

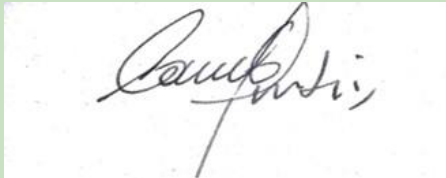
SECOND VERIFICATION REPORT FOR DELTA BLUE CARBON 1 -PROJECT



Document Prepared by Colombian Institute for Technical Standards and Certification -
ICONTEC

Project Title	<i>Delta Blue Carbon -1</i>
Version	<i>1.6</i>
Report ID	<i>74025</i>

Report Title	<i>Second Verification Report Delta Blue Carbon -1</i>
Client	<i>Indus Delta Capital Limited</i>
Pages	162
Date of Issue	<i>29/12/2023 V1</i> <i>18/01/2024 V2</i> <i>30/01/2024 V3</i> <i>11/07/2024 V4</i> <i>28/08/2024 V5</i>
Prepared By	<i>Colombian Institute for Technical Standards and Certification - ICONTEC</i>
Contact	 <i>Martha Ivon Corredor Rodriguez</i>

	+57 1 6078888 Av Calle 26 No 69-76/ Torre 4/ Piso 10, Edificio Elemento mcorredor@icontec.org www.icontec.org  Leader Team Camilo Carvajal ccarvajal@icontec.org
Approved By	 Martha Ivon Corredor Rodriguez Gerente Validación y Verificación
Work Carried Out By	 Laura María García Murillo – Lead Auditor Irfan Udin – Technical Expert – Pakistan  Victor Nieto – Technical Review

Summary

ICONTEC, has performed the second verification of the project “Delta Blue Carbon -1” in Pakistan based on Verified Carbon Standard (VCS) and climate, Community & Biodiversity standard (CCB), as well as the host country criteria. The period covered by this verification reports is from 1 November 2021 to 28

February 2023. The first verification period covered the following dates 19 February 2015 to 31 October 2021.

ICONTEC has carried out the verification of the project whose proposed activity is to promote climate change mitigation and adaptation, maintain biodiversity and create improved livelihoods, well-being, and employment for forest dependent communities in the project zone. The project area is in Thatta and Sujawal districts in Sindh Province, Pakistan. The over-all project zone extends over an area of 350,000 ha. Area that has been tackled under ARR so far is 83,034 ha, total area that will be tackled under ARR activities under this project during the lifetime of the project is 224,997 ha. The project boundary includes deforested mangrove habitats and future wetlands due to sea-level rise.

The purpose of verification is to have an independent, third party assess the project design. In particular, the project's emission reduction calculation; the monitoring plan implementing, and the project's compliance with relevant VCS and CCB requirements. In order to confirm that the monitoring report as documented meets the stated requirements and identified criteria, the verification consisted of the following three phases: i) a desk review of the project monitoring report and monitoring plan implementation; ii) follow-up interviews with project stakeholders with an on-site visit as well as review of project activities; iii) the resolution of outstanding issues and internal technical review followed by the issuance of the final verification report and opinion. During the verification process 13 CAR (Corrective Actions Request) 9 CA (Clarification Actions) were raised, all have been successfully closed.

The purpose of the visit assessment was to determine the conformance of the project with respect to the VCS Version 4.3 Standard; the Third Edition of the CCB Standard; The field visit took place from 6/11/2023 to 17/11/2023 in which the CCB expert visited the project area, interviewed key stakeholders, staff and other related experts, and reviewed the CCB-VCS-MR and supporting documents. The scope of the verification was to assess the conformance of information in the project design document with the VCS and CCB standards.

ICONTEC carried out a final verification report and deems with reasonable level of assurance that the project complies with all the verification criteria for VCS and CCB. 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 net GHG emissions reductions or removals, for the lands included in the project boundary at verification stage has been quantified in accordance with VCS rules.

ICONTEC verification team assessed the calculation and can confirm the GHG emission reductions, during this monitoring period amounts 1,880,929.87 tCO₂e (without discounting buffer emissions) for the whole crediting period, for total period amounts 5,437,031.83 tCO₂e (without discounting buffer emissions), Buffer for this monitoring report 225,711.58, 7tCO₂e and Net VCUs after 12% buffer deduction 1,655,218.29 tCO₂e.

ICONTEC's verification team can confirm that the project is well managed, and results are well supported. Monitoring plans are effective, and the project proponent has developed enough procedures and tools to manage data.

Table of Contents

1. Introduction	6
1.1 Objective	6
1.2 Scope and Criteria	6
1.3 Level of Assurance	7
1.4 Summary Description of the Project	8
2. Verification Process	9
2.1 Audit Team Composition (<i>Rules 4.3.1</i>)	9
2.2 Method and Criteria	12
2.3 Document Review.....	13
2.4 Interviews	27
2.5 Site Inspections	31
2.6 Resolution of Findings.....	41
2.7 Eligibility for Validation Activities.....	42
3. Validation Findings.....	42
3.1 Participation under Other GHG Programs	42
3.2 Methodology Deviations	42
3.3 Project Description Deviations (<i>Rules 3.5.7 – 3.5.10</i>)	42
3.4 Due to the above, the audit team considers that there are no methodological deviations during the second monitoring period. .Minor Changes to Project Description (<i>Rules 3.5.6</i>).....	44
3.5 Grouped Project (G1.13 – G1.15, G4.1)	44
4. Verification Findings	45
4.1 Public Comments (<i>Rules 4.6</i>).....	45
4.2 Summary of Project Benefits	45
4.3 General.....	45
4.4 Climate	58
4.5 Community	78
4.6 Biodiversity	89
4.7 Additional Project Implementation Information	95
4.8 Additional Project Impact Information	95
5. Verification Conclusion	95
6. Appendix 1: request for corrective actions, clarifications and future actions.....	97
APPENDIX 2: SAMPLING PLAN	131
APPENDIX 3: PLOTS INFORMATION	136
APPENDIX 4: INTERVIEWS	152

Table 1. Verification team	9
Table 2. Desk review.....	14
Table 3. Project staff	27
Table 4. Representative of competent Authority for implementation of GHG Project.....	28
Table 5. Representatives of Sindh Forest Department.....	28
Table 6, Representatives of Sindh Environmental Protection Agency	28
Table 7. Number of participants interviewed who are part of the community	29
Table 8. list of stakeholders who participated in community meetings and remove the preceding sentence.....	29
Table 9. Plots visit during the on-side visit:.....	32
Table 10. Implementation Schedule	46
Table 11. Cumulative CO2 removals by mangrove trees per stratum.....	63
Table 12. Net GHG Removals	64
Table 13. Risk of the project.	66
Table 14. HCV for the monitoring period	81
Table 15. Results GHG emission reductions	96
MAP 1. On site visit.....	33
Map 2. On site Visit.....	33
Map 3. On site Visit.....	34
Map 4. On site Visit	34
Map 5. On site Visit.....	35
MAP 6.Visit plots and points	35

1. INTRODUCTION

1.1 Objective

According to VCS rules (VCS Standard v 4.3), is the periodic ex-post independent assessment by a verification body of the GHG emission reductions and removals that have occurred because of the project during the monitoring period, conducted in accordance with the VCS rules. In particular, the verification is an independent review of the monitored reductions that have occurred because of the registered VCS project activity during the verification period.

Verification is a requirement for all VCS projects and is seen as necessary as to provide assurance to stakeholders of the quality of the project and its generation of verified emission reductions. In this sense, the verification objectives include the assessment of the monitoring report (Monitoring Report) to identify the extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description and the extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.

In this way, the purpose of the VCS verification audit activities was conducting an independent assessment of the project to determine whether the project complies with the verification criteria, as set out in the guidance documents listed in Section 1.2 of this report. According to CCB Program Rules (CCB Standards v.3.1), the verification demonstrates that multiple benefits have been delivered. Successful validation to the CCB Standards can help project proponents to build support among stakeholders and investors. Additionally, to confirm that the project complies with the rules and guidance to encourage effective and integrated project design.

1.2 Scope and Criteria

The verification scope includes the independent and objective revision to determine that the project design and implementation meet the following criteria: VCS program (relevance, completeness, consistency, accuracy, transparency, and conservativeness), and CCB standard version 3.1 requirements, as well as the requirements described in the selected methodology (VM0033 Methodology for Tidal Wetland and Seagrass Restoration v2.0, VCS module VMD0019 Methods to project Future conditions and VCS module VMD0052 Demonstration of Additionality of Tidal Wetland Restoration and conservation Project Activities and the Monitoring Plan.

The verification includes the assessment about the project activity implementation as per the validated PD and that all physical features of the project are in place, ensure that actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan and the approved methodology and that the data reported are complete and transparent.

In accordance with Section 4 of the VCS Standard, V4.3 the validation and verification requirements, and to ensure that the proposed VCS &CCB project activity meets all relevant and applicable criteria including the following documents:

- VCS Program Guide – Version 4.2
- VCS Standard – version 4.3
- VCS AFOLU Non-Permanence Risk Tool – version 4.2
- CCB Standard -Version 3.1
- CCB Program Rules – Version 3.1

In addition, the temporal boundaries for verification are defined by the length of the monitoring period. In this case, the monitoring period goes from 01/11/2021 to 28/02/2023 (VCS and CCB).

ICONTEC, based on its ethics code and internal procedures for carrying out validation, verification, and certification audits of VCS project activities (which, in turn, are based on the Verified Carbon Standard) focused on the verification process on the identification of significant risk for credits generation, and verification of the mitigation.

1.3 Level of Assurance

For this project the assessment was conducted to provide reasonable assurance, in compliance with the VCS Project requirements (VCS Standard V4.3, Section 3).

Besides the above mentioned, during the validation and verification ICONTEC ensured to fulfil the requirements additional to ISO 14064-3:2019 and ISO 14065:2007, set in VCS standard, which are as follows:

- The level of assurance is reasonable for verification, with respect to material errors, omissions, and misrepresentations.
- The criteria are VCS Version 3.2 (regardless of the VCS version or GHG program under which the project was validated).
- The objective is in conformance with the VCS requirements and VCS program methodologies as applicable to the specific project.

And to ensure complete transparency, a verification protocol check list is included in Appendix 1. The verification protocol check list addresses all the criteria that must be met for the project. In consequence, ICONTEC applies materiality of one per cent in accordance with the requirements in VCS version 4.3.

1.4 Summary Description of the Project

The project is in the Sindh Indus Delta Region in the Thatta and Sujawal districts of Sindh Province in south-eastern Pakistan. The delta is a vast complex of tidal river channels and creeks, low-lying islands, mangrove forests and inter-tidal areas. The delta's mangrove forests are unique in being the largest area of arid climate mangroves in the world. For the second monitoring period the next activities have been implemented during this period of 01/11/2021 to 28/02/2023, and among them the most relevant are the following:

- Mangrove restoration of degraded and de-vegetated lands over an area of 9,909 ha under the planting cohorts 2021.
- Maintenance and sustainable management of the already restored mangrove lands of 83,034 ha under the planting cohorts of 2015 to 2021 during the M-2 period.
- Providing jobs and income-earning opportunities for both male and female populations in the Project Zone
- Local communities' engagement in mangroves, biodiversity, and fisheries conservation and sustainable management through measures like Mangroves Stewardship Agreements
- Participatory land-use planning over an area of 224,997 hectares
- Ensuring greater access to health facilities for local communities through the provision of a mobile health unit, facilitation of an existing rural health center, provision of ambulance, medicines and medical supplies and equipment.
- Rehabilitation of one non-functional Reverse Osmosis (RO) plant and operationalization of another five RO plants for provision of safe drinking water and improving hygiene facilities
- Provision of civic facilities through the construction of a community center.
- Conducting foundational activities for improved access to education through surveying schools, students enrolled in these schools and assessing needs for increasing enrolment, students' attendance and improving the learning environment in these educational facilities

- Awareness-raising, training, and capacity building through several Social and Biodiversity Impact Assessment Surveys, PRAs, household surveys and other meetings and talks
- The organization of local communities into village development committees (VDCs) and Women Organizations (WOs)
- Improved implementation of natural resources and biodiversity conservation-related laws, rules, and regulations
- Holding sensitisation sessions about biodiversity and high conservation Values Areas and sustainable management
- Surveying and assessment of cultural and recreational facilities in the Project zone.

To date, until the end of February 2023, the project has protected, conserved, and sustainably managed the restored de vegetated and degraded mangrove lands of 83,034 ha until and including year 2021. The ARR/RWE activities of DBC-1 planting cohorts of 2015 to 2021 have so far (from February 2015 to February 2023).

During first monitoring period (M-1) from February 2015 to 31 October 2021 the restored areas had sequestered 3,497,159.55 tCO₂e in planting cohorts 2015 to 2020. During this M-2 period the total carbon removals are 1,880,929.87 tCO₂e. All project activities related to climate change mitigation and adaptation, biodiversity and HCVs conservation and community development implemented have demonstrated a high degree of success in terms of their impacts, sustainability, replicability, and all-around engagement of communities.

There have been no changes to project proponents or other entities.

2. VERIFICATION PROCESS

The verification consisted of the following four phases: 1) a desk review and investigation on secondary sources of information, 2) on-site assessment, 3) the resolution of findings and 4) issuance of the final verification report with the conclusion, as explained in the sessions below:

2.1 Audit Team Composition (*Rules 4.3.1*)

The verification team consist of the personnel described in Table 1:

Table 1. Verification team

Role / Qualification	Last name	First name	Country	Type of involvement		
				Desk review	Site visit / interviews	Reporting

Lead Auditor	García	Laura	Colombia	X	X Remote	X
Technical expert	Udin	Irfan	Pakistan	X	X On site	
Technical review	Nieto	Victor	Colombia			X

The auditor is qualified in accordance with ICONTEC qualification scheme for VCS/CCB validation and verification. The auditor is a Colombian forestry engineer, M.Sc. Environmental management, and account with expertise in forestry project.

To comply with all the compliance required for verification, the support of the competencies of the verification team sufficient in accordance with the established indications, ICONTEC has as an internal document the procedure PE-PS-013 "SPECIFIC VALIDATION AND VERIFICATION PROCEDURE FOR GHG MITIGATION PROJECTS" V6. Where chapter 5.2.1 Designation of the audit and technical review teams is complied with, everything related to the competence that is also composed of the indications established in P-CP-001 PROCEDURE FOR QUALIFYING AND/OR AUTHORIZING PERSONNEL IN TECHNICAL SERVICES, as well as the relevant requirements for the project (technical requirements, environmental, legal, and financial aspects of the territory where the GHG mitigation project is being developed. On the other hand, the competency requirements for validation and verification services for GHG mitigation projects are established in specification E-PS-114 "QUALIFICATION REQUIREMENTS FOR VALIDATION AND VERIFICATION SERVICES FOR GHG MITIGATION PROJECTS".

To determine technical expertise in a technical area for a specific methodology, document F-PS-625 "SERVICE BASE TECHNICAL UNIT VALIDATION AND VERIFICATION" is used to verify experience and competence. The technical validation and verification unit is responsible for communicating via email to the Qualification Professional Leader and Qualification Professional, new training requirements required by professionals to guarantee their competence in the provision of the service. Likewise, it is responsible for identifying the training needs of professionals in the training area for the maintenance of their competence registered in the F-DH-009 "CONSOLIDATED OF PAC TRAINING NEEDS". In addition, there is the E-PS-064 specification "MONITORING THE PERFORMANCE OF VALIDATION AND VERIFICATION PROFESSIONALS" that is applied for the maintenance of competence.

ICONTEC has a conflict of interest and risk verification format, which ensures that there is no conflict of interest on the part of the members of the audit team who will provide the services of Validation/verification of GHG mitigation projects.

The Statement of Fairness is in the F-GV-119 STATEMENT OF IMPARTIALITY MDL-14065 form which is attached along with the final service documents. The terms of confidentiality are given in the contract that is signed between the parties (organization and ICONTEC) in the thirteenth clause, related to the compliance of the parties with

respect to this item. In addition to the provisions of the Code of Ethics, which is related to the contract of each professional with the code PO-GE-001 CODE OF ETHICS. V2.

To ensure the impartiality, confidentiality, independence, and management of the conflict of interest that is required to act and make decisions in an objective, autonomous, suitable, and reliable manner, ICONTEC has established a policy in these areas for the development of its activities. This policy considers all aspects of relations with interested parties, covering all activities not only associated with the provision of services, but also those of an operational and commercial nature. The policy can be consulted at the following e-mail address: <https://www.icontec.org/wp-content/uploads/2019/12/POGE009POLITICADEIMPARCIALIDADCONFIDENCIALIDADINDEPENDENCIAYMANEJODELCONFLICTODEINTERESESVS00.pdf>.

Ethics is the fundamental basis for action and the generation of trust for all ICONTEC services, and is based on developing all activities within honest, coherent, suitable, responsible, and upright parameters of conduct and behavior. The Code of Ethics seeks to materialize ICONTEC's philosophy, by establishing guiding criteria for action based on the highest principles and values of all its members and stakeholders. This Code is applied by all ICONTEC employees, bound by an employment contract, whether for a fixed term or indefinite; for the provision of services (contractors and subcontractors); and all those who, without a contractual relationship, have any type of relationship with ICONTEC, under any modality (members of the Board of Directors and other collegiate bodies). Contractors and subcontractors are those natural or legal persons who at any time provide their services to ICONTEC or on its behalf.

As a mechanism to safeguard impartiality, the ICONTEC Board of Directors established an Impartiality Committee as an advisory body to deal with issues related to Impartiality Risk Management. This initiative responds to the interest of this collegiate body to ensure trust and transparency in the provision of validation and verification services. The composition of the Committee considers the participation of external and independent people, who attend pro bono and on their own behalf or on behalf of an entity associated with the interest groups related to the services provided by the institution.

ICONTEC has a procedure in place to identify, analyze, evaluate, treat, monitor, and document risks related to impartiality and potential conflicts of interest in the provision of validation and verification services. When threats to impartiality are identified, ICONTEC documents and manages control activities to eliminate or minimize such threats.

To ensure that there is no conflict of interest to participate in conformity assessment activities, ICONTEC does not assign professionals who declare a conflict of interest with project participants, familiarity, affinity, or consulting activities related to the services. If an ICONTEC professional has been part of such activities, this professional may not provide services to that organization for at least two years following the end of the activity. Prior to

each validation and verification service for GHG mitigation projects, professionals must declare their potential conflicts of interest using the F-GV-119 IMPARTIALITY STATEMENT CDM-14065 declaration of impartiality form. As evidence of the validator/verifier's statement of this project that no conflict of interest is presented.

ICONTEC is responsible for and retains authority for its decisions concerning its validation and verification opinions, its certification statements of greenhouse gas mitigation projects or the declaration of its reductions/removals and its opinions on GHG inventories. ICONTEC does not outsource the decisions, opinions, and declarations of the conformity assessment.

ICONTEC assesses the risks resulting from its validation and verification activities and has taken appropriate provisions to cover the legal liabilities resulting from its operations in each of its fields of activity and geographical areas in which it operates.

In this regard, ICONTEC has taken the contractual and extra-contractual civil liability insurance policy identified LRCG-74392504-1 with the insurer Zurich Colombia Seguros S.A., in force until December 31, 2023, for an amount of up to COP \$3,000,000,000. Likewise, it has the civil liability insurance policy for errors and omissions with the same insurer, policy EOFF-74371531-1 valid until December 31, 2023, with coverage up to USD \$5,000,000.

2.2 Method and Criteria

The verification process was carried out by using the VCS validation and verification manual to ensure a fully completed verification process and to gather the information necessary to complete this report; and demonstrates how emissions removals have been verified and the way such verifications were confirmed.

The criteria allow the verification guidance provided by VCS Standard and the rules related to VCS methodology applied. In consequence, the following documents were used to assess this project:

- VCS Standard V4.3
- VCS Guidance Validation and verification Manual V 3.2
- VCS non-Permanence Risk Report Calculation Tool V4.2
- Approved VCS VM0033 Methodology for Tidal Wetland and Seagrass Restoration V2.0,
- VCS module VMD0019 methods to Project Future Conditions V1.0

- CDM Ar Tool for testing significance of GHG emissions in A/R CDM project activities V1.0
- CDM Ar Tool 2 combined tool to identify the baseline scenario and demonstrate additionality for A/R CDM project activities V1.0
- CDM Tool 3 Calculation of the number of sample plots for measurements within A/R CDM project activities V2.1
- CDM AR Tool 5 Estimation of GHG emissions related to fossil fuel combustion in A/R CDM project activities V1.0
- CDM AR Tool 14 Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities v4.2
- Climate, community & Biodiversity Standards (CCB) V3.1
- Rules for the use of the Climate, Community & Biodiversity V3.1

The plan onsite visits and the site inspections were completed to confirm the project boundaries, verify the baseline, and check the REDD+ project activities. On-site inspections were also conducted to evaluate the consistency of the assessment technique and parameters related. The project site was confirmed with GPS. The inventory data (both digital and hard copy) were reviewed to check the monitored parameters.

The sampling plan that was carried out to identify the plots to visit in the field resulted in the total number of plots to visit (4), 3 that were outside the confidence limits and 1 within the confidence limits, as can be seen in APPENDIX 5 of this document.

ICONTEC verified that operational and data collection procedures were implemented in accordance with the monitoring plan of the PD and verified the information flows for generating, aggregating, and reporting the monitoring parameters. Furthermore, the monitoring equipment was checked to confirm that the monitoring practices followed the requirements of the PD and the applicable methodology.

2.3 Document Review

The first document review was realized in 25/10/2023 and 30/10/2023 to 31/10/2023, based on the information provided by the Project Proponent before the on-site visit. The review of the action plan and the new documentation was performed in 22/12/2023, as two reviews took place to finally conclude that the project meets the requirements of the CCB/VCS program and selected methodology. All answers to findings provided by the proponent were compared with the Verified Carbon Standard V 4.3, CCB Standard V3.1 and other relevant requirements defined by CCB/VCS. This information crosschecking

allowed identifying several findings that were declared in Appendix 1- Validation Protocol. In addition, the following documents, among others were checked:

Table 2. Desk review

Number	Document	Format
1	CCB_MON_REP_2250_19FEB20215_31OCT2021.pdf	PDF
2	CCB_VERIF_REP_2250_19FEB20215_31OCT2021.pdf	PDF
3	DBC-1 Second Monitoring Report v1.0.pdf	PDF
4	Indus Delta DBC1 ARR PD v4.pdf	PDF
5	Indus Delta DBC1 ARR Validation report v1.3.pdf	PDF
6	Information Request No 2.docx	Word
7	LG DBC-1 Second Monitoring Report v1.0.pdf	PDF
8	LG VCS-Risk-Report-Calculation-Tool-v4.0-1.xls-ES_FINAL (1).xlsm	Excel
9	Summary of DBC-1 Project Second Monitoring Report Sindhi.pdf	PDF
10	Summary of DBC-1 Project Second Monitoring Report Urdu.pdf	PDF
11	VCS-Non-Permanence-Risk-Report-Template-v1.0_07 July 2023.docx	Word
12	wetransfer_documents-to-icontec-for-verification-of-dbc-1-project_2023-10-27_0510.zip	Zip
13	wetransfer_information-request-by-icontec_2023-09-06_0728 - SEGUNDO ENVIO.zip	Zip
14	Cartographic Information in Shape file & KML.rar	RAR
15	DBC-1 PROJECT ARR AREA (YEAR 2015 - 2021).jpg	Photo
16	DBC-1 SAMPLE PLOTS.jpg	Photo
17	DBC-1-BIODIVERSITY-RANDOM-POINTS.jpg	Photo
18	Plantation 2015 2021.kmz	KMZ
19	Sample Plots 2015 2021.kmz	KMZ
20	Plantation 2015 2021.cpg	Shape
21	Plantation 2015 2021.dbf	Shape
22	Plantation 2015 2021.pri	Shape
23	Plantation 2015 2021.sbn	Shape
24	Plantation 2015 2021.sbx	Shape
25	Plantation 2015 2021.shp	Shape
26	Plantation 2015 2021.shp.xml	Shape
27	Plantation 2015 2021.shx	Shape
28	Sample Plots 2015 2021.cpg	Shape
29	Sample Plots 2015 2021.dbf	Shape
30	Sample Plots 2015 2021.pri	Shape
31	Sample Plots 2015 2021.sbn	Shape
32	Sample Plots 2015 2021.sbx	Shape
33	Sample Plots 2015 2021.shp	Shape
34	Sample Plots 2015 2021.shp.xml	Shape
35	Sample Plots 2015 2021.shx	Shape
36	Forest Act 1927.pdf	PDF
37	j) Forest Act 1927(Chapter 4).pdf	PDF
38	Pakistan Environmental Protection Act 1997.pdf	PDF

Number	Document	Format
39	Pakistan Forest Act 1927-1.pdf	PDF
40	Pakistan Forest Act 1927.pdf	PDF
41	Protected Forest Notification Government of Sindh.pdf	PDF
42	Sindh EIA IEE Regulations 2014.pdf	PDF
43	Sindh Environmental Assessment Regulations.pdf	PDF
44	Sindh Environmental Protection Act No.VIII of 2014.pdf	PDF
45	Forest Management Plan of Mangroves Coastal Forests.pdf	PDF
46	02.03 GoS FW Department Protected Forests Notification 2 Nov 2010.pdf	PDF
47	02.07 Thatta District protected forests Notification 29 August 1958.pdf	PDF
48	Protected Forest Notification Government of Sindh.pdf	PDF
49	Legal documentation of IDC.pdf	PDF
50	ar-am-tool-05-v1 Fossil fuel.pdf	PDF
51	ar-am-tool-14-v4.1.pdf	PDF
52	VM0033-Methodology-for-Tidal-Wetland-and-Seagrass-Restoration-v2.0-30Sep21-1.pdf	PDF
53	VMD0019-Methods-to-Project-Future-Conditions-v1.0.pdf	PDF
54	i) Fieldwork Safety Guide.pdf	PDF
55	IDC-Protocol and SOP for Landscape Restoration Monitoring of Mangrove Forests in Indus Delta.pdf	PDF
56	IDC-SOP Quality Assurance and Quality Control.pdf	PDF
57	Policy and Procedures for Biodiversity Conservation Monitoring AKG 210721.docx	Word
58	Policy and Procedures for Community Development Monitoring AKG 210721.docx	Word
59	Policy and procedure for Oversight, accountability and non-conformance handling in implementation plan.docx	Word
60	CCB_DBC1_validation_statement_20211004.pdf	PDF
61	CCB_MON_REP_2250_19FEB20215_31OCT2021.pdf	PDF
62	CCB_VERIF_REP_2250_19FEB20215_31OCT2021.pdf	PDF
63	DBC-1 Second Monitoring Report v1.0.pdf	PDF
64	Indus Delta DBC1 ARR PD v4.pdf	PDF
65	Indus Delta DBC1 ARR Validation report_v1.3.pdf	PDF
66	Summary of DBC-1 Project Second Monitoring Report Sindhi.pdf	PDF
67	Summary of DBC-1 Project Second Monitoring Report_Urdu.pdf	PDF
68	Verification Statement DBC-1.pdf	PDF
69	Project Detail.rar	RAR
70	Roads.CPG	Shape
71	Roads.dbf	Shape
72	Roads.sbn	Shape
73	Roads.sbx	Shape
74	Roads.shp	Shape
75	Roads.shx	Shape
76	e067n23e.dbf	Shape
77	e067n23e.shp	Shape
78	e067n23e.shx	Shape
79	e067n24e.dbf	Shape
80	e067n24e.shp	Shape
81	e067n24e.shx	Shape
82	27102023DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.0-AKG-7 July 2023.xlsx	Excel

Number	Document	Format
83	calculation of sample size 012821.xlsx	Excel
84	CO2Calc loss and gain 200702.xlsx	Excel
85	CO2Calc loss and gain 200706.xlsx	Excel
86	DBC-1 PD CH3 Ex-ante 210325.xlsx	Excel
87	DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.0-AKG-7 July 2023.xlsx	Excel
88	Fossil Fuel Emission DBC-1.xlsx	Excel
89	i) Fieldwork Safety Guide.pdf	PDF
90	IDC-Protocol and SOP for Landscape Restoration Monitoring of Mangrove Forests in Indus Delta.pdf	PDF
91	IDC-SOP Quality Assurance and Quality Control.pdf	PDF
92	LG DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.0-AKG-7 July 2023.xlsx	Excel
93	S curves Indus Delta 200703.xlsx	Excel
94	AFOLU-Non-Permanence-Risk-Report-Calculation-Tool-v4.2-FINAL-AKG-05 December 2023.xlsx	Excel
95	DBC-1 Project Second Monitoring Report V1.1-05 December 2023-AKG.docx	Word
96	DBC-1 Project Second Monitoring Report V1.1-05 December 2023-AKG.pdf	PDF
97	VCS-Non-Permanence-Risk-Report-Template-v1.1 05 December 2023.docx	Word
98	wetransfer_car-s-rc-s_2023-12-12_1654 (1).zip	Zip
99	wetransfer_dbc-1-project-second-monitoring-report-v1-1-05-december-2023-akg-docx_2023-12-12_1519.zip	Zip
100	wetransfer_mou-for-icontec_2023-12-13_1149.zip	Zip
101	Plantation 2021.cpg	Shape
102	Plantation 2021.dbf	Shape
103	Plantation 2021.pri	Shape
104	Plantation 2021.sbn	Shape
105	Plantation 2021.sbx	Shape
106	Plantation 2021.shp	Shape
107	Plantation 2021.shp.xml	Shape
108	Plantation 2021.shx	Shape
109	ar-am-tool-14-v4.2.pdf	PDF
110	DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.1-AKG-5 December 2023.xlsx	Excel
111	Indus Delta NDVI Analysis.docx	Word
112	Indus Delta DBC1 ARR PD v4.pdf	PDF
113	MODIFIED MR2 V 1.1 LINK.rtf	Shape
114	MODIFIED MR2 V 1.1 LINK.rtf	Shape
115	AFOLU-Non-Permanence-Risk-Report-Calculation-Tool-v4.2-FINAL-AKG-05 December 2023.xlsx	Excel
116	CV Alamgir Khan Gandapur - CV.pdf	PDF
117	CV Arif Ali Khokhar.pdf	PDF
118	CV Assistant Manager GIS.pdf	PDF
119	CV Dir. GIS & Field Operations.docx	Word
120	CV Riaz Wagan.pdf	PDF
121	CV Saeen Bakhsh Shaikh.pdf	PDF
122	CV Shahzad Sadiq.doc.pdf	PDF
123	CV Syed Baqadar Asadullah.pdf	PDF
124	VCS-Non-Permanence-Risk-Report-Template-v1.1 05 December 2023.docx	Word
125	MODIFIED MR2 V 1.1 LINK.rtf	Shape
126	Eligible AFOLU Polygons.docx	Word

Number	Document	Format
127	<u>MODIFIED MR2 V 1.1 LINK.rtf</u>	Shape
128	<u>MODIFIED MR2 V 1.1 LINK.rtf</u>	Shape
129	<u>MODIFIED MR2 V 1.1 LINK.rtf</u>	Shape
130	<u>MODIFIED MR2 V 1.1 LINK.rtf</u>	Shape
131	<u>MR-02 Project Activities.jpg</u>	Photo
132	<u>MR2-Achievements-During-Project-Life-Time.jpg</u>	Photo
133	<u>Standardized-Benefits-MR2.jpg</u>	PDF
134	<u>Summary of DBC-1 Project Second Monitoring Report Sindhi.pdf</u>	PDF
135	<u>Summary of DBC-1 Project Second Monitoring Report _Urdu.pdf</u>	PDF
136	<u>Unique-Benefits-MR2.jpg</u>	Photo
137	<u>VERIFICATION-OF-MR2.jpg</u>	Photo
138	<u>Asistencia1.pdf</u>	PDF
139	<u>Asistencia (2).pdf</u>	PDF
140	<u>Asistencia (3).pdf</u>	PDF
141	<u>Asistencia (4).pdf</u>	PDF
142	<u>Asistencia (5).pdf</u>	PDF
143	<u>Asistencia (6).pdf</u>	PDF
144	<u>Asistencia (7).pdf</u>	PDF
145	<u>ABD_0347.JPG</u>	Photo
146	<u>ABD_0356.JPG</u>	Photo
147	<u>ABD_0392.JPG</u>	Photo
148	<u>ABD_0413.JPG</u>	Photo
149	<u>ABD_0425.JPG</u>	Photo
150	<u>ABD_0627.JPG</u>	Photo
151	<u>Photos (1).DNG</u>	Photo
152	<u>Photos (1).jpg</u>	Photo
153	<u>Photos (10).jpg</u>	Photo
154	<u>Photos (2).DNG</u>	Photo
155	<u>Photos (3).DNG</u>	Photo
156	<u>Photos (37).jpg</u>	Photo
157	<u>Photos (38).jpg</u>	Photo
158	<u>Photos (39).jpg</u>	Photo
159	<u>Photos (4).DNG</u>	Photo
160	<u>Photos (40).jpg</u>	Photo
161	<u>Photos (41).jpg</u>	Photo
162	<u>Photos (42).jpg</u>	Photo
163	<u>Photos (43).jpg</u>	Photo
164	<u>Photos (44).jpg</u>	Photo
165	<u>Photos (45).JPG</u>	Photo
166	<u>Photos (46).JPG</u>	Photo
167	<u>Photos (47).JPG</u>	Photo
168	<u>Photos (48).JPG</u>	Photo
169	<u>Photos (49).JPG</u>	Photo
170	<u>Photos (50).JPG</u>	Photo
171	<u>Photos (51).JPG</u>	Photo
172	<u>Photos (52).JPG</u>	Photo
173	<u>Photos (53).JPG</u>	Photo
174	<u>Photos (54).JPG</u>	Photo
175	<u>Photos (55).JPG</u>	Photo
176	<u>Photos (56).JPG</u>	Photo

Number	Document	Format
177	Photos (57).JPG	Photo
178	Photos (58).JPG	Photo
179	Photos (59).JPG	Photo
180	Photos (60).JPG	Photo
181	Photos (61).JPG	Photo
182	Photos (62).JPG	Photo
183	Photos (63).JPG	Photo
184	Photos (64).JPG	Photo
185	Photos (65).JPG	Photo
186	Photos (66).JPG	Photo
187	Photos (67).JPG	Photo
188	Photos (68).JPG	Photo
189	Photos (69).JPG	Photo
190	Photos (70).JPG	Photo
191	Photos (71).JPG	Photo
192	Photos (72).JPG	Photo
193	Photos (73).JPG	Photo
194	Photos (74).JPG	Photo
195	Photos (75).JPG	Photo
196	Photos (76).JPG	Photo
197	Photos (77).JPG	Photo
198	Photos (78).JPG	Photo
199	Photos (79).JPG	Photo
200	Photos (80).JPG	Photo
201	Photos (81).JPG	Photo
202	Photos (82).JPG	Photo
203	Photos (83).JPG	Photo
204	Photos (84).JPG	Photo
205	Photos (85).JPG	Photo
206	Photos (86).JPG	Photo
207	Photos (87).JPG	Photo
208	Photos (88).JPG	Photo
209	Photos (89).JPG	Photo
210	Photos (90).JPG	Photo
211	Photos (91).JPG	Photo
212	Photos (92).JPG	Photo
213	2015-Abdul Majeed.pdf	PDF
214	2015-Ghulam Mustafa.pdf	PDF
215	2015-Gulzar Ali zangejo.pdf	PDF
216	2015-Jahangir.pdf	PDF
217	2015-Lalan.pdf	PDF
218	2015-Mashooq Ali.pdf	PDF
219	2015-Muhammad Qasim.pdf	PDF
220	2015-Nawaz Machi.pdf	PDF
221	2015-Phaphoo.pdf	PDF
222	2015-Suleha Malah.pdf	PDF
223	2015-Ashiq Ali Bhatti.pdf	PDF
224	2015-Muhammad Soomar.pdf	PDF
225	2015-Shabir Ahmed.pdf	PDF
226	2016-Abdul Razzak sholani.pdf	PDF
227	2016-Abdullah.pdf	PDF
228	2016-Alhadoo Sholani.pdf	PDF

Number	Document	Format
229	2016-Ali Akbar Sholani.pdf	PDF
230	2016-Ali Muhammad Jatt.pdf	PDF
231	2016-Daleel Sholani.pdf	PDF
232	2016-Ghulam Hussain Zangejo.pdf	PDF
233	2016-Ghulam Nabi.pdf	PDF
234	2016-Hajro jat.pdf	PDF
235	2016-Ibrahim jatt.pdf	PDF
236	2016-Jahangir2.pdf	PDF
237	2016-Khan Muhammad sholani.pdf	PDF
238	2016-Matthan.pdf	PDF
239	2016-Muhamamd Qasim Jutt.pdf	PDF
240	2016-Muhamamd Umar Fakerani Jatt.pdf	PDF
241	2016-Muhammad Akram.pdf	PDF
242	2016-Muhammad Iqbal Jut.pdf	PDF
243	2016-Muhammad Ramzan.pdf	PDF
244	2016-Muhammad Ur Bhatti.pdf	PDF
245	2016-Mumtaz Mimbrani.pdf	PDF
246	2016-qabil Fakerani Jatt.pdf	PDF
247	2016-sabho khan.pdf	PDF
248	2016-Sadiq Jatt.pdf	PDF
249	2016-Sikandar Ali Sholani.pdf	PDF
250	2016-Tufail Ahmed.pdf	PDF
251	2016-USman Jatt.pdf	PDF
252	2016-Wahid Ali.pdf	PDF
253	2016-Yousuf Machi.pdf	PDF
254	2017-abdullah jatt.pdf	PDF
255	2017-Abdullah Jutt.pdf	PDF
256	2017-Ali Muhammad.pdf	PDF
257	2017-Ali Murad Jatt.pdf	PDF
258	2017-Allah Wario Sholani.pdf	PDF
259	2017-Anwar Khas Kheli.pdf	PDF
260	2017-Basran Machi.pdf	PDF
261	2017-Ghulam Hassan Khas Kheli.pdf	PDF
262	2017-Maqbool.pdf	PDF
263	2017-Muhammad Hanif KhasKheli.pdf	PDF
264	2017-Muhammad Ismail Jutt.pdf	PDF
265	2017-Muhammad Sharif Khas Kheli.pdf	PDF
266	2017-Nabi Buksh sholani.pdf	PDF
267	2020-Abdul Majed sholani.pdf	PDF
268	2020-Abdullah.pdf	PDF
269	2020-Abu Ahmed.pdf	PDF
270	2020-Adam Jutt.pdf	PDF
271	2020-Ahmed Ali.pdf	PDF
272	2020-Ahmed jatt.pdf	PDF
273	2020-Alhadho sholani.pdf	PDF
274	2020-Ali Akbar Jutt.pdf	PDF
275	2020-Ali Akber Sholani.pdf	PDF
276	2020-Ali Asghar KhasKheli.pdf	PDF
277	2020-Ali Muhammad.pdf	PDF
278	2020-Amin Jatt.pdf	PDF
279	2020-Bachal Jatt.pdf	PDF
280	2020-Bilawal Khaskheli.pdf	PDF

Number	Document	Format
281	2020-Daleel Sholani.pdf	PDF
282	2020-Dawood jatt.pdf	PDF
283	2020-Essi jatt.pdf	PDF
284	2020-Ghano.pdf	PDF
285	2020-Gulshair KhasKheli.pdf	PDF
286	2020-Hussain fakeerani Jutt.pdf	PDF
287	2020-Ibrahim Fakeerani jatt.pdf	PDF
288	2020-Jalal Jutt.pdf	PDF
289	2020-Khan Muhammad Sholani.pdf	PDF
290	2020-Mamoon jatt.pdf	PDF
291	2020-Matthan Jutt.pdf	PDF
292	2020-Mehboob Jutt.pdf	PDF
293	2020-Missri jatt.pdf	PDF
294	2020-Mor khan jatt.pdf	PDF
295	2020-Muhammad Chamman Khas Kheli.pdf	PDF
296	2020-Muhammad Iqbal jatt.pdf	PDF
297	2020-Muhammad Ismail Jatt.pdf	PDF
298	2020-Muhammad juman jutt.pdf	PDF
299	2020-Muhammad Razzak Sholani.pdf	PDF
300	2020-Muhammad suleh Fakeerani jutt.pdf	PDF
301	2020-Nabi Buksh Sholani.pdf	PDF
302	2020-Qabil Fakerani Jatt.pdf	PDF
303	2020-Ramzan Khas Kheli.pdf	PDF
304	2020-Rasheed Ahmed Jatt.pdf	PDF
305	2020-saboo khan.pdf	PDF
306	2020-Sadiq Khaskheli.pdf	PDF
307	2020-saif Ullah Khaskheli.pdf	PDF
308	2020-sakhoo jatt.pdf	PDF
309	2020-Sobat ullah khan.pdf	PDF
310	2020-Sulaeh Muhammad jatt.pdf	PDF
311	2020-Taj Muhammad.pdf	PDF
312	ANTI-BRIBERY POLICY.pdf	PDF
313	ETHICAL POLICY.pdf	PDF
314	OCCUPATIONAL SAFETY AND HEALTH (OSH) POLICY.pdf	PDF
315	WORKER TRAINING POLICY.pdf	PDF
316	FPIC-Bhambore.pdf	PDF
317	FPIC-Ketibunder.pdf	PDF
318	FPIC-Shahbander.pdf	PDF
319	IUCN-MoU.pdf	PDF
320	MOU with FWEL-SHINE Humanity.pdf	PDF
321	MoU-DBC and LUAWMS-11 January 2023.pdf	PDF
322	DBC-1 Project Second Monitoring Report V1.2-19 December 2023-AKG.pdf	PDF
323	wetransfer second-round 2023-12-20 2018.zip	Zip
324	DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.1-AKG-19 December 2023.xlsx	Excel
325	DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.1-AKG-5 December 2023.xlsx	Excel
326	Community Impact Monitoring Report MR-2.xlsx	Excel
327	DBC-1 Project Second Monitoring Report V1.2-19 December 2023-AKG.pdf	PDF
328	01.02 EXT IDC Fin Model 210430 Release.xlsx	PDF
329	AFOLU-Non-Permanence-Risk-Report-Calculation-Tool-v4.2-FINAL-AKG-05 December 2023.xlsx	Excel
330	Merlins & FSD Agreement.pdf	PDF
331	VCS-Non-Permanence-Risk-Report-Template-v1.2_19 December 2023.docx	Word

Number	Document	Format
332	Cartographic Layer 05 Dec.cpg	Shape
333	Cartographic Layer 05 Dec.dbf	Shape
334	Cartographic Layer 05 Dec.prj	Shape
335	Cartographic Layer 05 Dec.sbn	Shape
336	Cartographic Layer 05 Dec.sbx	Shape
337	Cartographic Layer 05 Dec.shp	Shape
338	Cartographic Layer 05 Dec.shp.xml	Shape
339	Cartographic Layer 05 Dec.shx	Shape
340	Attendance list (Impact on Stakeholders During Second Monitoring).pdf	PDF
341	Community and Stakeholders Impact Monitoring Survey Log.xlsx	Excel
342	Community Impact Monitoring Report MR-2.xlsx	Excel
343	DBC-1 Project Second Monitoring Report V1.2-19 December 2023-AKG.pdf	PDF
344	Impact on Stakeholders During Second Monitoring.pdf	PDF
345	Muhammad Khan Sholani (1).pdf	PDF
346	Muhammad Khan Sholani (2).pdf	PDF
347	Ghulam Dablo 1.pdf	PDF
348	Ghulam Dablo 2.pdf	PDF
349	Haji mamu Goth 1.pdf	PDF
350	Haji mamu goth 2.pdf	PDF
351	Haji Maru Goth.pdf	PDF
352	Haji Sheedi Goth 1.pdf	PDF
353	Haji Sheedi Goth 2.pdf	PDF
354	Muhammad Dablo Goth.pdf	PDF
355	Muhammad Shumar Dablo.pdf	PDF
356	Allah Warayo Bhatti.pdf	PDF
357	Gul Muhammad Chharejo.pdf	PDF
358	Gul Muhammad Uplano.pdf	PDF
359	Haji Rab Nawaz Mallah.pdf	PDF
360	Haji wario Jatt.pdf	PDF
361	Muhammad Ishaq Sarwan.pdf	PDF
362	Zaman Jatt.pdf	PDF
363	Abdullah Mirbahar.pdf	PDF
364	Ahmed Bagdo.pdf	PDF
365	Ahmed Patani.pdf	PDF
366	Haji Muhammad 2.pdf	PDF
367	Haji Muhammad.pdf	PDF
368	Hashim Takro.pdf	PDF
369	Karo Takro (1).pdf	PDF
370	karo Takro (2).pdf	PDF
371	Raj Wari Goth.pdf	PDF
372	Abu Bakar Katiyar.pdf	PDF
373	Bhori.pdf	PDF
374	Haji Ismail Katiar.pdf	PDF
375	Mirano.pdf	PDF
376	Gul Hassan Samoo (1).pdf	PDF
377	Gul Hassan Samoo (2).pdf	PDF
378	Gul Hassan Samoo (3).pdf	PDF

Numb er	Document	Form at
379	Karam Ali Jatt (1).pdf	PDF
380	Karam Ali Jatt (2).pdf	PDF
381	Muhammad Arab Jatt (1).pdf	PDF
382	Muhammad Arab Jatt (2).pdf	PDF
383	Usman Juman.pdf	PDF
384	Achar Mirbahar (1).pdf	PDF
385	Achar Mirbahar (2).pdf	PDF
386	Muhammad Hashim Mirbahar (1).pdf	PDF
387	Muhammad Hashim Mirbahar (2).pdf	PDF
388	Muhammad Hashim Mirbahar (3).pdf	PDF
389	Muhammad Hashim Mirbahar (4).pdf	PDF
390	Ahmed Khan Memon.pdf	PDF
391	Ali Bux Jatt (1).pdf	PDF
392	Ali Bux Jatt (2).pdf	PDF
393	Bhair Jatt (1).pdf	PDF
394	Bhair Jatt (2).pdf	PDF
395	Ahmed Ali Jatt.pdf	PDF
396	Haji Qasim Jatt.pdf	PDF
397	Hayat jatt.pdf	PDF
398	Muhammad Hashim Jatt.pdf	PDF
399	Sajan Shah.pdf	PDF
400	Haji Mehar (1).pdf	PDF
401	Haji Mehar (2).pdf	PDF
402	Mir Jatt.pdf	PDF
403	Sumar Sholani (1).pdf	PDF
404	Sumar Sholani (2).pdf	PDF
405	Janqi Khan Baloch (1).pdf	PDF
406	Janqi Khan Baloch (2).pdf	PDF
407	Janqi Khan Baloch (3).pdf	PDF
408	Natho (1).pdf	PDF
409	Natho (2).pdf	PDF
410	Saifullah (1).pdf	PDF
411	Saifullah (2).pdf	PDF
412	Saifullah (3).pdf	PDF
413	Saleh Muhammad Baloch (1).pdf	PDF
414	Saleh Muhammad Baloch (2).pdf	PDF
415	Somar Shoro (1).pdf	PDF
416	Somar Shoro (2).pdf	PDF
417	Somar Shoro (3).pdf	PDF
418	Community and Stakeholders Impact Monitoring Survey Log.xlsx	PDF
419	Community Impact Monitoring Report MR-2.xlsx	PDF
420	Muhammad Khan Sholani (1).pdf	PDF
421	Muhammad Khan Sholani (2).pdf	PDF
422	Ghulam Dablo 1.pdf	PDF
423	Ghulam Dablo 2.pdf	PDF
424	Haji mamu Goth 1.pdf	PDF
425	Haji mamu goth 2.pdf	PDF
426	Haji Maru Goth.pdf	PDF
427	Haji Sheedi Goth 1.pdf	PDF
428	Haji Sheedi Goth 2.pdf	PDF
429	Muhammad Dablo Goth.pdf	PDF
430	Muhammad Shumar Dablo.pdf	PDF

Numb er	Document	Form at
431	Allah Warayo Bhatti.pdf	PDF
432	Gul Muhammad Chharejo.pdf	PDF
433	Gul Muhammad Uplano.pdf	PDF
434	Haji Rab Nawaz Mallah.pdf	PDF
435	Haji wario Jatt.pdf	PDF
436	Muhammad Ishaq Sarwan.pdf	PDF
437	Zaman Jatt.pdf	PDF
438	Abdullah Mirbahar.pdf	PDF
439	Ahmed Bagdo.pdf	PDF
440	Ahmed Patani.pdf	PDF
441	Haji Muhammad 2.pdf	PDF
442	Haji Muhammad.pdf	PDF
443	Hashim Takro.pdf	PDF
444	Karo Takro (1).pdf	PDF
445	karo Takro (2).pdf	PDF
446	Raj Wari Goth.pdf	PDF
447	Abu Bakar Katiyar.pdf	PDF
448	Bhori.pdf	PDF
449	Haji Ismail Katiar.pdf	PDF
450	Mirano.pdf	PDF
451	Gul Hassan Samoo (1).pdf	PDF
452	Gul Hassan Samoo (2).pdf	PDF
453	Gul Hassan Samoo (3).pdf	PDF
454	Karam Ali Jatt (1).pdf	PDF
455	Karam Ali Jatt (2).pdf	PDF
456	Muhammad Arab Jatt (1).pdf	PDF
457	Muhammad Arab Jatt (2).pdf	PDF
458	Usman Juman.pdf	PDF
459	Achar Mirbahar (1).pdf	PDF
460	Achar Mirbahar (2).pdf	PDF
461	Muhammad Hashim Mirbahar (1).pdf	PDF
462	Muhammad Hashim Mirbahar (2).pdf	PDF
463	Muhammad Hashim Mirbahar (3).pdf	PDF
464	Muhammad Hashim Mirbahar (4).pdf	PDF
465	Ahmed Khan Memon.pdf	PDF
466	Ali Bux Jatt (1).pdf	PDF
467	Ali Bux Jatt (2).pdf	PDF
468	Bhair Jatt (1).pdf	PDF
469	Bhair Jatt (2).pdf	PDF
470	Ahmed Ali Jatt.pdf	PDF
471	Haji Qasim Jatt.pdf	PDF
472	Hayat jatt.pdf	PDF
473	Muhammad Hashim Jatt.pdf	PDF
474	Sajan Shah.pdf	PDF
475	Haji Mehar (1).pdf	PDF
476	Haji Mehar (2).pdf	PDF
477	Mir Jatt.pdf	PDF
478	Sumar Sholani (1).pdf	PDF
479	Sumar Sholani (2).pdf	PDF
480	Janqi Khan Baloch (1).pdf	PDF
481	Janqi Khan Baloch (2).pdf	PDF
482	Janqi Khan Baloch (3).pdf	PDF

Numb er	Document	Form at
483	Natho (1).pdf	PDF
484	Natho (2).pdf	PDF
485	Saifullah (1).pdf	PDF
486	Saifullah (2).pdf	PDF
487	Saifullah (3).pdf	PDF
488	Saleh Muhammad Baloch (1).pdf	PDF
489	Saleh Muhammad Baloch (2).pdf	PDF
490	Somar Shoro (1).pdf	PDF
491	Somar Shoro (2).pdf	PDF
492	Somar Shoro (3).pdf	PDF
493	desktop.ini	PDF
494	2015-Abdul Majeed.pdf	PDF
495	2015-Ghulam Mustafa.pdf	PDF
496	2015-Gulzar Ali zangejo.pdf	PDF
497	2015-Jahangir.pdf	PDF
498	2015-Lalan.pdf	PDF
499	2015-Mashooq Ali.pdf	PDF
500	2015-Muhammad Qasim.pdf	PDF
501	2015-Nawaz Machi.pdf	PDF
502	2015-Phaphoo.pdf	PDF
503	2015-Suleha Malah.pdf	PDF
504	2015-Ashiq Ali Bhatti.pdf	PDF
505	2015-Muhammad Soomar.pdf	PDF
506	2015-Shabir Ahmed.pdf	PDF
507	2016-Abdul Razzak sholani.pdf	PDF
508	2016-Abdullah.pdf	PDF
509	2016-Alhadoo Sholani.pdf	PDF
510	2016-Ali Akbar Sholani.pdf	PDF
511	2016-Ali Muhammad Jatt.pdf	PDF
512	2016-Daleel Sholani.pdf	PDF
513	2016-Ghulam Hussain Zangejo.pdf	PDF
514	2016-Ghulam Nabi.pdf	PDF
515	2016-Hajro jat.pdf	PDF
516	2016-Ibrahim jatt.pdf	PDF
517	2016-Jahangir2.pdf	PDF
518	2016-Khan Muhammad sholani.pdf	PDF
519	2016-Matthan.pdf	PDF
520	2016-Muhamamd Qasim Jutt.pdf	PDF
521	2016-Muhamamd Umar Fakerani Jatt.pdf	PDF
522	2016-Muhammad Akram.pdf	PDF
523	2016-Muhammad Iqbal Jut.pdf	PDF
524	2016-Muhammad Ramzan.pdf	PDF
525	2016-Muhammad Ur Bhatti.pdf	PDF
526	2016-Mumtaz Mimbrani.pdf	PDF
527	2016-qabil Fakerani Jatt.pdf	PDF
528	2016-sabho khan.pdf	PDF
529	2016-Sadiq Jatt.pdf	PDF
530	2016-Sikandar Ali Sholani.pdf	PDF
531	2016-Tufail Ahmed.pdf	PDF
532	2016-USman Jatt.pdf	PDF
533	2016-Wahid Ali.pdf	PDF
534	2016-Yousuf Machi.pdf	PDF

Number	Document	Format
535	2017-abdullah jatt.pdf	PDF
536	2017-Abdullah Jutt.pdf	PDF
537	2017-Ali Muhammad.pdf	PDF
538	2017-Ali Murad Jatt.pdf	PDF
539	2017-Allah Wario Sholani.pdf	PDF
540	2017-Anwar Khas Kheli.pdf	PDF
541	2017-Basran Machi.pdf	PDF
542	2017-Ghulam Hassan Khas Kheli.pdf	PDF
543	2017-Maqbool.pdf	PDF
544	2017-Muhammad Hanif KhasKheli.pdf	PDF
545	2017-Muhammad Ismail Jutt.pdf	PDF
546	2017-Muhammad Sharif Khas Kheli.pdf	PDF
547	2017-Nabi Buksh sholani.pdf	PDF
548	2020-Abdul Majed sholani.pdf	PDF
549	2020-Abdullah.pdf	PDF
550	2020-Abu Ahmed.pdf	PDF
551	2020-Adam Jutt.pdf	PDF
552	2020-Ahmed Ali.pdf	PDF
553	2020-Ahmed jatt.pdf	PDF
554	2020-Alhadho sholani.pdf	PDF
555	2020-Ali Akbar Jutt.pdf	PDF
556	2020-Ali Akber Sholani.pdf	PDF
557	2020-Ali Asghar KhasKheli.pdf	PDF
558	2020-Ali Muhammad.pdf	PDF
559	2020-Amin Jatt.pdf	PDF
560	2020-Bachal Jatt.pdf	PDF
561	2020-Bilawal Khaskheli.pdf	PDF
562	2020-Daleel Sholani.pdf	PDF
563	2020-Dawood jatt.pdf	PDF
564	2020-Essi jatt.pdf	PDF
565	2020-Ghano.pdf	PDF
566	2020-Gulshair KhasKheli.pdf	PDF
567	2020-Hussain fakeerani Jutt.pdf	PDF
568	2020-Ibrahim Fakeerani jatt.pdf	PDF
569	2020-Jalal Jutt.pdf	PDF
570	2020-Khan Muhammad Sholani.pdf	PDF
571	2020-Mamoon jatt.pdf	PDF
572	2020-Matthan Jutt.pdf	PDF
573	2020-Mehboob Jutt.pdf	PDF
574	2020-Missri jatt.pdf	PDF
575	2020-Mor khan jatt.pdf	PDF
576	2020-Muhammad Chamman Khas Kheli.pdf	PDF
577	2020-Muhammad Iqbal jatt.pdf	PDF
578	2020-Muhammad Ismail Jatt.pdf	PDF
579	2020-Muhammad juman jutt.pdf	PDF
580	2020-Muhammad Razzak Sholani.pdf	PDF
581	2020-Muhammad suleh Fakeerani jutt.pdf	PDF
582	2020-Nabi Buksh Sholani.pdf	PDF
583	2020-Qabil Fakerani Jatt.pdf	PDF
584	2020-Ramzan Khas Kheli.pdf	PDF
585	2020-Rasheed Ahmed Jatt.pdf	PDF
586	2020-saboo khan.pdf	PDF

Numb er	Document	Form at
587	2020-Sadiq Khaskheli.pdf	PDF
588	2020-saif Ullah Khaskheli.pdf	PDF
589	2020-sakhoo jatt.pdf	PDF
590	2020-Sobat ullah khan.pdf	PDF
591	2020-Sulaeh Muhammad jatt.pdf	PDF
592	2020-Taj Muhammad.pdf	PDF
593	OneDrive_1_29-12-2023.zip	Zip
594	Cartographic_Layer_05_Dec.cpg	Shap e
595	Cartographic_Layer_05_Dec.dbf	Shap e
596	Cartographic_Layer_05_Dec.prj	Shap e
597	Cartographic_Layer_05_Dec.sbn	Shap e
598	Cartographic_Layer_05_Dec.sbx	Shap e
599	Cartographic_Layer_05_Dec.shp	Shap e
600	Cartographic_Layer_05_Dec.shp.xml	Shap e
601	Cartographic_Layer_05_Dec.shx	Shap e
602	Plantation_2021.cpg	Shap e
603	Plantation_2021.dbf	Shap e
604	Plantation_2021.prj	Shap e
605	Plantation_2021.sbn	Shap e
606	Plantation_2021.sbx	Shap e
607	Plantation_2021.shp	Shap e
608	Plantation_2021.shp.xml	Shap e
609	Plantation_2021.shx	Shap e
610	DJI_0007.jpeg	Photo
611	DJI_0009.jpeg	Photo
612	DJI_0041.jpeg	Photo
613	DJI_0051.jpeg	Photo
614	Eligible AFOLU Polygons.docx	Word
615	DATA REPORTING AND QA.docx	Word
616	Abdullah Mirbahar.pdf	PDF
617	Ahmed Bagdo.pdf	PDF
618	Ahmed Patani.pdf	PDF
619	Haji Muhammad 2.pdf	PDF
620	Haji Muhammad.pdf	PDF
621	Hashim Takro.pdf	PDF
622	Karo Takro (1).pdf	PDF
623	karo Takro (2).pdf	PDF
624	Raj Wari Goth.pdf	PDF
625	Community Impact Monitoring Report MR-2.xlsx	Excel
626	Impact on Stakeholders During Second Monitoring.pdf	PDF
627	Community Impact Monitoring Report MR-2.xlsx	Excel
628	Community and Stakeholders Impact Monitoring Survey Log.xlsx	Excel

2.4 Interviews

Between 06/11/2023 to 17/11/2023 a site visit to the project was undertaken. Interviews were conducted with the different groups, the following project personnel, other stakeholders, and community members have been interviewed:

Table 3. Project staff

Individual	Affiliation	Role	Date (s) interviewed
Mr. Alamgir Khan Gandapur	DBC-1 Project	Country Head and Chief Technical Officer	06-11-2023, 12-11-2023, 18-11-2023, and 19-11-2023
Mr. Amanullah	DBC-1 Project	Chief Operations Officer	06-11-2023 and 12-11-2023
Mr. Muhammad Abdullah Siddiqui	DBC-1 Project	Director GIS and Field Operations	06-11-2023, and 11-11-2023
Mr. Zunaib Khanzada	DBC-1 Project	Head Communications	06-11-2023 and 11-11-2023
Ms. Komal Waqas	DBC-1 Project	Head HR	06-11-2023 and 11-11-2023
Mr. Ghufraan Sohail	DBC-1 Project	GIS Specialist	06-11-2023 and 11-11-2023
Mr. Muhammad Waqar Baloch		IoT Specialist	06-11-2023 and 11-11-2023
Mr. Ahmer Ali	DBC-1 Project	GIS Coordinator	06-11-2023 and 11-11-2023
Mr. Asad Ali	DBC-1 Project	Community and Gender Development Coordinator	06-11-2023 and 11-11-2023
Ms. Sanobar Khoso	DBC-1 Project	Community and Gender Development Coordinator	06-11-2023 and 14-11-2023
Ms. Kaneez Rubab	DBC-1 Project	Community and Gender Development Coordinator	06-11-2023 and 14-11-2023
Ms. Ishrat Fatima	DBC-1 Project	Social Mobilizer	06-11-2023 and 14-11-2023
Ms. Iqra Shaikh	DBC-1 Project	Social Mobilizer	06-11-2023 and 14-11-2023
Mr. Rashid Asghar	DBC-1 Project	Biodiversity Coordinator	06-11-2023 and 15-11-2023
Mr. Asad Aslam	DBC-1 Project	Associate Biodiversity Coordinator	06-11-2023 and 15-11-2023

The consultant team interviewed several project personnel, competent authority for the implementation of the GHG Project, personnel of Sindh Environmental Protection Authority, and different community members including women and members of marginalized community members. The process used in interviewing these people and project personnel was a process wherein the audit team elicited information from them regarding the following:

1. The process and SOPs adopted for implementing the second monitoring campaign,
2. The process adopted for the preparation and documentation of monitoring campaign results,

3. The work products provided to the audit team in support of the Monitoring Report (MR) and the Non-Permanence Risk Report (NPRR),
4. GHG and carbon removals calculations,
5. Actions undertaken to ensure conformance with various requirements,
6. Implementation status of the different project activities, and
7. The impact of the different project interventions on environment, communities, and biodiversity.

Table 4. Representative of competent Authority for implementation of GHG Project

Individual	Affiliation	Role	Date (s) interviewed
Mr. Riaz Ahmed Wagan	Sindh Forest and Wildlife Department	Chief Conservator of Forests, Mangroves and Rangelands, Government of Sindh. Also Focal Point and Competent Authority for Implementation of GHG Project	08-11-2023 and 17-11-2023

Table 5. Representatives of Sindh Forest Department

Individual	Affiliation	Role	Date (s) interviewed
Mr. Shehzad Gill	Sindh Forest Department	Divisional Forest Officer Coastal Forest Division Thatta	11-11-2023 and 17-11-2023
Mr. Sain Bux Shaikh	Sindh Forest Department	Divisional Forest Officer Coastal Forest Division Sujawal	08-11-2023 and 16-11-2023
Mr. Khan Muhammad Jamail	Sindh Forest Department	Range Forest Officer	11-11-2023 and 17-11-2023
Mr. Zeeshan Ali	Sindh Forest Department	Range Forest Officer	08-11-2023 and 16-11-2023
Mr. Sulaiman Khaskheli	Sindh Forest Department	Range Forest Officer	08-11-2023 and 16-11-2023
Mr. Wahid Bhatti	Sindh Forest Department	Block Forest Officer	08-11-2023 and 16-11-2023

Table 6. Representatives of Sindh Environmental Protection Agency

Individual	Affiliation	Role	Date (s) interviewed
Mr. Waqar Ahmed Phulpoto	Sindh Environmental Protection Agency	Director Technical, Headquarters	17-11-2023
Mr. Muhammad Imran Sabir	Sindh Environmental Protection Agency	Director Natural Resources	17-11-2023

Community Members Meetings

Meetings with community Stakeholders were held at three main locations each of which has a cluster of surrounding villages community members from which participated in these meetings. The number of participants (male and female) in these meetings at each of these cluster locations is given in the below given table.

Table 7. Number of participants interviewed who are part of the community

Cluster Location Place	Date	No. of Participants (Male)	No. of Participants (Female)	Total Numbers of Participants
Shah Bandar	10-Nov-2023	17	12	29
Keti Bandar	14-Nov-2023	16	6	22
Bhanbore	17-Nov-2023	21	15	36
Total		54	33	87

Table 7 identifies the total number of people who participated in the group interviews conducted during the on-site visit, by location, date of the group interviews, the number of participants divided into men and women, and the total number of participants resulting from the sum of the two previous columns. It is clear that 87 participants were in group interviews

The Following table gives the list of selected individuals who participated in these meetings.

Table 8. list of stakeholders who participated in community meetings and remove the preceding sentence

S.No.	Name	Identification	Enterprise of job	Job Title	Address	Interview date	Place
1	Haji Abdul Sattar		Labor	Project Stakeholder	Allah Warayo Bhatti	10-Nov-2023	Shah Bandar
2	Ghulam Mustafa Bhatti	41407-3986547-7	MSA	Project Stakeholder	Allah Warayo Bhatti	10-Nov-2023	Shah Bandar
3	Ghulam Hussain Zangejo	41407-4906600-5	MSA	Project Stakeholder	Hamza Zangejo	10-Nov-2023	Shah Bandar
4	Faiz Muhammad Uplano		Fisherman	Project Stakeholder	Gul Muhammad Uplano	10-Nov-2023	Shah Bandar
5	Mirzadi	41407-7060584-4	House Wife	Project Stakeholder	Haji Rabnawaz Mallah	10-Nov-2023	Shah Bander

6	Noori	41407-5831799-8	House Wife	Project Stakeholder	Gul Muhammad Charejo	10-Nov-2023	Shah Bander
7	Zareena	41904-0352148-0	House Wife	Project Stakeholder	Zaman Jatt	10-Nov-2023	Shah Bander
8	Mor Khan Jatt	41403-7652556-1	Farmer	Project Stakeholder	Muhammad Musa Jatt	14-Nov-2023	Keti Bandar
9	Muhammad Ummar Badalo	41403-58701828-9	Fisherman	Project Stakeholder	Ghulam Dablo	14-Nov-2023	Keti Bandar
10	Mashoque Sholani	41403-5261890-5	MSA	Project Stakeholder	Muhammad Khan Sholani	14-Nov-2023	Keti Bandar
11	Rasheed Mallah	41403-7792972-9	MSA	Project Stakeholder	Sajjan Wari	14-Nov-2023	Keti Bandar
12	Fatima		House Wife	Project Stakeholder	Ali Bux Jatt	14-Nov-2023	Keti Bandar
13	Noori		Seed Collector	Project Stakeholder	Ali Bux Jatt	14-Nov-2023	Keti Bandar
14	Husan Bano		Seed Collector	Project Stakeholder	Ali Bux Jatt	14-Nov-2023	Keti Bandar
15	Muhammad Ummar Jatt	42501-5429609-3	Fisherman	Project Stakeholder	Achar Meerbahar	17-Nov-2023	Bhanbhore
16	Muhammad Yousif		Fisherman	Project Stakeholder	Soomar Shoro	17-Nov-2023	Bhanbhore
17	Muhammad Ibrahim	41201-5086652-7	MSA	Project Stakeholder	Karam Ali Jatt	17-Nov-2023	Bhanbhore
18	Zahida		Student	Project Stakeholder	Achar Mirbahar	17-Nov-2023	Bhanbhore
19	Zainab	41406-1406279-8	Labour	Project Stakeholder	Achar Mirbahar	17-Nov-2023	Bhanbhore
20	Dadli	41406-6274063-2	House Wife	Project Stakeholder	Muhammad Hashim Mirbahar	17-Nov-2023	Bhanbhore

Table 8 shows the individual interviews that were conducted with people selected from the groups identified in Table 7. These interviews, unlike the previous ones that were group interviews, identify in greater detail the information that each of these people has in relation to the project, detailing data such as job occupations, personal identification and location. A total of 20 people underwent an individual interview on the particularities of the project.

Interviews were carried out to assess understanding of program requirements and to determine if the Project Description is in accordance with the applied methodology. In

consequence, on the interviews with the project developer and the Project Participants, ICONTEC audited the procedures to determinate project boundary and baseline scenarios, carbon calculation, land eligibility as well as proof of land tenure/ownership, including leakage. In addition, the relevant issues related with the Sampling Plan and in the audit, plan found in Appendix 2 of this document.

The verification process included on site interviews with team members. In addition, the audit team carried out meetings whit the community and other stakeholders, in the Appendix 4 of this report is included the complete list of people that intervened in those meetings. Those interviews included aspects related to the knowledge about the project activities, impact, and benefits on climate, community, and biodiversity.

Those who are part of the project and its processes, contributing to the benefits that the implementation of the project in the region has brought with it.

2.5 Site Inspections

The site inspection was conducted at the time of the verification project, from Between 06/11/2023 to 17/11/2023 a site visit to the project was undertaken. A ground inspection of the project area was visited. The objective of the on-site inspections performed were to:

- Ensure that the geographic area of the project, as reported in Monitoring Report, and the accompanying Shape File, is in conformance with the VCS /CCB program and methodology requirements.
- 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.
- Perform methodology a risk- based review of the project area to cover the sampling area.
- Visit of randomly selected project sites and collect GPS waypoints, project boundaries and other significant features to verify the status of the carbon pools and other parameters included in the monitoring plan and report.
- An assessment of the implementation and operation of the proposed VCS/CCB project through visual inspection and through the interviews with staff and the community.
- Reliability checks to verify the consistency of the previous measurement and the remeasurement, and to verify the correctness of the reported data.
- Verifying that the operational and data collection procedures were implemented in accordance with the monitoring plan of the PD and verified the information flows for generating, aggregating, and reporting the monitoring parameters. Furthermore, the monitoring equipment was checked to confirm that the monitoring practices followed the requirements of the Monitoring Plan and the applicable methodology.
- Confirmation that the quality control and quality assurance procedures were in place.

After developing the document review and GIS analysis, the DOE's team programed a plan for visit the project area. According to that, the audit team and the project proponent defined a route across the project area.

In consequence, the site visits with the project team in charge of the verification activities included an observation of the route that generally use the project proponent team, in the visit sector, to verify the biodiversity condition and the measurement related to the indicators of the monitoring system.

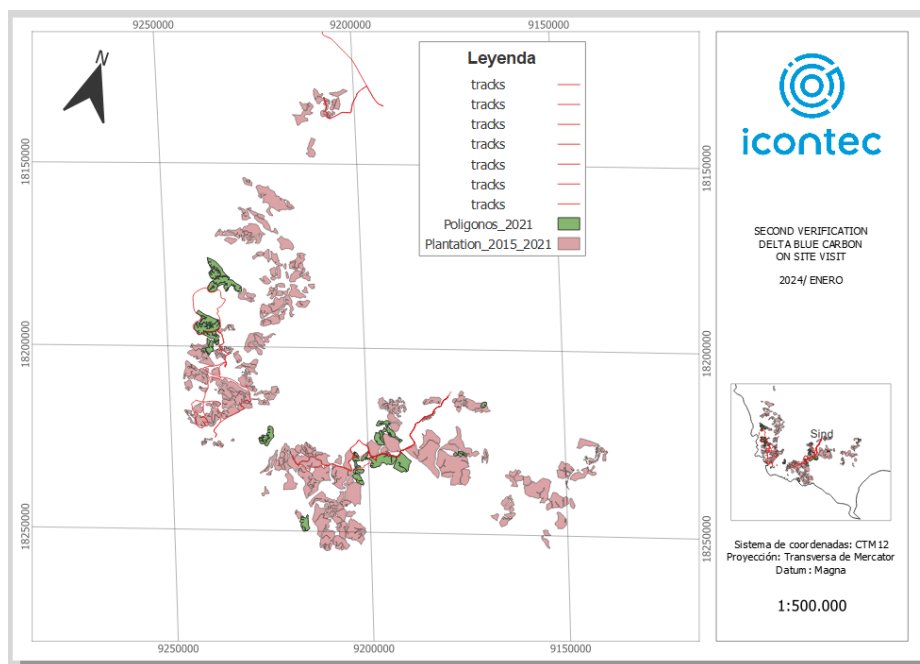
According to that, several sites were checked, including representative samples for the identified strata. The sites visited during the validation/verification are provided in the next table. A total of 4 plots of the one stratum identified within the project were visited, the total of the plots in the project is 62 for all project, to ensure the reliability and traceability of the data.

Table 9. Plots visit during the on-side visit:

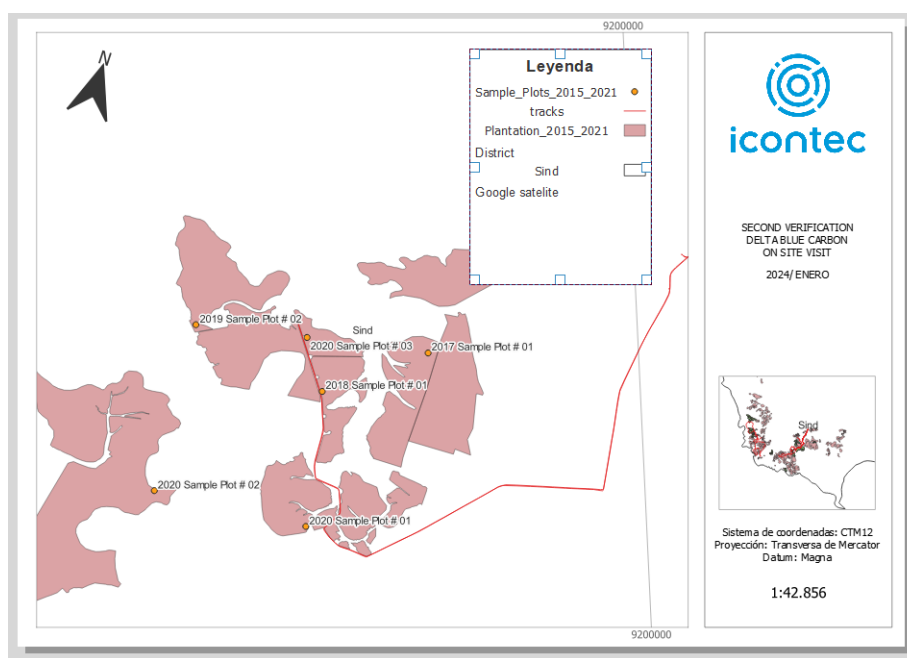
Strata	Number of plots	Plots
2015 Sample plot	2	2 and 4
2021 Sample plot	2	2 and 5
TOTAL	4	

In the following images, the routes and points visited during the on-site audit are observed, where some control points are identified, to identify the limits of the eligible project area, identify the camps, the roads, the clone establishment plots and the water bodies closest to the project, complying with the buffer of 100 meters established by law when the water bodies and the 4 plots are found.

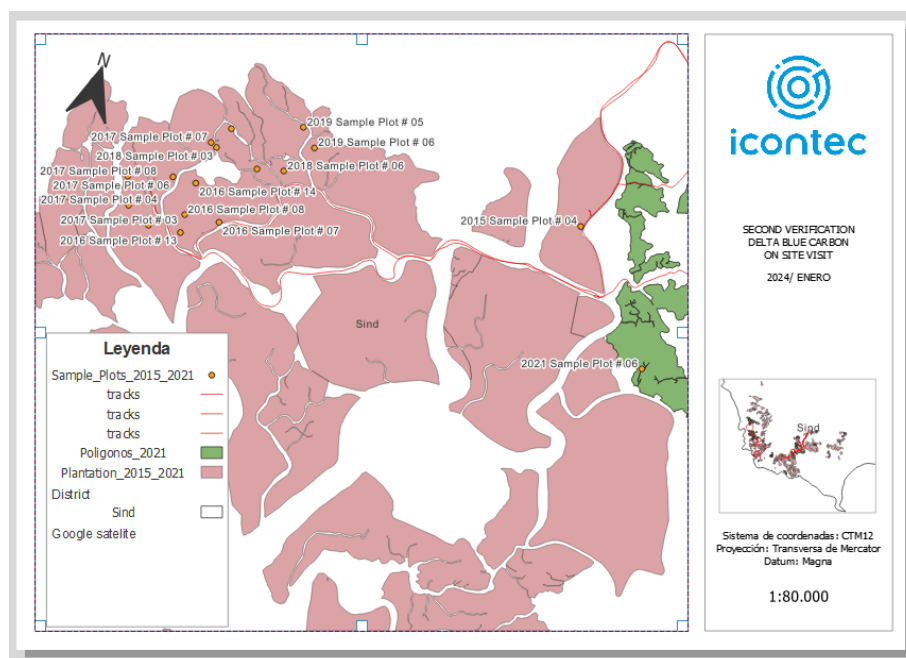
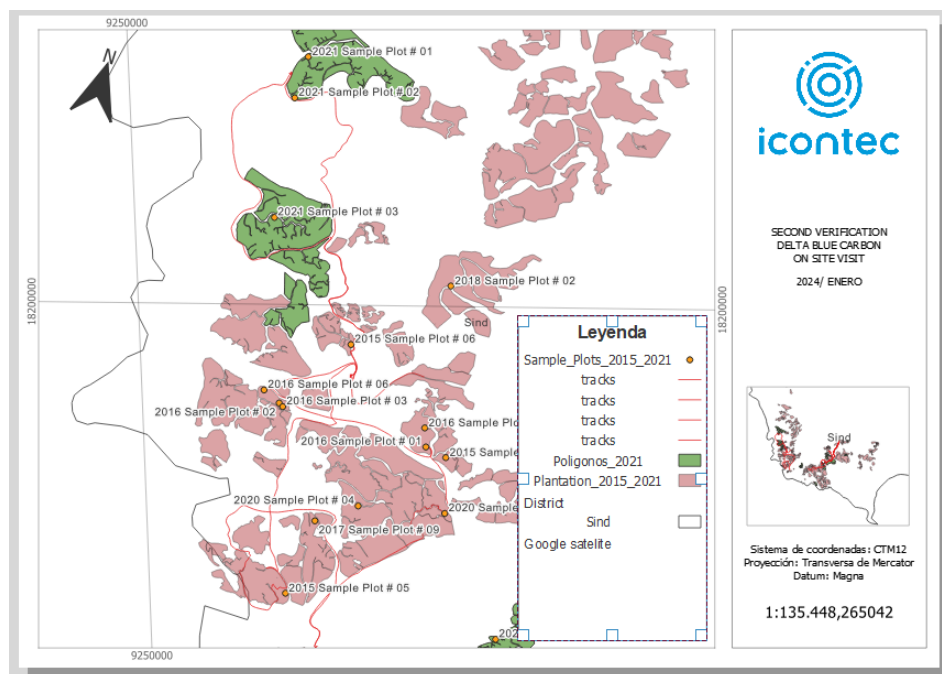
During field reconnaissance, GPS waypoints were collected at boundaries and other significant features including locations where photos were taken. The field inspection also comprises the visit to the plots. The next maps and images present the different points and communities visited.

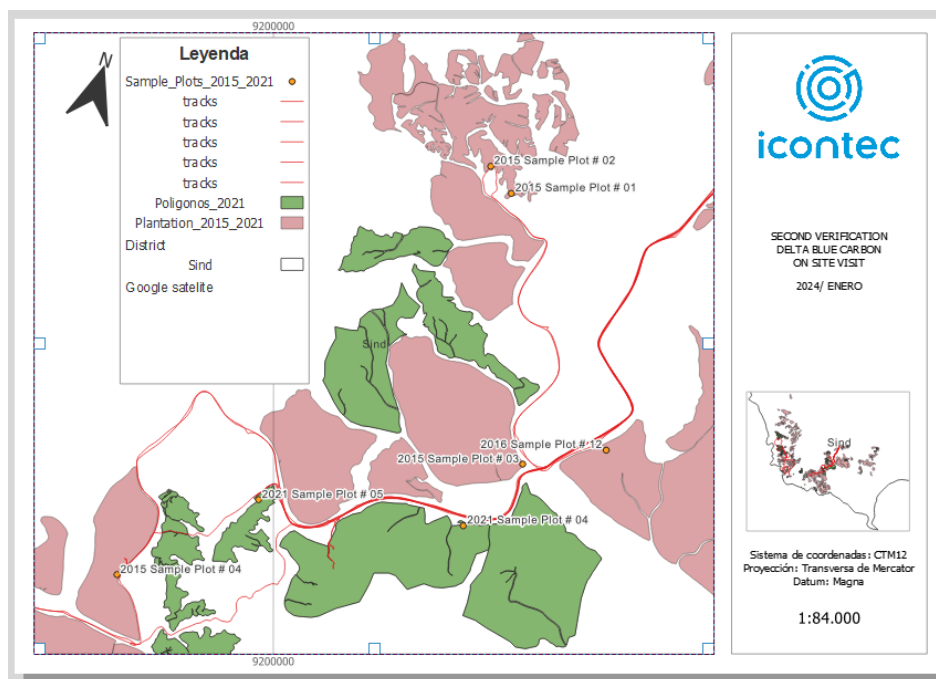


MAP 1. On site visit

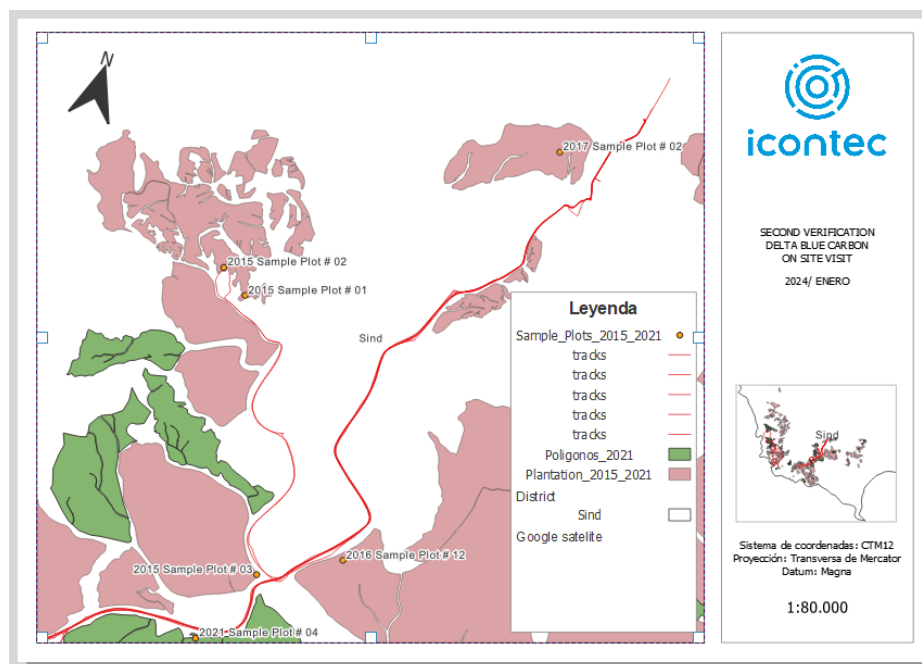


Map 2. On site Visit





Map 5. On site Visit



MAP 6. Visit plots and points











Following were the objectives of the on-site inspections performed:

- Collect data and information from sample plots and field observations to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 5.1.3 of the VCS Standard.
- How the different project activities have influenced the reduction of deforestation and degradation of the project areas,
- How the restored areas are contributing to carbon removals.
- How the different project interventions are contributing to the socio-economic development and well-being of local communities including women and other marginalized groups,
- How the different project activities are conserving biodiversity and contributing to the conservation of various High Conservation Values Areas in the Project Zone,

- How the project proponents are implementing their Feedback and Grievance Redress Mechanism (FGRM) on ground in the Project Zone and is documenting and reporting on its implementation,
- Perform a risk-based review of the project area and project activities to ensure that the project conformed to the requirements of the verification criteria throughout the verification period,
- Assess and confirm government/competent authority support for the project,
- Assess and confirm implementation of environmental legislation in the Project Zone,
- Confirm the validity of information presented in the non-permanence risk report; and
- Assess the extent to which the monitoring was conducted in accordance with the requirements of the validated monitoring plan.

The main activities undertaken by the audit team in this regard were as follows:

- Interviewed project personnel to gather information regarding the monitoring procedures and project implementation.
- Interviewed residents of several communities located in the immediate vicinity of the project area to confirm the claims of the project proponents with respect to the extent of community engagement.
- Assessed accuracy of the Land Use and Land Use Change Maps and other cartography.
- Assessed Project Area boundaries and the sample plots and forest stands information using GPS receiver.
- Carried out on-site inspections of the project's monitoring methodologies through re-measurement of four number of permanent sample plots (Sample Plot Nos. 2 and 4 of 2015 Planting Cohort and Sample Plot Nos. 2 and 4 of 2021 Planting Cohort) inventory plots located within the project area.
- Assessed implementation of the SOPs for forest inventory and biomass estimation.
- Assessed implementation of the climate, community, and biodiversity monitoring plan provisions.
- Assessed the applicability of the VCS Methodology.
- Assessed implementation of the various project interventions as reported in the monitoring report.
- Assessed implementation of the Feedback and Grievance Redress Mechanism.
- Assessed implementation of the applicable environmental laws in the Project Zone; and
- Assessed implementation of the Social and Environmental Safeguards mechanism.

2.6 Resolution of Findings

The findings detected by ICONTEC 13 CAR (Corrective Actions Request) and 9 CA (Clarification Actions) were presented to the person in charge of the project and were resolved through communications or meetings between the different parties.

Appendix 1 of this verification report describes the findings found, the responses provided by the person responsible or head of the GHG mitigation initiative, the means of verifying such responses, references to any source consulted in the monitoring report or its supporting documents and the conclusion of their status.

ICONTEC satisfactorily closes a finding only if the person responsible or head of the GHG mitigation initiative modifies or rectifies the PDD, monitoring report, or provides additional information or evidence that the responses comply with the identified finding.

The project adequately corrected all non-conformities, delivering and modifying the missing information, adjusting the document, reviewing, and proposing corrective actions, with which the findings found were closed.

The identification of the findings was determined after the documentary review delivered by the project, these non-conformities respond to the requirements of the Climate, Community, and Biodiversity (CCB) Standard and VCS and present a support in the attached folders, as well as verifiable sources and approved.

2.6.1 Forward Action Requests

During verification, no future action requests were found.

2.7 Eligibility for Validation Activities

Not applicable.

3. VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

In accordance with the documentary review carried out and with the site visit, the audit team was able to establish that the project is not under any system for registering GHG mitigation projects.

DBC-1 has been validated under the VCS standard as well as the Climate, Community, and Biodiversity (CCB) Standard, for triple gold level.

3.2 Methodology Deviations

The project does not involve deviations from the methodology.

The DBC-1 applied methodology VM0033.

3.3 Project Description Deviations (Rules 3.5.7 – 3.5.10)

Three project description deviations applied during the first monitoring report, from the validated PD have been applied:

Theses relate to the rectification of the area of the strata since ta validation, the use of more appropriate allometric equations for *Ceriops tagal* and *Aegiceras corniculatum* in the validated PD and their biomass inclusion in GHG removals estimation. All these projects

description deviations are permissible at verification as per Rule 3.21.2 of the baseline scenario. Since this deviation do not affect the applicability of the methodology, additionality or appropriateness of the baseline scenario and the project remains in compliance with the methodology; all that change is specified in the Monitoring Report in the chapter 2.2.4 Project Description Deviations.

The audit team verified the information provided in Appendix 17, which gives greater clarity to the procedures carried out during the second verification. Therefore, ICONTEC verified that:

- a) The eligible area of the project is the same as that validated during the validation and first verification of the project, which means that for this second verification, as evidenced in the cartography, the same eligible areas of the project are located within the same zones referenced. previously.

The total area of the project is 224,997 ha. This area was validated during the first verification period, these areas met the program requirements, within these validated areas, are the planted areas and that have been presented within the planting polygons for the first verification period, during the second verification period taking into account the VM0033 methodology, and as indicated in APPENDIX 18 of the monitoring report, the polygons mentioned within the planted area of the year 2021, were already part of the previously validated areas, complying with the eligibility requirements.

Regarding the cartography file, the projections for the plantation project from 2015 to 2026 are attached, where the planted areas for 2021 and the areas that presented inconsistencies with the previously validated areas are evident, giving clarity to the correct delimitation of the project area where activities are being implemented to reduce GHG emissions. The file presented includes the rectified polygons of 2021 that have deviated from the registered area of the project.

- b) The owners of the areas that are part of the project are the same actors referenced during the first verification of the project, as indicated in several chapters of this report and within the second project monitoring report, where the responsibilities of each are established. one. one of the parts. and carbon rights.
- c) The project proponent has full control over the entire area of the project area being restored, this information is found in detail within the project document in section 3.1.3.2.1.
- d) The base scenario and the additionality evaluation are similar to the limit of the project's registered area. During the audit, visits to the site were carried out, in which the information provided regarding the polygons of the eligible areas of the project was verified as shown in chapter 2.5 of this report, where it was confirmed that the lots visited are within the

Project area, map, and the base case was established from the beginning for these areas, this included a barrier analysis which is also found within this report.

e) With respect to FPIC, during the site visit, interviews were carried out with the interested parties, which are listed in Appendix 4 of this document, and the documentation was reviewed during the initial stage of the audit, where said information was also corroborated, along with the interviewed participants, to identify whether said documents were real or not, and whether or not the socializations had been carried out during the times corresponding to this second verification, to delve deeper into the topic of the CPLI, the procedures carried out by the OVV during the validation of this process.

During second monitoring period some polygons were modified within the planted area of the year 2021 as indicated in section 2.2.4 of the monitoring report and Appendix 18.

The audit team has verified the information provided in 2.2.4 and Appendix 18 and found that sufficient evidence and justification is provided to demonstrate that the rectification is consistent with the applicability of the methodology, additionality, and the suitability of the baseline under VM0033 methodology.

The area has the same eligibility criteria for ARR and WRC activities as the validated area (discussed and described in Appendix 18).

Regarding the cartography file, the projections for the plantation project from 2015 to 2026 show the correct delineation of the project area where activities are being implemented to reduce GHG emission, which excludes ineligible areas.

The file shows the project area remains at 224,997 ha as validation and is consistent with spreadsheet calculations for ER accounting.

3.4 Due to the above, the audit team considers that there are no methodological deviations during the second monitoring period. .Minor Changes to Project Description (Rules 3.5.6)

During the second monitoring period there have been no changes in community or biodiversity elements of the project design that would either require a project description deviation during this monitoring period compared with the validated project description.

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

The project does not correspond to a grouped project since it is developed in a unique territory.

4. VERIFICATION FINDINGS

4.1 Public Comments (Rules 4.6)

The project MR was posted to the VERRA website for the formal 30- day public comment period from 18/08/2023 to 17/09/2023. No comments were received.

4.2 Summary of Project Benefits

The summary of Project Benefits was completed appropriately. The unique project benefits (Section 1.1) in MR are adequate and describe the outcome or impact estimated by the end of the project lifetime with the pertinent section references. The section 1.2 (Standardized benefit metrics), including Strengthening of local governance and management of forest, protection of high conservation values, Improvement of economic conditions of local communities and enhancement of social infrastructure and access to basic services. The auditor confirmed that all achievements reported, in this section, are evidenced with information provided in the body of the document.

Finally, ICONTEC confirmed that all claims made, are supported with adequate information. The auditor agrees that the continuation of the project activities is in way to ensure the maintenance benefits, the project benefits are credible, according to the documents and additional information provided by the project proponent and the evidence received during the onsite visit from stakeholders interviewed, data checked and field records. Furthermore, based on the idea that the project activities will result in net positive benefits that communities will continue such activities into the future.

4.3 General

4.3.1 Implementation Status (G1.9)

The project activity is implemented and operational in accordance with the description contained in the validated PD. As confirmed during the on-site inspection, interviews, the Project Proponent has implemented the activities as described in the registered PD; The project activity is completely operational and the same has been confirmed on-site.

The auditor team reviewed the MR and confirmed, by means of comparison with the information given in the registered PD, that the project information gathered during the site visit and the description of the implementation status of the project activity is in line with the applicable provisions of the standard. According to this, as required by the monitoring plan, the applied methodology and VCS/CCB requirements, the project proponent successfully monitors the parameters to determine the emissions reduction and parameters for community and biodiversity monitoring, therefore, ICONTEC considers monitoring plan is whole and appropriate.

Also, the auditor confirms, through the visual inspection that all physical features of the proposed VCS/CCB project activity including data collecting, analyzing and storage systems have been implemented in accordance with the registered PD and the monitoring plan validated.

ICONTEC confirmed, to the best of his understanding that the GHG emission reductions generated by the project have not become included in an emissions trading program or any other mechanism that includes GHG allowance trading.

There are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology.

Section 2.2 of the Monitoring Report 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 related to the success to implement and achieve the goals established by the project in the community and biodiversity areas.

Tables in section 2.2.1 of the Monitoring Report provide complete information of the activities carried out and impacts of these activities for the goals of the projects and in the Appendix 6 as well. All these activities are analyzed with their outputs and outcomes for the present monitoring period:

Table 10. Implementation Schedule

Date	Milestone (s) in the project's development and implementation	VVB Assessment
January 2021 to December 2021	Carrying out restoration of additional degraded and de-vegetated lands over an area of 9,909 ha	Verification team assessed the cartographic information with the analysis of the GIS/14-20 to 35 – 70 to 81 – 101 to 108 - 125 – 127 to 130-331 to 339 – 594 to 609-
1 November 2021 to 28 February 2023	Engagement of additional 14 community households as Mangrove Stewards	Verification team assessed the agreements through the onsite inspection and the interview with stakeholder and beneficiaries.
1 November 2021 to 28 February 2023	Continuation of existing 136 MSA including the 3 women Household MSA's	Assessed on the Monitoring report and evidence. Inspection and the interview with community members.
1 November 2021 to 28 February 2023	Continued and expanded provision of health services to local communities	Inspection and the interview with community members.

Date	Milestone (s) in the project's development and implementation	VVB Assessment
1 November 2021 to 28 February 2023	Continued provision of safe and affordable drinking water supplies to local communities	Verification team assessed with the supplies on site visit.
1 November 2021 to 28 February 2023	Continued support for educational facilities improvement to the project zone communities	Verification team assessed with the different groups to child's (boys and girls) and young people on site visit. With several supplies for support for educational facilities improvements to the project zone communities.
1 November 2021 to 28 February 2023	Discussion and finalization of MoU with Department of Archaeology, Culture and Tourism for continued conservation of Bhanbore Fort and other archaeological and cultural heritage sites in the project areas	Assessed on the Monitoring report and evidence.
1 November 2021 to 28 February 2023	Continued support to existing VDC's and WO's in the project zone	Assessed on the Monitoring report and evidence.
1 November 2021 to 28 February 2023	Implementation of 06 number of training and awareness sessions on hygiene and safe drinking water	Verification team assessed to the health supplies and the nursery with the list of trainings for hygiene and safe drink water during the on-site visit
1 November 2021 to 28 February 2023	Implementation of 03 number of training and awareness sessions on narcotic and substance abuse	Assessed on the Monitoring report and evidence with the Authority.
1 November 2021 to 28 February 2023	Food aid and other support to floods and reins affected people in the project zone communities	Assessed on the Monitoring report and evidence.
1 November 2021 to 28 February 2023	Continued and expanded patrols for forest protection	Assessed through direct interviews with stakeholders.
1 November 2021 to 28 February 2023	Continued and expanded patrols for wildlife and biodiversity conservation	Verification team assessed the agreements through the onsite inspection and the interview with stakeholder and beneficiaries.
1 November 2021 to 28 February 2023	Linkages development for partnerships development with academic and research institute	Assessed on the Monitoring report and evidence, interviews on-site visit.
June 2021	Established co-operation mechanisms with other service providing organizations like SHINE Humanity for provision of health services to communities including women and other marginalized groups. linkages development in support of biodiversity conservation and community development.	Verification team assessed the agreements and documents to co-operation mechanism with some organizations, reviewed the evidence and the interviews with the stakeholders and beneficiaries.
1 November 2021 to 28 February 2023	Established co-operation arrangements with the Lasbela University of Agriculture, Water	Verification team assessed the agreements and documents to co-

Date	Milestone (s) in the project's development and implementation	VVB Assessment
	an Marine Sciences (LUAWMS) fir supporting biodiversity component of the project including monitoring of CCB plan of the project	operation mechanism with some organizations, reviewed the evidence and the interviews with the stakeholders and beneficiaries.
September – October 2021 to February 2023	Field work and surveys for biomass carbon estimation for second monitoring report preparation	Verification team assessed the carbon calculations and the protocol for biomass monitoring, the biomass inventories, and the preparation of the Monitoring Report through a proper desk review, and the dates were analyzed with direct interviews with calculation staff.
September – October 2021 to February 2023	Field surveys for biodiversity impact assessment for second monitoring report preparation	Verification team assessed the agreements through the onsite inspection and the interview with stakeholder and beneficiaries. Further information in appendix III of the Monitoring report.
September – October 2021 to February 2023	Field surveys for community and socio-economic impact assessment for second monitoring report preparation	Verification team assessed the evidence and the agreements through the onsite inspection and the interview with stakeholder and beneficiaries. Further information in appendix III of the Monitoring report
January 2022	Marketing and sale of issued VCU's	Verification team reviewed the evidence and the interviews with the stakeholders and beneficiaries.
September – October 2021 to February 2023	Working with Government of Sindh for preparation of plan for spending carbon revenues on upscaling community development and other project related interventions	Verification team reviewed the evidence and the interviews with the stakeholders and beneficiaries.
March 2023	Preparation and dissemination of English Summary of Second Monitoring Report	Verification team reviewed the evidence
March 2023	Preparation of Second Monitoring Report and sharing of its findings to the local communities and other stakeholders	Verification team reviewed the evidence
March 2023	Preparation and dissemination of Urdu and Sindhi summary of Second Monitoring Report to communities and other stakeholders	Verification team reviewed the evidence and the interviews with the stakeholders and beneficiaries.
July 2023	Submission of the Second Monitoring Report to VERRA for public comment period on their website	Verification team reviewed the evidence
November 2023	Engagement of VERRA approved Verification Body for carrying out Monitoring Report and its information dissemination	Verification team reviewed the evidence

Furthermore, the project has not received or sought any other form of environmental credit and has not become eligible to do so since validation or verification, in addition, the project has not participated or been rejected by any other GHG program.

ICONTEC confirms that the project is complying with what is stated in the project description.

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

In the section 2.2.6 of the monitoring report and Appendix 2, the project proponent in accordance with the AFOLU non-permanence risk tool, report a risk buffer of 12%, included an assessment of different types of risk factors. The project proponent identified the next risk:

Internal risk:

The project management team has the requisite technical and management capacities, the two project proponents have financial resources, project financial viability is established, opportunity costs do not affect project financial viability and the project duration ensures project longevity. There has been no change in the project management team, financial viability, opportunity costs and project longevity since the PD validation time. The same team of experts is continuing and working on the project team. The project's financial viability has improved due to increased investment, availability of carbon revenue resulting from first issuance of VCUs and further anticipated increases in the value of VCUs generated by the project. Similarly, there have been no changes in the opportunity costs or project longevity.

Natural risk

The government has standing orders with respect to forest fires prevention, suppression, and reporting. In the event of a forest fire, it must be reported on an immediate basis and a fire damage report prepared. This fire damage report, among others, needs to have details with respect to the date and time the fire occurred, how it occurred, specific location of the fire, extent/area affected, and damages caused by the fire. During this monitoring period, no such fire damage incidents in the Indus Delta mangrove forests have been reported. During the monitoring report period, no geological activity that negatively affects the project has occurred.

For climate impact the Asia Region was used as the reference region, where 100% of the project area is located. Future Climate Impact Level has been assessed using all relevant factors and their categories. These include heat and cold (mean air temperature, extreme heat and cold spells), wet and dry (mean precipitation, river flood, landslides, soil moisture, and fire weather), wind (mean wind speed and tropical cyclone).

For sea level rise the relevant categories include coastal flooding and coastal erosion. For all these factor and categories, the projected change values, climate impact driver (CID) score, associated uncertainty, sign of change, and projected future impact level have been considered. Also, considered were the amplifying factors and the adaptation to future climate impacts in terms of different criteria. These adaptation capacity criteria included variety, learning capacity, room for change, leadership, resources, fair governance and innovation.

External Risks

All the lands and vegetation included in the Project Area of the DBC-1 project are government-owned and belong to the Provincial Government of Sindh. There have been no changes in land tenure. Both the local communities and the provincial government of Sindh continue to remain project partners and support the project and its different interventions. Indeed, non- permanence risk tool report of this Monitoring Report (MR), its clarified that there has been no change in any risk category during the second monitoring report period.

Assessing the accuracy of likely natural and human-induced risks to expected climate, community, and biodiversity benefits, over the life of the project, identified by the project, includes assessing the information that supports the potential risk identified by the project proponent, taking into account the three risks established in the AFOLU Non-permanence Risk Tool V4.2 format (internal risk, external risk and natural risk) with external risk factors related to: land tenure, community participation and political risk and natural risk such as fires, pest and disease outbreaks, and extreme weather.

The project proponent identified possible risk and was described in section 2.2.6 of the MR:

1. Costs, which are not a high risk, due to the two project proponents have financial resources and financial viability.
2. The management risk is not an option because the same team of experts is continuing since project establishment.
3. Fire risk is not a problem due to regular inundation and high humidity under the forest canopy and in the whole intertidal zone.
4. Pests are minimal because it is a native ecosystem.
5. The major human-induced risk to the project is the unsustainable and unregulated use of mangrove forests, along with the failure of restoration work. Measures to end destructive practices that can impact the project negatively have been put in place

through a participatory approach with forest dependent communities in the Project Zone

6. All the lands and vegetation included in the Project Area of the DBC-1 project are government owned and belong to the Provincial Government of Sindh. There have been no changes in land tenure.

ICONTEC evaluated the risk assessment performed by the project proponent and evaluated all assumptions, justifications and documentation provided by the project proponent to support the project risk. The information included in the PD was confirmed and is in accordance with the supporting documents, solving the finding found during the audit.

4.3.3 Community and Biodiversity Benefit Permanence (G1.11)

By reviewing, the measures needed and included in the monitoring report and interviews with the project proponent, the assessment of the actions needed or implemented to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime was carried out.

The information about activities realized during its first verification period was identified in the section 2.2.7 of the monitoring report and section 2.1.11 of the PD. The project proponent carried out activities to build main roads, improving transportation and communication between the communities, territorial management, training workshops in mangrove ecosystem management.

The measures proposed to guarantee the permanence of climate, community and biodiversity benefits are:

1. Quantification, validation, and verification of GHG emissions. Carbon credits generated from this first monitoring will be sold and carbon finance re-invested into the project.
2. Indus Delta Capital and the Sindh Forest department continued capacity building through forging new strategic alliances and partnerships with industry specialists. Mitigation of financial risk through further investment.
3. Regular meetings, consultations, and adaptive management with all stakeholders. Dissemination of project information and strengthening of communication channels

ICONTEC has verified those activities through the desk review and during the on-site visit. During the on-site assessment, the following people were interviewed and asked about the benefits of the project among different topics:

1. Different organization like women's, village, and fishermen

2. Capacity building and training
3. Economic incentives
4. Health care centers
5. Monitoring and Awareness programs

ICONTEC, Through the on-site visit, it is confirmed that reasonable steps have been taken to enhance the benefits of the project beyond the life of the project, including aspects that protect the project's lands and attempts to link community success with the project success.

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

The project proponent explains correctly how the stakeholder have access to information and present adequately the summary of the mechanisms for stakeholder access to project documents.

The PP have meetings were held with the communities and the workers of the community.

In the on-site visit carried out by ICONTEC, it was verified through interviews with the different actors, that they have knowledge of the project and access to information about it.

A meeting was held with the workers in which it was verified that they had knowledge of the project's activities. In addition, posters referring to the project and monitoring of social, climatic and biodiversity parameters were identified in common areas.

The complete documentation of the project has been made available to the communities and other interest groups, as could be observed in the on-site visit and in the interviews carried out.

Relevant and adequate information has been provided on the possible costs, risks, and benefits for communities before making any decision, this was evidenced in the contracts that were signed between the parties with the selected distribution percentages, with the agreements that were reached in the different assemblies that were held and free and informed prior consent.

Appropriate steps were taken to explain the verification process to the communities and other interest groups.

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

The stakeholder identification and consultation process are adequately described. In the PD (Section 2.1.9) and the MR (Section 2.3.7, 2.3.8 and 2.3.9) presents the main stakeholders identified, in the project area, and the rights, interests and general relevance to the project.

Verification team reviewed the public information, regarding project activities, in the stated webpage and confirm that information regarding project activity is accessible. Furthermore, during the on-site visit, Verification team confirmed by interviews with various local actors (complete list of interview person is listed in appendix III) that the information generated for the design and distribution of the project has been explained to the community. The result obtained for the preparation of the documents has been exposed to the communities. Moreover, the documentation developed by the project proponent, including previous studies as well as the project description document and monitoring report, were delivered to local stakeholders.

The auditor examined the documentation related to the consultations with stakeholders (meetings and events). In addition, during the on-site visit, the auditor consulted with the authorities and workers on this matter and review all the documents that the project proponent gives for the team. In this sense, the information included in the PD and the related report was confirmed and is correct.

Verification team reviewed the evidence provided such as pictures and videos of the meetings performed with communities as well as surveys considered for the assessment of the needs and used for the communication among stakeholders. 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 taking decisions process. The project proponent, according to the interviews, accepted suggestions provided from the stakeholders and the project design was developed with the recommendations of those stakeholders.

The audit team can confirm that the consultation process is effective and fulfil the requirement of VCS and CCB requirements.

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

The different actors were able to propose and determine which projects or actions they wanted to implement, according to the needs of each one. Thus, collective work was encouraged, promoting the participation of all attendees (men, women, and children) in the group discussion, to determine lines of work between Delta Blue Carbon participants and the communities located in the areas near the project that have some direct influence in the eligible area of the project.

As describe in section 2.3.7 of the Monitoring report, communities, including all community groups and other stakeholders, have influenced project design and implementation in several ways. All actors identify input areas to be planted under ARR have been identified, demarcated, and effectively conserve through the mechanism of Mangrove Stewardship Agreements (MSAs), this terms and conditions have been developed in a consultative manner and have been finalized with the input of the stakeholders.

To validate this information, the auditor reviewed and discussed the content of the local consultations and meetings and confirmed that the process to enable effective participation in a culturally appropriate and gender-sensitive manner with all communities was adequate. Through cross-checking and documentation review, ICONTEC can conclude that the communication methods used to ensure stakeholder participation in decision-making and implementation are in accordance with the requirement.

Different community groups have been identified and their socio-economic profiles have been developed. Broadly, these community groups include fishing communities, agriculturists and livestock raising communities, daily wage paid labor, youth and women, businesspeople, and middlemen, etc. The activities implemented include their organization, awareness raising, sensitization, training and capacity building and a host of other activities. to ensure effective participation of DBC-1 communities in the monitoring campaign, dissemination of information about the monitoring event program was done to them, and meetings and consultations have been held with them at places and during periods where stakeholders could attend in a culturally appropriate and gender-sensitive manner. As described in the previous section 4.3.5, the stakeholders have been considered for the decision-making process, and the project has been designed in part according to their needs.

The audit team can confirm that the above information and all the information registered in the sections of the MR its correct, checked during the on-site visit by interviewing several stakeholders as well, like pictures and reports.

4.3.7 Anti-discrimination (G3.7)

During the interview with the project proponent, both the project proponent and the project owner are not involved in or complicity in any form of discrimination or sexual harassment with respect to the project. The stakeholder involvement was inclusive without any discrimination of gender, cultural identity, and religion.

On the other hand, during the on-site visit it was also identified by the audit team that within the work teams there was participation of women and the inclusion of people from the communities near the project area.

During this Monitoring Report there have not been reporting of any stakeholder discrimination evidence. The verification team has reviewed the information provided in

the MR and crosschecked with the evidence mentioned such as the non-discrimination and non-harassment policy and the equal employment opportunity policy.

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

No grievances were received during the monitoring period.

4.3.9 Worker Relations (G3.9 – G3.12)

All training is aimed to promote adequate and useful skills and knowledge focused in increasing and strengthening local participation in the project implementation and all related activities procuring for a sustainable development of the community and the benefits permanence. Several activities were developed during the second monitoring report:

The Project has carried out training that leads workers to meet the proposed objectives, within these is the implementation and establishment of mangrove species in the reforested and new areas that are part of the second monitoring period, also taking into account the approaches with the different organizations such as those of women and the contribution that they give in knowledge and help for the development of the project, starting with the identification of them among the important actors, on the other hand the support that has The project was able to provide the project with the improvements to the schools as evidenced during the field visit, and to the health posts along with the contributions in transportation that have been evident, these have brought benefits observed from the project to the communities, increasing the participation of all actors and recognition of the project in its surroundings.

Project developer has analyzed the main legal framework related to occupational safety and has done a specific analysis of the main risks associated to its operations. The PP has developed a standard operating procedure about field safety, which provides for assessment of any hazards and safety conditions that need to consider when undertaking field work to ensure that any unnecessary risks to humans are avoided and field work is undertaken in a safe manner, and the occupational safety and health policy.

ICONTEC has assessed both documents and crosschecked with onsite interviews, in which the interviewees recognized to be trained in safety protocols and stated that the project staff has explained them the dangers and necessary precaution and safety measures in some situations. Verification team can confirm that all activities are carried out within the framework of the project are in accordance with current regulations.

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

All the information related to the monitoring report states in its section 2.4 of the PDD, the management capacity of the Project proponent. Delta Blue Carbon project has a

professional and technical staff who have this needed knowledge, skills, and competencies. The important areas are:

1. Ecological restoration of mangroves including ARR and ANR techniques
2. Community and other stakeholders' consultation, engagement, and implementation of community development activities
3. Design, development and implementation of coastal and marine biodiversity conservation and sustainable management
4. GIS and mapping skills
5. VCS and CCB Standards and their Program Rules for credible carbon accounting
6. AFOLU Projects Requirements including AFOLU Non-Permanence Risk Assessment
7. VM0033 and its associated modules for assessing applicability conditions, project boundary setting, determination of baseline scenario and additionality, quantification of GHG emission reductions and removals, etc.
8. Social and environmental skills including implementation of Social and Biodiversity Impact Assessments
9. Caring on and facilitating project validation and verification processes
10. Legal and contractual aspects of forest carbon projects
11. Marketing, finance, and business aspects of forest carbon project

ICONTEC team review all the documentations files, concluding that the management team has the expertise and prior experience implementing land management and carbon project at the scale of this project with all the competitions and the certificated skills.

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, ICONTEC team has reviewed CCB & VCS VERIFICATION REPORT: CCB Version 3, VCS Version 3 CCB v3.0, VCS, the corruption policy and deems that the information provided does match with the development of the project. The audit team confirms that the project is in accordance with the VCS and CCB requirements.

According to corruption and other unethical behavior, both project proponents have sufficient funds to pay their staff salaries, pay for various operating costs and carbon assets development related costs, make payments to specialists, consultants, laborers, and other work contractors and ensure that they have the needed financial resources to

meet all their financial obligations. Project proponents have secured 100% of funding needed to cover the total cash out flow before the project reaches breakeven. The audit team has reviewed the evidence provided for the demonstration of the corruption and financial management, which are the different policies and the financial model.

The OVV conducted interviews with the professionals who have been participating in the different stages of the project, both from the developer company and from the technicians who are part of the community, identifying that there are forestry engineers, environmental engineers, biologists, with extensive knowledge in projects of this type that they have been carrying out accompaniment to the technicians of the communities, with the training that is evidenced within the annexes of workshops.

The auditor has been able to confirm that exist enough evidence related to management capacity and best practices by the project participants. Is relevant the experience reached by the community, to carry out the project activities and the monitoring.

4.3.11 Commercially Sensitive Information (Rules 3.5.13 – 3.5.14)

No commercially sensitive information has been presented in the second monitoring report.

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

The project is being implemented on Government owned Protected Forests which are under the management responsibility of Sindh Forest Department and where community members have no rights as per statutory and customary laws. Delta Blue Carbon project recognizes, respects, and supports all property rights, whether statutory or customary of local communities and other stakeholders, all the detail are in section 2.5.2 to the PD, there is a 60 year legally binding agreement, extendable up to 100 years, signed between IDS and Sindh government where in the government of Sindh being the holder of statutory property right holder in the land. The agreement and due diligence of the contract and relevant laws in this regard has been prepared by the proponent's lawyers.

The project does not encroach on private, community, or government property uninvited. It is implementing its different interventions in the areas allotted to the Project by the Government of Sindh as per agreement signed between the Government of Sindh and IDC. The Project Area is legally state-owned property and has been declared as Protected Forests under Section 29 and 30 of the Forest Act.

During the visit, the audit team did not find any inconsistency or proof to demonstrate that the information provided by the PP was wrong.

4.3.13 Legal Status (G5.6)

On the MR the PP has stated that there were not modifications, incorporations, or eliminations of some laws since the validation process.

The audit team did not detect during the interview with local authorities or desk review incompliance related to laws and regulations.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

The monitoring has been carried out in accordance with the monitoring plan contained in the validated monitoring plan. Procedures for quantifying the baseline emissions were conducted in accordance with the selected methodology, the audit team review all input information including data, parameters, formulas, calculations, conversions, statics and resulting uncertainties and output data to ensure all the standard rules, with the VCS documentation, methodology, modules and tools, and the CCB-VCS PDD.

The verification team recalculated subsets of the analysis to confirm all the information, for the audit, the project proponent provided a step-by-step overview of all the parameters selected, and calculation to ensure all formulas were accessible for review and for the verification team understood the approach and could confirm its consistency with the methodologies.

Baseline Emissions

The reference data have not changed with respect to validation, the reference emissions are derived from:

Quantification of baseline emissions has been done as per procedures laid out in PD Section 3.2.1

Net CO₂e emissions in the baseline scenario are calculated using the following equations.

$$GHG_{BSL} = GHG_{BSL-biomass} + GHG_{BSL-soil} + GHG_{BSL-fuel} \quad (18)^1$$

$$GHG_{BSL-biomass} = - \sum_{t=1}^{t^*} \sum_{i=1}^{M_{BSL}} \left(\frac{44}{12} \times DC_{BSL-biomass,i,t} \right) \quad (19)$$

$$GHG_{BSL-soil} = \sum_{t=1}^{t^*} \sum_{i=1}^{M_{BSL}} GHG_{BSL-soil,i,t} \quad (20)$$

$$GHG_{BSL-fuel} = \sum_{t=1}^{t^*} \sum_{i=1}^{M_{BSL}} GHG_{BSL-fuel,i,t} \quad (21)$$

¹ Equation numbers as in VM0033.

Where:

GHG_{BSL} Net CO₂e emissions in the baseline scenario up to year t^* ; t CO₂e
 $GHG_{BSL-biomass}$ Net CO₂e emissions from biomass carbon pools in the baseline scenario up to year t^* ; t CO₂e
 $GHG_{BSL-soil}$ Net CO₂e emissions from the SOC pool in the baseline scenario up to year t^* ; t CO₂e
 $GHG_{BSL-fuel}$ Net CO₂e emissions from fossil fuel use in the baseline scenario up to year t^* ; t CO₂e
 $\Delta C_{BSL-biomass,i,t}$ Net carbon stock changes in biomass carbon pools in the baseline scenario in stratum i in year t ; t C yr⁻¹
 $GHG_{BSL-soil,i,t}$ GHG emissions from the SOC pool in the baseline scenario in stratum i in year t ; t CO₂e yr⁻¹
 $GHG_{BSL-fuel,i,t}$ GHG emissions from fossil fuel use the baseline scenario in stratum i in year t ; t CO₂e yr⁻¹
 i 1, 2, 3 ... M_{BSL} strata in the baseline scenario
 t 1, 2, 3, ... t^* years elapsed since the project start date

Fossil fuel combustion in the baseline scenario is not a significant emissions source in this ARR/RWE project activity, as it does not move soil material.

Results are provided in Section 3.2.2.6 in the PD.

Net carbon stock change in biomass carbon pools in the baseline scenario:

The baseline scenario represents degraded mangrove habitats almost void of any vegetation and without significant natural recovery. GHG removals in this baseline vegetation is considered de minimis. However, to be conservative, GHG removals in the project scenario have been corrected for the presence of baseline mangrove vegetation by excluding a portion of the Project Area. This portion was estimated at 1.1%. See PD Section 3.2.1.4 for a complete analysis.

Net GHG emissions from soil in the baseline scenario

Net GHG emissions from soil in the baseline scenario are estimated as:

$$GHG_{BSL-soil,i,t} = A_{i,t} \times (GHG_{BSL-soil-CO2,i,t} - Deduction_{alloch} + GHG_{BSL-soil-CH4,i,t} + GHG_{BSL-soil-N2O,i,t}) \quad (26)$$

$$GHG_{BSL-soil-CO2,i,t} = GHG_{BSL-insitu-CO2,i,t} + GHG_{BSL-eroded-CO2,i,t} + GHG_{BSL-excav-CO2,i,t} \quad (27)$$

Where:

$GHG_{BSL-soil,i,t}$ GHG emissions from the SOC pool in the baseline scenario in stratum i in year t ; t CO₂e yr⁻¹
 $GHG_{BSL-soil-CO2,i,t}$ CO₂ emissions from the SOC pool in the baseline scenario in stratum i in year t ; t CO₂e ha⁻¹ yr⁻¹
 $Deduction_{alloch}$ Deduction from CO₂ emissions from the SOC pool to account for the percentage of the carbon stock that is derived from allochthonous soil organic carbon; t CO₂e ha⁻¹ yr⁻¹
 $GHG_{BSL-soil-CH4,i,t}$ CH₄ emissions from the SOC pool in the baseline scenario in stratum i in year t ; t CO₂e ha⁻¹ yr⁻¹

$GHG_{BSL-soil-N_2O,i,t}$ N_2O emissions from the SOC pool in the baseline scenario in stratum i in year t ; $t \text{ CO}_2\text{e ha}^{-1} \text{ yr}^{-1}$
 $A_{i,t}$ Area of stratum i in year t ; ha
 $GHG_{BSL-insitu-CO_2,i,t}$ CO_2 emissions from the tidal wetland SOC pool of *in-situ* soils in the baseline scenario in stratum i in year t ; $t \text{ CO}_2\text{e ha}^{-1} \text{ yr}^{-1}$
 $GHG_{BSL-eroded-CO_2,i,t}$ CO_2 emissions from the eroded tidal wetland SOC pool in the baseline scenario in stratum i in year t ; $t \text{ CO}_2\text{e ha}^{-1} \text{ yr}^{-1}$
 $GHG_{BSL-excav-CO_2,i,t}$ CO_2 emissions from the tidal wetland SOC pool of soil exposed to an aerobic environment through excavation in the baseline scenario in stratum i in year t ; $t \text{ CO}_2\text{e ha}^{-1} \text{ yr}^{-1}$
 i 1, 2, 3 ... M_{BSL} strata in the baseline scenario
 t 1, 2, 3, ... t^* years elapsed since the project start date

Areas are provided in Table 15 in the PD and reference to this effect is made in Section 3.2.1.5 in the PD.

Excavation occurred prior to the project start date associated with the establishment of fields for red rice production since the early 19th century². SOC in piled-up soil has been exposed to oxidation for a long period and may have reached a steady state value. Therefore, $GHG_{BSL-excav-CO_2,i}$ is not accounted for, which is always conservative for the baseline scenario.

The baseline scenario represents degraded mangrove habitats almost void of any vegetation and without any significant natural recovery. The presence of ground vegetation (*Oryza coarctata* grass) is only seasonal as the grass only grows during the rainy season and is not a permanent cover. Under such circumstances, SOC levels will continue to decline and eventually reach a steady state.

DBC-1 project does not claim avoided emissions (stop loss) from the soil, because of the restoration activities.

CO_2 emissions from the in-situ soil in the baseline scenario are conservatively not accounted for.

Project Emissions

The planting cohorts starting in year 2015 and ending in year 2026, are the dominant factor in ex-post stratification. The dominant factor in ex-post stratification is the age of the vegetation or planting year cohorts. Therefore, the project area has been/will be stratified based on the year of planting in 2015 and ending in the year 2026. Project area land within each stratum should be similar with respect to carbon stocks, with different strata having different carbon stocks.

² Burnes, A. 1837. On Sindh. *Journal of the Royal Geographical Society of London* 7:11-20.

In addition, due to sea level rise some of the planted areas will be washed away while some inland areas will become intertidal and will be gradually colonized by mangrove species because of the nearby presence of mangrove seeds and propagules and planting by DBC-1 project. Such areas will need to be identified, demarcated and mapped and the eroded areas have accordingly been identified, demarcated and mapped.

During the first monitoring campaign, using the NDWI analysis procedure given and explained in section 3.1.3.5 (Project area and estimation of coastal erosion), eroded areas (LOSS) were estimated using NDWI from Green Band and Near Infra-red (NIR) narrow band. Using results from the above analysis, out of the total planted ARR area of 73,465.85 ha, 340.90 ha got eroded during the period February 2015 to February 2022, and hence constitute “LOSS”. This LOSS area is 0.464 percent of the “ARR” planted area. Summary results of the “ARR” area, “LOSS” areas, and planted areas that are still existing and intact/persistent are given in the following table:

Year	ARR Area (ha)	LOSS Area (ha)	Persistent Area (ha)	Planted
2015	10,287.74	38.39	10,249.35	
2016	18,543.98	105.53	18,438.45	
2017	15,407.09	74.93	15,332.16	
2018	10,473.74	39.29	10,434.45	
2019	9,368.45	29.02	9,339.45	
2020	9,384.85	53.74	9,331.11	
2021	9,909.00	0	9,909.00	
Total	83,374.85	340.90	83,033.97	

Net CO₂e emissions in the project scenario are calculated using the following equations from the PD Section 3.2.2.3.

$$GHG_{WPS} = GHG_{WPS-biomass} + GHG_{WPS-soil} + GHG_{WPS-burn} + GHG_{WPS-fuel} \quad (69)$$

$$GHG_{WPS-biomass} = - \sum_{t=1}^{t^*} \sum_{i=1}^{M_{WPS}} \left(\frac{44}{12} \times DC_{WPS-biomass,i,t} \right) \quad (70)$$

$$GHG_{WPS-soil} = \sum_{t=1}^{t^*} \sum_{i=1}^{M_{WPS}} GHG_{WPS-soil,i,t} \quad (71)$$

$$GHG_{WPS-burn} = \sum_{t=1}^{t^*} \sum_{i=1}^{M_{WPS}} GHG_{WPS-burn,i,t} \quad (72)$$

$$GHG_{WPS-fuel} = \sum_{t=1}^{t^*} \sum_{i=1}^{M_{WPS}} GHG_{WPS-fuel,i,t} \quad (73)$$

Where:

GHG_{WPS}	Net CO ₂ e emissions in the project scenario up to year t^* ; t CO ₂ e
$GHG_{WPS-biomass}$	Net CO ₂ e emissions from biomass carbon pools in the project scenario up to year t^* ; t CO ₂ e
$GHG_{WPS-soil}$	Net CO ₂ e emissions from the SOC pool in the project scenario up to year t^* ; t CO ₂ e
$GHG_{WPS-burn}$	Net CO ₂ e emissions from prescribed burning in the project scenario up to year t^* ; t CO ₂ e
$GHG_{WPS-fuel}$	Net CO ₂ e emissions from fossil fuel use in the project scenario up to year t^* ; t CO ₂ e
$\Delta C_{WPS-biomass,i,t}$	Net carbon stock change in biomass carbon pools in the project scenario in stratum i in year t ; t C yr ⁻¹
$GHG_{WPS-soil,i,t}$	GHG emissions from the SOC pool in the project scenario in stratum i in year t ; t CO ₂ e yr ⁻¹
$GHG_{WPS-burn,i,t}$	GHG emissions from prescribed burning in the project scenario in stratum i in year t ; t CO ₂ e yr ⁻¹
$GHG_{WPS-fuel,i,t}$	GHG emissions from fossil fuel use the project scenario in stratum i in year t ; t CO ₂ e yr ⁻¹
i	1, 2, 3 ... M_{WPS} strata in the project scenario
t	1, 2, 3, ... t^* years elapsed since the project start date

Calculations follow the equations provided in VM0033 and CDM AR Tool 14³, which are given below.

$$\Delta C_{WPS-biomass,i,t} = \Delta C_{WPS-tree/shrub,i,t} + \Delta C_{WPS-herb,i,t} \quad (74)$$

Where:

$\Delta C_{WPS-biomass,i,t}$ Net carbon stock change in biomass carbon pools in the project scenario in stratum i in year t ; t C yr⁻¹

$\Delta C_{WPS-tree/shrub,i,t}$ Net carbon stock change in tree and shrub carbon pools in the project scenario in stratum i in year t ; t C yr⁻¹

$\Delta C_{WPS-herb,i,t}$ Net carbon stock change in herb carbon pools in the project scenario in stratum i in year t ; t C yr⁻¹

i 1, 2, 3 ... M_{WPS} strata in the project scenario

t 1, 2, 3, ... t^* years elapsed since the project start date

Herbal vegetation development is not significant.

$$\Delta C_{WPS-tree/shrub,i,t} = 12/44 \times (\Delta C_{TREE_PROJ,t} + \Delta C_{SHRUB_PROJ,t}) \quad (75)$$

Where:

³ Applicability conditions included in AR-ACM0003 and associated tools that exclude project activities on wetlands can be disregarded as set out in VM0033.

$\Delta C_{BSL-tree/shrub,i,t}$ Net carbon stock change in tree and shrub carbon pools in the project scenario in stratum i in year t ; t C yr⁻¹

$\Delta C_{TREE_PROJ,t}$ Change in carbon stock in tree biomass in the project scenario in year t ; t CO₂-e yr⁻¹ (derived from application of AR Tool 14; calculations are done for each stratum i)

$\Delta C_{SHRUB_PROJ,t}$ Change in carbon stock in shrub biomass in the project scenario in year t ; t CO₂-e yr⁻¹ (derived from application of AR Tool 14; calculations are done for each stratum i)

Change in carbon stock in trees in a year is estimated as follows (Equation 11 from AR Tool 14):

$$\Delta C_{TREE,t} = \frac{C_{TREE,t_2} - C_{TREE,t_1}}{T} \times 1 \text{ year}$$

Where:

$\Delta C_{TREE,t}$ Change in carbon stock in trees within the project boundary in year t ; t CO₂e

C_{TREE,t_2} Carbon stock in trees within the project boundary at time t_2 ; t CO₂e

C_{TREE,t_1} Carbon stock in trees within the project boundary at time t_1 ; t CO₂e

T Time elapsed between two successive estimations ($T = t_2 - t_1$); yr

As outlined in Section 3.2.1.4 of the PD, natural regeneration of the pre-existing mangrove trees is accounted for by excluding a portion of the Project Area of 1.1% from the GHG removals. All present mangrove trees are included in the monitoring of the project scenario. The 1.1 % existing vegetation although de-minimis has been deducted from GHG removals calculations in the monitoring report.

Ex-post CO₂ emissions or removals by mangrove plantations in the First Monitoring Report have been calculated for:

- Areas actively reforested with mangrove trees ("ARR")
- Areas actively reforested with mangrove trees but then submerged/eroded and lost due to sea-level rise ("LOSS")

Since there were areas that have been actively reforested with mangrove trees but then submerged/eroded and lost due to sea-level rise ("LOSS") during M-1 monitoring period (Section 3.1.3.5), there has been estimation of emissions due to sea-level rise ("LOSS") and deduction on this count has been made from GHG removals under the project scenario in M-1 period GHG quantification and calculations.

The PD says that coastal erosion estimation is to be done at 5-years intervals; therefore, during this M-2 period coastal erosion estimation has not been attempted and will be done in the year 2025 as per provisions of PD document.

Table 11. Cumulative CO₂ removals by mangrove trees per stratum.

Stratum	C removals (tCO ₂)	Cumulative removals (tCO ₂)
2015	1,552,259.34	1,552,259.34
2016	1,875,663.78	3,427,923.12
2017	1,230,828.10	4,658,751.21

2018	395,818.94	5,054,570.16
2019	164,539.13	5,219,109.29
2020	103,559.12	5,322,668.41
2021	35,733.71	5,358,402.12
Total	5,358,402.12	

Leakage

The project meets the applicability conditions, and requirements set out by VM0033 (see Sections 03.2.3.1 and 3.2.3.2 below), therefore:

GHGLK = 0.

In summary, the NET GHG emissions reductions or removals (tCO₂e) for this monitoring period was 1,880,929.87 tCO₂e, with 1,900,975.68 Project emissions or removals and 20,045.80 tCO₂e Baseline emissions removals for this period. All the information results are in the section 5 to this document.

ICONTEC assessed the parameters listed in section 3.1.2 Data and parameters monitored of the monitoring report, this team can confirm that the emission reduction, including accuracy of spreadsheet formulae, conversions and aggregations are consistent, at the time all the methods and formulae set out in the PDD for calculating baseline emissions, project emissions and leakage have followed.

For this period the project used the procedure defined in the methodology VM0033, and complete all the steps to calculate emission reduction document are listed in section 3.2 of the Monitoring Report, the audit team assessed the emissions reduction calculation spreadsheet, NDVI analysis, project area map (SIG), and the results are:

Table 12. Net GHG Removals

Baseline Vegetation and SOC (215.42 tCO ₂ e) Deduction Made During MR-1 from February 2015 to 31 October 2021 (tCO ₂ e)	MR-1 Period VCU from Biomass and SOC (19583.88 tCO ₂ e) (tCO ₂ e)	Net MR-1 Period Biomass and SOC GHG removals after deduction of Baseline carbon removals (tCO ₂ e)	Net GHG Removals During MR-2 Period from 1 November 2021 to 28 February 2023 After Deduction of MR-1 Period GHG removals (tCO ₂ e)
17.074,85	1.216.963,39	1.225.716,85	289.955,18
20.632,30	1.511.620,30	1.520.162,05	320.048,89
13.539,11	492.595,24	494.668,49	651.724,14

4.354,01	133.013,54	133.013,54	234.614,01
1.809,93	97.288,86	97.288,86	60.799,31
1.139,15	26.309,75	26.309,75	66.976,99
393,07	-	-	31.099,76
58.942,42	3.477.791,08	3.497.159,54	1.655.218,29

ICONTEC was able to trace calculations with the spreadsheet and all the information find inside the inventory documents; to calculate the above terms, the monitoring report details the data and parameters used during the second verification process.

ICONTEC verified for the parameters available at validation the values reported and all the parameters available in the first monitoring report or the references to the documents where they are used or explained by reviewing, reproducing, and crosschecking the evidence provided by the Project Proponent.

ICONTEC can verified and checked that the list of parameters to be monitored was complete and consistent with information in the monitoring plan of the validated PD.

For all these parameters reported in the monitoring report, the audit team cross-checked with the PDD and the spreadsheet calculations and deems that values/calculations/methods match and are free of mistakes and errors. ICONTEC did not find inconsistencies between the project design document, technical annexes, monitoring report and spreadsheet calculation.

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

The quality of the information and the procedures that are being carried out with the project, demonstrate compliance with the norm, the standard and the rules, the areas that have been implemented as restoration areas with mangrove activities, contemplate and include the recommendations made by the audit team in its validation, first verification and at this time in its second verification, making the pertinent modifications to guarantee its conservatism.

Complying then with the principles of mitigation projects, such as transparency, consistency, relevance, and the capacity for comparability of the data and the traceability that can be given to the project. This information is part of the basis of the standard procedures that have been used by the project developer, as demonstrated below:

1. Collect reliable field measurements,
2. Verify laboratory procedures,
3. Verify data entry and analysis techniques,

4. Check data completeness and consistency,
5. Maintain and archive data.

After field QA/QC assessments had been completed, the data was then entered into a database.

This data was diligently reviewed by field supervisors and compared to information from the digital archives, ensuring field data accuracy.

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

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

The monitoring plan provides means for internal data review and quality control, and the data presented by the project proponent included the results of these internal assessments. The audit team considers that information provided is sufficient and the quality of that information is appropriate to determine the GHG removals. ICONTEC deems they are reliable and appropriate, and that evidence is enough to reproduce calculations in quantity and quality.

4.4.3 Non-Permanence Risk Analysis

The project proponent has been determined the risk factors through a qualitative analysis, following the guidance of the VCS AFOLU Non-Permanence Risk Tool (v4.2) and providing enough evidence and documentation.

ICONTEC evaluated the risk assessment undertaken by the project proponent and assessed all data, rationales, assumptions, justifications, and documentation provided by the project proponent to support the non-permanence risk rating.

Below, it is explained the assessment of the non-permanence risk rating determined by the project participant and issues raised to them in this regard.

Table 13. Risk of the project.

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description
1. Non community influence			
Internal risk			

Project Management	Q1. Does the project have an adaptive management plan in place that includes a monitoring plan? If No, the project fails the risk assessment. If Yes, proceed to Q2	Yes	
	Q2. Do any of the following project management risks apply to the project?	N/A	
	a) Species planted (where applicable) associated with more than 25 percent of the stocks on which GHG credits have previously been issued are not native nor proven to be adapted to the same or similar agro-ecological zone(s) as the project area.	0	Species used in plantation program until now are all native: Avicennia marina, Rhizophora mucronate, Ceriops tagal, and Aegiceras corniculatum this information has been verified through the onsite visit
	b) Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50 percent of stocks on which GHG credits have previously been issued.	2	In the Project scenario and during this monitoring period, protection through Mangrove Stewardship Agreements (MSAs) and law enforcement activities have continued to seek to prevent illegal exploitation of the Project Area for fuelwood cutting and illegal grazing of livestock as well as poaching and killing of wildlife species.
	c) Management team does not include individuals with significant experience in all skills necessary to successfully undertake the project activities (i.e., any area of required experience is not covered by an individual with at least five years' experience in that area).	0	There is a suite of key technical skills which are required to implement DBC-1 project and these all exist in DBC-1 Project Management Team. The audit team has had direct interviews with the responsible of different sections and has reviewed the evidence provided, for example, the resumes.
	d) Management team does not maintain a presence in the country or is located more than one day of travel from the project site, considering all parcels or polygons in the project area.	0	The core team is based in the project headquarters in Karachi and in field offices in Ketu Bandar and Shah Bandar and maintains a presence throughout the Project Zone. The audit team has been in the project headquarters when the onsite visit has been performed.
	e) Management team has previously failed to submit a loss report within two years of detecting a loss event.	0	Management team have not previously failed to submit a loss report
	Q3. Does the following mitigation apply to the project?	yes	
	h) Mitigation: Management team includes individuals with significant (i.e., more than five years) experience in AFOLU project design and	-2	The management team has demonstrated significant experience at the national level in REDD projects, where it demonstrates experience and expertise in project development and accounting for them. The risk rating is justified

	implementation, carbon accounting, and reporting (e.g., individuals who have successfully managed projects through validation, verification, and issuance of GHG credits) under the VCS Program or other approved GHG programs.		
Financial viability	Q1. How long is the project's payback period (i.e., how many years will it take to breakeven)?	c	
	a) The payback period is greater than 20 years from the current risk assessment.	0	not applicable
	b) The payback period is greater than 10 years from the current risk assessment, but less than or equal to 20 years.	0	not applicable
	c) The payback period is greater than seven and up to and including 10 years from the current risk assessment.	2	Cash flow breakeven point has been reached between 6-7 years due to the issuance and sale of VCUs in 2021 which has enabled the project to meet the breakeven point threshold.
	d) The payback period is greater than four and up to and including 7 years from the current risk assessment.	0	not applicable
	e) The payback period is four years or less from the current risk assessment.	0	not applicable
	Q2. What percentage of funding has the project secured to cover the total cash out required before the project reaches breakeven?	i)	
	f) Project has secured less than 15 percent of funding needed to cover the total cash out required before the project reaches breakeven.	0	not applicable
	g) Project has secured 15 percent to less than 40 percent of the funding needed to cover the total cash out required before the project reaches breakeven.	0	not applicable
	h) Project has secured from 40 percent to less than 80 percent of the funding needed to cover the total cash out required before the project reaches breakeven.	0	not applicable
	i) Project has secured 80 percent or more of the funding needed to cover the total cash out before the project reaches breakeven.	0	The project has secured 80% of the funding needed to cover the total cash out required before the project reaches the break-even point. The risk rating is justified
	Q 3. Does the following mitigation apply to the project?	Yes	

	Mitigation: Project has available, as callable and secured financial resources, at least 80 percent of total cash out before the project reaches breakeven.	-2	The project is financially viable as the project benefits exceed the project costs. The PP has provided the financial analysis which has been assessed by the VVB.
Opportunity cost	Q1. Are the baseline activities subsistence-driven? If No, proceed to Q2. If Yes, proceed to Q3.	Yes	
	Q2. What is the NPV of the most profitable alternative land use activity compared to the NPV of the project activity? A response is only required if the answer to Q1 is No.	d	
	a) Net present value (NPV) of the most profitable alternative land use activity is expected to be at least 100 percent more than that of the project activities.	0	not applicable
	b) NPV of the most profitable alternative land use activity is expected to be greater than 50 percent and up to 100 percent more than that of project activities	0	not applicable
	c) NPV of the most profitable alternative land use activity is expected to be greater than 20 percent and up to and including 50 percent more than that of project activities.	0	not applicable
	d) NPV of the most profitable alternative land use activity is expected to be 20 percent or less than that of project activities.	0	not applicable
	e) NPV of project activities is expected to be greater than 20 percent and up to 50 percent more profitable than that of the most profitable alternative land use activity.	0	not applicable
	f) NPV of project activities is expected to be over 50 percent more profitable than that of the most profitable alternative land use activity.	0	NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity The PP has provided the financial Analysis, and it has been assessed and reviewed by the VVB. The risk rating is justified
	Q3. Does the project have net positive community impacts? A response is only required if the answer to Q1 is Yes.	Yes	
	g) Net positive community impacts of project activities are not demonstrated.	0	not applicable

	h) Net positive community impacts of project activities are demonstrated.	0	Net positive community impact of the project activities are demonstrated. The risk rating is justified in the PD.
	Q 4. Do any of the following mitigations apply to the project?	i)	
	i) continue management practices that protect the credited carbon stocks over the duration of the project crediting period.	-2	DBC-1 is developed and managed by the Government of Sindh and Indus Delta Capital Limited, who have entered into public-private partnership arrangements through a 60-year agreement, renewable up to 100 years for the protection, conservation and ecosystem restoration of mangrove wetlands in the Sindh Indus Delta area.
	j) Mitigation: Project is protected by legally binding agreement to continue management practices that protect the credited carbon stocks for at least 100 years.	0	The legally binding commitment between IDC and Government of Sindh, the two project proponents, to uphold management practices for the protection of credited carbon stocks over a minimum of 100 years plays a pivotal role in mitigating risks associated with the AFOLU sector within our mangrove restoration project. This commitment acts as a robust safeguard, addressing several critical aspects of risk mitigation. Firstly, the extended time frame of 100 years provides a long-term horizon, aligning with the natural lifecycle of mangrove ecosystems. This duration allows for the establishment, growth, and maturity of mangrove forests, ensuring sustained carbon sequestration. Additionally, it allows for adaptive management strategies to be implemented over the project's lifecycle, addressing emerging challenges and uncertainties associated with climate change, biodiversity, and ecosystem dynamics.
	k) Mitigation: Where there is a potential for revenue loss compared to the most profitable alternative land use activity, project is a not for profit or has additional financial support (e.g., via grants, government funding, ecosystem services payments or SD VSta assets) to overcome expected revenue loss.	0	not applicable
Project longevity	Q1. Did the project request registration on or after 1 January 2024?	no	
	Q2. Does the project have a legally binding agreement that covers at least a 100-year period from the project's start date? If Yes, the project is given a zero score for this risk category. If No, proceed to Q3.	no	

	Q3. What is the project longevity in years? If you answered Yes to Q1 and the project longevity is less than 40 years, the project fails the risk assessment. If you answered No to Q1 and the project longevity is less than 30 years, the project fails the risk assessment. Please note that projects with project longevity of less than 40 years will be ineligible for the Core Carbon Principles label.	60	
	Q 4.Does the project have a management, financial and monitoring plan for the entire project longevity? If No, the project fails the risk assessment. If Yes, proceed to Q5.	yes	
	Q 5.Is the project an ARR or IFM project with harvesting? If No, proceed to Q7. If Yes, proceed to Q6.	No	
	Q6. Can the project demonstrate a commitment to continue the management practice, replant or allow re-growth? If No, the project fails the risk assessment. If Yes, proceed to Q7.	yes	
	Q7.Does the project have a legal Agreement or requirement to continue the management practice(s)? If No, proceed to a. If Yes, proceed to b.	yes	
	a) Without legal agreement or requirement to continue the management practice.	0	not applicable
	b) With legal agreement or requirement to continue the management practice.	10	The project does have a legally binding agreement that at present covers 60-years period but extendable up to 100-year period from the project start date
	Q8. Is the project a grouped project where contract durations with individual project activity instances are less than the project longevity?	No	
External risk			
Land and resource tenure	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	

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. Do the same or different entities hold land ownership and resource access or use rights?	a)	
a) Ownership and resource access or use rights are held by the same entity(ies).	0	The government of Sindh is the legal owner of the project area lands. IDC through a legally binding contract with the Government of Sindh has rights to the carbon credits generated under the project and these rights are held for the duration of the contract which is 60 years and extendable to 100 years.
b) Ownership and resource access or use rights are held by different entity(ies) (e.g., the government own the land, and the project proponent holds a lease or concession).	0	not applicable
Q4. Is the project in a country/jurisdiction with a history of national, sub-national, or local government ("Government") intervention in land or resource use?	e)	
c) Government has previously expropriated significant areas of land (i.e., 10% or more) in the project area in the past 20 years.	0	not applicable
d) Government has previously changed land rights in the project's jurisdiction (e.g., cancelled, or blocked land titles, expropriated land or issued overlapping land titles) in the past 20 years.	0	not applicable
e) No instances of Government intervention in the past 20 years or specific instances of expropriation and government intervention in land rights in the project area have been conclusively resolved against the government in a court of competent jurisdiction.	0	There are no disputes over access / use or overlapping rights
Q5. What percent of the project area is affected by disputes over land tenure or ownership?	h)	
f) Disputes exist in more than 5 percent of the project area.	0	not applicable

	g) Disputes exist in up to and including 5 percent of the project area.	0	not applicable
	h) No disputes exist.	0	There are no disputes over access / use or overlapping rights
	Q6. What percent of the project area has disputes over access or use rights?	k)	
	i) Disputes exist in more than 5 percent of the project area.	0	not applicable
	j) Disputes exist in up to and including 5 percent of the project area.	0	not applicable
	k) No disputes exist.	0	As detailed in section 2.5 (Legal status and Property Right) of the Project Description document, all properties have a legal and clear land/resource access/usage rights agreement.
	Q7. Have the risks of upstream and sea impacts undermining the carbon stocks of a WRC project been demonstrated as insignificant or effectively mitigated for the ten years that follow the risk assessment?	m	
	l) Potential upstream and sea impacts are not demonstrated to be insignificant or effectively mitigated.	0	not applicable
	m) Potential upstream and sea impacts are demonstrated to be insignificant or effectively mitigated.	0	Sea impacts are demonstrated to be insignificant or effectively mitigated in the PD. The Risk is justified
	Q8. Do any of the following mitigation apply to the project?	n)	
	n) Mitigation: Project area is protected by a legally binding commitment (e.g., a license, conservation easement, conservation servitude, or protected area) to continue management practices that protect carbon stocks for the duration of the project crediting period.	-2	Legally binding commitments to continue management practices that protect the credited carbon stocks over the length of the project crediting period are in place.
	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	There are no disputes over access / use or overlapping rights
Stakeholder engagement	Q1. Are local populations, including those living in the project area or within 20 km of the boundary of the project area, reliant on the project area? If No, the risk rating for stakeholder engagement is zero. If Yes, proceed to Q2.	yes	

	Q2. Have more or less than 50 percent of stakeholders living within and reliant on the project area been consulted?	b)	
	a) Less than 50 percent of stakeholders living within the project area and who are reliant on the project area have been consulted.	0	not applicable
	b) More than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted.	0	More than 50% of the interested parties live within the project area and have been consulted, as well as interviews during the site visit, this information is corroborated and at the documentary review stage.
	Q3. Have more or less than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area been consulted?	d)	
	Less than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area have been consulted.	0	not applicable
	More than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area have been consulted.	0	More than 20% of the stakeholders living outside the project area and have been consulted, as well as interviews during the site visit, this information is corroborated and at the documentary review stage.
Political risk	Q1. What is the governance score for the country?	-0,99	
	a) Governance score of less than -0.79	6	Based on the country's calculated governance score using risk tool, the resulting risk tool score is 0.99. Evidence: The Worldwide Governance Indicators, 2020 Update. The Worldwide Governance Indicators (WGI) are a research dataset summarizing the views on the quality of governance provided by many enterprise, citizen and expert survey respondents in industrial and developing countries. These data are gathered from several survey institutes, think tanks, non-governmental organizations, international organizations, and private sector firms. The six aggregate indicators are based on over 30 underlying data sources reporting the perceptions of governance of many survey respondents and expert assessments worldwide. http://info.worldbank.org/governance/wgi/
	b) Governance score of -0.79 to less than -0.32	0	not applicable
	c) Governance score of -0.32 to less than 0.19	0	not applicable

	d) Governance score of 0.19 to less than 0.82	0	not applicable
	e) Governance score of 0.82 or more	0	not applicable
	Q2. Does the following mitigation apply to the project?	f)	
	Mitigation: The project is in a country that: 1) is party to the Paris Agreement and has submitted an NDC to the UNFCCC Secretariat in the last five years; 2) includes AFOLU commitments (conditional or unconditional) in its NDC, and 3) has a documented and active climate change plan that includes the project activity.	-2	Pakistan is in the list of countries that is receiving FCPF funding as shown on the website of FCPF in the Asia-Pacific Group. Website of Pakistan National REDD+ Office http://www.redd-pakistan.org has various documents related to various FCPF and Safeguards system related documents.
Natural risk			
a)	Fire (F)	1	The Indus Delta region is not susceptible to severe natural destructive events. The area is subject to very little geological activity and as a native ecosystem, the risks from disease and pests are minimal. The risk of fire is negligible due to regular inundation and high humidity under the forest canopy and in the whole of the intertidal zone. Also, the government has standing orders concerning forest fire prevention, suppression and reporting. In the event of a forest fire, it has to be reported on an immediate basis and a fire damage report prepared. This fire damage report among others needs to have details concerning the date and time the fire occurred, how it occurred, the specific location of the fire, the extent/area affected, and damages caused by the fire. No such fire damage incidents in the Indus Delta mangrove forests have been reported over the past more than two decades and during this monitoring period. See Section 2.2.6 of MR.
b)	Pest and Disease Outbreaks (PD)	1	There have been no pest and disease incidences in mangrove forests in the Indus Delta Area in the past five decades. In the future too and over the project's lifetime, no pest and disease incidences are expected to happen.
c)	Extreme Weather (W)	3	No prevention measures applicable to the risk factor is implemented; Project proponent has no history of containing natural risk. Table 12 in MR Section 3.1.3.5 (Project area and estimation of coastal erosion). Out of the total planted area of 73,465.85 hectares planted during the period from 2015 to 2020, only 340.90 hectares have been affected by extreme weather events which is less than 0.5%. The risk rating is justified
d)	Geological Risk (G)	0	

e)	Other natural risk (ON1)	0	not applicable
f)	Other natural risk (ON2)	0	not applicable
g)	Other natural risk (ON3)	0	not applicable
h)	Sea -level rise (SLR)	2	Future Climate Change Impact and Sea Level Rise have been duly assessed using South Asia as the Reference Region where 100% of the project area is located. The project has done a 100-year sea level rise analysis at the time of PD document preparation and RTK survey to

The result of the Non-Permanence Risk is 12%, the document and support for each risk factor applicable to the project were verified, including any relevant evidence. By reviewing, an assessment of the quality of documentation and data provided to support the risk score was realized, in terms of the auditing process.

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

Through interviews with the relevant project team, the auditor team confirms that the project proponent account with a complete framework for dissemination of the project to communities and other stakeholders.

Monitoring Plans and all documents and information about the results of the monitoring and verification of this project were published in the platforms of VERRA, as usual. Additionally, the project owners prepare summaries of the monitoring plan and results to be communicated to the communities and other stakeholders.

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

The DBC-1 project, through its various interventions (up-scaled mangrove restoration and conservation of existing mangrove forests, participatory planning and implementation, awareness-raising, training and capacity building, promotion of various gender development and income-generating activities, etc.), has helped the communities and biodiversity adapt to climate change in the following ways as was communicated by the community members in the participatory assessment of impacts of the DBC-1 project. The different types of measures according to the impact have been detailed in section 3.3 of the MR.

The audit team has reviewed the information provided in those section and all the documents, the team found different trainings and skills increasing in ecological restoration of mangroves an effective implementation to be conscience about the climate change, with child's, women, old and young people.

The audit team has reviewed the information provided in those section of the MR as well as the different SIA and BIA documents which among others, are found different trainings and skills increasing in ecological restoration of mangroves an effective implementation to

be conscience about the climate change and know about different ways to mitigate or adaptation to climate change.

ICONTEC team confirm that the measures that the project proponent has implemented to mitigate adaptation to climate change are reliable, effective and are consistent according to the information provide on the Monitoring report and the PD.

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

Based on various studies conducted by relevant and competent bodies, likely regional or sub-national climate change and climate variability scenarios and impacts in the absence of the project are given below:

- Increased temperatures • Erratic rainfall patterns • Prolonged droughts • Stronger winds
- Increased intensity and frequency of extreme weather events • Sea level rise • Saltwater intrusion

Potential changes in the local land-use scenario due to these climate change scenarios in the absence of the project include:

- Increased inundation/flooding of landscapes, settlements and infrastructure, including health, educational, recreational, civic and cultural facilities • Wetlands and mangroves loss and degradation • Impeded drainage/high water tables • Greater shoreline erosion due to strong wind currents and sea-level rise • Increased salinization of terrestrial landscapes and loss of agricultural lands and rangelands • Saltwater intrusion into freshwater bodies • Greater salinization of underground aquifers • More significant landward progression of the inter-tidal zone.

These local land-use scenarios in the absence of the project in the Indus Delta Zone are anticipated to have adverse impacts for local communities, their livelihoods as well as biodiversity through their negative consequences in the following sectors:

Businesses and socio-economic activities; • Freshwater resources; • Agriculture and livestock • Forestry and wetlands including mangroves; • Fisheries and aquaculture; • Wildlife and biodiversity; • Environment; • Infrastructure; • Settlements and human population; • Health; • Education; • Recreation and culture; and • Overall life, livelihoods, and community well-being.

The project has contributed to climate related disasters risks reduction in three important ways: firstly, through decrease in the frequency and intensity of climate caused disasters; secondly, through decrease in vulnerability to these disasters; and thirdly, through decrease in exposure to disasters.

The project has reduced occurrence and intensity of climate related hazards since the planted mangroves attenuate the wave energy of storms surges, and thus reduce the damaging effects of floods and slow the progression of saline water into inland areas.

It has reduced the vulnerability of both communities and biodiversity to different negative impacts of climate change by providing them with additional and alternative means of livelihood for people and additional and alternative habitat areas for wildlife.

The information has been assessed and crosschecked with the information provided such as the SIA or BIA document as well as further papers. Complementary, the PP has interviewed different stakeholders and together with the measures has asked about the general benefits that the project has achieved against climate change.

ICONTEC confirm that the project proponent has gotten are reliable, effective and are consistent according to the information provided on the second monitoring report.

4.5 Community

4.5.1 Community Impacts (CM2.1)

The project proponent provides a complete explanation of the impacts generated for community groups, the activities and management of activities throughout the project and their work teams during the monitoring period. ICONTEC could confirm the information about descriptions of the communities' impact and any significant community changes in the monitoring period. The community characteristics has been adequately described. In conclusion, the explanation responds sufficiently to the requirement. The monitoring was carried in compliance with the respective monitoring plan.

The developer executed the following activities during the verified period:

1. Direct employment and jobs creation through up-scaled ARR and MSAs (Current M-2 period: 1,246 including 125 women; Cumulative: 11,656 including including1,158 for women),
2. Support for fishing communities and sustainable fisheries (12, 529 which are 35 % of the fishing community members of 35,796),
3. Participatory land-use planning and awareness-raising (Current M-2 period: 378 including 215 women; Cumulative: 812 community members including 425 women),
4. Access to education – (M-2 period: 387 including 161 girls; Cumulative: 773 including 322 girls); • Access to safe drinking water and hygiene (Current M-2 period: 400 including 150 women; Cumulative: 800, including 300 women),

5. Access to improved health care facilities (Current M-2 period: 8,300 people including 3,600 women; Cumulative: 23,424 including 11,262 women),
6. Greater access to HCV-4 services due to improved protection from storms surges and other coastal hazards for communities and coastal infrastructure (Current M-2 period: 2,755 people in 16 villages; Cumulative: 24,099 people in 51 villages),
7. Increase in HCV-5 services due to significant increase in spawning places for fisheries, shrimps and other marine life in 49 villages for the fishing communities,
8. HCV-6 services through conservation of historical and cultural heritage sites and cultural artefacts (Current M-2 period: 1,994 people in 6 villages; Cumulative: 3,831 people of 6 villages),
9. HCV-6 services through inspiration, knowledge and information services for artists, musicians, academicians, and researchers (Current M-2 period: 2,134 people; Cumulative: 7,596),
10. HCV-6 services through increase in aesthetic values and iconic spaces (Current M-2 period: 1,421; Cumulative: 3,256),
11. Promotion of greater well-being of people on account of livelihoods improvement, trainings, health, education, drinking water and sanitation services (Current M-2 period: 12,061; Cumulative: 38,815),
12. Promotion of gender equality and income-generating activities for women (Current M-2 period: 128; Cumulative: 1,158),
13. Training of Sindh Forest and Wildlife Department staff members at various levels (Current M-2 period: 16; Cumulative: 28),
14. Community-based sustainable business development and access to microfinance,
15. Sustainable energy development.

The project proponent has provided different evidence to demonstrate the community benefits mentioned above. The main evidence provided has been the community monitoring report where all these benefits have been explained and reported. 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.

The community survey report is the main document where all the activities performed during the MP have been reflected in section 4.1.1 community impact.

This document includes the participation process and the community aspects related to the project. It is stated that the SBIA workshops, community, and household surveys, focus groups discussions and key informants' interviews were conducted by the trained and professional female and male staff of project proponents who are aware of how to conduct these events.

The audit team collected and crosschecked the data during the SBIA workshops and community monitoring survey at the village as well as household level and during FDGs and key informant interviews. ICONTEC confirm that the information reported in the Monitoring report are properly addressed.

4.5.2 Negative Community Impact Mitigation (CM2.2)

According to the MR, all activities implemented by the project have improved the livelihoods and wellbeing of different community groups and no negative impact on the communities was identified and therefore no measures or activities need to be implemented in this regard. Although there are not negative impacts on the current MR, the PP has developed different mitigation strategies for the negative activities planned on the PD.

The possibilities of any potential negative impacts and related issues were widely discussed and deliberated on with the communities and other stakeholder groups at the time of SBIA workshops held during project design and formulation and the preparation of this monitoring report. It was concluded that the project had no negative impacts during this monitoring period.

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

Mangrove restoration and other project activities implemented by the project during this monitoring period have helped the local communities adapt to climate change, taken all the steps like can see in section 4.1.3 of the monitoring report.

They have led to reduction in the number of hazard-causing events, have increased the resilience and adaptive capacities of communities, and have reduced their exposure to such events. ICONTEC's verification team confirms that net well-being impacts of the project are positive for all identified community groups compared with their anticipated well-being conditions under the without-project.

Thus, project mangrove restoration and other community development and biodiversity conservation related activities implemented during this monitoring period have increased the adaptive capacity of communities to climate change by reducing the number and intensity of hazard causing events, reduced their vulnerability as well as exposure to such events, thereby increasing their resilience to climate change negative impacts.

An analysis was undertaken within the community, focusing on the various project activities' positive and negative impacts on the identified groups. This was conducted in the SBIA workshops discussions, households' surveys, and key informant interviews. Based on analysis of responses from these group discussions, household surveys and key informant interviews, net positive impacts have been found, greater adaptation to climate change impacts has been observed and no negative impacts have been reported by any community group in the different surveys carried out by the project at the time of preparation of this monitoring report.

This was assessed during the onsite visit through interviews with local stakeholders. The interviewees recognized that due to the project activities, among others, the coastal erosion has been reduced with the increase of biodiversity in those areas and the reduction of different coastal hazards.

4.5.4 Protection of High Conservation Values (CM2.4)

Considering the monitoring report, the audit team identified:

Table 14. HCV for the monitoring period

HCV	Qualifying Attribute	Focal Area
HCV-4: Environmental Services	The Project Zone is part of a landscape that is important for the provision of water and prevention of floods	Communities living inside the creeks or those very close to mangrove areas depend on these environmental services of mangrove forests
	The Project Zone holds areas important for the prevention of erosion and sedimentation	This ecosystem service is especially important for land owning communities and communities living on the fringes of creeks
	The Project Area is part of a landscape that functions as a natural break to saltwater intrusion	All mangroves in the Project Zone cater to and provide regulating and supporting ecosystem services
HCV-5: Natural Areas critical for meeting the basic needs of local people	The Project Zone is important for providing different mangrove ecosystem goods and services (provisioning services) such as serving as spawning sites for fish and shrimps and providing detritus to crabs.	The whole of the Project Zone caters to the provisioning ecosystem services of coastal wetlands and mangrove forests
HCV-6: Areas critical for maintaining the cultural identity of local communities	The Project Zone contains areas critical for maintaining the cultural identity of local communities	The whole of the Project Zone supports the provision of cultural ecosystem services of coastal wetlands and mangrove forests

All the HCVs as mentioned above have been positively affected by the different project interventions, particularly the restoration of degraded mangrove lands, execution of MSAs, implementation of various income-generating activities due to the nurseries raising and planting related works and other project interventions, participatory planning and awareness-raising, and training and capacity building.

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 need of local people. Different employees and trainings have been obtained by the local people. Complementary, the VVB has reviewed the GIS information and crosschecked with the information obtained from the onsite visit. Therefore, verification team can confirm high conservation values have not been negatively affected by the project.

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

As there are no negative impacts on other stakeholders, the positive impacts described in sections 4.1.1, 4.1.3 and 4.1.4 to the Monitoring Report, are the net impacts on other stakeholders.

ICONTEC confirm all the information related to impacts on the other stakeholders.

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

Community monitoring plan are detailed in section 4.3.1. of the monitoring report. The specific variables measured are:

1. Impacts on all communities and community groups,
2. Impacts on other stakeholders,
3. Impacts on community-related HCVs All these impacts were positive, and there were no negative impacts. Hence, the net impact of the project on all the above has been assessed to be positive,
4. Impacts on all communities and community groups.

Impacts on all communities and community groups was assessed during the second monitoring period through extensive socio-economic impacts surveys using proper questionnaires developed for the purpose and information about impacts (both positive and negative) collected from these groups.

There are a total of 60 villages in the Project Zone. Out of these 60 villages, 51 villages were randomly selected. In each of these 51 villages 50% of the households were randomly selected and interviewed on different dates as per Community Impact Monitoring Surveys Log document. In addition, there are 233 villages located within 20 kilometers radius. All these villages have been surveyed and in each village 20% of the households have been randomly selected and interviewed.

This information is documented in the survey sheets and has been compiled together in an Excel Sheet which gives the results and evaluation of the monitoring. All communities and community groups have reported positive impacts on the income, livelihoods, greater

access to health, education and other civic facilities and over-all improvement in well-being.

Other stakeholders as defined in the Community Monitoring Plan such as relevant government departments have also been identified, randomly selected, and consulted during the monitoring campaign. These stakeholders too have reported positive impact due to greater access to funds, technical support and capacity building activities implemented by the project.

Impact of project interventions on community-related HCVs (HCV-4, 5 and 6) were also assessed during this monitoring period. Survey results indicated that there have been positive impacts on all these values due to mangrove restoration works. These have been assessed and compiled together with other community impacts in the Second Community Impact Monitoring Report

The monitoring work was done from 01 September 2022 to 28 February 2023. The approach used for monitoring has been explained in section 4.1.1. of the MR, Monitoring was undertaken by professionally trained teams who have experience implementing SBIA workshops, Focus Group Discussions, household surveys, and conducting key informant interviews. The whole monitoring process is fully documented in reports, photographic and videographic form.

Verification team assessed the evidence provided which are mainly the pictures and videos that evidence the community participation. The pictures provided have been contrasted with the community survey report and asked during the visit to confirm dates, frequency and sampling methods used. Finally, this evidence is in accordance with the validated project design and with the procedures and systematics used in the verification event.

4.5.7 Community Monitoring Plan Dissemination (CM4.3)

Monitoring and Implementation Reports will be posted in the public domain on the CCB and VCS websites in accordance with each program's procedures.

Through emails, print documents and socialized in community, during the on-site visit by interviewing local stakeholders the awareness about the results of the projects, its implementation and monitoring. Verification team reviewed the evidence provided by the Project proponent such as the participatory process and the consultations which are the list of participants of each consultation process and the video to demonstrate the participation under the community MP dissemination.

The community survey report has also been assessed. During the on-site visit, it was possible to recognize the means by which the projects has carried out the different communications, the PQR system, and the step by step to establish communication with

all the hierarchies of the project, which was evidenced by it, as part of the monitoring report, the interviews made it clear that everything included in the monitoring plan has been evaluated and has been participatory, taking into account the role of women, the elderly and youth in the activities proposals.

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

All community members in the Project Zone are dependent on mangrove resources and are thus benefiting from their conservation, restoration, and sustainable management. Where these management practices prevent or curtail previous livelihood activities of dependent communities, the project has put in place actions to mitigate any negative consequences for those community groups. The exceptional community benefits among others include the following: livelihood and income-earning benefits; coastal protection benefits, climate change adaptation benefits; pollution prevention and control benefits; erosion control and shoreline stabilization; control of saltwater intrusion; increase of agricultural and livestock productivity.

1. Livelihood and income-earning benefits: Mangroves provide spawning sites and nursery habitats for fishes and shrimps on which the entire fishing community in the Project Zone is 84% of the total population. As a result of project interventions, 12,529 people in 49 villages which are 35% of the fishing community population are having improved livelihood and income-earning from mangrove restoration and conservation works on account of increase in fish spawning sites.
2. Coastal protection benefits: 2,755 people in 16 villages are getting increased protection from tsunamis and flood damages Climate change adaptation benefits: The entire coastal community (43,000 people) is benefiting from climate change adaptation benefits of mangroves.
3. Pollution prevention and control benefits: Mangroves act as filters against seawater pollution from which the whole coastal community in the Project Zone benefits.
4. Erosion control and shoreline stabilization: Due to their attenuation of tidal waves and wind energy, mangroves prevent and control coastal land erosion and thus help ensure shoreline stabilization. All the coastal communities (43,000 people), particularly those in HCV-4 areas (2,755 in 16 villages or so far 24,099 people in 51 villages during project lifetime), are beneficiary of this ecosystem function of mangroves.
5. Control of saltwater intrusion into adjoining lands: Saltwater intrusion has become a big issue in coastal areas because of sea-level rise due to global warming and climate change. Mangroves help prevent and reduce saltwater intrusion into adjoining agricultural lands. This is particularly beneficial to the farming community in the Project Zone (1800 people).

6. Increase of agricultural and livestock productivity: The increased income accruing due to enhanced and diversified income-earning opportunities from up-scaled ARR interventions and other project activities has enabled people to invest in improved agricultural and livestock inputs for increased agricultural and livestock productivity. It has helped in increasing agricultural and livestock productivity. This benefits the people associated with these professions. Additionally, insects living in mangrove forests assist the pollination of agricultural and horticultural crops, thereby increasing the production of these crops and consequently the productivity of croplands in the area.

The audit team has assessed these benefits through the interviews performed during the onsite visit and deems that the information provided by the PP according to the short-term and long-term community benefits is right and reliable and is in accordance with the requirements of VCS/CCB.

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

Not applicable.

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

The audit team has assessed these criteria with the interviews performed during the onsite visit in the project area, where through several questions to different participants and stakeholders as well as the review of further information and documentation provided by the Project Proponent, has been analyzed and realized the crosschecked with all information, and the resume is the next:

In the monitoring report for the second monitoring, the project proponent has identified the following groups:

1. Coastal fishing communities,
2. Coastal communities engaged in agriculture and crop husbandry,
3. Coastal communities engaged in livestock raising,
4. Coastal communities engaged in daily wage labor,
5. Women
6. Landless poor and other marginal groups

The impacts, benefits and barriers have been described in section 4.4.2 Marginalized and/or Vulnerable Community Groups of the MR.

These evidence are the Nondiscrimination and anti-harassment policy (with applicability to the DBC-1 project) and the equal employment opportunity policy, which provides an overarching statement of IDC's desire for avoiding all forms of discrimination, in addition to giving the people from the community to fill all work positions as well as ensure equity and diversity for staff, workers, consultants, contractors and the wider community and outlines the obligations of IDC with regard to unlawful discrimination in employment and its various aspects against members of the project area community.

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

The audit team has performed interviews with representatives of women organization and women benefiting from alternative livelihoods. The interviewees names and information are found in the field book developed by the auditor during the onsite visit.

The project has generated net positive impacts on the well-being of women. Women now participate in or influence decision making regarding mangroves (conservation, restoration and sustainable management, biodiversity conservation and community development related matters.

These positive impacts and the ability to participate in and influence decision making has been made possible by the implementation of project activities which have increased their income, improved their social status and over-all well-being.

Specific project activities that have produced these impacts include the following: participatory planning and awareness raising, training and capacity building, social mobilization and social organization into women organizations, creation of jobs/employment and business/earning opportunities, access to education, access to health, access to safe drinking water and hygiene, access to civic facilities, and expanding their over-all role in decision making regarding mangroves and other coastal resources conservation, restoration and sustainable management.

1. Addressing the problem of men capture of benefits: Exclusive and dedicated information meetings are being held with the women on a regular basis whereby they are informed of the various project benefits that are meant for them.
2. Dealing with the problem of exclusion: To address the problem of women exclusion, 13 Women Organizations have already been established in 13 Project Zone villages and there it was continuous interaction with these 13 Women Organizations. This number will be eventually further increased to cover women from all the 60 Project Zone villages. Women have also been asked to give their suggestions for further increasing their role in decision making and to give them greater representation in other forums related to mangroves, biodiversity conservation and community development.

With these interviews, the women recognized to be part of the consultation process and that they were benefited by the activities and improvements from the project. Therefore, ICONTEC deems that the information stated in the MR according to the benefits in the women group is reliable and correct and complies with the CCB requirements.

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

The audit team has assessed the benefit sharing mechanisms and crosschecked with the section 4.4.4 of the MR and additional information of PD.

The benefit sharing mechanism described in the project description document aims at putting into place and implementing a benefit sharing and incentives allocation mechanism that gives voice to members of the different community groups through establishing and supporting broad based community bodies in the form of village development committees and women organization. Accordingly, 10 number of village development committees and 13 number of women organizations have been established and are being supported.

These bodies decide on the benefit distribution and cost sharing arrangements under the project. The village development committees and women organizations formed under the project are socially inclusive and have representation of the marginal and vulnerable groups. Therefore, these traditionally excluded, and left-out groups have been included and have been given a say in various aspects of the project including benefit and cost sharing arrangements.

The audit team has reviewed the committees and different social groups to verify that the information provided in the MR is right.

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

To ensure that the project's governance and implementation structures enable full and effective participation of smallholders/community members in project decision-making and implementation, the project has established a Community Development Unit/Community Development, Extension and Gender Development Directorate in its organizational set-up.

This unit is staffed by qualified professionals, both male and female, who specialize in community development, extension, and gender development. The professionals and other staff from this unit regularly undertakes field visits and coordinate with the local communities and other stakeholders for effective implementation of different project activities and on how to increase their role in decision making.

The audit team has performed different meetings with some stakeholders to verify that the information provided on the MR is reliable and right. The VVB has carried out interviews with men and women groups to ensure participation.

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

Village development committees, women organization and smallholders/community members are involved in the design, planning, implementation, monitoring, and management of different project activities related to mangroves conservation, restoration and sustainable management, biodiversity conservation and over-all community development. For their capacity development the following specific measures have been implemented:

1. Sites selection for restoration work: Training and capacity building of community members in proper sites selection for undertaking mangroves restoration work based on suitability of edaphic and other factors that ensure success of the restoration work.
2. Mangrove propagules collection, transportation, and storage: Capacity building of community members in deciding on the right time for propagules collection, and their appropriate collection, transportation and storage methods.
3. Mangrove nurseries raising: Mangrove nurseries raising is a technically demanding work. Therefore, community members including smallholders and women are trained in proper raising of mangrove species nurseries.
4. Mangrove restoration work under ecological restoration principles: Smallholders/community members have been trained in ecological restoration principles.
5. High conservation values (HCVs) areas and their conservation: Awareness raising, and capacity building related to the identification, mapping, conservation, and management of HCVs area.
6. Conduct of participatory planning, implementation, and monitoring: Communities have been trained in participatory planning, implementation, and monitoring of different project interventions.
7. Conduct of SBIA workshops: Training on SBIA workshops has been imparted through learning by doing exercises.
8. Conduct of Free, Prior and Informed Consent (FPIC) Activities: Communities have been trained in the conduct of FPIC through learning by doing.
9. Effective implementation of Mangrove Stewardship Agreements (MSAs): Local communities have been trained in effective implementation of MSAs.
10. Conduct of community meetings: Capacity building in the conduct of community meetings through the platforms of village development committees and women organizations

The audit team has performed the onsite visit to demonstrate that the information stated on the MR is right. Through several interviews, the VVB interviewed different community members from several groups such as fishermen, women, farmers, etc. all of them recognized to have the opportunity to develop their skills on several activities to improve their wellbeing or basics needs.

The interviewees recognized to be part of different trainings and meetings. Therefore, the audit team deems that the information stated in the specific section of the MR is reliable and complies with the CCB requirements.

4.6 Biodiversity

4.6.1 Biodiversity Changes (B2.1)

In the Monitoring Report section 5.1.1, biodiversity changes, the project proponent describes the biodiversity monitored changes and different project interventions to produce the benefits which includes:

1. Tidal wetlands restoration and coastal and marine habitats improvement through large-scale mangrove planting over an area of 9,909 ha and cumulative total restored area of 83,034 ha so far.
2. Species used in plantation program until now or intended to be used in future replanting are all native and well adapted to the local site and climatic conditions as they are species of the same agroecological zones. These are neither introduced/non-native/exotic nor invasive. The species planted in the project include *Avicennia marina*, *Rhizophora mucronate*, *Ceriops tagal*, and *Aegiceras corniculatum*. These are all native species and have grown historically and naturally in the Indus Delta Region and the project area.
3. Promotion of assisted natural re-generation into planted areas.
4. Restoration of vegetation and other habitat improving features to difficult sites such as highly saline areas, hard substratum areas, low-lying sub-merged areas and high lying areas which do not get enough inundation thereby reducing habitat fragmentation and increasing biodiversity corridors and connectivity.
5. Habitat security enhancement through effective enforcement of laws and reducing human-wildlife conflict.
6. Conservation and promotion of sustainable management of coastal resources through preventing and controlling unsustainable use of natural resources including that of mangrove species, fish species and other biodiversity.

7. Increasing awareness and capacities for biodiversity and HCVs conservation through different measures including SBIA workshops.
8. Executing Mangroves and Biodiversity Conservation Stewardship Agreements with the local communities and thus using them as front-line defenders for biodiversity and HCVs conservation.
9. Mobilization and organization of local communities and other stakeholders through organizing them into village development committees and women organizations.

The impact of these interventions has been identified both in flora and fauna. Regarding fauna benefits, the Monitoring Report states among others: reduction of human wildlife conflict; improvement of refugia due to large-scale planting; increasing of HCVs values due to natural regeneration; laying out the foundation for the declaration of marine protected zones. About flora: large scale planting of native vegetation; maintenance and enhancement of the species composition; reduction of human deforestation.

During the onsite visit, the audit team reviewed biodiversity and current problems associated. Implementation of CCB biodiversity monitoring plan and biodiversity conservation results including conservation of trigger species. Also, activities such as the forest patrols for biodiversity conservation and HCVs areas, or biodiversity hotspots were assessed and verified onsite.

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 report and pictures provided by the project proponent.

Following is the detail of mammal species in the Project Zone at the time of baseline, M-1 period, and M-2 period Baseline time: 5 species M-1 period time: 7 species M-2 period time: 11 Of these additional 4 mammal species found in M-2 period compared to M-1 period, 1 is Endangered species. Also, species diversity of reptiles has increased from 4 species at the time of M-1 to 5 species during M-2. The additional species recorded during M-2 is a Near Threatened species. Similarly, fish species has increased substantially from 22 species during M-1 to 59 species during M-2. Of the 37 new species recorded compared to M-1, 1 species is Endangered and 3 are Vulnerable.

Different interviews were performed and, in those interviews, questions about biodiversity improvement were done. The verification team visited those biodiversity richness places and had the opportunity to insight the presence of important species that, contrasted with interviews, were not present in the project area few years ago, so, it was an indicator that the quality of the project area has increased and allows the presence of important species such as dolphins, kingfisher, reef heron, or Indian pond heron. Verification team can confirm that the project's assessment of changes in biodiversity resulting from project activities in the project zone during the monitoring period are accurate.

4.6.2 Mitigation Actions (B2.3)

Section 5.2.1 of the monitoring report detail the measures taken specifically designed, planned, and implemented to create positive impacts for biodiversity through reducing direct or indirect threats to biodiversity and HCVs; Hence there is no uncertainty or risks associated with the implementation of various project activities regarding biodiversity and HCVs conservation. Therefore, the need for explicit application of the precautionary principle does not arise.

During the monitoring period none of the implemented project activities have produced any negative impact on biodiversity, the project in fact contributed in maintaining or enhancing species, sites, habitats and landscapes for maintenance and enhancement of biodiversity and HCVs; preventing and reducing human-wildlife conflict; stakeholders sensitization, mobilization/organization, engagement and capacitation; and increased availability and provision of different types of resources for biodiversity and HCVs conservation.

4.6.3 Net Positive Biodiversity Impacts (B2.2)

The different project activities planned and being implemented under DBC-1 project have resulted in clear biodiversity conservation, HCVs conservation, over-all environmental improvement and socio-economic development in the project zone as compared to the without project scenario.

The audit team has assessed the evidence provided such as the paper of Mangrove ecology workshop manual in which deep information about mangroves BD is stated. Mangroves are critical, not only for sustaining biodiversity in these intertidal swamps, but also for their direct and indirect benefit to human activities, all the net positive impact are in section 5.1.3 to the monitoring report.

As described along the whole document, the positive impacts are the only impacts from the project, due to there are not negative impacts resulting from project activities. 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.

4.6.4 High Conservation Values Protected (B2.4)

All biodiversity related HCVs Areas are present in the project zone and the project has been implementing activities that protect, maintain, and enhance these valued biodiversity features and landscapes and other sites of biodiversity significance and value in a manner commensurate with their conservation significance/status or identified quality in the biodiversity conservation plan. The different project activities have helped to improve biodiversity, HCVs areas and other local environmental conditions such as air, water, and

landscape quality, considering relevant information. Therefore, the project has contributed to the enhancement and maintenance of these HCVs Areas and have had no negative impact on these as described below:

1. HCV-1: Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species, that are significant at global, regional, or national levels.
2. HCV-2: Large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional, or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance.
3. HCV-3: Rare, threatened, or endangered ecosystems, habitats or refugia.

During the onsite visit, the VVB has reviewed satellite imagery to demonstrate the increasing of tidal zones and its continuous improvement and conservation in the HCVs values.

ICONTEC confirm that the information provided by the PP is reliable and correct.

4.6.5 Invasive Species (B2.5)

The audit team does not find any evidence of the use of invasive species.

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

Not applicable.

4.6.7 GMO Exclusion (B2.7)

Not applicable.

4.6.8 Inputs Justification (B2.8)

Not applicable.

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

During this monitoring campaign, the project proponents have assessed any negative offsite biodiversity impacts and mitigation actions, DBC-1 project activities have been designed, planned and implemented in a manner that these have produced only positive impacts as described above. None of the project interventions has had any negative consequence for any aspect of coastal or marine biodiversity or any of the HCV's areas either on-site or offsite as assessed at the time of preparation of this monitoring report.

Verification team assessed the information provided on the MR through interviews with stakeholders and deems that the information stated on the MR is reliable and right.

4.6.10 Net Offsite Biodiversity Benefits (B3.3)

As there have been no negative impacts to biodiversity during the M-2 period from 1 November 2021 to 28 February 2023 and at the time of preparation of this monitoring report, an evaluation of unmitigated offsite biodiversity impacts is not applicable. Since, only positive biodiversity impacts have resulted from different project interventions and there have been no negative biodiversity impacts, either on-site or offsite, therefore the net effect of the project on biodiversity is assessed to be positive.

The net offsite BD benefits have been assessed at the same time than the rest of biodiversity impacts and benefits, performed with onsite interviews with stakeholders and crosschecking the information with the statements of the Monitoring report. The audit team deems that the information provided on the MR is correct.

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

Monitoring of the biodiversity impacts and impacts on biodiversity related HCVs of various project activities implemented by the project was undertaken through in-house project teams as well as via an independent consultant who did this work in a collaborative manner with the local communities to assess their following impacts:

1. Impacts on all biodiversity variables identified in the monitoring plan,
2. Impacts on various HCVs,
3. Impacts on climate change adaptation benefits for biodiversity,
4. Over-all results and evaluation of biodiversity monitoring. Based on findings of the monitoring report, all the above-mentioned biodiversity, HCVs and other related impacts were found to be positive and there were no negative impacts. Hence, the net impact of the project on all the above aspects of biodiversity and HCVs has been assessed to be positive.

The monitoring work was done during the period from 01 September 2022 to 28 February 2023. The approach used for monitoring has been explained in the monitoring report. The whole monitoring process is fully documented in the report and has supporting photographic and videographic evidence.

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. The SOPs verified during the onsite visit and their respective procedures are in accordance with the section of the MR and the validated PD.

The monitoring plan follows the validated -PD. In opinion of the audit team 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.

4.6.12 Biodiversity Monitoring Plan Dissemination (B4.3)

During the visit onsite, the audit team can be confirmed by interviewing to different actors the awareness about the results of the projects, its implementation and monitoring. Verification team reviewed the documents shared in various SBIA meetings and workshops as well as the participation evidence of those meetings, also reviewed the website where the PP has uploaded the information to share with the stakeholders and finally it has assessed with the community members to verify if the information has been shared properly with them.

ICONTEC confirm that the information provided on the Monitoring Report is correct.

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

The following trigger species have been identified:

1. Indian River dolphin (*Platanista minor*) and the Indian Ocean Humpback Dolphin (*Souza plumbea*),
2. Indian Pangolin (*Manis crassicaudata*),
3. Fishing Cat (*Prionailurus viverrinus*),
4. Egyptian Vulture (*Neophron percnopterus*).

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. Complementary, during the onsite visit, the VVB has visited places where it was possible to find these species, having sometimes the opportunity to see some of these species.

Additionally, different interviews have been performed and information about the presence of these species and their increasing, have been obtained. The verification team can confirm that the presence of these species under the project area is reliable and accurate.

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

The audit team has verified onsite the reliability of those measures and deems that the information provided on the MR is correct and under section of trigger species, some measures, and actions to maintain or enhance the population status of these species.

4.7 Additional Project Implementation Information

There is no more additional information; all was discussed in the above sections.

4.8 Additional Project Impact Information

There is no more additional information; all was discussed in the above sections.

5. VERIFICATION CONCLUSION

ICONTEC performed the verification of the project “Delta Blue Carbon Project-1” The verification was performed based on the criteria of Verified Carbon Standard version 4.3 and the CCB Standards Third Edition without qualifications or limitations.

ICONTEC can confirm a positive verification opinion for the second monitoring report, where:

For the 1,880,929.87 tCO₂e, which discounting the buffer to 12% (225,711.58,7tCO₂e), corresponds to an amount of 1,655,218.29 tCO₂e VCUs, as reported in the Monitoring report.

The verification assessment covered the monitoring period from (1 November 2021 to 28 February 2023 and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance.

The overall risk rating was 12 %. Therefore, the total number of credits to be deposited in the buffer account is 225,711.58,7tCO₂e. It is not applicable any conclusion about adaptive activities and resilience for this project.

ICONTEC considers that the project's GHG emissions reductions reported in the Monitoring Report, are fairly stated. ICONTEC received the information and asked for explanations we deemed necessary to provide enough evidence that the amount of GHG emission and the calculation of the Net GHG emission reductions, based on the Monitoring Report, are fairly stated for the reporting period.

ICONTEC's examination process includes test-based assessments of all evidence relevant to the amounts and disclosures of a project's GHG emissions reductions and the calculations of such emissions reductions for the reporting period. After review of all project information, procedures, calculations, supporting documentation and site visits,

ICONTEC confirms that the monitoring are accurate and consistent with all VCS criteria, the validated PDD, and the applied methodology.

Likewise, ICONTEC confirms the project benefits on community and biodiversity for the current monitoring period as described in the Monitoring Report. In opinion of the audit team verification team the project is achieving their community and biodiversity objectives. In addition, ICONTEC confirms all project activities, including goals, scope and criteria, level of assurance and the MR compliance to the CCB Project Design Standards, as documented in this report are complete. The project is in accordance with Climate, Community and Biodiversity Alliance, conforming to all requirements, and having reached Climate Change Adaptation Benefits and Exceptional Biodiversity Benefits, whit Gold Level. ICONTEC concludes without any qualifications or limiting conditions that the GHG emissions removals are calculated without material misstatements. Our opinion applies to the project's GHG emissions and the resulting GHG emissions reductions reported and related to the validated and registered baseline, as well as the monitoring plan and its associated documents.

Verification/monitoring period: 01/11/2021 to 28/02/2023

Monitoring period: 01/11/2021 to 28/02/2023

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

Table 15. Results GHG emission reductions

Year	M-1 Period			M-2 Period				M-1+ M-2 Periods
	Baseline emissions or removals (t CO ₂ e)	M-1 Period VCU from Biomass and SOC (19583.38 tCO ₂ e) (tCO ₂ e)	Net M-1 Period Biomass and SOC GHG emission reductions or removals after deduction of Baseline Carbon Removals (t CO ₂ e)	Project emissions or removals M-2 Period (t CO ₂ e)	Leakage emissions (t CO ₂ e)	Buffer deduction 12% (tCO ₂ e)	Net GHG emission reduction or removals during M-2 Period (tCO ₂ e)	
2015	17,074.85	1.216.963,39	1.225.716,85	329.494,52	0	39.539,34	289.955,18	1,535,184.48
2016	20,632.30	1.511.620,30	1.520.162,05	363.691,92	0	43.643,03	320.048,89	1,855,031.48
2017	13,539.11	492.595,24	494.668,49	740.595,62	0	88.871,47	651.724,14	1,217,288.99
2018	4,354.01	133.013,54	133.013,54	266.606,83	0	31.992,82	234.614,01	391,464.93
2019	1,809.93	97.288,86	97.288,86	69.090,13	0	8.290,82	60.799,31	162,729.20
2020	1,139.15	26.309,75	26.309,75	76.110,22	0	9.133,23	66.976,99	102,419.97
2021	393.07	-	-	35.340,64	0	4.240,88	31.099,76	35,340.64

Year	M-1 Period			M-2 Period				M-1+ M-2 Periods
	Baseline emissions or removals (t CO ₂ e)	M-1 Period VCUs from Biomass and SOC (19583.38 tCO ₂ e) (tCO ₂ e)	Net M-1 Period Biomass and SOC GHG emission reductions or removals after deduction of Baseline Carbon Removals (t CO ₂ e)	Project emissions or removals M-2 Period (t CO ₂ e)	Leakage emissions (t CO ₂ e)	Buffer deduction 12% (tCO ₂ e)	Net GHG emission reduction or removals during M-2 Period (tCO ₂ e)	
Total M-1 and M-2 Periods VCUs	58,942.42	3,477.791,08	3,497.159,54	1.880.929,87	0	225.711,58	1.655.218,29	5,299,459.70
M-2 Period VCUs Vintages Calculations								
01 November 2021 to 31 December 2021				235.116,23	0	28.213,95	206.902,29	
01 January 2022 to 31 December 2022				1.410.697,40	0	169.283,69	1.241.413,71	
01 January 2023 to 28 February 2023				235.116,23	0	28.213,95	206.902,29	
Total 01 November 2021 to 28 February 2023				1.880.929,87	0	225.711,58	1.655.218,29	

Overall non-permanence risk rating: 12%

VCUs buffer to be deposited: 225,711.58,7tCO₂e

Total VCUs to be issued Vintage 2023: 1,655,218.29 tCO₂e

Lead Auditor

Laura M García

6. APPENDIX 1: REQUEST FOR CORRECTIVE ACTIONS, CLARIFICATIONS AND FUTURE ACTIONS

The table below explains how ICONTEC has dealt with the Corrective Action Request (CAR), Request for Clarification (RC) or Future Action Request (FAR) describing how the PP has modified the design of the GHG mitigation initiative, corrected the DDP, the monitoring report, or provided additional explanations or evidence that satisfied ICONTEC's requests.

This table also explains the issues related to the findings, the responses provided by the GHG mitigation initiative holder, the means of validation/verification of such responses and their documentary references, as well as the changes that resulted to the DDP or monitoring report or its accompanying documents:

CAR No.	01	Requirement No.	Monitoring Report CCB V3 and VCS 3 1.2 Standardized Benefit Metrics	Date: 18-11-2023																																																												
Description of the CAR																																																																
The area reported as forest cover within the Monitoring Report is 9,909 ha, within the cartography in the layer named "Plantation_2015_2021" a total of 83,035.1 ha are identified that refer to the sum of the area of verification period 1 (73,125 ha) and verification period 2 (9,909). Provide the necessary information to identify the areas that correspond to the current verification period.																																																																
Project Developer's Response				Date: 05-12-2023																																																												
The following tables provides the necessary information separately for the two Monitoring Periods and Reports, 1 and 2. Table 1: Planted Areas of First Monitoring Period from the year 2015 to 2020 <table border="1"> <thead> <tr> <th colspan="5">First Monitoring Period covering Planted Areas from 2015 to 2020</th></tr> <tr> <th>Planting Year</th><th>Area Planted on Left Bank Side (ha)</th><th>Area Planted on Right Bank Side (ha)</th><th>Total Area Planted (ha.)</th><th></th></tr> </thead> <tbody> <tr> <td>2015</td><td>8,506.23</td><td>1,743.60</td><td>10,249.83</td><td></td></tr> <tr> <td>2016</td><td>11,791.00</td><td>6,647.00</td><td>18,438.00</td><td></td></tr> <tr> <td>2017</td><td>8,826.10</td><td>6,505.90</td><td>15,332.00</td><td></td></tr> <tr> <td>2018</td><td>4,785.05</td><td>5,649.75</td><td>10,434.80</td><td></td></tr> <tr> <td>2019</td><td>4,540.10</td><td>4,799.27</td><td>9,339.37</td><td></td></tr> <tr> <td>2020</td><td>4,211.70</td><td>5,119.30</td><td>9,331.00</td><td></td></tr> <tr> <td>Total</td><td>42,660.18</td><td>30,464.82</td><td>73,125.00</td><td></td></tr> </tbody> </table> Table 2: Newly Planted Areas of Second Monitoring Period during the year 2021 <table border="1"> <thead> <tr> <th colspan="5">Second Monitoring Period covering Planted Areas of year 2021</th></tr> <tr> <th>Planting Year</th><th>Area Planted on Left Bank Side (ha)</th><th>Area Planted on Right Bank Side (ha)</th><th>Total Area Planted (ha.)</th><th></th></tr> </thead> <tbody> <tr> <td>2021</td><td>5,303.50</td><td>4,605.50</td><td>9,909.00</td><td></td></tr> </tbody> </table> Also, separate polygons are provided for the area corresponding to the current verification period.					First Monitoring Period covering Planted Areas from 2015 to 2020					Planting Year	Area Planted on Left Bank Side (ha)	Area Planted on Right Bank Side (ha)	Total Area Planted (ha.)		2015	8,506.23	1,743.60	10,249.83		2016	11,791.00	6,647.00	18,438.00		2017	8,826.10	6,505.90	15,332.00		2018	4,785.05	5,649.75	10,434.80		2019	4,540.10	4,799.27	9,339.37		2020	4,211.70	5,119.30	9,331.00		Total	42,660.18	30,464.82	73,125.00		Second Monitoring Period covering Planted Areas of year 2021					Planting Year	Area Planted on Left Bank Side (ha)	Area Planted on Right Bank Side (ha)	Total Area Planted (ha.)		2021	5,303.50	4,605.50	9,909.00	
First Monitoring Period covering Planted Areas from 2015 to 2020																																																																
Planting Year	Area Planted on Left Bank Side (ha)	Area Planted on Right Bank Side (ha)	Total Area Planted (ha.)																																																													
2015	8,506.23	1,743.60	10,249.83																																																													
2016	11,791.00	6,647.00	18,438.00																																																													
2017	8,826.10	6,505.90	15,332.00																																																													
2018	4,785.05	5,649.75	10,434.80																																																													
2019	4,540.10	4,799.27	9,339.37																																																													
2020	4,211.70	5,119.30	9,331.00																																																													
Total	42,660.18	30,464.82	73,125.00																																																													
Second Monitoring Period covering Planted Areas of year 2021																																																																
Planting Year	Area Planted on Left Bank Side (ha)	Area Planted on Right Bank Side (ha)	Total Area Planted (ha.)																																																													
2021	5,303.50	4,605.50	9,909.00																																																													
Documentation submitted by the project developer																																																																
Separate planted area polygons for the year 2021 in Monitoring Report 2 showing the area that corresponds to the second verification period. These polygons are provided in the File Folder CAR 01.																																																																
Evaluation of the audit team				Date: 13-12-2023																																																												
Modifications have been identified in the monitoring report and in the cartography provided during the findings round. CAR closed																																																																

CAR No.	02	Requirement No.	Monitoring Report CCB V3 and VCS 2.1.1 Implementation Description	Date: 18-11-2023
Description of the CAR				
The completion date of the project must be modified, where applicable, with the correct one being 28-02-2023 and not 31-03-2023, in the corresponding documents				
Project Developer's Response				Date: 05-12-2023
The necessary completion date correction has been made. The new completion date now is 28-02-2023 and not 31-03-2023.				
Documentation submitted by the project developer				
Please see the Modified Version of the Second Monitoring Report dated 05-12-2023. This Modified version is being shared as File Folder CAR 02 via a Wetransfer link due to the large size of the file document.				
Evaluation of the audit team				Date: 13-12-2023
Corrections have been made throughout the document with respect to the dates of the document CAR Closed				

CAR No.	03	Requirement No.	VM0033 Methodology V2.0 Appendix 1. Methods of plot biomass measurement	Date: 05-12-2023
Description of the CAR				
Making use of the results of the allometric equations, what would then be the result of this equation for the biomass of trees ($B_{TREE,l,i,p,i}$)? C. Tree Biomass Estimation Biomass of a tree in a sample plot is estimated by using Equation 4: $B_{TREE,l,j,p,i} = f_j(x_{1,l}, x_{2,l}, x_{3,l}, \dots) * (1 + R_j)$ Where: $B_{TREE,l,j,p,i}$ Biomass of tree l of species j in sample plot p of stratum i; t d.m. $f_j(x_{1,l}, x_{2,l}, x_{3,l}, \dots)$ Aboveground biomass of the tree returned by the allometric equation for species j relating the measurements of tree l to the aboveground biomass of the tree; t d.m. R_j Root to shoot ratio for tree species j; dimensionless¹⁵				
Project Developer's Response				Date: 05-12-2023

Unlike terrestrial tree species, the root-to-shoot ratio or " R_j " for mangrove species is difficult to accurately calculate due to the intermingling of roots of different trees in a mangrove forest. Therefore, the biomass in mangrove ecosystems is estimated more accurately through separate estimations of aboveground biomass and belowground biomass using appropriate allometric equations as opposed to one consolidated equation as suggested above via the R_j fraction.

Cognizant of this, Version 2.1 of the VCS VM0033 Methodology references to and makes use of the tool *CDM tool AR-Tool14 Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities*. The above-mentioned *CDM Tool-Tool14 Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities* in section 8.1, asks for estimating carbon stock in trees at a point of time using estimation by measurement of sample plots via equations 12 to 17 as given in paragraphs 35 and 36 of the tool.

These equations neither refer to nor make use of the R_j factor. Hence, instead of using the biomass estimation equation based on the R_j factor (which cannot be estimated accurately and therefore does not yield accurate results), the project proponents have used the sets of equations 12 to 17 of the prescribed Methodological Tool, which gives a more accurate estimation of carbon in mangrove biomass.

Documentation submitted by the project developer

CDM tool AR-Tool14 Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities is provided in the File Folder CAR 03.

Evaluation of the audit team

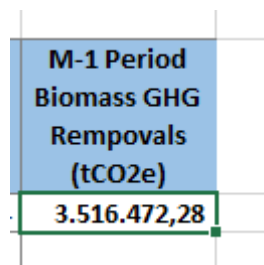
Date: 13-12-2023

The equations of the tool and their application in the quantification of carbon of the project are reviewed and the justification and use of the equations is accepted.
CAR closed

CAR No.	04	Requirement No.	VM0033 Methodology Quantization	Date: 18-11-2023
----------------	----	------------------------	---------------------------------	-------------------------

Description of the CAR

The value reported within the document "DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.0-AKG-7 July 2023" in the CTree & ΔCTree & UΔc sheet, is shown in the image below:



M-1 Period Biomass GHG Removals (tCO₂e)
3,516,472,28

However, in the report of the first verification there is a total of: Project emissions removals (tCO₂e) 3,535,056.16 and Net GHG emissions reductions or removals (tCO₂e) of 3,497,159.54.

Make the pertinent modifications to the documents as necessary.

Project Developer's Response

Date: 05-12-2023

Total project carbon removals during M-1 period are 3,536,056.16. This includes carbon removals of 3,516,472.28 by biomass and the remaining are soil organic carbon sequestration. The heading of the column in the document that you are referring to has been corrected accordingly.

Documentation submitted by the project developer

Modified version of the document "DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.1-AKG-7 July 2023" which is provided in File Folder CAR 04.

Evaluation of the audit team

Date: 17-12-2023

No change is evident in the document name "DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.1-AKG-5 December 2023", it is necessary to support the reason or make the change in the document, which is related to the values that are identified from the first moment of discovery.

The image displays two side-by-side screenshots of an Excel spreadsheet. The left screenshot shows a table with columns labeled 'Ctree,i,t' and 'M-1 Period Biomass GHG Removals (tCO2e)'. The right screenshot shows a similar table with a formula bar indicating a reference to another file: '=H:\DBC-1 Project\Second Monitoring\Biomass Carbon Calculations\DBC-1 Project Emission Reductions and Removals Calculations\Biomass Carbon Calculations\Biomass Carbon Removals (tCO2e)'. Both screenshots show a table with data for various periods and a total value of 3,516,472.28.

CAR opened

Project Developer's Response

Date: 19-12-2023

The needed changes have been made in the new version of the document named "DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.2-AKG-19 December 2023".

Documentation submitted by the project developer

The new version of the file dated 19 December has been provided in and is available in the File Folder CAR 04.

Evaluation of the audit team

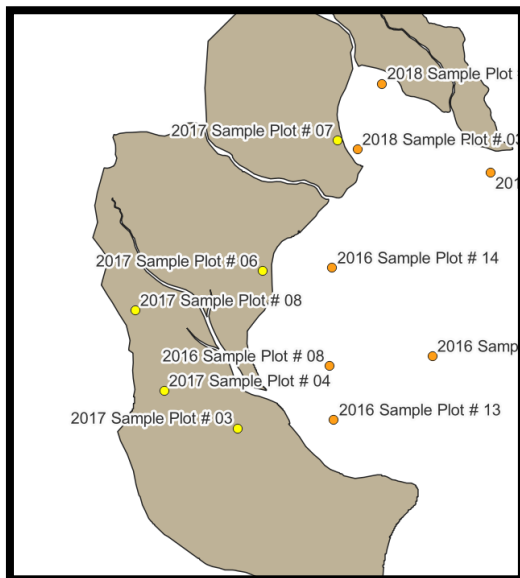
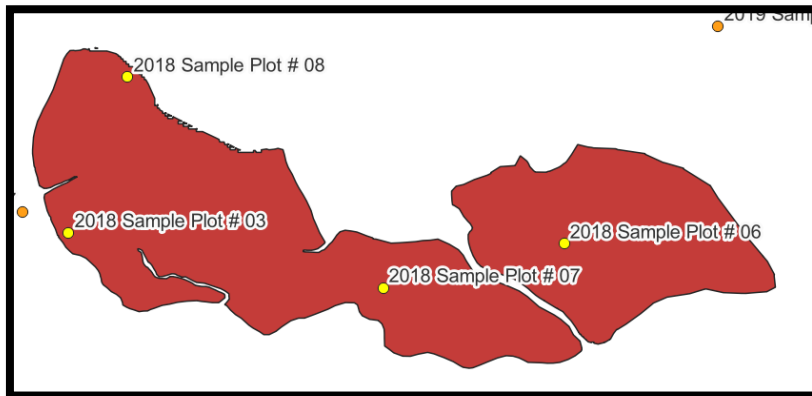
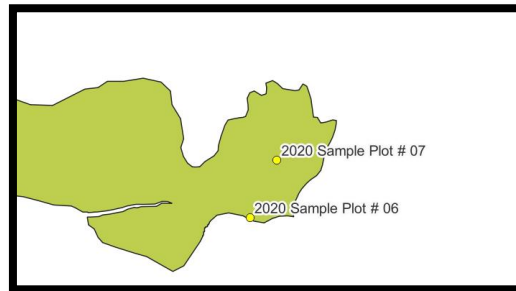
Date: 28-12-2023

The information is reviewed, and the finding is finalized.

CAR Closed

CAR No.	05	Requirement No.	VM0033 Methodology Appendix 1. Methods of plot biomass measurement	Date: 18-11-2023
Description of the CAR				

What is the reason why 2 or more plots are so close together being of the same stratum and there are areas of the same stratum without any plot? Identify the random model used for the following cases:



Project Developer's Response

Date: 05-12-2023

Detailed explanations and justification for the sample plots' location within each stratum have been provided in the first monitoring report in *Appendix 7.5 – Location of sampling plots in current monitoring campaign* and *Appendix 7.6 – Analysis of Distance to Plantation Edge and Biomass Carbon Estimation using NDVI and Pictorial Analysis*.

For easy reference, the main points of these Appendices are given below:

Appendix 7.5:

The following procedure and multi-step process was adopted (keeping in view considerations related to accessibility, time and cost) to ensure that the selection of sample plots and laying out of sample plots within a stratum have randomness, avoid bias, and there is no subjectivity in the selection of polygons within a stratum for taking biomass measurements in the stratum.

- Sub-division of the project area into left bank zone and right bank zone in line with the administrative sub-division of the project area boundary;
- Random allocation by drawing lots of the sample plots for different polygons within each stratum on the left bank zone as well as the right bank zone;
- Assessment of accessibility of the randomly chosen polygon;
- Replacement/substitution procedure for an inaccessible polygon/sample plot (described below);
- Random laying out of sample plot within the polygon;
- Procedure to follow in case two or more sample plots are to be laid out in the same polygon

1. Allocation of number of sample plots to left bank zone and right bank zone

The number of sample plots allotted to left bank zone and right bank zone was done based on the planted area in each of the two zones. Keeping in view the total planted area of 83,034 ha and its location in the two zones, out of the total number of 62 sample plots, 36 plots were allotted to the left bank zone and 26 sample plots to the right bank zone. Using this approach, the following distribution of sample plots in the different strata was done to the left bank zone and right bank zone:

Stratum/ Planting Year	No. Of Sample Plots Allotted to Left Bank	No. Of Sample Plots Allotted to Right Bank	Total No. Of Sample Plots	Justification
2015	4	3	7	Distribution of sample plots of the stratum to the left bank zone and right bank zone was done based on considerations of accessibility, time, and cost.
2016	9	5	14	-ditto-

2017	8	3	11	-ditto-
2018	4	4	8	-ditto-
2019	4	3	7	-ditto-
2020	2	5	7	-ditto-
2021	5	3	8	-ditto-
Total	36	26	62	

2. Allocation of sample plots within a stratum to a particular polygon

The allocation of sample plots within a stratum to a particular polygon was determined by making random draws from amongst the total number of polygons in each stratum in the left bank zone and right bank zone. Using this approach, the 62 number of sample plots were determined out of the 342 different polygons in different strata in the two project zones as shown below.

Stratum/ Planting Year	Total No. Of Polygons on Left Bank Side	Total No. Of Polygons on Right Bank Side	Total No. Of Polygons in the Stratum
2015	87	20	107
2016	34	43	77
2017	20	34	54
2018	15	19	34
2019	10	17	27
2020	4	17	21
2021	17	5	22
Total	187	155	342

3. Assessment of accessibility of polygons for laying of sample plot

Because of difficulties in accessibility, low-high tide alterations limiting access to certain plots, as well as the time and cost considerations, it was not possible to lay out a sample plot in certain polygons as per the random draw process cited above. Accordingly, these polygons had to be replaced/substituted with other polygons which were again randomly chosen.

4. Replacement/substitution procedure for an inaccessible polygon/sample plot

In case the polygons randomly chosen in the second round were inaccessible too, then keeping in view the cost considerations and synchronisation of work with tide timings at the site, the principle used for plot selection was to lay out the plot in one of the nearby/accessible polygon(s) as per procedure given for establishing multiple random plots in a polygon.

5. Random laying out of sample plot within the polygon

To avoid subjective choice of plot locations within a polygon, the principle used was to walk to the centre of the polygon and locate the plot in the centre of the polygon. In case it was not possible to reach to the centre of the polygon, then the procedure adopted was to walk as far towards the centre of the polygon as was possible to walk and then lay out and establish the plot there. The GPS coordinates of these plot locations have been taken and archived.

6. Procedure followed in case two or more sample plots were to be laid out in the same polygon

In case two or more sample plots had to be laid out in the same polygon, the procedure used was to locate the first plot in a random manner as described above and re-navigate to the polygon from another direction for the laying out of the other plots and again walk towards the centre of plot till the point walking is possible. This is necessitated by the fact as there are multiple channels in the polygons which are difficult to traverse especially with equipment.

Using this multi-step process, all the sample plots were allotted to and laid out in the field during the monitoring campaign. The above process ensured that the sample plots are randomly laid out in the most cost and time efficient way.

Appendix 7.6 – Analysis of Distance to Plantation Edge and Biomass Carbon Estimation using NDVI and Pictorial Analysis

That distance to plantation edge has no effect on biomass carbon content in the planted areas of DBC-1 project and therefore has not affected biomass estimation during the monitoring campaign. This can be and therefore has been shown in either of two ways: either through pictures/photographs taken in the field which show that there is uniformity of vegetation density and growth in the planted areas, or the remote sensing based NDVI analysis. DBC-1 project has used both methods and presented its results in this Appendix 7.6 of the First Monitoring Report. The purpose of the dual analysis is basically triangulation for more strongly establishing the point.

Taken together, the two types of analyses clearly establish the fact that except for some differences on account of inherent variability in biological organisms/plants and microsite conditions there is indeed uniformity of vegetation and plant growth throughout the polygon in the planted areas of 2015 to 2021.

The NDVI análisis has clearly shown the uniformity of vegetation density and plant growth in the planted áreas.

Similarly, the pictorial análisis also shows uniformity of vegetation and plant growth.

Documentation submitted by the project developer

Appendix 7.5 and 7.6 of the First Monitoring Report are provided in the File Folder CAR 05.

Evaluation of the audit team

Date: 08-12-2023

The information corresponding to the NDVI analysis and everything related to the previous monitoring report in Appendix 7.5 and 7.6 has been reviewed to respond to the finding.
CAR Closed

CAR No.	06	Requirement No.	VM0033 Methodology 8.1.4.2.7 Deduction for allochthonous carbon	Date: 18-11-2023
Description of the CAR				

The use of the formula indicated by the methodology is not found in chapter 8.1.4.2.3 Default factors "When using this default factor, a deduction for allochthonous carbon must be applied as per Section 8.1.4.2.7.

In the absence of data suitable for using the published value approach, the most recently published IPCC emission factors¹⁰ may be used to estimate CO₂ emissions from the SOC pool, **except for tidal marsh and mangrove systems.**"

	Deduction for Allochthonous Carbon (%)
16	0.927
16	0.927
16	0.927
16	0.927
16	0.927
16	0.927
16	0.927

The value presented within the document "DBC-1 Project Emission Reductions and Removals Calculations for Second Monitoring Period - 2023 V1.0-AKG-7 July 2023" in the "Soil Carbon Removals" sheet is not clear with what is described in the monitoring report document, since it is not possible to give traceability to the values presented in chapter 3.2.2.5 Net GHG Emissions from soil in the Project scenario since the review of the %Deduction_{alloch} is carried out with the value found within the article "The Science and Policy of the Verified Carbon Standard Methodology for Tidal Wetland and Seagrass Restoration" but the value of 0.927 is unsupported.

And why don't you make use of equations 43 and 44, described in the methodology?

For mangrove soils¹⁶:

$$\%OM_{soil} = (\%C_{soil} - 2.8857) / 0.415 \quad (43)$$

$$\%OM_{deposd} = (\%C_{deposd} - 2.8857) / 0.415 \quad (44)$$

Modify and/or support the necessary documents to be able to provide traceability to the data.

Project Developer's Response

Date: 05-12-2023

The GHG calculations of the project have to be done per the provisions of the validated PD Document. The validated PD Document under the section *Deduction for Allochthonous SOC* which refers to the cited article has done an estimation for this deduction. The relevant portion of the validated PD Document is reproduced below:

Deduction for allochthonous carbon

$$\text{Deduction}_{\text{alloch}} = \text{GHGWPS-insitu-CO}_{2,i,t} \times (\% \text{C}_{\text{alloch}} / 100) \quad (38)$$

Where:

Deduction_{alloch} Deduction from CO₂ sequestration in the SOC pool to account for the percentage of the carbon stock that is derived from allochthonous soil organic carbon; t CO₂e ha⁻¹ yr⁻¹

GHGWPS-insitu-CO_{2,i,t} CO₂ emissions from the tidal wetland SOC pool of in-situ soils in the project scenario in stratum *i* in year *t*; t CO₂e yr⁻¹

%C_{alloch} Percentage of the total soil organic carbon that is allochthonous; %

i 1, 2, 3 ... *M* BSL strata in the project scenario

t 1, 2, 3 ... *t** years elapsed since the start of the project activity

This equation applies if *GHGWPS-insitu-CO_{2,i,t}* is negative (sequestration). Since the project scenario involves the accumulation of SOC due to mangrove reforestation, a deduction for allochthonous carbon is required.

To account for allochthonous carbon, the generalised estimate of the deduction due to allochthonous carbon was used from Needelman et al. (2018)⁶⁴:

$$\% \text{Deduction}_{\text{alloch}} = 213.17 \times \% \text{C} - 1.184.$$

where *%Deduction_{alloch}* is the percentage of allochthonous carbon deduction from as a percentage of total C, and *%C* is the percent of soil C. This equation thus relates *%C* in the soil to the estimated proportion that is allochthonous. The average *%C* from 8-m-long cores collected within eight natural dense mangroves from within the Indus Delta was used. The average value from subsamples collect below the rooting zone is 2.02% (standard deviation: 0.62; standard error: 0.1; 95% confidence interval: 0.43), which results in a **92.7%** deduction. Therefore, *Deduction_{alloch}* equals 1.35 t C yr⁻¹, or 4.95 t CO₂e yr⁻¹.

Being a VVB Body and VERRA validated PD under the VCS Standard, the figure of 92.7% or 0.927 in fraction form for allochthonous deduction is therefore both a VVB as well as VERRA validated and supported figure.

Documentation submitted by the project developer

VVB and VERRA validated PD Document is sent in the File Folder CAR 06 via Wetransfer link due to large file size.

Evaluation of the audit team

Date: 17-12-2023

The traceability of the data is evident in the documents provided.

CAR closed

CAR No.	07	Requirement No.	Monitoring Report CCB V3 and VCS 3 2.1.10 Sustainable Development Appendix 4 Appendix 5	Date: 18-11-2023
Description of the CAR				

Regarding the information related to the contribution to the Sustainable Development Goals (SDGs) during this verification period, the following is requested:

1. In several cases, the contribution to the SDGs presented in section 2.1.10 of the Monitoring Report does not match the information described in Appendix 4, or does not coincide within the same paragraph. It is requested that this information be reviewed so that the figures and contribution to SDGs are consistent throughout the document.

For example:

Gender equality (SDG 5, 16)

Women employment opportunities created in ARR activities = MR-2 Period: 128; Cumulative: 1,158
Women employment opportunities creation through MSAs = 3
Women Organisations formed and consulted = 13



The project is implementing various gender development interventions that contribute to the economic and social empowerment of women at the household and community level. These interventions include the establishment of women organisations, initiation of income generating activities for women in mangroves propagules collection, storage and nurseries raising, and provision of clean drinking water and health and hygiene improvements. (SDG 5, 10)

No hunger and reduced inequalities (SDG 2, 10)

No Hunger beneficiaries: MR-2 Period: 1,246; Cumulative: 10,195
Reduced inequalities beneficiaries: MR-2 Period: 355; Cumulative: 3,983



One of the goals of Pakistan Sustainable Development Agenda is to reduce hunger, inequalities and lower poverty levels in rural and poverty-stricken areas like the Indus Delta area. DBC-1 supports these objectives by reducing living costs by providing access to various services at a local level and generating employment, and supporting an increase in household incomes for all socio-economic groups, particularly women and other vulnerable groups.



Several other project interventions contribute to the achievement of these goals in the Project Zone. These include the development of plans for sustainable fishing and improvements in agriculture and livestock production.

Inconsistencies in section 2.1.10

No hunger and reduced inequalities ((SDG 2, 10)

No Hunger beneficiaries: MR-2 Period: **1,246**; Cumulative: **10,195**

Reduced inequalities beneficiaries: MR-2 Period: 355; Cumulative: 3,983



One of the goals of Pakistan Sustainable Development Agenda is to reduce hunger, inequalities and lower poverty levels in rural and poverty-stricken areas like the Indus Delta area. DBC-1 supports these objectives by reducing living costs by providing access to various services at a local level and generating employment, and supporting an increase in household incomes for all socio-economic groups, particularly women and other vulnerable groups.

SDG 2 "Zero Hunger" End hunger, achieve food security and improved nutrition and promote sustainable agriculture	2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.	M-2 period: Beneficiaries Men = 6,390 Beneficiaries Women = 6,139 Total Beneficiaries = 12,529
	2.2 By 2030, end all forms of malnutrition, including achieving,	Cumulative: Beneficiaries Men = 10,954

CCB v3.0, VCS v3.4

283

SDG	Examples of relevant SDGs targets	Description of project benefits
	by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the	Beneficiaries Women = 10,524 Total Beneficiaries = 21,478

Inconsistencies in the figures in section 2.1.10 and Appendix 4

Appendix 4 of the Monitoring Report presents contributions to SDGs 11, 12 and 17, which are not referenced in section 2.1.10 or Project Design Document V4.

2. It is requested to reorganize the information contained in the table presented in Appendix 4 of the Monitoring Report since there is insufficient clarity. Each item in the "Description of Project benefits" column must contribute to a specific indicator of the goals described in the "Examples of relevant SDGs targets" column.

For example, the contribution(s) associated with SDG 6 must be framed within the indicators described for this SDG and their compliance must be in line with the specific criteria for each indicator. The evidence or support for each indicator must be attached, so that the origin of the data is clear.

If there is a contribution to indicator 6.1.1, the wording of compliance should be in line with the criterion "proportion of the population using safely managed drinking water supply services", and the source of this data should also be supported.

SDG 6. Ensure the availability and sustainable management of water and sanitation for all.

- Target 6.1
 - Indicator 6.1.1. Proportion of population using safely managed drinking water supply services
- Target 6.2
 - Indicator 6.2.1. Proportion of population using safely managed sanitation services, including handwashing facilities with soap and water
- Target 6.3
 - Indicator 6.3.1. Proportion of wastewater treated properly.
 - Indicator 6.3.2 Proportion of water bodies of good quality
- Target 6.4
 - Indicator 6.4.1. Change in the efficient use of water resources over time.
 - Indicator 6.4.2. Water stress level: freshwater withdrawal in proportion to available freshwater resources
- Target 6.5
 - Indicator 6.5.1. Degree of implementation of integrated water resources management (0-100)
 - Indicator 6.5.2. Proportion of transboundary basin area subject to operational arrangements for water cooperation
- Target 6.6
 - Indicator 6.6.1. Change in the extent of water-related ecosystems over time.
- Target 6.a
 - Indicator 6.a.1. Volume of official development assistance for water and sanitation as part of a government-coordinated expenditure plan
- Target 6.b
 - Indicator 6.b.1. Proportion of local administrative units that have established policies and operational procedures for the participation of local communities in water and sanitation management.

Project Developer's Response

Date: 05-12-2023

Figures have been corrected and inconsistencies removed. Other needed corrective actions as given under CAR 07 have been done too in the Modified version of the Second Monitoring Report dated 05 December 2023.

Documentation submitted by the project developer

Please see the Modified Version of the Second Monitoring Report dated 05 December 2023, which is being sent via Wetransfer link.

Evaluation of the audit team

Date: 17-12-2023

It is not possible for the audit team to identify the following information:

SDG 1:

M-2 period:

Beneficiaries Men = 2,306

Beneficiaries Women = 140

M-2 Beneficiaries =2,446

Cumulative:

Beneficiaries Men = 13,042

Beneficiaries Women = 1,188

**Cumulative Beneficiaries
=14,230**

The number of beneficiaries, this should be supported, with reports, attendance lists, signatures of attendees, etc.

1.1.1 Proportion of people below the international poverty line by sex, age, employment status and geographical location:

conservation. As most people in the project zone live on less than \$1.25 per day, our project actions are structured to

What is the source of this information so that the audit team can corroborate this value?

1.4.1 Proportion of people living in households with access to basic services:

The indicator is related to the proportion of people who have access to housing with basic services. To verify this indicator, numbers must be shown that demonstrate the proportion that the indicator is requesting. These proportions must be able to be corroborated and have real sources of information that provide traceability of information.

SDG 2:

M-2 period:

Beneficiaries Men =6,390

Beneficiaries Women = 6,139

M-2 Beneficiaries =12,529

Cumulative:

Beneficiaries Men = 10,954

Beneficiaries Women = 10,524

**Cumulative Beneficiaries =
21,478**

The number of beneficiaries, this should be supported, with reports, attendance lists, signatures of attendees, etc.

2.1.2 Prevalence of malnutrition and 2.1.1 Prevalence of moderate or severe food insecurity in the population:

How it is supported with evidence that is being contributed to this development objective, with real values, for example how it was at the beginning vs how the project contributed, and this contributed to the objective, to demonstrate.

2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons.

Why is this indicator left for this monitoring period?

SDG 3

M-2 period:

Beneficiaries Men = 4,700

Beneficiaries Women = 3,600

M-2 Beneficiaries =8,300

Cumulative:

Beneficiaries Men = 12,162

Beneficiaries Women = 11,262

**Cumulative Beneficiaries
=23,424**

The number of beneficiaries, this should be supported, with reports, attendance lists, signatures of attendees, etc.

3.3.2 Tuberculosis incidence

3.3.3 Malaria incidence

3.3.4 Hepatitis B incidence

3.3.5 Number of people requiring interventions against tropical diseases

Since the project contributed to these indicators, it is not enough to show them, evidence is required that the audit team can demonstrate to comply.

Both male and female population in the Project Zone have been vaccinated against COVID-19 pandemic.

How many vaccines did the project provide and why did the project provide them and not the government? How can it be shown that these contributions come from the benefits of the project? And how is the distinction made between men and women?

All SDGs must be reviewed in the same way to comply with the indicators. It is necessary to show evidence of compliance for each one and mention it. It is not enough for the audit team to name or list them.

CAR Opened

Project Developer's Response

Date: 19-12-2023

Second Community Impact Monitoring Report/Excel Sheet, Community Impact Assessment Survey Participants Attendance List and Signatures of Surveys Participants for all SDGs at the time of preparation of Monitoring Report-2 is provided for all SDGs in the File Folder CAR 07.

SDG-1: Second Community Impact Monitoring Report/Excel Sheet, Surveys Participants Attendance List and Signatures of Surveys Participants are provided in File Folder CAR 07. Source Document for the \$1.25 per day is also provided in the File Folder.

SDG-2: Second Community Impact Monitoring Report/Excel Sheet, Surveys Participants Attendance List and Signatures of Surveys Participants are provided in File Folder CAR 07. The community respondents at the time of interviews during the second monitoring campaign were asked to compare the prevalence of malnutrition and food insecurity at the time of baseline/at the beginning time vs. the current time and the project contribution to it. The responses have been recorded considering the questions posed to the community members. Therefore, their responses demonstrate the project impact and contribution to malnutrition and food insecurity situation assessment.

Indicator 2.2 is a future time indicator and will be assessed at that point in time. It has not been assessed now. It has just been given to show that it will be monitored in future. In fact, it has now been deleted from the list of indicators.

SDG-3: For indicators 3.3.2 to 3.3.5 the assessment was done through framing and asking of the question at the time of second monitoring campaign. Project contribution to these indicators is based on responses given by the community respondents.

For covid vaccination, the project had coordinated with the concerned government agency, mobilized them for the provision of vaccine to the community members. The project facilitated and helped the vaccination by either taking the vaccinators to the villages for vaccinating them or in some instances using the project ambulance the project authorities took the community members to the vaccination centers and helped them getting vaccinated with government provided vaccines. Had the project not done this facilitation, the community members would not have got the opportunity to get vaccination.

The distinction made between men and women is based on the number of men and women taken to these vaccination centers by the project ambulance and vaccination done to male and female members of the community via project facilitation.

SDG-4: Second Community Impact Monitoring Report/Excel Sheet, Surveys Participants Attendance List and their Signatures in File Folder CAR 07.

SDG-5: Second Community Impact Monitoring Report/Excel Sheet, Surveys Participants Attendance List and their Signatures in File Folder CAR 07.

SDG-6: Second Community Impact Monitoring Report/Excel Sheet, Attendance List and Signatures in File Folder CAR 07.

SDG-8: Second Community Impact Monitoring Report/Excel Sheet, Attendance List and Signatures in File Folder CAR 07.

SDG-10: Second Community Impact Monitoring Report/Excel Sheet, Attendance List and Signatures in File Folder CAR 07.

SDG-11: Second Community Impact Monitoring Report/Excel Sheet, Attendance List and Signatures in File Folder CAR 07.

SDG-12: Second Community Impact Monitoring Report/Excel Sheet, Attendance List and Signatures in File Folder CAR 07.

SDG-13: Second Community Impact Monitoring Report/Excel Sheet, Attendance List and Signatures in File Folder CAR 07.

SDG-14: Second Community Impact Monitoring Report/Excel Sheet, Attendance List and Signatures in File Folder CAR 07.

SDG-15: Second Community Impact Monitoring Report/Excel Sheet, Attendance List and Signatures in File Folder CAR 07.

SDG-16: Second Community Impact Monitoring Report/Excel Sheet, Attendance List and Signatures in File Folder CAR 07.

SDG-17: Second Community Impact Monitoring Report/Excel Sheet, Attendance List and Signatures in File Folder CAR 07.

Note: The responses of the community members with respect to the different SDGs have been compiled considering the questions framed and asked from the community members by the survey teams during second monitoring campaign regarding different SDGs indicators at the beginning/baseline time and current time and the project contributions to each of these indicators of various SDGs.

Documentation submitted by the project developer

DBC-1 Project Second Monitoring Report V. 1.2-19 December 2023 in PDF File Format.

Second Community Impact Monitoring Report/Excel Sheet, Attendance List of Surveys Participants and Signatures of Community Members Participating in Community Impact Assessment Surveys for all SDGs.

Source document for \$1.25 per day.

Evaluation of the audit team

Date: 28-12-2023

SDG
the evidence provided is complied with the documents.

CAR Closed

CAR No.	08	Requirement No.	VCS Standard V4.4 3.20 Project Description Deviations	Date: 18-11-2023
---------	----	-----------------	---	------------------

Description of the CAR

Within the monitoring report in chapter 2.2.4 Project Description Deviations, reference is made to the VCS Standard V4.3 document which would no longer apply to the present audit and would apply rule 3.20 of the standard, this rule may lead to modifications as provided in the numeral and apply to the project.

Review and amend relevant documents.

Project Developer's Response

Date: 05-12-2023

This has been reviewed. The latest version of the VCS Standard is version 4.5 updated on 04 October 2023. Rule 3.20 of this updated version discusses Methodology Deviations that are not relevant in the context of DBC-1 Project. However, Rule 3.21 relating to Project Description Deviations is relevant. The Project meets the requirements of Rule 3.21.2, which applies to DBC-1 Project.

None of the Project Description Deviations impacts the applicability of the methodology, additionality, or the appropriateness of the baseline scenario. These deviations have been also been assessed in accordance with the CDM Guidelines on assessment of different types of changes from the project activity as described in the registered PD, mutatis mutandis.

Based on this review, necessary corrections have been made in the Modified version of the Second Monitoring Report with regard to the VCS Standard version and its applicable Rule. No further changes are warranted in light of the applicable Rule 3.21.2 of the new version of the VCS Standard.

Documentation submitted by the project developer

Modified version of Second Monitoring Report dated 05 December 2023.

Evaluation of the audit team

Date: 17-12-2023

The documentation review is carried out and the changes applied to the documents are carried out.
CAR Closed

CAR No.	09	Requirement No.	VCS Non-Permanence Risk V4.2	Date: 18-11-2023
---------	----	-----------------	------------------------------	------------------

Description of the CAR

The following clarifications and/or modifications must be made to the report document of the Non-Permanence Risk tool:

You must make use of the document found on the VCS platform named:

[Risk Report Calculation](#)

Issued: 19 September 2019

[Tool, v4.0 \(XLS\)](#)

Risk report calculation tool for calculating and documenting the non-permanence risk for AFOLU projects, for use as annex to Non-Permanence Risk Report (long or short form).

With this tool, if the document is made in WORD format.

Internal Risk:

1. Project Management

- a) Within the monitoring report in section 5.1.1 there is no explanation and evidence of the species used within the project area and that they are all native and not introduced.
- c) There is no evidence to support that the project has people with significant experience in all the skills necessary to successfully carry out all the activities of the project (minimum specific experience of 5 years) such as resumes of the professionals. For this project, this numeral does apply, so the applicable Not that was put in the format must be corrected. If such evidence is not provided, the risk rating of this indicator must be changed.
- d) The project does apply to this indicator and its justification is adequate due to the location of the project office, so the word NOT APPLICABLE must be removed, and its score will be 0.
- e) There is no evidence that supports, as requested in the tool, the experience of the staff with the successful management of projects through the validation, verification and issuance of GHG credits, such evidence must be reported to make the score of the tool valid, the information found within chapter 2.4.1 and 2.4.2 of the monitoring report is not sufficient.

2. Financial Viability:

- a) The financial analysis document of the project is not found to ensure that the break-even point of the project's cash flow is a maximum of 4 years from the current risk assessment, it cannot be NOT APPLIED to the project if it applies to this item
- (b) This paragraph cannot be answered by option d, as this answer must be represented by options (e), (f), (g) or (h). Review the format that is available within the platform in Excel format to complement, you cannot put NOT APPLY the project if you apply to this item
- (j) The project's financial analysis document is not found to ensure that the project has redeemable financial resources available, corresponding to 50 per cent or more of the total expenditures required before reaching its break-even point.

3. Opportunity Cost

- f) The project financial analysis document is not found to ensure that the project expects the NPV of the project activities to be at least 50% higher than the NPV of the most profitable alternative land use activity.
- h) There is no legally binding contract or commitment to continue management practices that protect credited carbon stocks during the project's 60-year credit generation period.
- j) There is no legally binding contract or commitment to continue with the management practices that protect accredited carbon stocks for at least 100 years, and the response to this Item cannot be to revise numeral j, it must be responding to the indicator, to support the score.

4. Project Lifespan

The tool should be used in Excel, as the values found within the document "VCS-Non-Permanence-Risk-Report-Template-v1.0_07 July 2023" do not contemplate the formulas that are supplied there, so the values could incur some error.

External Risk

1. Land Tenure and Resource Access and Impacts
 - b) The ownership and rights of access and use of the resources belong to different entities, the land is owned by the government and the project proponent has a contract with this entity that owns the land, therefore, the score must be consistent with the contract time that is held.
 - e) you can't put NOT APPLY the project if it applies to this item, the justification proves the score of the item.
 - g) you can't put NOT APPLY the project if it applies to this item, the justification shows the score of the item.
2. Community engagement
 - a) you can't put NOT APPLY the project if it applies to this item, the justification proves the item's score.
 - b) you can't set NOT APPLY the project if it applies to this item.
3. Political risk

The tool should be used in Excel, as the values found within the document "VCS-Non-Permanence-Risk-Report-Template-v1.0_07 July 2023" do not contemplate the formulas that are supplied there, so the values could incur some error.

Make the necessary corrections and/or modifications to the relevant documents.

Project Developer's Response	Date: 05-12-2023
Necessary corrections and/or modifications to the relevant documents have been made.	
Documentation submitted by the project developer	
See revised versions of these documents which are provided in the File Folder CAR 09.	
Evaluation of the audit team	Date: 18-12-2023

Internal Risk:

1. Project Management

All the documents provided were reviewed and comply with the modifications and provided the necessary evidence. **Closed**

2. Financial Viability:

The financial viability document is not found to corroborate the information supported within the documents. **Opened**

3. Opportunity Cost

There is no access to the contracts established between the parties that justify the times mentioned in the main finding. **Opened**

External Risk

1 Land Tenure and Resource Access and Impacts

All the documents provided were reviewed and comply with the modifications and provided the necessary evidence. **Closed**

2 Community engagement

All the documents provided were reviewed and comply with the modifications and provided the necessary evidence. **Closed**

3. Political risk

The same results are not found in the excel format as in the word format, they must be corrected. **Opened**

Table 8. Political Risk

Q1	What is the governance score for the country?	Score
a)	Governance score of less than -0.79	0
b)	Governance score of -0.79 to less than -0.32	0
c)	Governance score of -0.32 to less than 0.19	0
d)	Governance score of 0.19 to less than 0.82	1
e)	Governance score of 0.82 or more	0
Q2	Does the following mitigation apply to the project?	
f)	Mitigation: The project is in a country that: 1) is party to the Paris Agreement and has submitted an NDC to the UNFCCC Secretariat in the last five years; 2) includes AFOLU commitments (conditional or unconditional) in its NDC, and 3) has a documented and active climate change plan that includes the project activity.	-2
Total Political [(a, b, c, d or e) + f)]		0
Total shall not be less than zero		

Political Risk		
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating
a)	Governance score of less than -0.79 Justification: The country's calculated governance score is -0.99. The resulting risk tool score is 0.79 (risk tool). Evidence: The Worldwide Governance Indicators, 2020 Update. The Worldwide Governance Indicators (WGI) are a research dataset summarising the views on the quality of governance provided by a large number of enterprise, citizen and expert survey respondents in industrial and developing countries. These data are gathered from a number of survey institutes, think tanks, non-governmental organisations, international organisations, and private sector firms. The six aggregate indicators are based on over 30 underlying data sources reporting the perceptions of governance of a large number of survey respondents and expert assessments worldwide. http://info.worldbank.org/governance/wgi/	6
b)	Governance score of -0.79 to less than -0.32. Not applicable Justification and evidence: See item a) above.	0
c)	Governance score of -0.32 to less than 0.19. Not applicable Justification and evidence: See item a) above.	0
d)	Governance score of 0.19 to less than 0.82. Not applicable	0

CAR Opened

Project Developer's Response

Date: 19-12-2023

1. Financial Viability:

The financial viability document is being provided separately in File Folder CAR 09.

2. Opportunity Cost

The contracts established between the parties that justify the times mentioned in the main finding is being provided separately in File Folder CAR 09.

3. Political risk

The results in the two documents are now aligned. Please see the modified version of the Word Format document for Non-Permanence Risk Report v 1.2 dated 19 December 2023 in File Folder CAR 09 which now tallies with the Excel Format document.

Documentation submitted by the project developer

Financial Viability Document.
Contract Document.
Modified version 1.2 of Word Format Document for Non-Permanence Risk Report v 1.2 dated 19 December 2023.

Evaluation of the audit team

Date: 28-12-2023

The information is reviewed, and the finding is finalized.

CAR Closed

CAR No.	10	Requirement No.	Monitoring Report CCB V3 and VCS 3	Date: 18-11-2023
---------	----	-----------------	------------------------------------	------------------

Description of the CAR

Within chapter 2.2.7 of Permanence of Benefits, a description of the measures needed and taken to maintain and increase climate, community and diversity benefits after the life cycle of the project should be included. In addition to those already mentioned in the document.

Project Developer's Response

Date: 05-12-2023

In addition to those already mentioned in the document, within chapter **2.2.7 Permanence of Benefits**, a description of the additional measures needed and taken to maintain and increase climate, community and diversity benefits after the life cycle of the project have been included in the Modified version of the Second Monitoring Report dated 05 December 2023.

Documentation submitted by the project developer

See the Modified version of the Second Monitoring Report dated 05 December 2023.

Evaluation of the audit team

Date: 18-12-2023

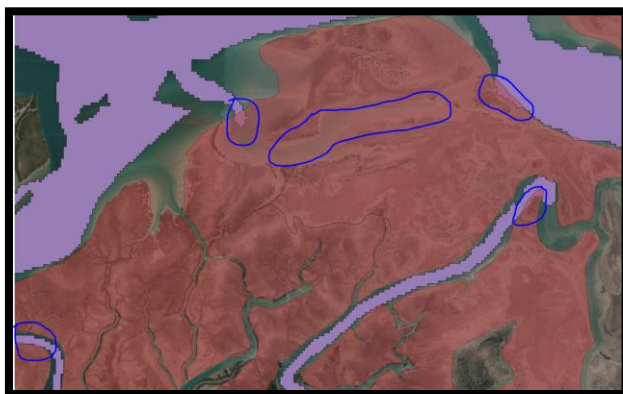
The necessary modifications are made in the different chapters of the document.
CAR Closed

CAR No.	11	Requirement No.	VCS Standard V4.4 APPENDIX 1 ELIGIBLE AFOLU PROJECT CATEGORIES	Date: 18-11-2023
---------	----	-----------------	--	------------------

Description of the CAR

It is found that within the cartography there are several points that overlap with roads, bodies of water and with spaces that do not correspond to the mangrove cover as can be seen below (The polygons of the project are in red, the roads of the project are in red, the bodies of water are in purple) some examples:





It is necessary to modify the corresponding cartography and compliance with the methodology and standard with respect to the definition of the forest cover that must be contemplated.

Project Developer's Response

Date: 05-12-2023

The corresponding cartography has been modified in line with CAR 11 which is now fully compliant with the methodology and standard with respect to the definition of the forest cover.

Documentation submitted by the project developer

Please see revised cartography which is provided in the File Folder CAR 11 and is being sent separately via Wetransfer link due to large file size.

Evaluation of the audit team

Date: 18-12-2023

Although it is true, the document provided to respond to this finding meets the requested requirements, it is necessary that the new cartographic layers generated by the project be delivered and that the audit team can review.
CAR opened

Project Developer's Response

Date: 19-12-2023

The new cartographic layer generated by the project is now placed in File Folder CAR 11 and can be reviewed by the audit team.

Documentation submitted by the project developer

Cartographic Layer dated 05 December 2023.

Evaluation of the audit team

Date: 28-12-2023

The cartographic information provided by the developer is reviewed and the discovery is concluded.
CAR closed

CAR No.	12	Requirement No.	Monitoring Report CCB V3 and VCS 3 Standard CCB V3.0	Date: 18-11-2023
Description of the CAR				

Within chapter 4.3.1, to comply with the community monitoring plan, the standard requires that information be reported as follows:

4.3.1 Community Monitoring Plan (CM4.1, CM4.2, GL1.4, GL2.2, GL2.3, GL2.5)

Present the results of the community impact monitoring which should include:

- All communities, community groups, other stakeholders, and HCVs related to community well-being identified in the monitoring plan.
- Dates, frequency, sampling methods used, and other information regarding the monitoring process.
- Results and evaluation of monitoring, including evaluations by the affected communities.

For projects validated to the Gold Level for exceptional community benefits, include all additional monitored data to demonstrate the project meets all required criteria.

Therefore, the information that is currently in the monitoring report must be supplemented.

Project Developer's Response

Date: 05-12-2023

The information that is currently in the monitoring report within chapter 4.3.1 has been supplemented as per the requirements of the Standard.

Documentation submitted by the project developer

Please see the Modified version of the Second Monitoring Report dated 05 December 2023, which is being shared with the audit team.

Evaluation of the audit team

Date: 18-12-2023

The related sheets are not found in chapter 4.3.1, where the results of the impacts on the community and groups are shown, the benefits that are included in the community impacts and that are mentioned in the groups cannot be corroborated. indicators, since there is no evidence to support it.

CAR Opened

Project Developer's Response

Date: 19-12-2023

Chapter 4.3.1 has been revised in the modified version of the Second Monitoring Report titled "DBC-1 Project Second Monitoring Report V1.2-19 December 2023-AGK". Supporting Excel Sheets referred to in the modified Second Monitoring Report have been provided in File Folder CAR-12 too.

Documentation submitted by the project developer

PDF format file of the modified Second Monitoring Report in the File Folder CAR-12. Supporting Excel Sheets mentioned in chapter 4.3.1 of the modified Second Monitoring Report.

Evaluation of the audit team

Date: 28-12-2023

The requested evidence is provided to comply with the finding.
CAR Closed

CAR No.	13	Requirement No.	Monitoring Report CCB V3 and VCS 3 Standard CCB V3.0	Date: 18-11-2023
----------------	----	------------------------	--	-------------------------

Description of the CAR

Within chapter 5.2.1 to comply with negative impacts on off-site biodiversity and mitigation measures, the monitoring report calls for information to be delivered as follows:

▲ 5.2.1 Negative Offsite Biodiversity Impacts (B3.1) and Mitigation Actions (B3.2)

Complete the table below to describe any negative impacts on biodiversity outside of the project zone resulting from project activities. Add rows as needed.

Negative Offsite Impact	Mitigation Measure(s)
<i>Identify the negative impact on biodiversity.</i>	<i>Describe the actions taken to mitigate negative impact.</i>

Therefore, the information that is currently in the monitoring report must be supplemented.

Project Developer's Response

Date: 05-12-2023

The information that is currently in the monitoring report within Chapter 5.2.1 has been supplemented and is now compliant with the template provided for the purpose.

Documentation submitted by the project developer

Please see the Modified version of the Second Monitoring Report dated 05 December 2023.

Evaluation of the audit team

Date: 18-12-2023

The necessary modifications are made in the different chapters of the document.
CAR Closed

SA No.

01

Requirement No.

Monitoring Report CCB V3 and VCS 3

Date: 18-11-2023

Description of the RC

Within the format, the opening table of the document should indicate and **list** what criteria are being used within the project and provide a brief description of the activities implemented and the **results achieved** that qualify the project for each applicable gold level. It is indicated that the project is for the three gold levels and only Community and Biodiversity are evidenced.
Modify the relevant documents.

Project Developer's Response

Date: 05-12-2023

Needful has been done. The Modified version of the Second Monitoring Report dated 05 December 2023 indicates and lists the criteria being used within the project and also provides a brief description of the activities implemented and the results achieved that qualify the project for each applicable gold level.

Documentation submitted by the project developer

Please see the Modified version of the Second Monitoring Report dated 05 December 2023.

Evaluation of the audit team

Date: 18-12-2023

The necessary modifications are made in the different chapters of the document.
CAR Closed

RC No.

02

Requirement No.

Monitoring Report CCB V3 and VCS 3

Date: 18-11-2023

Description of the RC

Within the format of the monitoring report within chapter 2.1.6, it should be complemented with the verification periods that enter for this verification.
Clarify the document with start and end date of the second monitoring period of the project with day, month, and year.

Project Developer's Response

Date: 05-12-2023

Needful has been done. Within the format of the monitoring report in chapter 2.1.6, it has been complemented with the verification periods that enter for this verification.

Documentation submitted by the project developer

Please see the Modified version of the Second Monitoring Report dated 05 December 2023.

Evaluation of the audit team

Date: 18-12-2023

The necessary modifications are made in the different chapters of the document.
RC Closed

RC No.

03

Requirement No.

Monitoring Report CCB V3 and VCS 3

Date: 18-11-2023

Description of the RC

Table 2 of the monitoring report shows an increase in the project areas of 420.85 ha related to Polygons whose area, prior to rectification, was lying either wholly or partially outside the Project Area boundary, it is necessary to make a more in-depth justification of the annex of these areas within the second verification period and why these errors were not identified during the validation and first verification of the project.
This table and its information should be described in Chapter 2.2.4 Project Description Deviations (Rules 3.5.7 – 3.5.10) and not in Chapter 2.1.7 Project location.
Modify the necessary documents.

Project Developer's Response

Date: 05-12-2023

Needful has been done. An in-depth justification for the annexation of these areas within the second monitoring period has been provided and as to why these errors were not identified during the validation and the first verification of the project.

This table and information are now described in Chapter 2.2.4 Project Description Deviations (Rule 3.5.7-3.5.10) and not in Chapter 2.1.7 Project Location in the Modified version of the Second Monitoring Report dated 05 December 2023.

Documentation submitted by the project developer	
Please see the Modified version of the Second Monitoring Report dated 05 December 2023.	
Evaluation of the audit team	Date: 18-12-2023
The necessary modifications are made in the different chapters of the document. RC Closed	

RC No.	04	Requirement No.	Standard CCB V3.0 Standard VCS V4.4	Date: 18-11-2023
Description of the RC				
Provide the project documents in Urdu and Sindhi that have been shared with a large number of actors. Like the posters put up for the presentation of the results of verification 1 of the project, and the announcements put up by the team in the different areas, provide the evidence that leads to compliance with the VCS (2.31, 2.32, 2.3.5) and CCB (G3.1, G3.2, G3.3) standard				
Project Developer's Response				Date: 05-12-2023
Needful has been done. Summary Project Documents of the Monitoring Report in Urdu and Sindhi languages as well as posters for the presentation of the results of the verification 1 of the project and the announcement put up by the project about the second monitoring report and its verification in different areas have been provided in the File Folder RC 04. This will ensure compliance with the VCS Rules (2.31, 2.32, 2.3.5) of the Standard and CCB Standard Rules (G3.1, G3.2 and G3.3).				
Documentation submitted by the project developer				
Please see the documents in the File Folder RC 04.				
Evaluation of the audit team				Date: 18-12-2023
The necessary modifications are made in the different chapters of the document. RC Closed				

RC No.	05	Requirement No.	Monitoring Report CCB V3 and VCS 3	Date: 18-11-2023
Description of the RC				
Provide all the evidence that supports the trainings mentioned in table 3 of the Monitoring report that were carried out during the dates that comprise the second monitoring period.				
Project Developer's Response				Date: 05-12-2023
All the evidence that supports the trainings mentioned in Table 3 of the Monitoring Report that were carried out during the dates that comprise the second monitoring period has been provided in the File Folder RC No. 05.				
Documentation submitted by the project developer				

Please see the File Folder RC No. 05.

Evaluation of the audit team

Date: 18-12-2023

The necessary modifications are made in the different chapters of the document.
RC Closed

RC No.

06

Requirement No.

Monitoring Report CCB V3 and VCS 3

Date: 18-11-2023

Description of the RC

It is necessary to attach the supporting documents that have been reported within the monitoring report in chapter 2.3.14 Community employment opportunities, since the necessary evidence supporting the creation of the 1,246 full-time jobs is not found. And how it complies with the CCB standard in its numeral G3.10 with the selection of personnel and equal opportunities to cover all positions.

Project Developer's Response

Date: 05-12-2023

The necessary supporting documents that have been reported with the Monitoring Report in Chapter 2.3.14 Community Employment Opportunities have now been provided. This evidence supports the creation of 1,246 full-time jobs.

This evidence also complies with the CCB Standard in its numeral G3.10 with the selection of personnel and equal opportunities to cover all positions.

Documentation submitted by the project developer

Please see File Folder RC 06 which contains the necessary supporting documents.

Evaluation of the audit team

Date: 18-12-2023

The evidence presented refers to the restored hectares, however, it is not possible to identify how these hectares open the employment positions for 1,246 full-time jobs, nor who is part of them. All the evidence is presented outside the monitoring times, what evidence does it support for the present monitoring period?
RC Opened

Project Developer's Response

Date: 19-12-2023

The employment position for the 1,246 is based on information collected during the second monitoring campaign as compiled in the Excel Sheet for the Second Community Impact Monitoring Report and records of 150 Mangrove Stewardship Agreements (MSA). The Mangrove Stewardship Agreements have been executed at different points in time (e.g., the year 2015, 2016, 2017, 2018, 2019, 2020, and 2021) and have been continued since then. Therefore, the employment opportunities these provide are not outside the monitoring times and are still providing the employment opportunities to the local communities as community members engaged under these MSAs are still working for the project even in the year 2021, 2022 and 2023.

Documentation submitted by the project developer

Please see File Folder RC 06 which contains the following documents:

Excel Sheet of Second Community Impact Monitoring Report.

150 MSAs that are continuing during the Second Monitoring Period since the years 2015, 2016, 2017, 2018, 2019, 2020, and 2021.

Evaluation of the audit team

Date: 28-12-2023

The requested evidence is provided to comply with the finding.

RC Closed

RC No.	07	Requirement No.	Monitoring Report CCB V3 and VCS 3 Standard CCB V3.0 Standard VCS V4.4	Date: 18-11-2023
Description of the RC				
It is necessary to know the procedures that respond to numeral G4.3 of the CCB standard, corresponding to the financial health of the executing/execution organization/organizations, and also to comply with VCS and as exposed in numeral 2.4.5 Avoidance of corruption and other unethical behavior, where it is necessary to know the comprehensive political framework and the SOP that is mentioned within the monitoring report, together with the other activities detailed therein (establishment of a company, opening and management of a bank account, funds, anti-bribery policy, donation policy)				
Project Developer's Response				Date: 05-12-2023
Necessary documents that give the procedures that respond to numeral G4.3 of the CCB Standard corresponding to the financial health of the executing organization and the VCS numeral 2.4.5 Avoidance of Corruption and Other Unethical Behavior have been provided in the File Folder RC No. 07.				
Documentation submitted by the project developer				
Please see File Folder RC No. 07.				
Evaluation of the audit team				Date: 18-12-2023
The necessary modifications are made in the different chapters of the document. RC Closed				

RC No.	08	Requirement No.	Standard CCB V3.1 G5.2	Date: 18-11-2023
Description of the RC				
It is necessary to know the exemption on the part of VERRA, which is mentioned in chapter 2.5.2 Free, Prior and Informed Consent with respect to the prior, free and informed consent of the project.				
Project Developer's Response				Date: 05-12-2023

The project is compliant with the provisions of VCS Standard *Rule 3.18.7 Free, Prior, and Informed Consent (FPIC)* and *Rule 3.19 Safeguards*. Therefore, it does not require any exemption from VERRA or VCS Standard version 4.5 Rules on obtaining Free, Prior, and Informed Consent. To meet the requirements of the VCS Standard and keeping in view the wish of the project proponents to involve the local communities in all phases and stages of the project, the project developers have obtained the FPIC of local communities as per provisions of the relevant Rules of the Standard.

Documentation submitted by the project developer

Supporting documents for obtaining the FPIC from local communities are provided in the File Folder RC No.08.

Evaluation of the audit team

Date: 18-12-2023

The necessary modifications are made in the different chapters of the document.
RC Closed

RC No.	09	Requirement No.	VM0033 Methodology V2.0 9.3 Monitoring Plan	Date: 18-11-2023
--------	----	-----------------	--	------------------

Description of the RC

Access to the following folders is requested:

Data reporting

- Trained and field staff to handle and manage the data
- QA/QC by Managing Director and Chief Conservator of Forests SFD

Data storage: online database

Trained office staff to enter data into online database

- QA/QC by Manager GIS and Field Operations
- Additional QA/QC by Managing Director and Chief Conservator of Forests SFD

Data files: GIS data files, excel data files, word data files, pictures, videos, etc.

- Trained office and field staff to enter and process data into files
- QA/QC by Manager GIS and Field Operations

Data Sheets

- Trained office and field staff to record and archive soft and hard copies of data sheets
- QA/QC by Manager GIS and Field Operations

Field survey/activities

To give traceability and review to the information indicated therein. And as can be seen in chapter 9.3 of the methodology.

Project Developer's Response

Date: 05-12-2023

The needed access will be provided so that the audit team can see the traceability and review the information as indicated therein.

Documentation submitted by the project developer

Please see File Folder RC No. 09 where the needed documents have been provided.	
Evaluation of the audit team	Date: DD-MM-YYYY
In the shared folders, the RC No. 09 folder is not found, so it is not possible to review the information requested. RC Opened	
Project Developer's Response	Date: 19-12-2023
Please see File Folder RC No. 09 where the needed documents have been provided.	
Documentation submitted by the project developer	
Evaluation of the audit team	Date: 28-12-2023
The information is reviewed, and the finding is finalized. RC Closed	

OPPORTUNITIES FOR IMPROVEMENT

1. Make use of the new version of the document VM0033 Methodology for Tidal Wetland and Seagrass Restoration, v2.1 since it must be taken into account that: "Projects that have requested listing on the Verra Registry before 4 September 2023 may complete validation using the previous version until December 31, 2023."

The Project is now making use of the new version of the document VM0033 Methodology for Tidal Wetland and Seagrass Restoration, v2.1.

APPENDIX 2: SAMPLING PLAN

GHG Mitigation Project Initiative Title	Delta Blue Carbon - 1		
Full name and job title of the project manager	Sebastian Bolaños Alamgir Gandapur		
Email	sebasbolanos@hotmail.com ; akg124@yahoo.com	Cellular	+44 7983 759612
Address, including the Country.	Pakistan		
Details and job title of the contact person			
Audit type	Validation		Verification X

	Fully Remote		Partially Remote	X – For Desktop Phases X- Face-to-face For the on-site visit with a Technical Expert
With cordial greetings, I am writing to you to submit the proposal for the audit plan to be carried out on the GHG mitigation project presented by your organization. Also, for the opening and closing meeting of the audit, I would like to thank you for inviting the relevant people from the areas that will be audited. For the daily balance of information of the audit team, I thank you for having an agenda and a physical or remote space to hold the meeting, as well as access to the basic documentation of the GHG mitigation initiative. Regarding the occupational health and safety conditions applicable to your organization, please inform them before making the on-site visit so that the audit team can request the necessary personal protection elements from ICONTEC. The information that becomes known from the execution of this audit will be treated confidentially by the audit team and Icontec. The language of the audit and its report will be in English. The conditions of this service are indicated in R-PS-012 REGULATIONS FOR VALIDATION AND VERIFICATION SERVICES.				
Audit Criteria	- VERRA VCS and CCB - ISO 14064-2:2019 - VM0033 Methodology for Tidal Wetland and Seagrass Restoration V 2.0 - VMD0019 Methods to Project future conditions V1.0 - VMD0052 Demonstration of additionality of Tidal Restoration and Conservation Project Activities (ADD-AM) V1.0 - CDM AR Tool for testing significance of GHG emissions in A/R CDM project activities V1.0 - CDM AR Tool 2 Combined tool to identify the baseline scenario and demonstrate additionality for A/R CDM project activities V1.0 - CDM AR Tool 3 Calculation of the number of sample plots for measurements within A/R CDM project activities V2.1 - CDM AR Tool 5 Estimation of GHG emissions related to fossil fuel combustion in A/R CDM project activities V1.0 - CDM AR Tool 14 Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities V4.2 - CCB Third Edition. The verification of the GHG mitigation project will be carried out by: • Audit with the support of partially remote technological means for the phases of desk review, kick-off and end meetings, questions throughout the audit process - Face-to-face during the entire site visit stage with the presence of the technical expert in the field			
Objectives of the audit	Verify compliance in the implementation of mitigation project activities, including those associated with the methodology selected for the project, considering the following: • Compliance with applicable verification criteria, including the principles and requirements of relevant GHG standards or programs within the scope of verification.			

	- Information and documentation of GHG project planning, including procedures and criteria for the project, baseline, quality control and assurance, risk management, and GHG verification documents. - The emissions, removals, emission reductions, and removal increases that are reported in the GHG baseline and project. - Any significant changes in emissions, removals, emission reductions, and increases in GHG removals since the last reporting period, or since project validation, - Compliance with the actual principles and controls of the project and the monitoring, verification and reporting system necessary to comply with its documented procedures and current legislation in accordance with the audit criteria.		
Scope of the audit	- Project boundaries including project scenarios and baseline scenarios The project for the current verification period has an area of 9,909 ha out of a total of 83,034 ha of mangrove coverage, the current monitoring period is contemplated from 1/11/2021 to 31/03/2023 where the following activities were contemplated: - Restoration of mangroves from degraded and devegetated lands in an area of 9,909 ha under the 2021 planting cohort program. - Maintenance and sustainable management of the already restored mangrove lands of 83,034 ha under the planting cohorts from 2015 to 2021 during the M-2 period - Provide jobs and income-generating opportunities for the male and female populations of the project area. - Participation of local communities in the conservation and conservation of mangroves, biodiversity and fisheries. Sustainable management through measures such as mangrove management agreements. - Participatory land use planning in an area of 224,997 hectares - Ensure greater access to health services for local communities through the provision of a mobile health unit, facilitation of an existing rural health centre, provision of ambulance, medicines and medical supplies and equipment - Rehabilitation of a non-functional reverse osmosis (RO) plant and commissioning of five other reverse osmosis plants for the supply of drinking water and the improvement of hygienic facilities - Provision of civic facilities through the construction of a community center. - Carry out key activities to improve access to education through surveys of schools, students enrolled in these schools and assess needs to increase enrollment, attendance and improvement of the learning environment in these educational facilities. - Awareness-raising, training and capacity building through a range of social and biodiversity programmes. Impact Evaluation Surveys, PRAs, household surveys and other meetings and talks - Organizing local communities into Village Development Committees (VDCs) and Women's Organizations Committees (OTs) - GHG sources, sinks and/or reservoirs CO2 - Defined time periods to execute the project activity Second verification: 1/11/2021 to 28/02/2023		
Level of Assurance	Agreed with the client – 95%	Materiality - Materiality	Agreed with the client – 5%

Sampling Plan / Evidence Collection Plan	Information and documentation of GHG mitigation project planning, including procedures and criteria for the project, baseline, quality control and assurance, risk management, and verification documents, are listed in the following table:		
	Parameters	Sampling (%)	Assurance Level (100%)
	Methodologies and tools used for the calculation of removals	100	100
	Formulas for Calculating Removals	100	100
	Plots	5	4
	2015 Sample plot #4 2015 Sample Plot #2 2021 Sample plot #2 2021 Sample plot #5		
Name of Lead Auditor	Laura Garcia - LG	Email	lmgarciam@icontec.org
Auditor	Alejandra Torres - AT	Technical Expert	Irfan Udin - IU
Opening meeting	3/11/2023	Hour	9:00 Am COL
Closing Meeting	20/11/2023	Hour	8:00 am COL
Date on which the audit plan was completed	2/11/2023		

ON-SITE ACTIVITY PLAN

DATE	PARTICULAR OF ACTIVITY	REMARKS
06-11-2023	Site Visit to Sample Plot No. 2 of Planting Cohort 2021	Site verification of GHG removals.
07-11-2023	Site Visit to Sample Plot No. 5 of Planting Cohort 2021	Site verification of GHG removals.
08-11-2023	Site Visit of Sample Plot No. 4 of Planting Cohort 2015	Site verification of GHG removals.
09-11-2023	Discussion with Project Team about Review of Polygons of 9,909 hectare newly planted areas	Verification of Areas Planted and Restored by the Project during the Second Monitoring Period.
10-11-2023	Community Meeting with Project Zone Communities in Shah Bandar Area	Site verification of community development activities.
11-11-2023	Review of Documents (e.g., List of Participants, etc.) and Discussion with Project Team about different Project Activities implemented by the Project.	Verification of Documentary Evidence maintained by the Project.
12-11-2023	Discussion with Country Head and CTO about Implementation of Different Project Interventions	Site verification of Project Management and Governance.
13-11-2023	Site Visit to Sample Plot No. 2 of Planting Cohort 2015	Site verification of GHG removals.
14-11--2023	Visit to Keti Bandar Area in connection WO Meeting as well as Health Facility and Schools	Site verification of Gener Development.

15-11-2023	Site Visit to Keti Bandar Area in connection with Land Use Planning and Maintenance of 83,034 Hectares Restored Areas	Site verification of biodiversity conservation as well as mangrove restoration and maintenance work.
16-11-2023	Community Meetings including Women Organization Meeting and Visit to Community Center in Bhanbore Area	Site verification of Gender Development and Over-all Community Development works.
17-11-2023	Site Visit to Shah Bandar Area in connection with Land-Use Planning and Maintenance of 83,034 Hectares Restored Areas Site Visit to RO Plant	Site verification of restoration and maintenance work as well as community development and biodiversity conservation related works.

Remarks:

- During the interviews, the audit team will review the documentation referenced in the project description and/or in the monitoring report.
- This business plan is flexible and can be modified in agreement with the project owner.
- All project owner personnel related to the GHG mitigation initiative must be available if requested by the audit team for the purpose of assessing any requirements,
- During any phase of this evaluation process (document review, prior to the site visit, site visit, drafting of the audit report or technical review) findings may be declared, which must be resolved before the relevant documentation (project description, monitoring report, spreadsheets, audit reports, among others) is sent to the GHG program.
- The schedule of Validation/Verification activities is described in document F-GV-086 NOTIFICATION OF SERVICES VALIDATION AND VERIFICATION

APPENDIX 3: PLOTS INFORMATION

DATA COLLECTION SHEET FOR BIOMASS SAMPLE PLOTS IN DBC-1 PROJECT

Plot Information

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2015	# 2	S-B	Shah Bandar CFD Sujawal	24° 9' 12" N 67° 48' 34" E 9216	611	2	80.97%	13-Nov-23

Trees Related Information

Tree No./Tree ID	Tree Species	Tree Stem Diameter at 30 cm height (mm)	Multiple Trunks (if present above 1.3 meter height) (No.)	Tree Stem Diameter at 1.3 meter height (mm)	Tree Height (cm)	Tree Crown Canopy Diameter/ Crown Canopy Width (cm) in two directions if irregular Crown: N-S Direction: E-W Direction: Average:	Tree Top Breaking (yes/no)	Tree Stem Leaning (%)	Tree Status: Live (L) or Dead (D)	Tree Health Class: 5-Excellent 4-Good 3-Fair 2-Poor 1-Dead or Dying	Growing Conditions: Condition Class: 3-Good 2-Fair 1-Poor	Understory Conditions: Circle One FL-Forest Litter Present (leaves, twigs, flowers, propagules and other natural tree droppings) PFL-Partial Forest Litter NFL- No Forest Litter	Other Tree Species Present: Yes or No. If Yes, which species and their number	Shrub or Bush Present: Yes or No. If Yes, which species and their number
1	Rh			3.27	176	141								
2	Aoi	1.54			62	56								
3	Aoi	1.61			67	34								
4	Aoi	2.54			101	79								
5	Aoi	2.17			126	133								
6	Aoi			3.12	134	181								
7	Aoi	1.11			97	97								
8	Aoi	0.21			86	63								
9	Aoi	1.40			66	46								
10	Aoi	1.14			79	78								
11	Rh			4.47	201	155								
12	Rh			2.25	175	92								
13	Aoi	2.49			96	88								
14	Rh			4.26	189	167								
15	Rh			4.33	196	130								
16	Rh			4.49	209	147								
17	Aoi	2.89			118	176								

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2015	#2	S-B	Shah Bandar CSD Sijawal	25°31'25.44"N 67°48'31.92"E	611	2	80.977	15-Nov-23

18	Rh			2.71	139	78											
19	Rh			2.78	180	101											
20	Rh			4.73	192	118											
21	Avi			5.46	149	860											
22	Rh			2.56	139	104											
23	Avi	1.47			104	105											
24	Rh	2.44			129	98											
25	Rh		2.94		135	96											
26	Avi	1.74			89	95											
27	Avi	2.41			107	101											
28	Avi	1.55			121	117											
29	Avi	1.80			114	116											
30	Avi		3.42		135	236											
31	Rh	1.48			97	55											
32	Rh		2.73		135	68											
33	Avi	2.12			166	96											
34	Avi		4.22		158	324											
35	Rh		3.52		159	108											
36	Rh		3.51		175	92											
37	Avi	1.54			127	77											
38	Rh		3.16		152	104											
39	Avi	1.76			104	58											
40	Avi	1.12			98	60											
41	Avi	1.11			88	54											
42	Avi	2.81			126	130											
43	Rh		3.96		146	79											
44	Rh		4.68		216	155											
45	Rh		2.77		131	91											
46	Avi	2.51			126	152											
47	Avi	2.63			107	94											
48	Rh	2.66			123	74											
49	Rh		5.49		177	186											
50	Rh		2.69		177	110											
51	Rh		2.97		147	89											

Recorder Name and Signature:

Team Leader Name and Signature:

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2015	#2	S.B	Shah Rindat CFD Saffawal	24°41'25.44"N 67°48'31.92"E	611	2	80.97%	13-Nov-23

52	Au1	1.63		86	82														
53	Rh	5	5.86	157	84														
54	Au1	3.86		103	253														
55	Rh		2.03	136	111														
56	Au1	1.88		101	89														
57	Rh		3.49	165	102														
58	Au1		2.56	176	99														
59	Au1		3.86	193	398														
60	Rh	2.92		127	106														
61	Au1	2.08		105	77														
62	Au1	1.52		118	52														
63	Rh		2.68	153	119														
64	Au1	2.26		123	112														
65	Rh		3.01	148	89														
66	Rh		4.18	192	136														
67	Rh		2.07	131	110														
68	Au1		3.83	139	271														
69	Au1	1.49		102	87														
70	Au1	1.97		96	117														
71	Au1		3.13	249	230														
72	Au1	1.31		110	113														
73	Au1	2.56		103	94														
74	Au1	1.68		100	66														
75	Au1	1.14		98	44														
76	Au1	2.46		118	98														
77	Au1	1.13		88	67														
78	Au1	1.98		91	142														
79	Au1	2.64		111	101														
80	Au1	1.56		96	67														
81	Au1	1.44		101	95														
82	Au1	2.29		92	93														
83	Rh		2.68	170	109														
84	Rh	2.79		129	99														
85	Au1	0.86		58	73														

Recorder Name and Signature:

Team Leader Name and Signature:

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2015	#2	S.B	Shah Bandar CFD Sujawal	25°41'25.44"N 67°48'31.92"E	611	2	80.97%	13-Nov-23

86	Aw	2.12		94	91														
87	Aw	1.54		86	85														
88	Rh		3.18	184	96														
89	Aw	1.53		101	60														
90	Rh		2.78	146	94														
91	Rh		2.71	176	111														
92	Rh		2.56	138	110														
93	Aw	1.96		97	102														
94	Rh		2.97	146	108														
95	Rh		3.19	157	116														
96	Aw	1.88		96	118														
97	Rh		2.76	131	83														
98	Aw		1.23	136	87														
99	Aw	2.61		121	104														
100	Aw		2.19	166	102														
101	Aw		10.94	292	552														
102	Rh	2.88		109	66														
103	Aw	1.21		118	106														
104	Rh		3.92	146	77														
105	Aw	2.70		105	111														
106	Aw		3.39	136	268														
107	Aw	1.91		89	76														
108	Aw	1.88		126	78														
109	Aw	1.78		97	80														
110	Aw	2.94		120	121														
111	Aw	1.90		119	73														
112	Aw	0.99		120	83														
113	Aw		2.63	146	206														
114	Aw		5.80	168	278														
115	Aw	1.91		110	97														
116	Aw	2.66		86	70														
117	Aw	1.52		91	76														
118	Aw	1.64		90	108														
119	Rh		2.91	133	105														

Recorder Name and Signature:

Team Leader Name and Signature:

[illegible]

Team Leader Name and Signature: _____

DATA COLLECTION SHEET FOR BIOMASS SAMPLE PLOTS IN DBC-1 PROJECT

Plot Information

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2021	02	R.B	C&D Kati Bando	24° 16' 31.40" N 67° 22' 35.14" E	154	2	5.62%	06-11-23

Trees Related Information

Tree No./Tree ID	Tree Specie	Tree Stem Diameter at 30 cm height (mm)	Multiple Trunks (if present above 1.3 meter height) (No.)	Tree Stem Diameter at 1.3 meter height (mm)	Tree Height (cm)	Tree Crown Canopy Diameter/ Crown Canopy Width (cm) in two directions if irregular Crown: N-S Direction: E-W Direction: Average:	Tree Top Breaking (yes/no)	Tree Stem Leaning (%)	Tree Status: Live (L) or Dead (D)	Tree Health Class: 5-Excellent 4-Good 3-Fair 2-Poor 1-Dead or Dying	Growing Conditions: Condition Class: 3-Good 2-Fair 1-Poor	Understory Conditions: Circle One FL-Forest Litter Present (leaves, twigs, flowers, propagules and other natural tree droppings) PFL-Partial Forest Litter NFL-No Forest Litter	Other Tree Species Present: Yes or No. If Yes, which species and their number	Shrub or Bush Present: Yes or No. If Yes, which species and their number
1	Rhy	0.56	-	-	67	15								
2	Rhy	0.58	-	-	70	12								
3	Rhy	0.56	-	-	70	11								
4	Rhy	0.58	-	-	53	10								
5	Rhy	0.51	-	-	57	12								
6	Rhy	0.55	-	-	58	13								
7	Rhy	0.58	-	-	55	12								
8	Rhy	0.52	-	-	61	13								
9	Rhy	0.55	-	-	70	14								
10	Avi	0.66	-	-	48	85								
11	Avi	0.74	-	-	40	54								
12	Rhy	0.60	-	-	69	13								
13	Pvi	1.89	-	-	74	116								
14	Avi	1.42	-	-	47	110								
15	Rhy	0.54	-	-	110	14								
16	Rhy	0.52	-	-	67	11								
17	Rhy	0.56	-	-	68	14								

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2021	#02	RB	CFD Kribunda	2°16'31.40"N 67°22'32.24"E	24-154	154	6.62%	06-11-23

18	Rhy	0.80	-	-	78	15								
19	Rhy	0.54	-	-	49	10								
20	Rhy	0.58	-	-	50	9								
21	Avi	1.04	-	-	42	62								
22	Rhy	0.57	-	-	71	11								
23	Rhy	0.58	-	-	58	9								
24	Rhy	0.51	-	-	53	9								
25	Rhy	0.58	-	-	45	9								
26	Rhy	0.47	-	-	50	8								
27	Rhy	0.49	-	-	56	9								
28	Rhy	0.57	-	-	55	16								
29	Rhy	0.51	-	-	48	8								
30	Avi	1.02	-	-	61	98								
31	Avi	1.09	-	-	42	133								
32	Rhy	0.96	-	-	58	10								
33	Rhy	0.56	-	-	47	11								
34	Rhy	0.59	-	-	59	14								
35	Rhy	0.61	-	-	62	10								
36	Rhy	0.49	-	-	63	9								
37	Rhy	0.58	-	-	61	11								
38	Rhy	0.51	-	-	60	13								
39	Avi	0.78	-	-	38	76								
40	Avi	0.48	-	-	39	89								
41	Avi	1.21	-	-	41	120								
42	Avi	0.96	-	-	38	96								
43	Avi	1.36	-	-	28	99								
44	Avi	1.21	-	-	42	118								
45	Avi	1.36	-	-	56	93								
46	Avi	1.11	-	-	59	54								
47	Rhy	0.49	-	-	56	10								
48	Avi	0.33	-	-	59	62								
49	Rhy	0.52	-	-	43	9								
50	Rhy	0.56	-	-	40	14								
51	Avi	0.52	-	-	39	66								

Recorder Name and Signature:

Team Leader Name and Signature:

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2021	02	RB	CFD Kite Buder	24°16'51.40"N 87°22'33.24"E	154	2	6.62%	06-11-23

52	Rhy	0.85	-	-	39	66							
53	Rhy	0.58	-	-	66	9							
54	Rhy	0.59	-	-	53	9							
55	Rhy	0.57	-	-	62	10							
56	Rhy	0.59	-	-	54	9							
57	Rhy	0.69	-	-	66	10							
58	Avi	1.66	-	-	40	111							
59	Rhy	1.05	-	-	58	14							
60	Rhy	0.93	-	-	42	8							
61	Rhy	1.18	-	-	43	13							
62	Rhy	1.57	-	-	46	8							
63	Rhy	1.19	-	-	40	9							
64	Avi	1.20	-	-	38	55							
65	Avi	0.98	-	-	38	77							
66	Avi	1.30	-	-	48	98							
67	Avi	1.78	-	-	37	120							
68	Avi	0.69	-	-	36	48							
69	Avi	0.31	-	-	40	31							
70	Avi	0.37	-	-	50	38							
71	Avi	0.49	-	-	51	35							
72	Avi	0.69	-	-	41	30							
73	Avi	0.34	-	-	44	22							
74	Avi	0.32	-	-	42	12							
75	Avi	0.35	-	-	40	20							
76	Avi	0.35	-	-	36	7							
77	Avi	0.37	-	-	47	14							
78	Avi	0.34	-	-	48	13							
79	Avi	0.36	-	-	46	12							
80	Avi	0.43	-	-	33	13							
81	Avi	0.31	-	-	42	12							
82	Avi	0.23	-	-	35	23							
83	Avi	-	-	0.19	140	11							
84	Avi	0.61	-	-	39	15							
85	Avi	0.29	-	-	45	15							

Recorder Name and Signature:

Team Leader Name and Signature:

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2021	02	RPB	CFD Kuthi Bandhary	24° 16' 31.60" N 22° 22' 37.94" E	154	2	6.627	06-11-23

[illegible]

Recorder Name and Signature: _____

Team Leader Name and Signature:

DATA COLLECTION SHEET FOR BIOMASS SAMPLE PLOTS IN DBC-1 PROJECT

Plot Information

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2015	04	SB	Shah bundar C&D Sajawal	24°21'19.4"N 87°44'56.9"E	878	2	86.10%	8/11/2023

Trees Related Information

Tree No./Tree ID	Tree Specie	Tree Stem Diameter at 30 cm height (mm)	Multiple Trunks (if present above 1.3 meter height) (No.)	Tree Stem Diameter at 1.3 meter height (mm)	Tree Height (cm)	Tree Crown Canopy Diameter/ Crown Canopy Width (cm) in two directions if irregular Crown: N-S Direction: E-W Direction: Average:	Tree Top Breaking (yes/no)	Tree Stem Leaning (%)	Tree Status: Live (L) or Dead (D)	Tree Health Class: 5-Excellent 4-Good 3-Fair 2-Poor 1-Dead or Dying	Growing Conditions: Condition Class: 3-Good 2-Fair 1-Poor	Understory Conditions: Circle One FL-Forest Litter Present (leaves, twigs, flowers, propagules and other natural tree droppings) PFL-Partial Forest Litter NFL- No Forest Litter	Other Tree Species Present: Yes or No. If Yes, which species and their number	Shrub or Bush Present: Yes or No. If Yes, which species and their number
1	DB			4.33	202	201								
2	DB			3.83	142	251								
3	DB			5.43	212	153								
4	DB			5.24	153	220								
5	DB			5.43	143	222								
6	DB			3.71	182	233								
7	DB			5.20	227	163								
8	DB			2.52	172	211								
9	DB			6.24	241	173								
10	DB			3.25	112	112								
11	DB			3.78	216	190								
12	DB			3.46	136	143								
13	DB			4.46	137	111								
14	DB			3.25	140	221								
15	DB			4.26	223	212								
16	DB			6.28	231	223								
17	DB			4.46	210	191								

18	Rb	3.217	193	134					
19	Rb	5.53	240	219					
20	Rb	4.149	243	223					
21	Avi	3.91	163	221					
22	Rb	5.39	248	222					
23	Avi	4.410	176	209					
24	Avi	4.882	263	273					
25	Rb	4.20	231	212					
26	Avi	3.21	136	181					
27	Rb	6.726	233	204					
28	Avi	4.29	177	220					
29	Avi	4.816	146	232					
30	Avi	5.95	151	212					
31	Avi	1.97	163	69					
32	Rb	1.85	165	75					
33	Rb	5.93	163	212					
34	Rb	3.43	141	145					
35	Rb	5.03	212	142					
36	Avi	6.02	227	261					
37	Rb	4.92	201	120					
38	Rb	4.01	183	161					
39	Avi	5.36	218	290					
40	Rb	5.63	241	153					
41	Avi	4.21	132	212					
42	Rb	4.93	153	163					
43	Avi	3.27	152	143					
44	Rb	3.70	136	151					
45	Rb	4.29	193	145					
46	Avi	3.71	133	153					
47	Rb	4.29	192	143					
48	Avi	2.12	136	323					
49	Rb	4.66	136	156					
50	Rb	5.73	156	123					
51	Rb	5.20	212	122					

Team Leader Name and Signature: _____

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2015	04	S.P	Shah bandra C.D. Sutarwadi	81°21'44"N 6°44'56.90"E	878	2	86.10%	8/11/2023

52	2.11	124	29
53	2.17	136	71
54	2.68	143	107
55	4.63	144	171
56	4.66	258	181
57	5.79	163	212
58	6.04	186	232
59	4.78	154	209
60	3.48	133	61
61	4.02	231	179
62	5.21	144	212
63	3.06	176	83
64	2.77	136	121
65	2.14	186	111
66	5.62	248	151
67	1.53	133	71
68	6.90	176	140
69	5.83	811	163
70	6.23	163	208
71	5.22	213	233
72	2.43	133	66
73		99	75
74	0.32	29	12
75	0.39	53	11
76	0.46	94	43
77	1.26	26	92
78	1.51	37	9
79	0.38	128	143
80	2.14	101	132
81	3.33	99	70
82	0.90	72	43
83	0.27	93	52
84	1.05	22	56
85	1.94	75	5
86	2.13		

Recorder Name and Signature: _____

Team Leader Name and Signature:

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2015	04	SB	Shah bundar CFO Rajshahi	84°31' 14.44"E 21°44' 56.90"N	872	2	86.10%	21/1/2023

26	Rh	0.56		26	52						
27	Rh	0.64		62	13						
28	Rh	2.72		21	53						
29	Rh	0.32		46	11						
30	Rh	0.43		45	6						
31	Avi	1.51		103	112						
32	Rh	0.41		100	60						
33	Avi	1.02		65	10						
34	Avi	0.63		52	6						
35	Avi	0.32		42	2						
36	Avi	0.33		35	10						
37	Avi	0.40		34	7						
38	Avi	0.32		32	13						
39	Rh	2.17		92	61						
40	Avi	0.28		107	63						
41	Rh	0.47		57	9						
42	Rh	0.53		52	9						
43	Rh	1.72		27	42						
44	Rh	0.62		63	12						
45	Avi	0.24		43	12						
46	Avi	1.59		100	90						
47	Rh	0.57		52	11						
48	Rh	0.44		42	2						
49	Avi	0.25		52	40						
50	Avi	1.32		93	64						
51	Rh	0.62		52	9						
52	Avi	0.50		71	33						
53	Avi	0.73		62	21						
54	Rh	3.22		90	95						
55	Rh	0.52		46	23						
56	Rh	0.42		44	24						
57	Avi	0.55		72	33						
58	Rh	0.93		25	31						
59	Rh	0.72		63	11						

Recorder Name and Signature:

Team Leader Name and Signature:

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2015	04	SP	Shah Bundar CSD Sustained	8° 21' 14"N 87° 44' 25"E	878	2	86.10%	8/11/2023

120	AVI	0.73			85	40							
121	AVI	0.23			78	40							
122	Rh	0.20			69	11							
123	Rh	0.51			50	8							
124	Rh	0.42			51	10							
125	AVI	0.70			79	51							
126	Rh	0.52			53	8							
127	AVI	0.71			66	36							
128	AVI	0.42			67	36							
129	Rh	0.41			46	9							
130	Rh	0.52			53	9							
131	Rh	0.49			59	9							
132	Rh	0.81			73	12							
133	Rh	0.39			53	11							
134	Rh	0.63			57	11							
135	Rh	1.72			88	56							
136	AVI	0.92			82	94							
137	Rh	0.63			60	9							
138	Rh	1.12			106	41							
139	Rh	0.52			56	11							
140	Rh	0.32			42	11							
141	Rh	0.71			80	17							
142	AVI	0.33			42	12							
143	AVI	0.51			56	12							
144	Rh	0.43			57	8							
145	Rh	0.55			58	11							
146	Rh	0.32			60	11							
147	AVI	0.38			53	12							
148	AVI	0.64			72	46							
149	Rh	0.66			67	15							
150	AVI	0.38			40	12							
151	AVI	0.82			76	26							
152	AVI	1.33			112	80							
153	Rh	1.02			63	8							

Recorder Name and Signature:

Team Leader Name and Signature:

[illegible]

Team Leader Name and Signature:

DATA COLLECTION SHEET FOR BIOMASS SAMPLE PLOTS IN DBC-1 PROJECT

Plot Information

Planting Cohort/ Year of Planting	Plot No.	Plot Location	Forest Range: Forest Division:	GPS Coordinates: Longitude: Latitude: Elevation	Regeneration of various Mangrove Tree Species Plants (No.)	Total No. of Mangrove Tree Species Plants	Plant Cover %	Date
2021	05	S-B	shek boulder CFD Sijarwo	24°03'43.67"N 67°46'42.44"E	183	2	3.63%	7/Nov/2023

Trees Related Information

Tree No./Tree ID	Tree Species	Tree Stem Diameter at 30 cm height (mm)	Multiple Trunks (if present above 1.3 meter height) (No.)	Tree Stem Diameter at 1.3 meter height (mm)	Tree Height (cm)	Tree Crown Canopy Diameter/ Crown Canopy Width (cm) in two directions if irregular Crown: N-S Direction: E-W Direction: Average:	Tree Top Breaking (yes/no)	Tree Stem Leaning (%)	Tree Status: Live (L) or Dead (D)	Tree Health Class: 5-Excellent, 4-Good 3-Fair 2-Poor 1-Dead or Dying	Growing Conditions: Condition Class: 3-Good 2-Fair 1-Poor	Understory Conditions: Circle One FL-Forest Litter Present (leaves, twigs, flowers, propagules and other natural tree droppings) PFL-Partial Forest Litter NFL- No Forest Litter	Other Tree Species Present: Yes or No. If Yes, which species and their number	Shrub or Bush Present: Yes or No. If Yes, which species and their number
1	Rhy	0.54	-	-	49	15								
2	Rhy	0.56	-	-	48	11								
3	Rhy	0.60	-	-	61	11								
4	Rhy	0.75	-	-	46	12								
5	Rhy	0.79	-	-	57	9								
6	Rhy	0.52	-	-	51	12								
7	Rhy	0.58	-	-	56	11								
8	Rhy	0.71	-	-	67	18								
9	Rhy	0.83	-	-	57	11								
10	Rhy	0.79	-	-	54	9								
11	Rhy	0.49	-	-	57	16								
12	Rhy	0.73	-	-	56	8								
13	Rhy	0.67	-	-	57	16								
14	Avi	0.88	-	-	53	92								
15	Rhy	0.57	-	-	47	11								
16	Rhy	0.92	-	-	48	9								
17	Avi	1.27	-	-	62	106								

[illegible]

Team Leader Name and Signature:

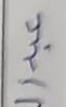
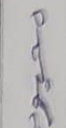
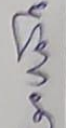
APPENDIX 4: INTERVIEWS



icontec

ATTENDANCE LIST INTERVIEWS

Project name: Della Base carbon - 1
 Place: Allahwaryo, Hamzo Zangejo Date: 10 - 11 - 2023
 Auditor name: Tafanuddin Ahmed Shaikh
 Client: Muhammad Uplano, Gul Muhammad Chorojo

N°	Name	Identification document	Enterprise or job	Job title	Address	Interview Date	Signature
1	Uris Bhatti	414078025 1981	MSA	Project Stakeholder	Allahwaryo Bhatti	10-11-23	
2	Haji Abdul Sattar		Labour	Project Stakeholder	Allahwaryo Bhatti	10-11-23	
3	Mahbob Ali Bhatti	4140713305 963	Fisherman	Project Stakeholder	Allahwaryo Bhatti	10-11-23	
4	Muhammad Mosa Zangejo		MSA	Project Stakeholder	Hamzo Zangejo	10-11-23	
5	Ghulam Hussain Zangejo		MSA	Project Stakeholder	Hamzo Zangejo	10-11-23	
6	Ghulam Mustafa Bhatti	4140713306 6477	MSA	Project Stakeholder	Allahwaryo Bhatti	10-11-23	
7	Mushtaque Ali		Businessman	Project Stakeholder	Haji Rabnawaz Mallah	10-11-23	
8	Jan Muhammad	4140763228 857	Fisherman	Project Stakeholder	Zaman Jatt	10-11-23	
9	Shafiq Muhammad	4140771897 597	Project Stakeholder	Project Stakeholder	Gul Muhammad Uplano	10-11-23	

F-DH-002

N°	Name	Identification document	Enterprise or job	Job title	Address	Interview Date	Signature
10	Zareena	41904 0352148-0		Community Stakeholder	Zaman Jatt	10-11-23	
11	Sevaiya	41904 0365709-8		Community Stakeholder	Zaman Jatt	10-11-23	
12	Hajjal	41407 3474230-8		Community Stakeholder	Zaman Jatt	10-11-23	
13							
14							
15							
16							
17							
18							
19							
20							
21							

N°	Name	Identification document	Enterprise or job	Job title	Address	Interview Date	Signature
10	Imdad Ali Shah		Fisherman Project Stakeholder	Project Stakeholder	Heji Waryo	10-11-23	
11	Abdul Rasheed		Labour	Project Stakeholder	Ummax Joth	10-11-23	
12	Roshan Ali		Labour Project Stakeholder	Project Stakeholder	Gul Muhammad Uplano	10-11-23	
13	Shamshad		MSA	Project Stakeholder	Heji Rabnawaz Nallah	10-11-23	
14	Khamesso		Labour	Project Stakeholder	Gul Muhammad Charep	10-11-23	
15	Muhammad Uris	41407725 3385	Fisherman	Project Stakeholder	Gul Muhammad Uplano	10-11-23	
16	Muhammad Bachal		Fisherman	Project Stakeholder	Gul Muhammad Uplano	10-11-23	
17							
18							
19							
20							
21							



ATTENDANCE LIST INTERVIEWS

Project name: Delta Blue Carbon - 1

Place: Haji Bab Nawaz Gul-Muplano

Auditor name: Sayam-Uddin Ahmed Sheikh

Date: 10-11-23

N°	Name	Identification document	Enterprise or job	Job title	Address	Interview Date	Signature
1	Mirzadi	41407 706584-41	House wife	Community Stakeholder	Haji Bab Nawaz Mallah	10-11-23	
2	Imamzadi	41904- 0357065-2		Community Stakeholder	Haji Bab Nawaz Mallah	10-11-23	
3	Noori	41407- 583779-8		Community Stakeholder	Gul Mohd Chowjo	10-11-23	
4	Zohran	41407 1086426-8		Community Stakeholder	Gul Mohd Chowjo	10-11-23	
5	Muradan	41407 7612640-6		Community Stakeholder	Gul Mohd Chowjo	10-11-23	
6	Sharoo	41407 543632-0		Community Stakeholder	Haji Bab Nawaz Mallah	10-11-23	
7	Hawa	41407 768870-8		Community Stakeholder	Gul Mohd uplano	10-11-23	
8	Kulsan	41407 604009-4		Community Stakeholder	Gul Mohd uplano	10-11-23	
9	Husna	41407 5784746-8		Community Stakeholder	Gul Mohd uplano	10-11-23	

F-DH-002

	Name	Identification document	Enterprise or job	Job title	Address	Interview Date	Signature
10	Eido Dabio		Labour	Project Stakeholder	Haadim Tams	14-11-23	
11	Nashoqwe Sholau	4140352618905	MSA	Project Stakeholder	Muhammad Khan Sholau	14-11-23	
12	Alam Khan Sholau	4140301079415	SPD	Project Stakeholder	Muhammad Khan Sholau	14-11-23	
13	Rashad Malleh		MSA	Project Stakeholder	Selvanthani	14-11-23	
14	Muhammad Juman	4140374073367	Fisherman	Project Stakeholder	Suoman Dabio	14-11-23	
15	Sher Muhammad		Labour	Project Stakeholder	Bhori Gith	14-11-23	
16	Kashif		MSA	Project Stakeholder	Ali Bawa Jatt	14-11-23	
17	Jamy		Houswife	Project Stakeholder		14-11-23	
18	Hussein Bawa		Seed collector Labours	Project Stakeholder		14-11-23	
19	Jumai Khotan		Houswife	Project Stakeholder		14-11-23	
20	Fatima		Houswife	Project Stakeholder		14-11-23	
21	NOORI		Seed Collector Labours	Project Stakeholder		14-11-23	
22	Guculi		Seed Collector Labours	Project Stakeholder		14-11-23	

ATTENDANCE LIST INTERVIEWS

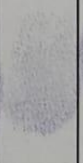
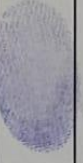
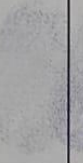


Project name: DBC-1
Place: Kati Bander Date: 14-11-23
Auditor name: Irfan Uddin Ahmed

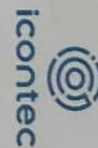
Nº	Name	Identification document	Enterprise or job	Job title	Address	Interview Date	Signature
1	Tijan Farqiyani Jatt	41403-6567 500-3	USA	Project Stakeholder	Haji Siddique Jatt	14-11-23	
2	Piyar Ali Sholani	414030115 0499	MSA	Project Stakeholder	Muhammad Khan Sholani	14-11-23	
3	Muhammad Soomay	414047015058 3	MSA	Project Stakeholder	Muhammad Khan Sholani	14-11-23	
4	Khawiso Khan Patini	4140302065 853	Fisherman	Project Stakeholder	Ahmed Khan Memon	14-11-23	
5	Muhammad Umar Badalo	4140358718 289	Fisherman	Project Stakeholder	Glulam Dabla	14-11-23	
6	Waseem Akhter Memon	4140364997 957	MSA	Project Stakeholder	Keti Bander	14-11-23	
7	Mona Dabla	4140371654 5	Fisherman	Project Stakeholder	Memo Goth	14-11-23	
8	Abdul Ubbis		Fisherman	Project Stakeholder	Memo Goth	14-11-23	
9	Mos Khan Jatt	414037652 5561	Farmer	Project Stakeholder	Muhammad Nusa Jatt	14-11-23	

F-DH-002

Version 00

Nº	Name	Identification document	Enterprise or job	Job title	Address	Interview Date	Signature
10	Aahma	41406-7765521-0	House wife	Project Stakeholder	M. Hadim Meerbahar	17-11-23	
11	Nazra		House wife	Project Stakeholder	M. Hadim Meerbahar	17-11-23	
12	Rhameela	41406-4243162-4	Labour	Project Stakeholder	Achar Meerbahar	17-11-23	
13	Zahida		Student	Project Stakeholder	Achar Meerbahar	17-11-23	
14	Zainab	41406-1406279-8	Labour	Project Stakeholder	Achar Meerbahar	17-11-23	
15	Noor Khatoun	41406-7702979-6	House wife	Project Stakeholder	Achar Meerbahar	17-11-23	
16							
17							
18							
19							
20							
21							

ATTENDANCE LIST INTERVIEWS

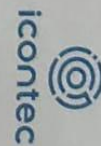


Project name: DBS-1 Date: 17-11-23 Auditor name: Irfan Uddin
Place: Banbhore

N°	Name	Identification document	Enterprise or job	Job title	Address	Interview Date	Signature
1	Gul Hassan Mallah	9140677579 079	Fisherman	Project Stakeholders	Saif Muhammad Baloch	17-11-23	
2	Muhammad Qasim Jatt	4250164080 189	MSA	Project Stakeholders	Ali Muhammad Jatt	17-11-23	
3	Abdul Ghani		MSA	Project Stakeholders	Ali Muhammad Jatt	17-11-23	
4	Usman Jatt	425019446 5523	MSA	Project Stakeholders	Muhammad Arab Jatt	17-11-23	
5	Abdul Latif Jatt	42501215603 11	MSA	Project Stakeholders	Muhammad Arab Jatt	17-11-23	
6	Muhammad Juman Isakwasi	41406124334	Labour	Project Stakeholders	Satki Jatt	17-11-23	
7	Muhammad Shah		Labour	Project Stakeholders	Haji Rana Jatt	17-11-23	
8	Zulfiqar Ali Shah	414069844 6141	MSA	Project Stakeholders	Gul Hassan Samoon	17-11-23	
9	Muhammad Ibrahim	4120180866 529	MSA	Project Stakeholders	Karam Ali Jatt	17-11-23	

F-DH-002

ATTENDANCE LIST INTERVIEWS



Project name: DBC-1
Place: M. Hashim Meerbahar (Bhimpho) Date: 17-11-23
Auditor name: Iygon Uddin

N°	Name	Identification document	Enterprise or job	Job title	Address	Interview Date	Signature
1	Anecha		House wife	Project Stakeholders	M. Hashim Meerbahar	17-11-23	
2	Reelana		House wife	Project Stakeholders	M. Hashim Meerbahar	17-11-23	
3	Mahmud Meerbahar		House wife	Project Stakeholders	M. Hashim Meerbahar	17-11-23	
4	Imam Zadi		House wife	Project Stakeholders	M. Hashim Meerbahar	17-11-23	
5	Shahzadi	41406-7810842-0	House wife	Project Stakeholders	M. Hashim Meerbahar	17-11-23	
6	Asima		House wife	Project Stakeholders	M. Hashim Meerbahar	17-11-23	
7	Khanzadi		Labour	Project Stakeholders	M. Hashim Meerbahar	17-11-23	
8	Dadi	41406-6274063-2	House wife	Project Stakeholders	M. Hashim Meerbahar	17-11-23	
9	Roshna		Labour	Project Stakeholders	M. Hashim Meerbahar	17-11-23	

F-DH-002

N°	Name	Identification document	Enterprise or job	Job title	Address	Interview Date	Signature
10	Muhammad Hussain Jatt	425012652869	MSA	Project Stakeholder	Kenani Ali Jatt	17-11-23	M. Jatt
11	Punhal	425019272386	MSA	Project Stakeholders	Janghi Khan baba	17-11-23	جنگی
12	Raqiye Mallah	440002004681	Fisherman	Project Stakeholders	M. Hasid Mirbani	17-11-23	رفیقہ
13	Ameer	44000899381	Fisherman	Project Stakeholders	M. Hasid Mirbani	17-11-23	
14	Muhammad Yousef		Fisherman	Project Stakeholders	M. Hasid Mirbani	17-11-23	
15	Aneel	4400651834	Labour	Project Stakeholders	Soomar Shoro	17-11-23	Aneel
16	Gulam Hussain Shoro	4400659606	Labour	Project Stakeholders	Soomar Shoro	17-11-23	
17	Irshad Ali	440034189	Labour	Project Stakeholders	Soomar Shoro	17-11-23	ایرشاد
18	Muhammad Ameen	44006526115	Labour	Project Stakeholders	Soomar Shoro	17-11-23	Amin
19	Zulekha Shoro	4400637066	MSA	Project Stakeholders	Soomar Shoro	17-11-23	
20	Muhammad Umar	4400637066	Fisherman	Project Stakeholders	Soomar Shoro	17-11-23	108
21	Muhammad Yousef		Fisherman	Project Stakeholders	Soomar Shoro	17-11-23	