members that source fresh water for agriculture and fishing from within the SMPP. These community members would otherwise have their livelihoods adversely impacted by climate change.
 - The activity provides mechanisms for prevention, monitoring, and rapid response to minimize fire risks and damage exacerbated by climate change.

- The risk minimization enables healthy conditions to maintain biodiversity and ecosystem functioning, hence enhances resilience to potential climate change impacts.
- Canal Blocking and Hydrology Management:
 - The activity provides robust, replicable mechanisms to combat degradation of water resources and elongated dry seasons by preventing water subsidence from canal drainage and improving soil and water quality, to strengthens biodiversity and ecosystem services features.
 - The biophysical improvement prepares the site facing climate change, hence generates resilience to potential impacts.
- Reforestation and Assisted Natural Regeneration (ANR):
 - The activity conserves genetic diversity that could be threatened by climate change, supports assisted gene flow especially for more resilient locally adapted species, and raises awareness in the communities.
 - Knowledge transfer also supports community forests.
 - The activity also promotes habitat regeneration for important species affected negatively by forest conversion, frequent wildfires and loss of habitat connectivity.
- Community Development:
 - The activity diversifies communities' opportunities for livelihoods and employment, and thereby generating resilience to challenges brought by climate change.
 - The improved sanitation and water usage also enhance the well-being and community health.
 - Project hydrological interventions also improve water quality and quantity for the fisherman and farmers that rely on the project area for their livelihoods, reducing the risk of watershed degradation caused by climate change.
 - Project investments in the community health centre promote greater community resilience to climate-related health crises, such as respiratory issues linked to wildfire smoke. The activity also strengthens the community response to the global pandemic which can be linked to human pressure on ecosystems and thus some of the core drivers of climate change.
- Biodiversity Management and Monitoring:
 - The activity establishes a data-driven, traceable system to monitor changes in biodiversity features in response to climate change.
 - The system provides basis for predicting climate change impact on biodiversity and for developing conservation planning adjusted to address the impacts.
 - The system also monitors the occurrence of key prey for the Sumatran Tiger which has been documented at the site. Hunting grounds for the Sumatran Tiger are increasingly threatened by climate-caused wildfires and the project increases the availability of food for this trigger species.
- Cross-cutting (Adaptive management, Effective administration and human resources, financial management, legal compliance):
 - The activity ensures that the decision-making process to address climate change impacts is backed by sustainable business management and operations.
 - Therefore, a mechanism to generate business resilience to climate change is in place.

The audit team reviewed the activities during the onsite visit and was able to identify positive trends in terms of adaptation to climate change as result of the implementation of project activities. Regular patrols provided direct information of onsite situation and events that may took place on the project

area. As for fire events, the remote data, patrol reports and general perception of community members interviewed shown an important reduction on their frequency and intensity. As for adaptation of the neighboring communities, all members interviewed shown considerable knowledge about climate change and its adverse effects, knowledge they claimed to be acquired in sensitization sessions of the project. Regarding biodiversity, the results of the monitoring show positive trends and good knowledge about different monitoring.

Based on this information, the audit team deems that activities implemented assist communities and biodiversity to adapt to the probable impacts of climate change.

4.5 Community

4.5.1 Community Impacts (CCB, CM2.1)

The MR stated in section 4.1.1, In the project area, 15 fishermen in 2022 and 12 fishermen in 2023 were defined as project community groups through a series of engagements and methodologies to identify project communities, community groups, and other stakeholders. In addition to the fishermen, there was one active farmer in the project area during this reporting period. The community impacts achieved by the project during the monitoring period for those two groups:

- Fishermen (at Kepayang and Muara Merang):
 - Reduced fires in the region. (assessed with review of trainings /171-174/ and onsite interviews)
 - Protection of and access to fishing grounds (assessed with onsite interviews and direct observations);
 - Maintained and restored peatland hydrology in the project area (assessed with onsite interviews and direct observations)
 - Human wildlife conflict (assessed by reviewing the trainings /171/ and onsite interviews)
- Farmers (at Kepayang):
 - Reduced fires in the region reduces risk of farm destruction. (assessed with the mitigation measures of the project and onsite interviews)
 - Long-term livelihood security as the SMPP and farmers have an agreement to ensure the farmers can maintain access to their existing plots of land that overlap with the project area. (AENOR reviewed such papers onsite and confirmed also with onsite interviews)
 - Human wildlife conflict.(assessed by reviewing the trainings /171/ and onsite interviews)

The project proponent has provided different evidence to demonstrate the community benefits mentioned above. Some of these evidence are the trainings to the community /171-174/. Also, the VVB has reviewed the minutes of the meetings with different groups /61-128/ such as farmers, fishermen or village representatives. Additionally, the audit team has verified these benefits through the onsite visit, where different interviews have been carried out and other documentation such as contracts has been shown to the verification team. Also, AENOR has reviewed the community policy /237/ in which Forest Carbon (FC) is committed to mitigating negative risks and impacts in order to maximize the positive effects of FC projects in the communities where the company works. Therefore, is the opinion of AENOR, that the assessment of impacts is accurate and reflects faithfully the project benefits in communities.

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

The PP identified the potential negative impacts listed below and took measures to mitigate these impacts so that the project has had a net positive impact on communities.

As biodiversity returns to the project area as result of project activities, it is possible that daily activities of fishermen and farmer communities may be impacted by large wildlife such as sun bears or tigers. The PP has developed a wildlife human conflict reduction strategy /171/ and will train community members on how to reduce this risk. As confirmed by community members interviewed, no encounter of risk with wildlife has taken place for the moment.

Maintained and restored peatland hydrology through restoration and canal blocking may have a negative impact on fishermen; During the current monitoring period, canal blocking activities were implemented as part of the project's ongoing hydrological restoration program. This included the installation of additional permanent canal blocking dams on existing drainage canals and did not involve the creation of new canals or expansion of the canal network. No negative comments have the project received due to the project activities (canal blocking). As confirmed by project staff, guard post staff and fishermen during interview in the visit, AENOR deems the information provided in the MR is correct.

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

The project is designed to create net positive impacts for community groups within the project area. The project proponent has provided these groups with enhanced fire protection and management, ensuring they can maintain access to their fishing grounds and gardens. Additionally, fishermen have benefited from improved water quality, which supports fish stocks, thanks to peatland restoration activities. Moreover, the project purchases fish to help support the livelihoods of these individuals.

During this project period, a total of 1,843 forest patrols were conducted to prevent fires, with no fires reported. Additionally, 51 fire hotspots were identified within the project area and managed as needed. These protective measures helped reduce the risk of damage to fishing grounds and farms, prevented income loss, and minimized respiratory health risks. Hydrological monitoring during this period showed consistently higher and more regulated water levels, indicating improved peatland hydrology. These findings suggest that water quality was maintained and/or improved, and fish habitats were preserved or enhanced, as functioning peatlands contribute to better water filtration and flow regulation. Negative impacts from human-wildlife conflict were addressed through continuous monitoring, community dialogue, and a training session focused on conflict mitigation.

The interviews with community members demonstrated that fishermen and farmer were receiving benefits they would not otherwise have received in the absence of the project. In opinion of AENOR, the claim of net positive stakeholder well-being impacts during the monitoring period is supported by evidence, is credible and reflects faithfully the project benefits to these communities. According

to AENOR observations, the net impacts of the project activities are positive for both stakeholder groups compared with their anticipated well-being conditions under the without-project.

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

Section 4.1.4 of the MR describes the measures applied to maintenance of the high conservation value attributes related with community.

The HCV 4 areas in the SMPP provide several key ecosystem services, including flood prevention, clean water sources, fire prevention, wind protection, water catchment, and pollination services. These services are protected through fire management strategies, forest patrols, and increased forest cover. The restoration of natural peat hydrology has also improved water retention and flow regulation, which benefits water quality and fish habitats. While beehives are not directly monitored, the increased forest cover and biodiversity suggest that this HCV is being safeguarded.

The HCV 5 areas provide freshwater fish for livelihoods, daily sanitation through rivers, and land for smallholder agriculture. Freshwater fishing is a key livelihood for local communities, though it is often seasonal, with some fishermen inactive for months or years. In 2022, 15 fishermen were active, with 10 continuing in 2023 and 2 new fishermen becoming active. Tracking their activities is difficult, but the project engages with them as much as possible.

A risk to HCV 5 was identified through illegal stun fishing by one fisherman, which could harm fish populations. To address this, the project is increasing surveillance, conducting educational campaigns, working with local authorities, and exploring alternative livelihoods for fishermen. The project is also developing a framework for better monitoring and reporting on fish catch data through participatory methods.

Daily sanitation services provided by rivers have not been impacted by the project and are expected to be enhanced by the restored hydrology. The project is also addressing community sanitation needs by installing rainwater collection tanks. Regarding smallholder agriculture, 3.89 hectares were cleared in 2022 near the HCV 5 area. The project will continue to work with smallholders to prevent further encroachment and protect the HCV 5 areas.

During the visit, the verification team interviewed the fishermen and raised concern of the use of illegal and unsustainable stun fishing methods by one fisherman (see 1st round finding) and raised as one of CL 04 and CL 07 as a risk to HCV 5. Other fishermen raised this as a threat to fish populations in HCV 5 areas. The PP is working to address this issue by a) enhancing surveillance of fishing areas with regular patrols and monitoring technology; b) conducting intensive educational campaigns about the dangers of stun fishing; c) collaborating with local authorities to strengthen law enforcement d) exploring possible alternative livelihood programs for fishermen to avoid them utilizing such equipment. The PP is also working to implement a better framework for monitoring and reporting on the status of HCV 5 in rivers and canals providing freshwater fish. Catch count and species information could be sourced from fishermen on an annual basis, depending on respondent

availability. This form of participatory monitoring could provide both social and biodiversity benefits and reduce risk to HCV 5.

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

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

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

Section 4.2 of the MR gathered information about the positive and potential negative impacts in the offsite stakeholders. Since there are not permanent inhabitants of the project area, all community groups of the neighboring area are classified as other stakeholders.

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

- Two healthcare facilities received infrastructure support: Muara Merang clinic was painted and equipped with a birthing bed, while Kepayang clinic got a cabinet, fence, and bridge for better access. SMPP supported a monthly mobile health clinic for remote settlements in 2022, and in 2023, Kepayang, Muara Merang, and Pancuran clinics received regular medicine supplies. SMPP also vaccinated 159 children in 2023, and eight individuals were registered with the national healthcare system.
- Clean water access improved with the installation of 80 water catchment systems: 70 at households and 10 at public venues.
- Education initiatives included support for 15 teachers pursuing university degrees, with one graduating in the reporting period. An after-school program for 116 students in 2022 and 93 in 2023 was implemented. Continuing education for SMPP employees benefited 81 in 2022 and 88 (including 47 new students) in 2023. Two school libraries were enhanced, with 1,109 books donated.
- Employment for local community members increased livelihoods, with 14 full-time positions in 2022 and 15 in 2023 at SMPP. SMPP also supported the salaries of two librarians and two

healthcare workers. Additionally, 50% of food for SMPP staff was sourced from 13 local shops, benefiting the local economy.

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

AENOR has reviewed the community database /61-128/, which have been crosschecked with the interviews performed during the onsite visit, and the audit team concluded that the likelihood of net negative impacts on the well-being of other stakeholder groups is adequately addressed in the monitoring report and the net impacts of project activities on the well-being are positive. AENOR also visited some of the equipment mentioned above, and confirms the correct description of the benefit to other stakeholders.

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

A plan for monitoring community was developed early in the project lifetime and successfully validated and verified. Community monitoring plan, including the focal issue, key results, indicator or variable, data collection method, targeted community, monitored impacts, frequency of monitoring and results of the most recent monitoring, is included in section 4.3.1 of the MR. Through document review AENOR confirmed the monitoring plan is in place and monitoring is going on.

The monitoring work was done during the monitoring period, and the monitoring was undertaken by professionally trained teams. The PP has demonstrated that monitoring is able to identify positive and negative impacts on the more vulnerable people in the communities. Regular communication is kept between project staff and community stakeholders to get feedback regarding their attitudes and expectations toward the project and other aspects of life in the community.

Verification team assessed the evidence provided /61-128/ which are mainly the pictures and videos that evidence the community participation. The pictures provided have been contrasted with the community survey report and the community benefits database /61-128/ and asked during the visit to confirms dates, frequency and sampling methods used. Finally, these evidence are in accordance with the validated project design and with the procedures and systematics used in the verification event. Complementary, through the onsite visit, the audit team assessed through interviews the implementation of the monitoring activities with the different stakeholders and activities. AENOR confirms that community monitoring plan is implemented as per validated CCB-VCS-PD. AENOR also reviewed the previous verification documents (AENOR was the previous VVB) and confirms that the information is reliable based in the changes between previous and current MR results.

The monitoring plan for community is properly designed, and it includes very useful parameters. The table include data from the focal issue, the indicator variable within each result, the targeted stakeholder, the predicted impact, the frequency of monitoring and the results for 2022 and 2023. AENOR reviewed all columns of the table, and crosschecked these figures with the database and additional evidence. Some of these results were also crosschecked onsite with testimonies or observations.

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

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

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

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

Not applicable. The project is not seeking Community Gold Level validation or verification at this time.

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

Not applicable. The project is not seeking Community Gold Level validation or verification at this time.

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

Not applicable. The project is not seeking Community Gold Level validation or verification at this time.

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

Not applicable. The project is not seeking Community Gold Level validation or verification at this time.

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

Not applicable. The project is not seeking Community Gold Level validation or verification at this time.

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

Not applicable. The project is not seeking Community Gold Level validation or verification at this time.

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

Not applicable. The project is not seeking Community Gold Level validation or verification at this time.

4.6 Biodiversity

4.6.1 Biodiversity Changes (CCB, B2.1)

The MR states in section 5.1.1 the biodiversity changes achieved by the project during the monitoring period, considering this changes as positive for biodiversity conservation. The species inventory was updated with new survey data from this monitoring period. AENOR reviewed a full list of all species recorded in the SMPP species inventory /242-260/ together with different pictures /248-251/ and onsite observations. A summary of all the species recorded only during standardised annual biodiversity monitoring surveys, grouped by taxonomic group and IUCN status, can be seen in Table 66. The reported trends are the following:

- Increased number of both floral and faunal species identified in the project area (compared to previous monitoring period):
 - 44 mammals (increase of 10 species from last monitoring period)
 - 145 birds (increase of 18 species from last monitoring period)
 - 23 reptiles (no increase from last monitoring period; not actively surveyed)
 - 16 amphibians (no increase from last monitoring period; not actively surveyed)
 - 28 fish (no increase from last monitoring period; not actively surveyed)
 - 39 arthropods (dragonflies and damselflies) (no increase from last monitoring period; not actively surveyed)
 - 142 plants (104 of which are trees, an increase of 14 species from last monitoring period)
- Increased bird species diversity: the transects have shown and increase in the diversity of bird species
- Increased plant species diversity: the transects have shown and increase in the diversity of plant species
- Increased mammal diversity and abundance: the transects have shown and increase in the diversity of mammal species
- Increased apex predator populations: In 2022, camera trap surveys recorded two newly identified tigers, one male and one female. In 2023 camera trap surveys recorded the same male from 2022.
- Maintenance of secondary forest land cover, closed canopy land cover, and open canopy land cover:
 - Increased secondary forest cover (2016 = 260 ha; 2019 = 260 ha; 2020 = 288 ha; 2021 = 277 ha; 2023 = 335 ha)
 - Increased closed canopy cover (2016 = 330 ha; 2019 = 330 ha; 2020 = 5,392 ha; 2021 = 5,872 ha; 2023 = 5,964 ha)

- Decreased open canopy cover from regrowth into closed canopy (2016 = 21,987 ha; 2019 = 21,987 ha; 2020 = 17,173 ha; 2021 = 15,756 ha; 2023 = 15,575 ha)
- Open/Closed Canopy Transition Mix (2021 = 910 ha; 2023 = 904 ha)

The results of the project activities on biodiversity are positive, showing increase in the variety of identified species and the preservation of the forest cover since project start.

Verification team reviewed the annex 20 of the MR, about biodiversity /242-260/. Additionally, the desk review included the assessment of the information stated in the MR and crosschecked with the IUCN red list and further information such as the community interviews and pictures provided by the project proponent from the trap cameras /248-251/.

Finally, through the onsite visit, different interviews were performed and, in those interviews, questions about biodiversity improvement were done to the interviewees, gathering information about the increasing in biodiversity and the changes between the previous to the project start period.

The VVB during the visit had the opportunity to insight different species of animals such as: *Nisaetus cirrhatus*, *Acridotheres javanicus*, *Helarctos malayanus*, *Rhyothemis obsolescens*. Also, some trees species such as *Eleiodoxa conferta*, *Artocarpus sp* or *Tetramerista glabra* were observed. The VVB also took photos of several species to demonstrate the presence of high levels of biodiversity, having the opportunity to contrast later with the PP the name and real presence of these species within the project.

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

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

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

During the monitoring period, two plantations unintentionally encroached on the project area, resulting in a vegetation loss of 11.27 ha (0.05% of the total area). The encroachment was detected through regular patrols, and immediate action was taken to stop it. Only 17% (0.01% of the total area) of the affected land had native vegetation before the encroachment, and the entire 11.27 ha was replanted with native tree species, ensuring that floral biodiversity remained intact.

In July 2022, hunters were observed near the project border, possibly targeting deer or tigers based on their equipment and the time of their arrival. It was unclear whether they planned to enter the project area or were hunting in a neighboring concession. In response, patrols were intensified both day and night, and noise devices were used to drive animals away. After this initial sighting, the hunters were not encountered again, and no further signs of hunting activity were found, suggesting no significant impact on the project's faunal biodiversity. The PP has provided in the section 5.1.2 a chronogram of the activities related to biodiversity and their impacts at different levels of duration. In this graphic there are possible mitigation actions for potential negative impacts.

Verification team during the onsite visit, confirmed that the information stated in section 5.1.2 and along the whole biodiversity section is right. Therefore, verification team concludes that the mitigation actions taken are appropriate and in accordance with validated project description.

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

The demonstration of a net-positive biodiversity impact over the project lifetime has been done by comparing the biodiversity without-project scenario, an Acacia plantation, with further degradation of the peatland, the remaining vegetation and the forest, with the project's current biodiversity conditions: further habitat degradation and homogenization, continued use of the canals for drainage which heavily impacts hydrology of the peatland, potential unchecked hunting and illegal logging practices, continued poor fire management practices and exacerbated drought and increased fire incidence in the area

The main project activities that produce biodiversity impacts are i) canal blocking, ii) reforestation and assisted natural regeneration, iii) fire management and iv) increased monitoring and enforcement. Many of these project activities that are effectively maintaining and supporting biodiversity in the project area are bringing about climate and community benefits as well.

	Evidence gathering activities, evidence checked, and assessment conclusion
Species and habitat	The project has not adversely affected any species or habitat. on the contrary, several species and habitats have been enhanced and protected. AENOR compared the Biodiversity Baseline and the current achievements. Interviews with communities and project proponent, together with monitoring records, demonstrate that the species and habitat are well preserved and protected by this project.
Areas needed for habitat connectivity	The project is contributing to enhanced connectivity between three Key Biodiversity Areas (KBAs): the Merang Peat Dome of which it is a major part, as well as the Sembilang and Berbak KBAs to the east and northeast. These refugia are critical in a landscape dominated by industrial plantations of Acacia and oil palm. AENOR understands the functions that this project have actin as a corridor between ecosystems.

Biodiversity surveys in this forest fragment indicate that populations of mammals, birds, and tree species are being maintained or enhanced. Recent land cover data also shows that the size of this forest fragment is increasing due to the project's activities.

Although enrichment planting represents a minor part of the project's efforts, the positive trends in vegetation cover are primarily attributed to the restoration of natural peatland hydrology through canal dams and diligent fire monitoring and management. While fire hotspots were observed in the broader project zone, none occurred within the project area. With the increasing frequency of extreme droughts and rising temperatures due to climate change, which heighten the risk of fires,

heat stress, and food and water insecurity, enhancing vegetation cover, restoring peatland hydrology, and maintaining vigilant fire management will remain critical to supporting biodiversity in adapting to potential climate change impacts.

The effects of the project are already evident in the expansion of secondary forest cover and the development of a closed canopy in the project area. The absence of fire hotspots throughout this monitoring period is assumed to have played a significant role in the regeneration of vegetation in the area.

During this monitoring period, the ecological restoration of the peatland in the project area progressed through several activities, including the construction of nine temporary box dams, 22 tarpaulin dams, and ongoing monitoring of existing dams. Enrichment planting continued with 3,930 seedlings planted in 2022 and 6,450 in 2023. Systematic biodiversity monitoring was carried out, alongside daily patrols, totaling 1,843 patrol days.

This was only the second year of systematic biodiversity monitoring, and the data indicates positive trends in biodiversity within the project area (as detailed in Sections 5.1.1, 5.3.1, and 5.4.1 of the MR). Interviews with stakeholders and a remote document review by AENOR confirmed the accuracy of the MR's information. The project has generated significant positive impacts on biodiversity and local communities, greatly exceeding the baseline scenario.

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

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

	Evidence gathering activities, evidence checked, and assessment conclusion
Species introduced	The following species are introduced. However, all of them are native. <i>Aglaia rubiginosa</i>, <i>Alstonia scholaris</i>, <i>Alstonia spatulata</i>, <i>Aquilaria malaccensis</i>, <i>Aquilaria microcarpa</i>, <i>Cyrtophyllum fragrans</i>, <i>Dialium platysepalum</i>, <i>Dyera costulata</i>, <i>Koompassia malaccensis</i>, <i>Neolamarckia cadamba</i>, <i>Nephelium lappaceum</i>, <i>Pentaspadon motleyi</i>, <i>Peronema canescens</i>, <i>Shorea balangeran</i>, <i>Shorea teysmanniana</i>, <i>Stemonurus</i>

	<i>scorpioides</i>, <i>Stemonurus secundiflorus</i>, <i>Syzygiumacuminatissimum</i> , <i>Syzygium napiforme</i>, <i>Syzygium nervosum</i>. AENOR asked to different interviews, and confirmed the presence of such species in Sumatra by different methods, such as the review of the IUCN or other papers. During the site visit, the audit team visited 2 (two) nurseries in the project area and interviewed the project nursery staff. It was informed that 3,930 nursery seedlings were planted in 2022 and 6,450 planted in 2023 in the project area during this monitoring period. Also, AENOR has reviewed several documentations remotely and confirms that the information provided is reliable and truly.
Existing invasive species	No invasive species are introduced. AENOR asked about additional species to those mentioned above, and did not found evidence of other introductions.

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

The project is dedicated to maintaining and enhancing biodiversity HCVs through numerous targeted project activities. The following biodiversity HCVs were identified in the project:

- HCV 1: Species diversity, i.e. Concentrations of biological diversity including endemic, rare, endangered, or threatened species that are significant at the global, regional and national levels. species diversity is being maintained or enhanced in the project area, the latest land cover classification revealed that vegetation cover has been improved, with secondary forest cover and closed canopy cover increasing. There has been a marked increase in the accumulated number of species recorded in the project area over the current monitoring period, and species diversity metrics for all surveyed floral and faunal groups are being maintained or enhanced when compared to the previous monitoring period.
- HCV 3: Ecosystems and habitats, i.e., Rare, Threatened, or Endangered ecosystems, habitats or refugia. the remaining fragment of secondary forest within the project area has increased during this monitoring period. The entire project area lies within the 150,000 ha Merang-Kepayang peat dome, the largest peat swamp dome in South Sumatra, located 5 km west of the forests of the Sembilang-Berbak National Park. The maintenance and enhancement of the secondary forest in the project area is therefore key to maintaining or enhancing HVCs within the wider landscape. The current trend of maintenance of secondary forest and regrowth in closed canopy cover in the project area suggests that HCV 3 is not being negatively impacted by project activities during this monitoring period. There is a high probability that project activities have positively impacted HCV 3 areas, primarily through effective fire management activities.

- HCV 4: Ecosystem services, i.e. Basic ecosystem services in critical situations, including protection of water catchments and the control of fires. provisioning ecosystem services, primarily: 1) flood prevention area (peat forest and floodplains); 2) clean water sources (rivers); 3) fire prevention areas (peat forest); 4) wind protection and microclimate regulator (peat forest); 5) water catchments (peat forest); and 6) pollination services (large trees hosting bee hives in intact peat forest). SMPP's fire prevention and management strategy as well as forest patrols contributed to the safeguarding of HCV 4.
- HCV 5: Community Needs, i.e., Sites and resources fundamental for satisfying the necessities of local communities or indigenous peoples (for livelihoods, health, nutrition, water etc.), identified through the engagement with these communities or indigenous peoples. HCV 5 areas in the project area relate to three types of regulatory and provisioning ecosystem services: 1) rivers and canals providing freshwater fish for subsistence or livelihoods; 2) rivers providing daily community sanitation services; and 3) land used for smallholder agriculture. The project proponents were also working to implement a better framework for monitoring and reporting on the status of HCV 5 in rivers and canals providing freshwater fish. Catch count and species information could be sourced from fishermen on an annual basis, depending on respondent availability. This form of participatory monitoring could provide both social and biodiversity benefits and reduce risk to HCV 5

During the onsite visit, the VVB has visited all the HCV areas and crosschecked with the GIS information of their locations as well as the document description. AENOR deems that the HCV have been well identified and through the visit it was considered that they are not affected negatively by the project implementation. Interviews and previous audit also confirmed such information.

4.6.6 GMO Exclusion (CCB, B2.7)

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

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

The project does not use any agricultural inputs, including fertilizers, chemical pesticides, or biological control agents.

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

The PP has identified a potential negative offsite biodiversity impact during the current monitoring period. Certain populations of fish now living in man-made canals may have their lifecycles, feeding strategies, mating strategies negatively affected, and their canal habitats fragmented by canal dam construction. The return of riparian vegetation to canals should gradually improve the health of the wetland ecosystem. Furthermore, the dams are constructed to create natural spillways that allow for fish passage between dams when water levels are high. Any potential net negative impact of the canal-living fish species is more than offset by the benefits of blocking the canals for the wider peatland ecosystem (particularly terrestrial species), meaning that project activities should result in

clear net biodiversity benefits, both onsite and offsite. Verification team assessed the information provided on the MR through interviews during the onsite visit and deems that the information stated on the MR is reliable and right.

Based on the review of patrol records, photographic evidence, transect data, and interviews with field personnel, the VVB confirms that no negative impacts on biodiversity occurred during the monitoring period. A small accidental encroachment (11.27 ha, 0.05% of the area) was quickly detected and halted, and the entire affected area was replanted with native species, ensuring no lasting impact on floral biodiversity. Similarly, a single attempted hunting incident at the project boundary was promptly managed by increasing patrol presence and deterrent measures. No further signs of hunting were observed, and faunal biodiversity within the project area was not affected. Overall, the VVB concludes that the project's monitoring and response measures were effective, and no direct or indirect negative biodiversity impacts occurred during the period.

Complementary, AENOR has reviewed the dams to verify the spillways mentioned above. AENOR compared the information in this MR with the previous one, and also compared information from both visits, and confirms the information is deemed reliable and accurate.

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

The project has created benefits within the project zone that are unparalleled in comparison with the baseline scenario had the project not been present. The benefits which exist within the project zone greatly outweigh the impacts of any potential unmitigated negative offsite action. With enrichment planting only making up a small part of project activities, the positive trends in vegetation cover are likely due to efforts to restore the natural peatland hydrology with canal dams and due to careful fire monitoring and management, with this year seeing several fire hotspots in the broader project zone but none in the project area. With extreme droughts and rising temperatures becoming increasingly common under climate change, raising the risk of fires, heat stress, and food and water resource insecurity, increasing vegetation cover, improving peatland hydrology, and practicing careful fire monitoring and management will continue to be essential in assisting the biodiversity to adapt to the probable impacts of climate change

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

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

A plan for biodiversity monitoring was developed early in the project lifetime and successfully validated. During this monitoring period, the project continued to implement the biodiversity monitoring plan based on the causal model for maintained or enhanced biodiversity in the project area. Through

document review AENOR confirmed the monitoring plan is in place as described in PD and monitoring is going on with no deviation from the validated monitoring plan. Key activities conducted during biodiversity monitoring, are following:

- Camera trap surveys to monitor mammal species
- Point transects surveys to monitor bird species
- Vegetation plot surveys conducted at multiple project locations
- Management of all data collected across all methods

The PP has provided a table in the biodiversity monitoring plan section that summarizes the type of monitoring, the results, the frequency, and the methods among other variables. For example, for the camera trap surveys, the potential animals to be identified are medium to large sized mammals, because these cameras have sensors that are activated when some animals cross the sensor area, and therefore, this sensor is not activated by insects for example. There are 30 camera traps during the wet season and 29 during the dry season in 2022, and 25 camera trap stations during the wet season only in 2023. Each camera has surveyed for an average of 66 and 68 days (depending if it was dry or wet season), and the analysis of the information gathered with these cameras is the richness-evenness. Relative abundance and presence of species. In other tables of the MR the results of the surveys are shown and further explanation about the different methods of surveys are also explained in 5.3 sections of the MR. All the methods used for survey both flora and fauna, which are stated on the table of the BD MP, are consequently explained deeply. Also, the mentioned table 70 of MR and Annex 21 of the MR, explains what methods are desirable for each species of trigger species. For example, for mammal trigger species, as mentioned, the camera traps are the best method, while for bird trigger species, the Point Count Transect Surveys is the method used.

For the point transect survey, the design of the transects has been done according to specific literature and it is deeply explained in section 5.3.1.1. this information was crosschecked during the onsite visit, and further explained by the personnel in charge of the measurements and surveys of biodiversity. The PP has demonstrated that monitoring is be able to identify positive and negative impacts on the biodiversity. Surveys and inventories results were provided to verifiers.

The monitoring work was done during the period from January 1st, 2022, to December 31st, 2023. The approach used for monitoring has been explained in the monitoring report. The audit team has reviewed the evidence provided to demonstrate the biodiversity monitoring plan, as well as the pictures or videos of trigger and relevant species obtained from the visit.

Complementary, the VVB has reviewed during the onsite visit all the BD aspects and current problems associated as well as the implementation of Biodiversity monitoring plan and conservation of trigger species. The biodiversity monitoring plan complies with the validated PD. Therefore, the monitoring plan is in compliance with the validated CCB-VCS-PD. In opinion of AENOR the monitoring plan is effective to have a real idea of the situation. Measures scheduled and designed by the project proponent to maintain or enhance the biodiversity are correct and results confirm their effectiveness. AENOR confirms dates, frequency and sampling methods used are in accordance with the validated PD and its validated minor changes and with the procedures and systematics used in the verification event. AENOR also compared the current monitoring plan with the previous one, and considers that the changes and updates, even the current achievements are reasonable and accurate. Hence, AENOR confirms that biodiversity monitoring plan is implemented as the MR and the validated PD.

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

Each MR is made available online through the Verra Registry (<https://registry.terra.org>). Both an English and Bahasa Indonesia versions of the Executive summary of the PD (which includes details of the biodiversity monitoring plan) are distributed to project community members. The Executive Summary of each MR is translated into Bahasa Indonesia and given to all relevant stakeholders (including local community leaders in the project zone, adjacent concessions, and local authorities).

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

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

The project area qualifies as providing exceptional biodiversity benefits by meeting the vulnerability criteria (VU), which requires the regular occurrence of at least a single individual critically endangered or endangered species. There were significantly lower number of trigger species in this monitoring period compared to previous monitoring periods. This is not due to any loss of trigger species in the project area, but rather due to correction in the definition of 'trigger species'. Previously, all species that were globally threatened on the IUCN Red List and all species that were endemic to the Sundaland Bioregion were identified as trigger species. The MR states that only those that are globally threatened on the IUCN Red List are defined as trigger species for reporting purposes. The project had recorded a total of 43 trigger species (including 29 faunal species, and 14 floral species), 24 of which have been recorded in standardized annual biodiversity monitoring). Trigger species recorded in the project area are summarized by taxonomic class below:

- 14 mammals (increase of 5 species from previous monitoring period)
- 8 birds (no increase from previous monitoring period)
- 6 reptiles (no increase from previous monitoring period; not actively surveyed)
- 1 fish species (no increase from previous monitoring period; not actively surveyed)
- 14 tree species (decrease of 2 from last monitoring period due to update in taxonomic identifications).

The PP has provided the name of all the trigger species in the area as well as their population trend in different situations: the without project scenario, the baseline scenario, and the project scenario. The PP has explained the measures used to enhance the conservation of these species. AENOR has reviewed the sources such as IUCN red list, to verify that the species mentioned are really threatened. Also, the VVB during the onsite visit had the opportunity to directly sight some of threatened and trigger species such as Deer footprint, dragonflies or birds among others. Also, the PP has shown proof of these animals' population by results of the camera trap. Also, the audit team has reviewed the papers

provided by the PP where there is evidence of the presence of these species within the project area. Additionally, different interviews have been performed and information about the presence of these species and their increasing, have been obtained.

The verification team is able to confirm that the presence of these species under the project area is reliable and accurate. Information from this MR was compared with the previous one, in which AENOR was also the VVB.

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

There has been a considerable increase in the number of species identified since the previous monitoring period. It is the opinion of the audit team that the main threats to biodiversity are being properly tackle by project activities. Habitat loss caused both for land use change and fires has been effectively reduced, as demonstrated by the data provided by the PP. The construction of canal blocking dams will contribute to the restoration of the original ecosystem by rewetting drained peatlands.

PP has recorded two trigger species for the first time in camera trap surveys during this monitoring period, including the Sunda clouded leopard and the Flat-headed cat, meaning that project area is providing refuge and habitat to for at least five of the six wild cat species present in Sumatra. Only the Asiatic golden cat (*Catopuma temminckii*) has not been recorded in the project area yet. The Vulnerable (Cinnamon -Headed Green Pigeon) was recorded for the first time in the project area in this monitoring period. Long-Tailed Parakeet population densities increased in this monitoring . *Acridotheres javanicus* (Javan Myna) increased in 2022 but was not recorded in 2023. The Wrinkled Hornbill has seen steadily decreasing densities within our survey data since the monitoring began and was not recorded at all in 2023. However, another hornbill species, the Rhinoceros Hornbill was recorded again during this monitoring (and for the first time within 25m of the observer). The Wrinkled Hornbill may be experiencing population decline, potentially caused by competition from other hornbill species, or the reduced sampling effort in 2023 may be falsely indicating its absence in 2023.

In addition, some of the community members and project staff that regularly access the project area reported during the interviews their perception of a higher presence of wildlife in comparison with the past, including birds, snakes, monkeys and bears. While not all species groups are actively surveyed or directly assessed as part of the biodiversity monitoring plan, data on all species is updated in the species inventory each year whether the species is actively or opportunistically detected in the project area. Newly detected species that are recorded on patrols, as bycatch during other survey methods, or additional surveys are also added to the species inventory.

The population trends of trigger species within the project area and the actions taken to maintain or enhance the population status of these species in the project zone are discussed in the species population trends tables below. How species population trends will naturally progress for each species in a regenerating tropical peatland is still poorly understood, and while there is not yet

enough data to determine any clear trends, trigger species have likely experienced net positive benefits during this monitoring period from recent project activities.

In opinion of AENOR, the PP is taking measures that are effective at maintaining or enhancing the population status of trigger species.

4.7 Additional Project Implementation Information

There is no more additional information.

4.8 Additional Project Impact Information

There is no more additional information.

5 VERIFICATION CONCLUSION

5.1 Verification Summary

After reviewing all project information, procedures, calculations, supporting documentation, and the interview process, AENOR confirms that the monitoring conducted by the Project Proponent, along with the supporting Monitoring Report, is accurate and consistent with the Verified Carbon Standard version 4.7, the CCB Standards Third Edition, the validated PD, and the selected methodology (VM0007 v1.5), without any qualifications or limitations. AENOR confirms that the Sumatra Merang Peatland Project (SMPP), Monitoring Report (Version 1.5 dated 14/01/2025) has been implemented in accordance with the validated PD including any validated changes as applicable.

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

The GHG statement is the responsibility of the project proponent, whether the project conforms with the verification criteria for projects and their GHG emission reductions and removals set out in VCS standard.

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

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

It is opinion of AENOR, with a reasonable level of certainty, that the reasonableness of assumptions, the described limitations, the methods that supported each one of the claims about project implementation during the monitoring period and the claimed estimated and calculated ex-post emission reductions are free from major errors, omissions, or inaccuracies. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria.

AENOR confirms all verification activities, including objectives, scope and criteria, level of assurance, monitoring and project documentation adherence to VCS Version 4.7 (and all associated updates), and CCB Project Design Standards (Third Edition), as documented in this report are complete. AENOR concludes without any qualifications or limiting conditions that the Sumatra Merang Peatland Project (SMPP) meets the requirements of VCS Version 4.7 (and all associated updates) and CCB Standards Third Edition for the monitoring period (01-January-2022 to 31-December-2023). The

verification of the ex-post emissions of the Sumatra Merang Peatland Project (SMPP) has been conducted by AENOR in accordance with ISO 14064-3:2019.

AENOR confirms that the project has been verified for the climate, community, and biodiversity benefits, including Gold Level Exceptional Climate and Gold Level Exceptional Biodiversity Benefits as described in the Monitoring Report.

5.2 Verification Conclusion

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

The project has been implemented in accordance with the validated VCS-CCB PD.

AENOR is able to issue a positive verification opinion for the 2,504,956 tCO₂e, before discounting the buffer. After discounting the buffer, which is 18% and corresponds to 450,892 tCO₂e, the final VCUs to be issued correspond to an amount of 2,054,065 VCUs, as reported in the VCS&CCB MR.

The verification consisted of the following three phases: i) a desk review of the MR and monitoring plan implementation; ii) follow-up interviews with project staff and stakeholders and on-site visit; iii) the resolution of outstanding issues and the issuance of the final Verification Report and opinion. In the course of the verification process corrective actions and clarifications were raised. All have been successfully closed as explained in the findings sheet annexed to this report (Appendix 2).

The verification of the ex-post emissions of the project has been conducted by AENOR in accordance with ISO 14064-3:2019.

The verification assessment covered the monitoring period from 01 January 2022 to 31 December 2023 and verified that calculated emission reductions were achieved during the monitoring period with a reasonable level of assurance. The overall risk rating was 18%. Therefore, the total number of credits to be deposited in the buffer account is 450,892 tCO₂e.

It is not applicable any conclusion about adaptive activities and resilience for this project. Likewise, AENOR confirms the project benefits on community and biodiversity for the current monitoring period as described in the Monitoring Report version. In opinion of the AENOR's verification team, the project is achieving their climate, community and biodiversity objectives.

Verification period: From 01-January-2022 to 31-December-2023

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

The non-permanence risk rating (%)	18%
If applicable, the long-term average, whether it has been	N/A because there is not any type of harvesting nor thinning in this project.

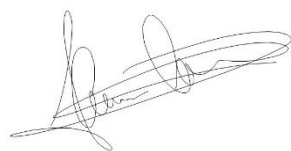
properly updated, and if it has been reached.	
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	N/A (see finding CL05 about the potential loss event and the non-applicability of such). The loss of vegetation is not considered as loss event based on the VCS Definitions.

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCUs (tCO ₂ e)	Removals VCUs (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
01-Jan-2022 to 31-Dec-2022	1,184,167	(36,410)	-	219,703	N/A	N/A	1,000,874
01-Jan-2023 to 31-Dec-2023	1,262,916	(21,463)	-	231,188	N/A	N/A	1,053,191
Total	2,447,803	(57,873)	-	450,892	N/A	N/A	2,054,065

5.3 Ex-ante vs. Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Jan-2022 to 31-Dec-2022	1,407,250	1,220,577	-13%	Lower-than anticipated ARR project removals led to lower overall ex-post emission reductions. The PDD was a little bit overestimated. This lower value supposes a conservative approach. Ex-post ARR project removals were lower than anticipated in the PD due to the erroneous inclusion of vegetation growth across the entire ARR crediting area in ex-ante calculations. Ex-post calculations only consider planting blocks intended for conversion in the baseline, resulting in an overestimation of 833,005 t CO₂-e in the ex-ante estimates for the current monitoring period of 2022-2023. Ex-post WRC project emissions were lower than anticipated because the project area underwent hydrological restoration earlier than expected in the PD, resulting in reduced emissions of 445,949 t CO₂-e due to higher-than-modeled water table levels.
01-Jan-2023 to 31-Dec-2023	1,484,762	1,284,379	-13%	
Total	2,892,013	2,504,956	-13%	

Madrid, 10 April 2026



Javier Cócera
Lead auditor

APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
<u>2.4.6</u>	Agreements and contracts between project proponents, other project entities, and stakeholder groups – regarding implementation of project activities	The project proponent considers this information as confidential. This is not part of any part of the MR but is provided as evidence.	Assessed by AENOR's audit team and deem in accordance with VCS requirements on commercially sensitive information. The information has been reviewed by AENOR onsite and remotely.
<u>2.4.6</u>	Financial statements	The project proponent considers this information as confidential. This is not part of any part of the MR but is provided as evidence.	Assessed by AENOR's audit team and deem in accordance with VCS requirements on commercially sensitive information. The information has been reviewed by AENOR onsite and remotely.

APPENDIX 2: FINDINGS

Non Conformities (NCs)/Corrective Action Request (CARs)

NC/CAR id.	01	Date: 27/11/2024
NC/CAR description		
Within the initial table, the VCS standard version is outdated. It is also outdated in section 2.1.7 of the MR. Within the glossary of terms, the acronym VSC is incorrect.		
Project Proponent's Response		Date: 06/12/2024
The VCS standard version is now updated on the front page and section 2.1.7. The version number was changed to v4.7 which was the most up-to-date version released and was used for the development of the 2022-2023 MR. The incorrect use of 'VSC' to correct 'VCS' in 'List of Acronyms' section and section 3.1.3.1.2.2.		
Documentation provided by the project proponent		
VVB's evaluation		Date: 17/12/2024
All requested changes have been done properly by the PP Therefore: CAR 01 is deemed closed.		

NC/CAR id.	02	Date: 27/11/2024
NC/CAR description		
The following errors were found in section 1: 1. In section 1.1, it is said that zero fire spots have occurred since 2020. However, in other sections of the MR it is stated that 51 fire spots occurred and were managed. 2. In section 1.2, table 2 is not the one indicated in the template. 3. Under header of section 1, instructions are maintained, but the template indicates that instructions should be removed.		
Project Proponent's Response		Date: 06/12/2024

1. The 51 hotspots referred to are not in the project area, but in the Project Zone. We clarified this in table 59 and section 4.1.3. We changed the number of hotspots in table 61 to zero, as these refer to the number of hotspots in the Project Area.
2. The layout of table 2 is now updated.
3. The text underneath the header of section 1 is not the instruction, but the introduction paragraph for this section.

Documentation provided by the project proponent
VVB's evaluation
Date: 17/12/2024

1. table 53 is still indicating 51 hotspots. If they were out of the Project area, please clarify.
2. The issue has been done properly. CAR02.2 is deemed closed
3. The issue has been clarified. CAR02.3 is deemed closed.

Project Proponent's Response
Date: 20/01/2025

1. The 51 hotspots are mentioned in the SMB and Table 61. The wording in Table 61 for the fishermen and farmer community group now clearly states, "No fires were detected in the project area, and 51 fire hotspots were detected inside the project zone and managed where necessary." We changed the relevant text in the fishermen's community group.

VVB's evaluation
Date: 29/01/2025

The issue has been done properly, CAR02.1 is deemed closed
Hence, CAR 02 is closed.

NC/CAR id.
03
Date: 27/11/2024
NC/CAR description

There are inconsistencies between table 2 of the current MP and previous MPs:

The issues are the following, and, based on the sum between previous and current MP, the errors are:

- a. The figure 30,378 GHG ERs
- b. Training ☐ 15 health workers... is not updated
- c. Training ☐ states that seven (7) individuals were trained. Please explain if this is correct according to previous MRs.
- d. Employment ☐ 133 employees is incorrect according to previous MRs and the sum of the current MR.
- e. Employment ☐ 22 women employees is incorrect.
- f. Education ☐ 445 students does not match with previous MRs.
- g. Education ☐ 20 students received scholarship. Do not match with previous MRs.
- h. Education ☐ 231 female is inconsistent.
- i. Water ☐ the 10 new rainwater systems are not included in the lifetime column.
- j. Well being ☐ explain if the number is 17 or 12 fishermen according to the visit insights. Also, within the annex SMPP MR 22/23, stakeholder engagement list, it is stated that there are 8 fishermen and 4 farmers.
- k. Biodiversity conservation ☐ explain the modification of number of species. Since 13 (previous MR) to 20 (current MP)

Project Proponent's Response

Date: 06/12/2024

- a. The value of 30,738 is correct. This is the sum of the previously reported values of 157,202 and the "negative net removals" from this monitoring period (-52,343 for 2022 and - 74,120 for 2023). Also, see tab "SBM - Project Summary" in the MR tables spreadsheet (cell D12 for the current values and the sum of cells D4:D9 for the previous values).
- b. During this monitoring period no health workers were trained.
- c. Yes, this is correct. The training of seven individuals in previous reporting period was to assemble and install rainwater catchment systems. During this monitoring period, 70 individuals were trained on usage and maintenance of rainwater catchment systems.
- d. During the reporting period, the parameters for measuring the number of employees was adjusted to reflect the requirements. The number of employees now considers those individuals who are directly involved in project activities working at the project site. In previous monitoring reports, Forest Carbon headquarter staff were also included in the count. We added a minor change to the project description to reflect this.
- e. see d.
- f - h. In the previous MR, the number of students enrolled across the programs was double counted. The project team has improved monitoring and reporting processes and the number shown in Table 2 now accurately represents the participating students.
- i. The table has been updated and the 10 new rainwater catchment systems installed in public facilities are now included.
- j. During the monitoring period, a total of 17 fishermen were identified as utilizing the project area. 15 individuals were actively fishing in 2022, and 12 actively fishing in 2023. Of the fishermen active in 2023, 10 were also active in 2022, while 5 were not actively fishing. One previously inactive fisherman resumed fishing and one was newly identified in 2023. The fishermen operating within the project area are predominantly seasonal, often engaging in alternative livelihoods and temporarily ceasing fishing activities for extended periods. The numbers in Annex 3 of the MR refer to the number of fishermen and farmers engaged, not the total number of individuals using the project area. The text in Annex 3 has been updated.
- k. The increases/ changes come from two main sources (see details in the supporting documents folder):
1. A new species is being recorded as biodiversity monitoring continues (i.e., *Prionailurus planiceps* (Flat-Headed Cat) was recorded for the first time in 2022), and
 2. Updates to the IUCN Red List during different monitoring periods resulted in species' Red List status being changed to more or less threatened states.

There has also been an increase from 20 to 21 CR and EN species recorded in the project area for the last monitoring period, due to a wrong classification for the species *Rhabdotorrhinus corrugatus* (Wrinkled Hornbill). The relevant sections in the MR and MR Annex have been corrected.

Documentation provided by the project proponent

k. IUCN CR & EN Status Updates 2021 - 2022/2023

VVB's evaluation	Date: 20/12/2025																																								
a. The issue has been clarified. CAR03.a. is deemed closed b. The issue has been clarified. CAR03.b is deemed closed c. The issue has been clarified. CAR03.c is deemed closed d. please indicate within the minor change, that, due to this change, is possible that some incongruences with the total achievements during the project life time could happen, or the total values could be incorrect. But after this milestone of the new measuring and counting way, the information will be improved. (just to avoid comments on the inconsistency with the parameters) e. idem, justify the likely error with the sum, within the table of lifetime achievement or the minor change to PD. f. The issue has been clarified. CAR03.f is deemed closed g. The issue has been clarified. CAR03.g is deemed closed h. The issue has been clarified. CAR03.h is deemed closed i. The issue has been clarified. CAR03.j is deemed closed j. The issue is not clearly clarified and additional evidence file is not completed. Please provide evidence about name of all fishermen, village, and include information active and not active status in 2022 and 2023. The data below was come from file of DATA NELAYAN 2023 (Fishermen Data 2023) provided by PP, please completed it for this round to explain all status of the fishermen. <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <th colspan="4" style="text-align: left; padding: 5px;">DAFTAR NELAYAN DIKAWASAN SMPP TAHUN 2023</th> </tr> <tr> <th style="width: 10%; padding: 5px;">NO</th> <th style="width: 30%; padding: 5px;">NAMA NELAYAN</th> <th style="width: 30%; padding: 5px;">DESA</th> <th style="width: 30%; padding: 5px;">KETERANGAN</th> </tr> <tr><td style="text-align: center;">1</td><td>Herman</td><td>Kepayang</td><td>Aktif</td></tr> <tr><td style="text-align: center;">2</td><td>Salome</td><td>Kepayang</td><td>Aktif</td></tr> <tr><td style="text-align: center;">3</td><td>Alian</td><td>Kepayang</td><td>Aktif</td></tr> <tr><td style="text-align: center;">4</td><td>Ruslan</td><td>Kepayang</td><td>Aktif</td></tr> <tr><td style="text-align: center;">5</td><td>Marzuki</td><td>Tebing Harapan, Muara Merang</td><td>Aktif</td></tr> <tr><td style="text-align: center;">6</td><td>Jon</td><td>Buring, Muara Merang</td><td>Aktif</td></tr> <tr><td style="text-align: center;">7</td><td>Romli</td><td>Buring, Muara Merang</td><td>Aktif</td></tr> <tr><td style="text-align: center;">8</td><td>Tojeng</td><td>Buring, Muara Merang</td><td>Aktif</td></tr> </table>		DAFTAR NELAYAN DIKAWASAN SMPP TAHUN 2023				NO	NAMA NELAYAN	DESA	KETERANGAN	1	Herman	Kepayang	Aktif	2	Salome	Kepayang	Aktif	3	Alian	Kepayang	Aktif	4	Ruslan	Kepayang	Aktif	5	Marzuki	Tebing Harapan, Muara Merang	Aktif	6	Jon	Buring, Muara Merang	Aktif	7	Romli	Buring, Muara Merang	Aktif	8	Tojeng	Buring, Muara Merang	Aktif
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7	Romli	Buring, Muara Merang	Aktif																																						
8	Tojeng	Buring, Muara Merang	Aktif																																						
k. The issue has been clarified. CAR03.k is deemed closed																																									
Project Proponent's Response	Date: 20/01/2025																																								

d/e. The text for the monitoring process of the number of employees is now update in Section 2.2.4. j. The requested evidence is now shared with the Auditor in the shared folder, including the status of their fishing activity.	
VVB's evaluation	Date: 29/01/2025
d. The change has been updated e. the change is deemed correct j. The issue has been done properly with evidence, Hence, the CAR03 is deemed closed	

NC/CAR id.	04	Date: 27/11/2024
NC/CAR description		
The figure 1,284,380 tCO₂e is reported differently in some sections of the MR. Please review and align the figure among MR and spreadsheet. (1,284,379)		
Project Proponent's Response		Date: 06/12/2024
The value is now updated in sections 2.1.1 and 2.1.12 (Table 9, Row number 11).		
Documentation provided by the project proponent		
VVB's evaluation		Date: 17/12/2024
The issue has been done properly. CAR04 is deemed closed		

NC/CAR id.	05	Date: 27/11/2024
NC/CAR description		

The MR template indicates specific requirements for some sections. However, in the MR, some sections do not comply with such requirements:

1. In section 2.1.2, according to the template, using the table below, indicate the audit history of the project. This table should include all monitoring periods, including the period of this report. However, this requirement is not met.
2. In section 2.1.12, according to the template, for the SDG indicator: Number and text of SDG indicator or, if no official SDG indicator is applicable, user-defined indicator. For example, The number of youth and adults [...] should be 4.3.1 because it is indicated in the official list of SDG Targets and Indicators. Please differentiate the SDG target from the SDG indicator.
3. In section 2.2.3, the template indicates: “describe and justify any methodology deviations applied, including any previous deviations. Please explain if the MD of previous MRs are not applied”., however, this requirement is not met.
4. In section 2.2.5, according to the template: “Please describe measures carried out since last verification”. However this requirement is not fulfilled. Idem in section 2.3.
5. In section 2.3.9, according to the template: Describe how communities and other stakeholders were informed of the process for verification by an independent validation/verification body. Specifically, address: Activities and/or processes implemented. Communication methods used. However this requirement is not met.
6. In section 2.3.11, according to the template: “Provide justification that adequate levels of information sharing have occurred”. However this requirement is not met in the MR.
7. In section 2.5.1, according to the template: “List any national and local laws and regulations in the host country that have gone into effect, changed, or been eliminated since the project’s last validation or verification that are relevant to the project activities”. Law 11/2020 was already implemented in the previous MR.
8. In section 3.1.3.1, according to the template, some info is missing: “The methods used for measuring, recording, storing, aggregating, collating, and reporting on monitored data and parameters. Where relevant, include the processes used for calibrating monitoring equipment. The processes used for handling any internal auditing performed and any non-conformities identified”. Specifically, storing and internal non-conformities is missing.

Project Proponent’s Response

Date: 06/12/2024

1. The table is now updated including the audit of the monitoring period 2022 - 2023.
2. The SDG target and SDG indicators/ self-defined measures for tracking a benefit instead of SDG indicators are updated and differentiated in Table 9. We clarified where the project used self-defined measures for tracking a benefit instead of SDG indicators in the file provided in the supporting document folder.
3. This section has now been updated, including the previous methodology deviations.
4. This section, as well as section 2.2.4 (Minor Changes to the Project Description), is now updated, including the previous Project Description Deviations.
5. The project team informed communities and stakeholders about the verification process by an independent validation/verification body through a combination of in-person and public methods. Key individuals received physical copies of the Monitoring Report (MR) summary in Bahasa Indonesia, while printed summaries were publicly displayed in various locations, including *Posyandu* centers. Table 14 in section 2.3.9. was updated accordingly.
Despite simplifying the MR into an 18-page Indonesian document, many community members still found the information difficult to understand. The team regularly engages with the community, and questions about the project are relatively infrequent.
To enhance accessibility and engagement, the project has now made the full printed MR and PD documents available in multiple public locations, including schools, mosques, village halls, and healthcare centers (see photographic evidence in the supporting documents folder). A simplified brochure will be developed and provided to stakeholders to cater to diverse preferences and technological capabilities. By expanding the availability of information and employing multiple communication channels, the project aims to improve transparency, accountability, and stakeholder participation in the verification process.
6. The project has demonstrated that stakeholders have been consulted through various channels and with community members and other stakeholders regarding project activities. The project utilizes planned community development activities to engage with stakeholders such as community members, health workers, educators, and village officials. While carrying out activities, project staff also discuss other project activities and obtain feedback. In addition, one-on-one interviews are held with individuals from various stakeholder groups and group interviews and meetings are conducted. During the reporting period, as demonstrated in MR Annex 3, project staff conducted 199 engagements with community members and other stakeholders. Due to the location of the SMPP main camp, and the distance between communities and the project area, project staff take advantage of all opportunities to consult with community members and other stakeholders. Various consultation channels are demonstrated in our

supporting documents folder which consists of a detailed list of engagements and minutes of meetings. 7. Law No.11 2020 was declared conditionally unconstitutional on November 25, 2021, and was amended by Government Regulation in lieu of Law No 2/2022 (“Peraturan Pemerintah Pengganti Undang-Undang or Perppu”). The amended Perppu No 2/2022 was later passed as Law through Law No. 6 of 2023 regarding the Enactment of Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation into Law. This Law is known as the 2023 Omnibus Law and officially repealed Law no 11/2020 in March 2023. The appropriate changes have been made in the monitoring report and a list of updates is given in the supporting folder. 8. We added the medium for data storage, as well as an additional sentence for internal non-conformities to section 3.1.3.1	
Documentation provided by the project proponent	
2. SDG Indicator Comparison 5. Supporting photos 7. Updates on laws and regulations	
VVB’s evaluation	Date: 07/01/2025
1. The issue has been done properly. CAR05.1 is deemed closed 2. The issue is not clearly clarified. The finding was already provide an example to differentiate the SDG target between the SDG indicator, and the file provided by PP cannot be found in the supporting document folder. CAR05.2 is still open. Please, see the following link: https://unstats.un.org/sdgs/indicators/Global-Indicator-Framework-after-2024-refinement-English.pdf 3. Please, indicate that the deviations were done and evaluated in previous verification events, and therefore, are not new of this MR nor apply to this MR. 4. please clarify the following text. It seems that the explained deviations did not occur in the previous MR. “The following deviations to the project description since the last monitoring report occurred during the monitoring report period” 5. The issue has been done properly. CAR05.5 is deemed closed 6. The issue has been clearly clarified. CAR05.6 is deemed closed 7. The issue has been done properly. CAR05.7 is deemed closed 8. The issue has been done properly. CAR05.8 is deemed closed	
Project Proponent’s Response	Date: 20/01/2025
2. The file "SDG Indicator Comparison" is now provided in the shared folder. 3. The relevant text in section 2.2.3 is now updated. 4. The relevant text in section 2.2.5 is now updated.	

VVB's evaluation	Date: 29/01/2025
2. The issue has been done properly with supporting document. 3. The section 2.2.3 has been updated properly. 4. The section 2.2.5 has been updated properly. Hence, the CAR05 is closed.	

NC/CAR id.	06	Date: 27/11/2024
NC/CAR description		
The following issues were identified during the onsite visit: 1. During on-site visit, there are two kinds of grievances communicated to the Auditor, 1st is related with distribution of rainwater catchment packages for better manage, and 2nd is fishermen who still using "stun fishing" that can harm other fishermen and over loss of fish. Please double check regarding this, and make resolution properly. 2. In section 1.2, according to the visit, the following error has been identified: it is said that 17 fishermen have access to and gain their livelihood. However, During on-site visit, there is only 5 fishermen in Buring and 7 fishermen from other village or location. Please provide explanations or modify. 3. During the on-site visit, it was identified that fishermen provide an information about risk from fishing, there is fishermen still using "stun fishing" that can bring impact to the biodiversity especially to the HCV 5 site. Please, clarify or update the risks in section 2.3.5		
Project Proponent's Response		Date: 06/12/2024

a. The grievance related to the distribution of the rainwater catchment was not officially logged in the GRM but following the verbal grievance during the audit, project staff did meet with the community member to explain that the selection of households was based on the input of village officials. However, the project will provide a rainwater system to the individual to ensure he received further benefit from the project.

During this monitoring period, 70 rainwater catchment units were distributed and 10 units to public places. In the future, the project team will address the issue in a timely manner and implement a corrective action process to resolve the issue and to avoid grievances of this nature in future.

The project team will conduct an evaluation of the previous distribution process to ensure projects benefits are distributed in a fair and transparent manner. The project team will then meet with the community representatives to gather input on the distribution process of rainwater catchment systems and other community activities within the first quarter of 2025.

The team will also implement a data-driven approach to optimize resource allocation for future community development activities and infrastructure to avoid conflicts.

The project team will conduct routine surveys and consultations with community members to assess community satisfaction and gather input.

The project team will engage in an internal training on the grievance redressal process so they are better equipped to handle concerns, complaints, and grievances and the grievance redressal mechanism will be socialized with community members and other stakeholders.

The project staff and community members have reported the fisherman and his illegal use of electrofishing equipment to the local authorities. In 2022, SMPP and the Forestry Department conducted a joint patrol and visited the fisherman. The fisherman stated that he would not continue the practice; however, based on the report in November 2024, it appears that the fisherman is utilizing electrofishing equipment again. The fisherman is evasive, difficult to locate, and hides the electrofishing equipment deep in the project area making it difficult to address his behavior. The project team will implement various strategies to address the illegal fishing practices. These include:

- Enhance surveillance of fishing areas with regular patrols and monitoring technology
- Conduct intensive educational campaigns about the dangers of electrical stun fishing
- Collaborate with local authorities to strengthen law enforcement
- Explore possible alternative livelihood programs for fishermen to avoid them utilizing such illegal equipment.

b. During the monitoring period, a total of 17 fishermen were identified as utilizing the project area. 15 individuals were actively fishing in 2022, and 12 actively fishing in 2023. Of the fishermen active in 2023, 10 were also active in 2022, while 5 were not actively fishing. One previously inactive fisherman resumed fishing and one was newly identified in 2023. The fishermen operating within the project area are predominantly seasonal, often engaging in alternative livelihoods and temporarily ceasing fishing activities for extended periods.

c. The issue of 'stun fishing' is not a project activity and hence should not be included in section 2.3.5. The risk is acknowledged in the updated section 4.1.4.

Documentation provided by the project proponent	
VVB's evaluation	Date: 17/12/2024
1. The issue has been done properly. CAR06.1 is deemed closed 2. The issue has been done properly. CAR06.2 is deemed closed 3. The issue has been done properly. CAR06.3 is deemed closed Therefore CAR 06 is closed	

NC/CAR id.	07	Date: 27/11/2024
NC/CAR description		
The following errors have been identified in the MR: 1. Within section 2.1.5, in previous MRs there were other entities involved in the project. As in this one there are not, a minor Deviation may be applied explaining the issue. 2. Map 3 is not visible. 3. Within table 7, of section 2.1.9, the number of the tools is not written in the reference ID. 4. In section 2.2.4, some changes have occurred. Other partners involved. Forest Carbon, PT Global and less people compared with the previous MR. 5. In section 2.2.7, table 11 of risks is incorrect according to the NPRT. 6. In section 2.3.9, it is stated that see annex 4 for a detailed list of consultation dates. However this annex is incorrect. 7. In section 3.1.2, the parameter net GHG emissions in the WRC project scenario to year t* is incorrect based on the spreadsheet information. 8. Table 55 and onwards are incorrect due to the incorrect risk rating. 9. In table 59, the figure for vintage 1, 1,220,577, is incorrect, since it is categorized as negative in the table above, and is summed instead of discounted. (-(-)). Idem for the next year.		
Project Proponent's Response		Date: 06/12/2024

1. We added a paragraph on the entities no longer involved in the project in section 2.2.4.
2. Map 3 is now included.
3. Table 7 is now updated to include the number of the CDM tools.
4. We included the justification of change in section 2.2.4.
5. Table 11 is now updated to reflect the change in the risk buffer rating.
6. The annex number is now updated from "Annex 4" to the correct annex number "Annex 3" in table 11.
7. The value is now updated to the correct value of net GHG emissions in the WRC project scenario to year t*, i.e., 32,201.
8. Tables 55 - 59 are now updated to reflect the change in the risk buffer rating.
9. The vintage values for archived emission reduction/ removals in table 59 are correct.
The value for each vintage is calculated similar to the ' Total net GHG emission reductions for ARR and WRC project activities' in table 59, where project emissions are subtracted from baseline emissions. The project emissions are negative, because the GHG removals by ARR activities (e.g., 42,847 t CO₂-e for 2022) are higher than the GHG emissions from WRC project activities (e.g., 6,437 t CO₂-e for 2022), resulting in net negative emissions (e.g., 36,410 t CO₂-e for 2022), meaning that the project had net positive GHG removals for this year.

Documentation provided by the project proponent

8. Non-permanence Risk Update

VVB's evaluation

Date: 20/12/2025

1. The issue has been done properly. CAR07.1 is deemed closed
2. The issue has been done properly. CAR07.2 is deemed closed
3. The issue has been done properly. CAR07.3 is deemed closed
4. The issue has been done properly. CAR07.4 is deemed closed
5. The issue has been done properly. CAR07.5 is deemed closed
6. The issue has been done properly. CAR07.6 is deemed closed
7. The issue has been done properly. CAR07.7 is deemed closed
8. The issue has been done properly. CAR07.8 is deemed closed
9. The issue has been clearly clarified. CAR07.9 is deemed closed

Therefore CAR 07 is closed

NC/CAR id.	08	Date: 27/11/2024
NC/CAR description		
The following errors were identified within community and biodiversity section: 1. In section 4.1.1, different community names are reported according to the PDD and previous MR. they must be the same. If the PP wants to change, a PD Deviation is required. 2. In section 5.1.1, different Biodiversity names are reported according to the PDD and previous MR. they must be the same. If the PP wants to change, a PD Deviation is required. 3. In section 5.1.1, if some topics expected to change, have been included in the tables of BD, and they were not included in the PD, please confirm that they were unplanned and were included in some MR ago		
Project Proponent's Response		Date: 06/12/2024
Documentation provided by the project proponent		

1. The project corrected the inaccurate spelling of the village name 'Muara Muang' in PD sections 2.1.6.1, 2.1.9, 4.1.1.1, and 4.3, as well as in previous MR sections 4.1.1 and 4.2, to the correct form, 'Muara Merang'. This has been included in Project Description Deviations. 2-3. There have been some changes to 'biodiversity changes' from the PD and previous MRs. Our updated biodiversity changes and monitoring still meets CCB requirements and we did report changes in the previous MR for 2021 to our biodiversity monitoring plan in the 'Minor Changes to Project Description' section. We now included the updated 'biodiversity changes' as a Project Description Deviation.	
VVB's evaluation	Date: 07/01/2025
1. The names in the PDD and in previous MR is still different. What the VVB is saying is that the names reported in previous documents were: Fishermen and their Families and Small-Scale Farmers and their Families. If the PP wants to change, a PD Deviation is required. 2. The changes in BD in section 5.1.1 of previous MRs differ from this period. Also, the nomenclature in the PDD is different. Increased aquatic species abundance and diversity, Increased mammal diversity and abundance Increased predator Apex predator populations ... 3. The issue has been done properly. CAR08.3 is deemed closed	
Project Proponent's Response	Date: 20/01/2025
1. The change in terminology of stakeholder groups, including community groups is noted in section 2.2.5 of the monitoring report. 2. The changes to the nomenclature of the biodiversity change components is now clarified in Section 2.5.5, and an overview provided in the shared folder.	
VVB's evaluation	Date: 07/01/2025
1. The change has been done properly, the CAR08.1 is deemed closed 2. The change has been done properly, the CAR08.2 is deemed closed Therefore CAR 08 is closed	

NC/CAR id.	09	Date: 27/11/2024
NC/CAR description		

The following errors were identified under the NPRT: 1. Within the table 1.2, financial viability, the mitigation measure differs from the one in annex 2. Letter J in annex 2 is N/A=0 meanwhile in the hub is -2. 2. Within opportunity cost, Q4, letter I, differs from the one in annex 2 3. Under risk 2.1, Q8 states that project area is protected by a legally binding agreement. However, in the risk before it is said that there is not agreement. Please explain or correct. Also, in the annex 2 about risks, it is categorised as N/A=0. If there are not disputes, there should not be mitigation activities.	
Project Proponent's Response	Date: 06/12/2024
1. The value in the hub is now corrected and changed to zero. 2. The value in the Annex is now corrected and changed to -2. 3. Under risk 2.1 (Land Tenure and Resource Access/Impacts) Q8 letter "n" is now corrected. However, letter "o" is read by the PP in such a way that land tenure disputes existed before and have been successfully mitigated. Two farmers claimed land that cover 12 ha inside the project's license area. To mitigate the dispute over this area, the area has been excluded from the official project area. The project has engaged with these farmers and the farmers have signed an agreement letter that acknowledges their farms, and they agree not to expand their farms, thus the mitigation applies.	
Documentation provided by the project proponent	
VVB's evaluation	Date: 09/01/2025
1. Please clarify this finding. The Verra Hub still the same. Meanwhile the annex 2 has been modified to -2. 2. It is not changed in annex 2 3. The issue is still the same.	
Project Proponent's Response	Date: 20/01/2025
1. The value in the hub and in the annex is now corrected and changed to zero. 2. The value in the NPRT is now corrected and changed to zero to reflect the the project has no legally binding agreement to continue management practices that protect the credited carbon stocks over the duration of the project crediting period. 3. Under risk 2.1 (Land Tenure and Resource Access/Impacts) the mitigation measure "Project area is protected by a legally binding agreement" does not apply. This is now updated in the NPRT.	
VVB's evaluation	Date: 30/01/2025

1. The NPRT has been updated properly, CAR09.1 is deemed closed
 2. The NPRT has been updated properly, CAR09.2 is deemed closed
 3. The NPRT has been updated properly, CAR09.3 is deemed closed
- Therefore CAR09 is closed

Clarifications (CLs)

CL ID	01	Date: 27/11/2024
CL description		
In section 1.1, within table 1, the section reference is the PDD. Please explain if there is any way to check these issues in the MR. According to the template, for each outcome or impact, assess the net benefit the project has achieved during the monitoring period covered by this report and in the time since the beginning of the project lifetime (if this is the project's first verification report, the two columns will be the same). Achievements included in the monitoring period column shall be substantiated in this document as denoted by the corresponding section reference. Also, in section 1.1, regarding the following statement: "Reduction in human activity within the SMPP area has led to reduced risk"; human activity refer to Local Community such as fisheries group? or, mobilize people from outside the villages? Please provide a number if available. Please clarify. In section 1.2, please explain whether the figure 1,358,500 considers both components of ERs for this project. Idem for 7,231,880.		
Project Proponent's Response		Date: 06/12/2024
We changed the section references previously referred to the PD to sections in the MR, i.e., Hydrological function restoration now refers to section 3.3.1 and "Fire prevention and fire threat reduction" refers to sections 3.2.2.2 (hotspots), 2.3.15 (fire prevention training), 4.3.1 (internal fire trainings with SMPP staff), and 3.3.1 (Reduction in human activity through forest patrols). Human activity refers to illegal loggers and/or hunters who could potentially contribute to the risk of fire due to cooking fires or smoking. As stated in 5.1.3 of the MR, no hunting was observed inside the project zone and no illegal hunting was recorded during this monitoring period. The values 1,358,500 and 7,231,880 are the NET GHG emissions from the WRC project activity only (Also see "MR_Tables_2022-23", tab "SBM - Project Summary", cells G10 and G16).		
Documentation provided by the project proponent		

VVB's evaluation	Date: 07/01/2025
The explanation, section updated, and evidence provided are deemed correct. Therefore, CL01 is closed	

CL ID	02	Date: 27/11/2024
CL description		
The following clarifications are required in section 2 of the MR: 1. Under section 2.2.1, for the milestones table, please also indicate the month whenever possible. Also including public comments opening date is needed. Also, during the visit, one nursery was identified. Please include within the schedule. 2. In section 2.2.7, under table 12, explain if there are other type of risks such as wildlife encounters. 3. In section 2.3.1, explain if , regarding the change from 21 to 32 fishermen, some of them have rights. Please also explain if the number of 17 active fishermen is aligned with the number of fishermen within the stakeholder annex. 4. In section 2.3.4, ☐ please explain how many meetings were carried out in this MP. Please provide evidence of such meetings or minutes. Also explain the following: During interview on-site visit, there is information that shows the project staff in every month doing activity visit at the village, please describe about this, how many meetings has been conducted and what activities? 5. In section 2.3.5, instead of referring to other sections, please include a brief summary under table 13 for each risk, impacts, and mitigation measures. Please fill in each column of the table, describing the risk to stakeholder participation, working conditions, safety of women and girls, and safety of minority and marginalized groups including children.		
Project Proponent's Response		Date: 06/12/2024

1. Table 10 is now updated to include in the months of the milestones, the public comment period for this monitoring report, and the construction of the second nursery at the main camp.
2. As stated in the first sentence below Table 11 "The only natural and human induced risks that are likely to occur are Fire and Geological Risk." Other risks that could potentially (but not likely) occur are captured in Annex 1.
3. Due to the remote location of the project area and the seasonal nature of many fishermen, the number of active fishermen changes over each reporting period. At validation, 21 fishermen were identified and over the following years, an additional 10 fishermen were identified. Several fishermen identified since project validation are no longer active due to livelihood changes, relocation, and death. The project respects the rights of these fishermen and works to secure these rights through the FPIC process. The number of total fishermen is now updated. During the monitoring period, a total of 17 fishermen were identified as utilizing the project area. 15 individuals were actively fishing in 2022, and 12 actively fishing in 2023. Of the fishermen active in 2023, 10 were also active in 2022, while 5 were not actively fishing. One previously inactive fisherman resumed fishing and one was newly identified in 2023. The fishermen operating within the project area are predominantly seasonal, often engaging in alternative livelihoods and temporarily ceasing fishing activities for extended periods. The numbers in Annex 3 of the MR refer to the number of fishermen and farmers engaged, not the total number of individuals using the project area. The text in Annex 3 has been updated. As mentioned in section 2.3.9, 2.3.11 and in the Annex 3 of the MR, the project held 199 engagements with community members and other stakeholders. Project staff utilize all opportunities to provide information about the project to communities and other stakeholders. For example, meetings were implemented alongside community development activities. In addition, stand-alone consultations were also conducted. Evidence of these meetings including minutes of meetings can be found in supporting documentation. Every month, since 2022, the project conducts monthly health checks at two locations, Kepayang and Muara Merang for community members.
4. Table 13 in section 2.3.5 is now updated and a brief summary added below the table.

Documentation provided by the project proponent

4. Stakeholder Engagement List and MoMs

VVB's evaluation
Date: 17/12/2024

1. The updated is deemed correct
2. The explanation is deemed correct
3. The explanation is deemed correct
4. The section updated is deemed correct

Therefore CL02 is closed

CL ID	03	Date: 27/11/2024
CL description		
The following clarifications are required in section 2 of the MR: 1. In section 2.3.6, regarding the following statement: During this monitoring period, new fishermen have been identified and they are participating in the FPIC process. Due to seasonal and intermittent use by fishermen, project staff used various means to engage with them. Please provide evidence of these meetings and minutes about the topics discussed in such meetings. 2. In section 2.3.6, explain if the costs, risk and benefits is still being discussed with the rest of communities. 3. In section 2.3.10, please explain the increase from 90 to 180 beneficiaries. 4. In section 2.3.12, please explain who is exactly participating in those meetings and how many of them? where were conducted?. Please add more detail information to demonstrate the culture and gender sensitivity (what activities, when, where, who participated and how many of them) 5. In section 2.3.14, please, clarify the following: During the on-site visit, the stakeholder interviewed has admit that the GRM template form can not be used easily, they prefer to communicate their input directly to the staff. It was found that the responsible person staff (Mr. Susilo) does not work in the project from April 2023, this name also inside the GRM procedures. 6. In section 2.4.1, please, review the names of the staff. Some of them differs from their ID during the interviews. Also, Angga Pratama apparently is not working in the company. Please clarify and update if needed. Also review roles in section 2.4.2.		
Project Proponent's Response		Date: 06/12/2024

1. The two new fishermen identified during the reporting period were engaged on three occasions and then they were engaged in early 2024 to obtain consent (see supporting documents).
2. Relevant and adequate information about potential costs, risks, and benefits to communities have been and are continually discussed with community groups (fishermen, farmer) and other stakeholders through various engagement activities.

When project staff meet with active fishermen, they discuss potential costs, risks, and benefits from the project, as well as the specific areas where fishermen feel they need support. In addition, discussions related to risks such as human-wildlife conflict occurred at the training held during this monitoring period. When new fishermen are identified, project staff discuss potential costs, risks, and benefits from the project as part of the FPIC process. Similarly, the risks, benefits, and costs of the project have been regularly discussed with the farmer. For example, project staff discussed the costs associated with the project during engagements with the farmer related to agricultural expansion.

Other stakeholders, mainly residents from Muara Merang and Kepayang, regularly discuss and review project benefits related to health, education, and clean water access programs during the implementation of these activities or through consultations with project staff. In addition, community members from Muara Merang and Kepayang attended human-wildlife conflict trainings where these risks were discussed, and mitigation measures shared.
3. The increase from 90 to 180 beneficiaries demonstrated that the project took on input from the village leader to maximize the positive impacts of community programs. As stated in section 2.3.10, Table 15, the village leader suggested increasing the basic food provisions from 90 families to 180 families and adjusting the package to rice instead of mixed provisions to meet the needs of community members.
4. The project engages with fishermen, the farmer, village officials (mainly village heads), community health workers, community educators, and members of Kepayang and Muara Merang villages. In addition, the project also engages with nearby concession managers. Due to the location of the SMPP Main Camp and its proximity to settlements, project staff utilize all opportunities to foster participation in decision-making and implementation. As demonstrated in the supporting document, during this monitoring period, 199 engagements were conducted with community groups and representatives of other stakeholders. These meetings were mainly conducted in Kepayang, Muara Merang, and associated hamlets to ensure participation, avoid disruption of daily activities, decrease travel time, and be in culturally appropriate venues such as village offices, health centers, or private homes. The timing of meetings and locations facilitates participation. Timings aligned with daily routines are considered as community members are met in the evenings or in meetings with village leaders during their workday. The SMPP guard posts are also accessible to community

groups, mainly fishermen, at all times. This provides a venue and platform for fishermen to share feedback and concerns if relevant.

Project staff carefully design meetings and implementation to ensure cultural and gender sensitivity by adopting a range of thoughtful measures. Engagement sessions with health workers, educators, and local village leaders are conducted to understand local infrastructure, health, and education needs as part of designing interventions, implementation, and monitoring and evaluation. Health programs such as anti-stunting and monthly health visits are focused on educating women about nutrition and health care. The project staff are respectful of cultural and gender dynamics. For example, they recognize the importance of parental roles, and project staff invite both parents to participate in discussions about programs such as scholarship opportunities and library services, fostering inclusivity and community support.

5. The project staff will be printing the grievance form on a full sheet of A4 paper and adjusting the format to make it more user-friendly. The project team has updated the grievance redressal document (see supporting document folder) to include the correct contact details of the grievance officer. In addition, during the first quarter of 2025, training will be undertaken with project staff and the project staff will again socialize the grievance redressal process and channels with the community group and other stakeholders including community members from nearby settlements.
6. The people mentioned in Table 19 "Key technical staff in the current monitoring period.", subsection "Project Design, Monitoring, and Implementation" of section 2.4.2, were employed at the time of the monitoring period 2022 - 2023.

Documentation provided by the project proponent

1. Evidence of meeting with fishermen
5. Grievance Redressal Document

VVB's evaluation

Date: 17/12/2024

1. The evidence provided is deemed correct
2. The explanation is deemed correct
3. The clarification is deemed correct
4. The explanation is deemed correct
5. The clarification and evidence are deemed correct
6. The clarification is deemed correct

Therefore, CL03 is closed

CL ID

04

Date: 27/11/2024

CL description	
Provide the following evidence: 1. In section 2.3.6, Please provide supporting documents, such as report or FPIC agreement between SMPP and fishermen groups. 2. In section 2.3.9, provide evidence of the engagements mentioned in table 14. 3. In section 2.3.13, provide the policy of equal opportunity, and others such as the hiring policy. 4. In section 2.4.4, please provide the financial analysis. 5. In section 2.3.15, according to the following statement: implementation of health and safety practices. The training is institutionalized through SOP and multiple s will be trained on each SOP to prevent local capacity being lost through staff turnover. ☐ Please provide these SOPs as well as the trainings. 6. In section 2.5.1, please provide evidence to demonstrate the SRN. 7. In section 2.5.6, according to the following statement. The project proponents will do everything in their power to re-engage affected stakeholders to design and implement a fair and equitable benefit-sharing agreement and benefit sharing mechanism with affected stakeholders during the next monitoring period, please provide additional information and details about future projections in order to get the clear information for next MR. according to the VCS standard, The project proponent shall provide, at minimum, evidence and/or a draft of the benefit-sharing agreement to the validation/verification body at validation. The implemented benefit-sharing agreement shall be provided to the validation/verification body at each verification. 8. In section 2.5.7, regarding the following: "Since then, project staff have continued to patrol the area to ensure any new potential rights holders are identified. In 2021, four additional seasonal fishermen who may be affected by project activities were encountered in the project area and were engaged in the FPIC process. Due to the remoteness of the location and intermittent fishing activities, the other two identified fishermen could not be reached and there were no indications of their fishing in 2023. Should they be located again, SMPP will resume the FPIC process to ensure access rights are maintained. Two of these fishermen continued the process during this monitoring period in addition to two newly identified fishermen and others." Please provide evidence of these FPIC. 9. In section 4.1.2, provide the human-wildlife strategy. 10. In section 5.2.1, in spite of some of the BD monitoring methods were reviewed in the visit, please provide some evidence to be assessed by the audit team remotely.	
Project Proponent's Response	Date: 06/12/2024

1. FPIC agreements between fishermen and SMPP are provided in the supporting documents folder.
2. Evidence of all engagements is provided in the supporting documents folder.
3. Three policies, i.e., Hiring Policy, Non-Discrimination and Equal Opportunity Policy, and Human Resource and Labor Policy, are provided as evidence in the supporting documents folder.
4. The financial analysis is provided in the supporting documents folder.
5. SOPs for health and safety are provided in the supporting documents folder. SMPP does not have defined training materials, but SOPs are discussed and practiced when new staff join by the Carbon Credit Production Manager.
6. The SMPP project has successfully registered under SRN. Please see the walk-through "SMPP - SRN confirmation walkthrough" in the supporting documents folder.

7. The project has been providing substantial benefits to rightsholders and other stakeholders in the project zone focusing on job creation, clean water access, education, and improved health care. In line with the Verra standard update, the project during this monitoring period is working on the design and implementation of a formal benefit-sharing mechanism and agreements with affected rights holders, namely fishermen.

This is a multi-step process in accordance with requirements and best practices. The project will reassess and update the current list of rights holders and ensure that individuals meet the criteria for rights holders based on their place of residence and long-standing use of the project area for livelihoods through one-on-one interviews.

Secondly, the project team will meet with verified fishermen to conduct a participatory consultation process to identify and assess current livelihood needs and opportunities as well as opportunities for fishermen to contribute to project objectives. The benefits may be monetary based on the fishermen's contribution to project objectives and/or non-monetary and contribute to livelihood gaps and opportunities. The project team will also discuss with fishermen, how and when benefits will be distributed and monitored.

These inputs will form part of the benefit-sharing mechanism and agreements. Following the meeting(s) with fishermen, the project team will assess the input and develop a draft benefit-sharing plan and draft agreements to present to fishermen for further input and approval. The agreement will specify the beneficiaries, the type and amount of monetary and non-monetary benefits including rationale, and calculations of performance and contribution to project objectives. In addition, the length of the agreement will be specified, the distribution of benefits will be stipulated as well as monitoring and evaluation of the benefit sharing agreement. Lastly, the benefit-sharing agreement will refer to the grievance redressal mechanism as a process to handle concerns, complaints, and grievances related to the benefit-sharing mechanism and

agreements. The project team will meet with the fishermen who are affected rights holders to discuss the benefit-sharing mechanism and agreements to seek further input, and if the fishermen are ready, to seek approval. Following the approval of the agreement, the project team will provide a copy of the agreements to the fishermen and keep hard copies at project facilities in the two nearest villages. In collaboration with the fishermen, project staff will implement the benefit-sharing mechanism and conduct regular monitoring and evaluation through meetings with fishermen.	
8. The two new fishermen identified during this reporting period were Ruslan and Salome. They provided consent and FPIC agreements between each individual and SMPP can be found in the supporting documents folder. 9. The Human-Wildlife Conflict Mitigation SOP (Bahasa) has been made available in the supporting documents folder 10. A variety of data and images have been made available in the supporting documents folder.	
Documentation provided by the project proponent	
1. FPIC Fishermen Agreements 3. Policies 4. [CONFIDENTIAL] Financial Analysis 5. HSSE SOPs 6. SRN 8. New Fishermen FPIC Agreements 9. Human Wildlife Conflict Mitigation 10. Biodiversity Monitoring Data & Evidence	
VVB's evaluation	Date: 07/01/2024
1. The evidence provided is deemed correct 2. The evidence provided is deemed correct 3. The evidence provided is deemed correct 4. The evidence provided is deemed correct 5. The SOPs folder is empty. Please provide them again. 6. The evidence provided is deemed correct 7. The explanation is deemed correct 8. The clarification and evidence provided are deemed correct 9. The evidence provided is deemed correct 10. The evidence provided is deemed correct	
Project Proponent's Response	Date: 06/01/2025

5. The files are now uploaded.	
VVB's evaluation	Date: 07/01/2024
5. The evidence has been uploaded properly, CL04.5 is deemed closed Hence, CL04 is closed	

CL ID	05	Date: 27/11/2024
CL description		
Please, clarify the following: In section 2.5.9., it is stated that there was a vegetation loss of 11 ha during this MR. please explain why this event is not considered as a loss event. (In an AFOLU project, any event or group of events that results in a cumulative loss of more than five percent of previously verified emission reductions and removals. An event qualifies as a loss when it affects carbon stocks in pools included in the project boundary and that are expected to be sequestered and/or maintained under the project scenario. Examples include illegal logging, tillage, and fuelwood collection). This loss of 11 ha is also stated in section 5.1.2 of the MR.		
Project Proponent's Response		Date: 06/12/2024
Documentation provided by the project proponent		
The event does not qualify as a loss event, as the cumulative loss is less than 5% since it represents only 0.07% of previously verified emission reductions and removals. We added evidence in Annex 14.		
VVB's evaluation		Date: 08/01/2025
The clarification and evidence provided are deemed correct. However, please ensure that the loss in vegetation surface in the MR is the same than the identified in the annex file.		
Project Proponent's Response		Date: 20/01/2025
The value is now updated in the monitoring report from 11 ha to 11.27 ha to match the value reported on in the MR Annex.		
VVB's evaluation		Date: 30/01/2025
The clarification has been provided and corrected properly. Hence, CL05 is closed.		

CL ID	06	Date: 27/11/2024
CL description		
The following clarifications are needed under section 3 of the MR: 1. In section 3.1.2, for the parameters which the source of data is IPCC default factors, please provide further details about what table or section of the IPCC is the source. 2. In section 3.2.1.5, under table 29, please explain the planting hectares for year 2022 and 2023. Idem for harvesting. 3. In section 3.2.1.6.2, please explain the equation (1) of the MR which is the corresponding equation of the methodology. 4. In table 46, please explain why the value of RDP for 2023 is so high 5. In table 58, please explain why the reductions and removals are classified as N/A. 6. In section 3.3.1, it is stated that the surveys helped to identify and understand the distribution of HCVs 1,2,3 and 4. However in page 168 it says that also HCV 5 is included. Please clarify if this HCV only applies to Biodiversity. 7. Within spreadsheet. Please explain the origin of parameters of table 32, which apparently is incorrect		
Project Proponent's Response		Date: 06/12/2024

1. The tables in section 3.1.2 are now updated.
2. The values in Table 29 are now updated.
3. The equation in section 3.2.1.6.2 is now updated to reflect the last version of VM0042 (BL-PEAT, v1.1).
4. During 2023 the water table was lower than in previous years (e.g., 2022), due to lower rainfall, thus the CO₂ emissions from peat oxidation are higher. See water table level data for 2022 and 2023 in the supporting documents folder.
5. The methodology VM0007 (v1.5) does not separate between reductions and removals (as compared to e.g., VM0010 version 1.4), hence we used N/A (not applicable).
6. The "Biodiversity Management and Monitoring" section of Table 58 in section 3.3.1 is now updated to include HVC 5.
7. The values of the summary table are linked to the correct tables.
 - Column B (CO₂ from peat microbial decomposition) refers to the tab "GHG emissions from microbial decomposition of peat in the baseline." for CO₂ emissions (columns B and C).
 - Column C (CH₄ from peat microbial decomposition) refers to the tab "GHG emissions from microbial decomposition of peat in the baseline." for CH₄ emissions (columns D and E).
 - Column D and E (CO₂ from peat burning and CH₄ from peat burning) refer to tab "Annual GHG emissions from peat burning in the baseline scenario in the current monitoring period." for CO₂ emissions (column B) and CH₄ emissions (column C), respectively.
 - Column F (CO₂ from DOC) refers to the tab "GHG emissions from Dissolved Organic Carbon in water bodies in the baseline scenario."

Documentation provided by the project proponent

4. SMPP-Rainfall-WaterTableLevel-Comparison-2022-2023

VVB's evaluation

Date: 17/12/2024

1. The updated is deemed correct
2. The updated is deemed correct
3. The updated is deemed correct
4. The explanation and evidence provided are deemed correct
5. The clarification is deemed correct
6. The updated is deemed correct
7. The clarifications are deemed correct

Therefore, CL06 is closed.

CL ID

07

Date: 27/11/2024

CL description	
The following clarifications are needed under section 4 about community: 1. In section 4.1.4, please explain what are these HCVS. Further details about the HCVs for community 2. In section 4.3.1, please, as indicated in other findings, double check the number of fishermen according to the annex. 3. In section 4.3.2, please explain how was the dissemination through internet.	
Project Proponent's Response	Date: 06/12/2024
1. We added a full explanation for HCV 4 and 5 in section 4.1.4. 2. During the monitoring period, a total of 17 fishermen were identified as utilizing the project area. 15 individuals were actively fishing in 2022, and 12 actively fishing in 2023. Of the fishermen active in 2023, 10 were also active in 2022, while 5 were not actively fishing. One previously inactive fisherman resumed fishing and one was newly identified in 2023. The fishermen operating within the project area are predominantly seasonal, often engaging in alternative livelihoods and temporarily ceasing fishing activities for extended periods. The numbers in Annex 3 of the MR refer to the number of fishermen and farmer engaged, not the total number of individuals using the project area. The text in Annex 3 has been updated. 3. In section 4.3.2, the project does not state that the monitoring plan will be disseminated through the Internet.	
Documentation provided by the project proponent	
VVB's evaluation	Date: 08/01/2025
1. The explanation and updated are deemed correct 2. The clarification and updated are deemed correct 3. The template indicates the following: "Describe how any results of monitoring undertaken in accordance with the monitoring plan have been disseminated and made publicly available on the internet. Describe the means by which summaries (at least) of the monitoring results have been communicated to the communities and other stakeholders." Please clarify the information based on the template information.	
Project Proponent's Response	Date: 20/01/2025

3. The results of the monitoring are publicly available online through the Verra Registry. The text in section 4.3.2 has been adjusted.	
VVB's evaluation	Date: 30/01/2025
The clarification is deemed correct. Therefore CL 07 is closed	

CL ID	08	Date: 27/11/2024
CL description		
The following requests are needed under the NPRT: 1. Please provide evidence of the CVs of the project staff. 2. Please provide the financial analysis to check the payback period. 3. Within table 1.3, opportunity cost, explain the Q1 about subsistence driven. Include such details in the NPRT. 4. Within project longevity, table 1.4, explain why in this table, it is said that there isn't a legal agreement to continue management practices, but in the risk before, the mitigation measure indicates that there is an agreement. Formula of question Q7 depends on the response about the presence or not of agreement. 5. Under risk 2.2, please provide the evidence about more than 50% of stakeholders were consulted. 6. Under risk 3. Natural risk, for pest an diseases, if mitigation is none of the above, it is 1. Also the justification for the mitigation factor for extreme weather is incorrect because the fire justification is used. Also, provide additional details in the annex about geological risk. 7. Regarding adaptive capacity, please review table 12 of the NPRT which explains the evidence which need to be provided. provide evidence together with the explanations.		
Project Proponent's Response		Date: 06/12/2024

1. Project staff resumes are shared in the supporting documents folder.
2. The financial analysis is shared in the supporting documents folder.
3. The baseline is not subsidence driven, it is planned conversion to an industrial Acacia plantation, thus the answer to Q1 is "No".
4. The NPRA is now updated to reflect that there is no legal agreement in place to continue management practices.
5. No stakeholders are residing within the project area (see PD section 2.1.9 on Stakeholder Descriptions), thus the answer to Q2 for risk 2.2. has to be "More than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted."
6. The risk score for peat and disease outbreaks is now corrected, as well as the justification for the mitigation factor for extreme weather. Additional details for geological risk were added to the reason in the NPRT.
7. Evidence for each of the five adaptive capacities is now provided in the NPRT.

Documentation provided by the project proponent

1. Project Staff CVs
2. [CONFIDENTIAL] Financial Analysis

VVB's evaluation
Date: 09/01/2025

1. The evidence provided is deemed correct
2. The evidence provided is deemed correct
3. The clarification is deemed correct
4. The risk in the verra hub is not updated
5. The clarification is deemed correct
6. Not updated in the Verra hub, nor corrected in the annex 2
7. The evidence provided is not provided

Project Proponent's Response
Date: 20/01/2024

4. The project does not have a legal Agreement or requirement to continue the management practice, hence the answer a of Q7 was selected. In risk 2.1 (Land Tenure and Resource Access/Impacts) Q8 letter "n" is now selected and set to zero in the NPRT, also indicating that no agreement is in place. Both answers are now the same.
6. Pest and disease outbreaks are set to "not applicable" in the NPRT and the reason provided. The justification for the mitigation factor for extreme weather is now corrected in the NPRT. Edits were made in Table 1 of the Annex to provide more details on geological risks.
7. Evidence for adaptive capacities are now provided in the NPRT.

VVB's evaluation	Date: 09/01/2025
4. The risk in the verra hub is updated, CL08.4 is deemed correct 6. The NPRT updated in the Verra hub, and Annex 2 is correct. 7. Evidence for adaptive capacity is provided (at least 5 criteria), and clarification is correct Therefore, CL08 is closed	

Forward Action Request (FARs)

FAR ID	01	Date: 14/01/2026
FAR description		
During the next verification period, the Project Proponent must demonstrate efforts to obtain or attempt to obtain FPIC from the fishermen involved in the project. At the time of verification, the number of fishermen may change; therefore, the PP must show and justify that it has taken and will continue to take all reasonable steps to secure FPIC from the fishermen who are part of the project area at that time -time of the monitoring period- (acknowledging that some may no longer be involved).		

APPENDIX 3: MAIN DOCUMENTS REVIEWED

Nº	Name of the file
	Main Documents
1	PROJ_DESC_1899_25NOV2019
2	CCB VCS MR 1899 01012022-01122023_VVB_round2_clean (1).pdf
3	Monitoring Report 2022-2023_v1.1_20241010.pdf
4	2022-23 SMPP Summary Monitoring Report v1 English 20240725.pdf
5	2022-23 SMPP Summary Monitoring Report v1 Indonesian 20240725.pdf
6	SMPP MR 22-23 Annexes_20240725.pdf
	Project location
7	SMPP Project Area.kml
	Grievance Mechanism
8	Grievance Redressal Mechanism - EN.docx
9	22-23 NO GRIEVANCES STATEMENT SMPP.pdf
10	Grievance Redressal Mechanism - EN.doc
11	Grievance Redressal Mechanism - ID.doc
	Carbon calculations
12	[Annex Map 9] C stock difference 2021-2023.png
13	Product specification - HabitatMapper and CarbonMapper (Forest Carbon - SMPP).pdf
14	SMPP_AGB_2021.png
15	SMPP_AGB_2023.png
16	MR_Tables_2022-23_20241205.xlsx
17	Emission Factors_20191101.xlsx
18	MR_Tables_2021_20240119.xlsx
19	MR_Tables_2022-23_20241120.xlsx
20	MR_Tables_report2019_20200826.xlsx
21	PD_Tables_20191108.xlsx
22	Uncertainty_20240423.xlsx
23	Spreadsheet for ARR calculations_20190924.xlsx
24	Spreadsheet for Baseline CO2-CH4 emission_20230828.xlsx
25	Spreadsheet for MR 22-23 Table 18 (burn_LUC_end_summary_area)_20240327.xlsx
26	Strata Change Summary, v9A.xlsx
27	burn_drain_matrix_final.csv
28	ID_Fire_WLT_20190926.csv
29	PDT Calculations GAL_20190926.R
30	PRJ_WTL_Effectiveness_20190926.csv
31	YEAR00.csv
32	[Input] burn_matrix_final.csv

33	[Output] CH4_emission_burning.csv
34	[Output] CO2_emission_burning.csv
35	[Output] Total_emission_burning.csv
36	Burnt pixel selection process_20190411.R
37	Emissions from peat burning calculation_20171028.R
38	FIRE_GAL500M_SHP.csv
39	PDT_max_year_end.csv
40	YEAR01.csv
41	YEAR02.csv
42	YEAR03.csv
43	YEAR04.csv
44	YEAR05.csv
45	YEAR06.csv
46	YEAR07.csv
47	YEAR08.csv
48	YEAR09.csv
49	YEAR10.csv
50	YEAR11.csv
51	YEAR12.csv
52	YEAR13.csv
53	agb2021_agb2023_v1.csv
54	SMPP_agb2021.csv
55	SMPP_agb2023.csv
56	SMPP_ARR_calculations (2021 -2023)_20240403.R
57	SMPP_ARR_calculations (2021 -2023)_20240609.R
58	Hydrological Modeling Results Analysis script_final_20240410.R
59	WTL_2022_drainage_v1.csv
60	WTL_2023_drainage_v5.2.csv
	Stakeholder engagement
61	Agreement_Fisherman An. Ruslan.pdf
62	Agreement_Fisherman An. SALOME.pdf
63	Stakeholder Engagement List.xlsx
64	20220804 MoM MR Distribution Salome Buring.docx
65	20240214 BTOR Diskusi dengan Nelayan.docx
66	202312131 Weekly Report_Kamal_Salome.docx
67	20220204 UT Facilitation plan.docx
68	20220206 MoM TPA kepayang.docx
69	20220311 MoM PE SDN Merang.docx
70	20220312 MoM PE SDN Kepayang.docx
71	20220318 MoM PEPancuran.docx
72	20220321 MoM Booster Vaccine.docx
73	20220328 PE Kepayang.docx

74	20220329 PE Pancuran.docx
75	20220330 PE Merang.docx
76	20220408 Village Monitoring.docx
77	20220410 WLMS.docx
78	20220419 MoM Bansos Coordination.docx
79	20220510 MoM Matnur Asri.docx
80	20220513 MoM Matnur Asri.docx
81	20220514 MoM Fishpond group.docx
82	20220515 MoM Matnur Asri.docx
83	20220521 Coordination SMPP Board.docx
84	20220523 Kepyang Village Visit.docx
85	20220609 WLMS.docx
86	20220611 MoM PAH Tagging Kepyang.docx
87	20220623 MoM MR Distribution (1).docx
88	20220623 MoM MR Distribution.docx
89	20220713 Bidan Yessi Monitoring.docx
90	20220714 Darmanto MR Document.docx
91	20220714 GTD Plan discussion.docx
92	20220714 MoM MR Distribution.docx
93	20220716 MoM PAH Kepyang.docx
94	20220720 GTD Plan discussion.docx
95	20220721 WLMS.docx
96	20220725 GTD Prep.docx
97	20220809 MoM PAH Kepyang.docx
98	20220823 Library Monitoring KIMO.docx
99	20220914 MoM Joint Patrol WLMS.docx
100	20220920 Kendet PAH Monitoring.docx
101	20220922 comdev contracts.docx
102	20220926 MoM Joint Patrol WLMS.docx
103	20220929 MoM Medco Meeting.docx
104	20221002 MoM Initial Baksos SMPP.docx
105	20221102 Sugeng ToMas Kepyang.docx
106	20221103 MoM WM RHM Coordination.docx
107	20221122 PE Library MRG.docx
108	20221123 Library Monitoring MRG.docx
109	20221124 PE Library Kepyang.docx
110	20221126 PE Library Pancuran.docx
111	20221130 Stunting Monitoring.doc
112	20221207 MoM Baksos SMPP Prep.docx
113	20230910 Weekly Report_Kamal.docx
114	20230917 Weekly Report_Kamal.docx
115	20230923 Weekly Report_Kamal.docx

116	20231001 Weekly Report_Kamal.docx
117	20231008 Weekly Report_Kamal.docx
118	20231015 Weekly Report_Kamal.docx
119	20231022 Weekly Report_Kamal.docx
120	20231029 Weekly Report_Kamal.docx
121	20231112 Weekly Report_Kamal.docx
122	20231119 Weekly Report_Kamall.docx
123	20231126 Weekly Report_Kamall.docx
124	20231130 Weekly Report_Kamall.docx
125	20231210 Weekly Report_Kamal.docx
126	202312117 Weekly Report_Kamal.docx
127	202312124 Weekly Report_Kamal.docx
128	202312131 Weekly Report_Kamal.docx
	Community
129	SMPP - 2022-23 - Employment.xlsx
130	SMPP - 2022-23 Adult Edu Data.xlsx
131	SMPP - 2022-23 After School Program.xlsx
132	SMPP - 2022-23 Livelihood - Copy.xlsx
133	SMPP - 2022-23 Universitas Terbuka.xlsx
134	SMPP MR 2022-23 - Stakeholder Input.xlsx
135	DATA NELAYAN 2023.xlsx
136	DATA PAH 2023.xlsx
137	Rainwater Catchment System_2023.xlsx
	Employment
138	01. Pustakawan SDN Merang 2023.docx
139	02. Pustakawan SDN Kepayang 2023.docx
140	03. Poskesdes Merang 2023.doc
141	04. Poskesdes Keoayang 2023.doc
142	05. Kontrak PKBM - 2023.pdf
143	06. TPA Desa Muara Merang 2023.docx
144	FASILITATOR DESA - ELMA MTR.docx
145	FASILITATOR DESA - ELMA MTR.pdf
146	FASILITATOR DESA - WIWIN TTD MTR.pdf
147	GURU PAUD - LYA MTR.pdf
148	GURU PAUD - PENTIN MTR.pdf
149	PUSTAKAWAN - ARI TTD MTR.pdf
150	TPA - HOLILA MTR.pdf
151	Proof of Payment
	Food
152	GAL_2301-030 (Set.Adv.2301.03).pdf
153	GAL_2302-048 (Set.Adv.2302.07).pdf
154	GAL_2303-070 (Set.Adv.2303.18).pdf

155	GAL_2303-075 (Set.Adv.2303.21).pdf
156	GAL_2304-094 (Set.Adv.2304.25).pdf
157	GAL_2304-110 (Set.Adv.2304.33).pdf
158	GAL_2304-125 (Set.Adv.2304.34).pdf
159	GAL_2305-136 (Set.Adv.2305.37).pdf
160	GAL_2306-167 (Set.Adv.2306.43).pdf
161	GAL_2307-203 (Set.Adv.2307.57).pdf
162	GAL_2307-209 (Set.Adv.2307.64).pdf
163	GAL_2307-215 (BKK.PCJ.2307.104).pdf
164	GAL_2308-228 (Set.Adv.2308.67).pdf
165	GAL_2308-246 (Set.Adv.2308.70).pdf
166	GAL_2309-252 (Set.Adv.2309.72).pdf
167	GAL_2309-262 (Set.Adv.2309.75).pdf
168	GAL_2310-279 (Set.Adv.2310.85).pdf
169	GAL_2310-298 (Set.Adv.2310.88).pdf
170	SMPP Food Expenses 2023.xlsx
	Training
171	2023 Training Mitigation Human-Wildlife Training Report_SMPP and FHK.pdf
172	20230822_Laporan kegiatan Global Tiger Day 2023.pdf
173	Absensi Pelatihan Drone.pdf
174	Laporan Kegiatan Earth-Ranger 2023.docx
	NPRT
175	3.1.1 CID Impact Assessment.xlsx
176	VCS_NPR_REP_1899_1_1_2016_12_31_2062.pdf
177	World Bank Governance Indicators Indonesia 2018 - 2022.xlsx
	GIS
178	AGB Inventory.shp
179	Biomass.shp
180	Dipwells.shp
181	Encroachment.shp
182	Fire Hotspots.shp
183	Hydrology.shp
184	Land Cover.shp
185	Planting Areas.shp
186	SMPP camera traps.geojson.shp
187	smpp_vegetation_monitoring_plots.dbf.shp
	Literature
188	02. Lalan - 2010 - Merang REDD Pilot Project.pdf
189	04. PerPres No 18 Tahun 2020 tentang Rencana Pembangunan Jangka Menengah Tahun 2020-2024.PDF
190	07. Perpres_Nomor_1_Tahun_2016.pdf
191	08. ar-am-tool-14-v4.2.pdf

192	10. konecny2016.pdf
193	11. AR Methodological Tool Calculation of the number of sample plots for measurement(...).pdf
194	12. Tree biomass equations for tropical peat swamp forest ecosystems in Indonesia.pdf
195	13. 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories.pdf
196	14. Indonesia_s forest resource monitoring.pdf
197	15. The Remote Sensing Monitoring Program of Indonesia's National Carbon Accounting (...).pdf
198	16. Time Series Land Cover Mapping and Change Detection Analysis Using Geographic (...).pdf
199	17. PerMen KLHK RI Nomor P.12_Menlhk-II_2015.pdf
200	18. PerMen KLHK RI No. P.17MenLHKSetjenKum.122017.pdf
201	19. Rates and spatial variability of peat subsidence in Acacia plantation and forest (...).pdf
202	20. Carbon Emissions from Drained and Degraded Peatland in Indonesia and Emission (...).pdf
203	21. Canal blocking strategies for hydrological restoration of degraded tropical peatlands i.pdf
204	22. In the line of fire the peatlands of Southeast Asia.pdf
205	23. Nomor P.21Menhut-II2014.pdf
206	24. AR Large-scale Consolidated Methodology Afforestation and reforestation of lands (...).pdf
207	27. More Than Meets the Eye - Using Sentinel-2 to Map Small Plantations in Complex Forest Landscapes.pdf
208	29. Understanding 'saturation' of radar signals over forests.pdf
209	31. Ditjen PHPL- Statistik Direktorat Jenderal PHPL Tahun 2017.pdf
210	32. BUKU BASIS DATA GEOSPASIAL LINGKUNGAN HIDUP DAN KEHUTANAN TAHUN 2018.pdf
211	33. BUKU BASIS DATA GEOSPASIAL LINGKUNGAN HIDUP DAN KEHUTANAN TAHUN 2019.pdf
212	34. BUKU BASIS DATA GEOSPASIAL LINGKUNGAN HIDUP DAN KEHUTANAN TAHUN 2020.pdf
213	35. BUKU BASIS DATA GEOSPASIAL LINGKUNGAN HIDUP DAN KEHUTANAN TAHUN 2021.pdf
214	38. High-Resolution Global Maps of 21st-Century Forest Cover Change.pdf
215	39. Peatland distribution in Sumatra and Kalimantan explanation of its data sets (...).pdf
216	41. Kabupaten Musi Banyuasin Dalam Angka 2018.pdf
217	42. Synergies among extinction drivers under global change.pdf
218	43. The state and conservation of Southeast Asian biodiversity.pdf
219	44. Quick Facts About Sumatra.pdf
220	45. Sutherland - Unknown - Ecological Census Techniques a Handbook.pdf
221	46. Buckland2008BirdConsInt18EstimatingBirdAbundance.pdf
222	48. Magurran - 2004 - Measuring Biological Diversity.pdf
223	50. O_Brien, Kinnaird, Wibisono - 2003 - Crouching tigers, hidden prey Sumatran tiger (...).pdf
224	53. CCB_Standards_v3.1-1.pdf
225	Perpres Nomor 98 Tahun 2021.pdf
	Findings responses

226	CAR05_5_documentation1.jpg
227	CAR05_5_documentation2.jpg
228	CAR05_5_documentation3.jpg
229	CAR05_5_documentation4.jpg
230	CAR05_5_documentation5.jpg
231	CAR05_5_documentation6.jpg
232	CAR05_5_documentation7.jpg
233	CAR05_5_documentation8.jpg
234	CAR05_5_documentation9.jpg
235	CAR05_5_documentation10.jpg
236	CAR05_5_documentation11.jpg
	Policies
237	Hiring Policy - SMPP.pdf
238	Human Resource & Labor Policy - SMPP.pdf
239	Non Discrimination & Equal Employment Opportunity Policy - SMPP.pdf
240	Financial analysis (confidential)
241	SMPP Cashflow and NPV Analysis 20241204.xlsx
	Biodiversity
242	2022_SMPP Forest Ranger Patrol.xlsx
243	2023_SMPP Forest Ranger Patrol.xlsx
244	Bird Point Transect Data_ENG_IND_20240304.xlsx
245	bird point transects.geojson
246	Camera Trap Data_20240222.xlsx
247	camera trap locations.geojson
248	CAMERA~1.PNG
249	CAMERA~2.PNG
250	CAMERA~1.MP4
251	CAMERA~3.PNG
252	Camera Trap Survey Evidence - Tiger announcement July 2022.png
253	Forest patrol evidence - Tiger pug marks July 2022.png
254	Forest patrol evidence - Tiger pug marks June 2022.png
255	vegetation plots.geojson
256	Vegetation survey evidence - December 2023 survey 1.jpg
257	Vegetation survey evidence - December 2023 survey 2.jpg.jpg
258	Vegetation survey evidence - December 2023 survey 3.jpg.jpg
259	Vegetation survey evidence - December 2023 survey 4.jpg.jpg
260	Vegetation Survey Raw Data 202312.xlsx
	Project staff cv
261	Abdul Haris 201705.pdf
262	Achmad Susilo 2019.pdf
263	Agus Afijanto 2018.pdf
264	Catur Prasetyo 2022.pdf

265	Jeffrey Chatellier 20190912.pdf
266	Mahardhitama 20190710.pdf
267	Mary Osmond 2022.pdf
268	Ophelia Wang 202206.pdf
269	Reagen Pangestu 2022.pdf
270	Sebastian Persch 2022.pdf
271	Zainuddin 2022.pdf
	SOPs
272	SMPP Driving Safety.gdoc
273	SMPP Emergency Evacuation Protocol.gdoc
274	SMPP Emergency Response.gdoc
275	SMPP Fire Prevention and Preparedness.gdoc
276	SMPP First Aid.gdoc
277	SMPP HSSE Overview.gdoc
	National Registry
278	SMPP - SRN confirmation walkthrough
	Other evidence
279	SMPP Adaptive Management Plan_v2
280	Consolidated Fishermen Register (2016–2023)
281	01_Statement_Letters
282	02_Agreements
283	03_Engagement_2022
284	04_Engagement_2023

APPENDIX 4: ATTENDANCE LISTS

AENOR
Confia

PROJECT: Sumatera Merang Peatland Project (SMPP) LOCATION: Main Camp of SMPP

MEETING TOPIC: Kick off Meeting DATE: 08/11/2024

ATTENDANCE LIST

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE
1.	Atah Syntar Ahmad	AENOR		1. Syntar
2.	Shahla Fadh	Client + MRV Lead - Forest Carbon		2. Shahla
3.	Jeffrey Chatellier	Director SMPP - CEO ForestCarbon		3. Jeffrey
4.	Zainuddin	Produksi Karbon Kredit		4. Zainuddin
5.	Kamaluddin HM.	Comdev - SMPP		5. Kamaluddin
6.	Isti Hanifah	Pro. Managemen.		6. Isti
7.	Ayus Af-jaulo	Operasional		7. Ayus
8.	Abdul Haris Haryadi	Operasional Lapangan		8. Abdul
9.	Gorda Jaya Samaraga	Environment		9. Gorda
10.	Roger Wininggana	Staff GAL PT.		10. Roger
11.	Asmuri	Staff Gal		11. Asmuri
12.	Kristianan	Staff Support PT. GAL.		12. Kristianan
13.	Adi Jaya Prana	Technical Specialist		13. Adi
14.	Jared Moore	Senior Technical Manager		14. Jared
15.	ANDER SAPUTRA	BIODIVERSITY SMPP		15. ANDER
16.	Kenn Nengra Suroso	Comdev Credit Specialist		16. Kenn
17.	Alinda Shabrina	MRV		17. Alinda
18.	Ernawati Apriani	Senior Manager Climate & Carbon		18. Ernawati

PAGE 1 OF 2

AENOR
Confia

PROJECT: SMPP LOCATION: Main Camp of SMPP

MEETING TOPIC: Kick off Meeting DATE: 08/11/2024

ATTENDANCE LIST

No	NAME & SURNAME	ROLE/PROFESSION/STAKEHOLDER GROUP	COMMUNITY	SIGNATURE
19.	NAMA. SUSANTO.	STAF Keamanan. Karp.		19. NAMA
20.	Yuli Rahma	Community FC HQ		20. Yuli
21.	RYAN PUTRA SAMARAGA	Jr. Field Monitoring Officer (SMPP)		21. RYAN
22.	ARI WIBOWO	STAF Camp PT. GAL		22. ARI
23.	REXUS MAXALY	STAF Driver PT GAL		23. REXUS
24.	Indira	STAF GAL Logistik		24. Indira
25.	Matei Sunardi	Headmaster SMPP		25. Matei
26.	Riadli	Driver PT GAL		26. Riadli
27.	Manda. Widyuli	SMPP		27. Manda
28.	Intan J. Asia	Staff Pina		28. Intan
29.	L. Ash Winarni	STAF		29. L. Ash
30.	mastina	STAF PT. GAL		30. mastina
31.	SRIARTATI	STAF PT. GAL		31. SRIARTATI
32.	Bosner Sibara	STAF GAL		32. Bosner
33.				33.
34.				34.
35.				35.
36.				36.

PAGE 2 OF 2

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[illegible][illegible]

APPENDIX 5: IMAGES FROM THE ONSITE VISIT

