



JOINT VALIDATION & VERIFICATION REPORT



REDD+ PROJECT PUEBLOS INDÍGENAS RESGUARDANDO LA SELVA

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Summary:

South Pole Carbon Asset Management S.A.S. (SP) contracted Ruby Canyon Environmental, Inc. (RCE) to complete the validation and first verification of the REDD+ PROJECT PUEBLOS INDÍGENAS RESGUARDANDO LA SELVA (Project) for the crediting period 31 December 2016 to 30 December 2046 and the first reporting period from 31 December 2016 to 31 December 2020.

RCE was acquired by TÜV SÜD America, Inc. (TÜV SÜD) in 2023. RCE will be used throughout this report.

REDD+ PROJECT PUEBLOS INDÍGENAS RESGUARDANDO LA SELVA is a community initiative of four Indigenous Associations of the Putumayo Property Indigenous Reservation (better known as *Resguardo* in Colombia), whose objective is the certification of actions related to the reduction of carbon emissions due to unplanned deforestation and degradation (AUDD) in about 3.6 million hectares of Amazonian Forest.

The purpose of this validation and verification was to assess the Project's compliance with the VCS Program rules. The scope of the validation and verification included the assessment of the Joint Project Description & Monitoring Report (Joint PD & MR) and supporting data and documentation against the requirements of the VCS Program Guide, Version 4.1 and the VCS Standard, Version 4.2 as well as the project methodology, VM0015 Methodology for Avoided Unplanned Deforestation, v1.1. (Methodology).

The validation and verification audit were performed through a combination of document review, interviews with relevant personnel and on-site inspections. During the validation and verification process, RCE issued three rounds of findings including in total 24 Corrective Action Requests, 5

additional documentation requests and 13 clarification requests. The findings are included as Appendix A.

RCE concludes, to a reasonable level of assurance, that the Project, as described in the Joint Project Description & Monitoring Report (Version 4), meets all relevant AFOLU VCS requirements and correctly applies the Methodology with noted deviations. RCE confirms, to a reasonable level of assurance, that the Project's assertion for the initial reporting period from 31 December 2016 to 31 December 2020 is 8,042,370 tCO₂e net emission reductions, and 5,288,947 ctCO₂e eligible for VCU issuance after buffer discount.

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1 INTRODUCTION

1.1 Objective

The purpose of the validation was to conduct an independent assessment of the REDD+ PROJECT PUEBLOS INDÍGENAS RESGUARDANDO LA SELVA (“Project”) to determine whether the Project complies with the validation and verification criteria, as set out in the guidance documents listed in Section 1.2 of this report, including that the baseline scenario is valid, that the Project is additional, that the Project Description and GHG calculation methods are materially correct and meet the Methodology requirements, that the Project meets the requirements of the VCS program, and that the planned Project could reasonably be expected to achieve the claimed emission reductions.

The purpose of the verification was to ensure that the GHG assertion is materially correct, that the data provided to Ruby Canyon Environmental, Inc (“RCE”) can be documented and if errors or omissions are detected, they be corrected by South Pole Carbon Asset Management S.A.S (“SP”).

1.2 Scope and Criteria

This is the validation for the Project’s crediting period from 31 December 2016 to 30 December 2046, 30-year crediting period. The validation scope is defined as an independent and objective review of the Project including the review of the Joint Project Description & Monitoring Report (“Joint PD & MR”) v.7, dated 4 December 2023. This is also the verification for the initial reporting period from 31 December 2016 to 31 December 2020. The verification scope includes the organizational boundaries of the Project and all associated processes. The GHG emission sources included are above ground biomass, below ground biomass and soil organic carbon. CO₂ is the GHG included in the scope of the Project.

RCE conducted the validation/verification (V/V) based on the following criteria:

- VCS Standard v4.2, 20 January 2022,
- VCS Program Guide v4.1, 20 January 2022,
- VM0015 Methodology for Avoided Unplanned Deforestation, v1.1
- AFOLU Non-Permanence Risk Tool v4.0
- VCS Validation and Verification Manual version 3.2, 19 October 2016
- Resolución 1447 de 2018 para el MRV Colombia
- VCS Joint Project Description & Monitoring Report v.7, dated 4 December 2023, and
- ISO 14064-3:2006 “Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”

1.3 Level of Assurance

RCE conducted the validation and initial verification to a reasonable level of assurance.

1.4 Summary Description of the Project

The Project is a community initiative of four Indigenous Associations of the Predio Putumayo Indigenous Reserve (better known as *Resguardo* in Colombia) whose objective is the certification of actions related to the reduction of carbon emissions due to unplanned deforestation and degradation (AUDD) in about 3.6 million hectares of Amazonian Forest. The Associations of Indigenous Authorities (AATI) currently committed to the Project are the Puerto Alegría Indigenous Council Association (COINPA), the Senior Indigenous Council of the United Murui People (CIMPUM), the Association of Indigenous Authorities of the Puerto Arica Zone (AIZA) and the Zonal Indigenous Association of Councils and Traditional Authorities of La Chorrera (AZICATCH); all present in Predio Putumayo Indigenous Reserve, in the Department of Amazonas (Colombia).

The Project began on December 31, 2016 with a total duration of 30 years. The activities include the implementation of two strategic lines according to the Life Plans of the four AATI: (1) forests and conservation and (2) self-government and indigenous autonomy and expect to reduce **47,105,201 tonnes of CO₂e** over the project lifetime. Four other strategic lines will be formalized under the CCB standard before the second VCS verification and correspond to education and indigenous languages (3), sustainable economy and food sovereignty (4), exchange of knowledge and new knowledge (5) and indigenous women and family (6). The line of indigenous women and family cuts across the VCS and CCB components and for the moment is managed from the implementation of the Strategy for Participation, Communication and Appropriation of Knowledge (EPCAC), which deals with the different spaces of participation and communication between all the communities of the AATI proponents.

The Project was developed according to the requirements of AFOLU projects (Agriculture, Forestry and Other land use), and it was classified as an Avoided Unplanned Deforestation and Degradation (AUDD) project to Reduce Emissions from Deforestation and Forest Degradation (REDD).

2 VALIDATION AND VERIFICATION PROCESS

2.1 Method and Criteria

RCE used a risk-based approach to assess the Project against the VCS Program rules including the criteria defined in Section 1.2 of this document.

The validation and verification process included the following independent and objective activities:

- Select a validation/verification team,
- Perform an internal conflict of interest (COI) review,
- Conduct a kick-off meeting with SP to introduce the SP and RCE teams, review the validation and verification objectives, process, VCS requirements, and to confirm the schedule.
- Review the Joint PD & MR against the requirements in Section 3 of the VCS Standard,
- Develop a validation/verification plan and sampling plan,
- Perform a risk-based review of the Project area to ensure that the Project conforms to all other requirements of the VCS rules and the methodology.
- Perform a risk-based review of the Project area to ensure that the Project is in conformance with the eligibility requirements of the VCS rules and the applicability conditions of the methodology.
- Review the documents associated with the monitoring period for which emission reductions were issued,
- Conduct a site visit,
- Review the accuracy of the emission reduction projections for the crediting period and the emission reductions for the reporting period,
- Issue corrective action requests (CARs), additional documentation requests (ADRs), and clarification requests (CRs), as necessary,
- Conduct a senior internal review
- Issue a Joint Validation & Verification Report, and
- Conduct an exit meeting with SP.

The validation/verification team was selected according to RCE's GHG Verification Policies & Procedures to ensure team members are qualified to perform validation activities pertaining to the Project. The validation team consisted of the following individuals:

- Lead Validator/Verifier: Zach Eyler
- Independent Reviewer: Phillip Cunningham
- Validator/Verifier team members: Paulina Fernández Sánchez, José Miguel Amaro Estrada, Angélica Villegas Macedo, Francisco Uriel Castillo Chávez

RCE's primary validation/verification activity was a review of the Joint PD & MR and supporting documents to assess the Project's compliance with VCS Program rules, as discussed in Sections 2.2 through 2.4 of this report. Following its review of the Joint PD & MR, supporting documents and data,

and the on-site visit, RCE delivered an initial List of Findings to SP. In total, RCE delivered three rounds of findings. SP provided sufficient responses to all requests. Following the close-out of all open items, RCE completed a Joint Validation & Verification report, and submitted the validation/verification for senior internal review.

2.2 Document Review

The validation and verification consisted of a review of the Project's Joint PD & MR and supporting documents to demonstrate compliance with all relevant criteria. All documents reviewed are listed in Appendix B.

2.3 Interviews

RCE communicated throughout the verification with SP personnel responsible for the Project including discussions about the development of the Joint PD & MR, eligibility criteria, GIS analysis for deforestation and degradation, and emission reduction estimates, as well as communicating data and document requests and validation/verification findings. SP personnel interviewed include:

- Juan David Mira Martínez - Manager, Project Development
- Manuela Castro Mazo - Senior Project Coordinator
- Jaime Benjumea - Geospatial Solutions Team
- Alejandro Gómez Chica - Geospatial Solutions Team

During the site visit (5 November to 11 November 2021) RCE interviewed personnel from the four Project proponents: AIZA, AZICATCH, COINPA and CIMPU, as well the South Pole team. RCE gained an understanding of the history of the land, the activities of the Project, and the social background of the Project. Some of the people interviewed included:

Commission 1

- Juan David Mira Martínez - Manager, Project Development of SP
- Manuela Castro Mazo - Senior Project Coordinator of SP
- Tatiana Grisales Ríos - Stakeholder Engagement Adviser of SP
- Adelita Riniobake - Cogestor of AIZA
- Roldan Fajardo - Cogestor of AIZA
- Silverio Kuquao - Cogestor of AZICATCH
- Luis Harrison Seoneray - Cogestor of AZICATCH
- Blanca Cruz - Cogestor of AZICATCH
- Robin Paad Attama - Cogestor of AZICATCH
- Roy Alex Teteye - Cogestor of AZICATCH
- Jairo Jaita - Cogestor of AZICATCH

Commission 2

- Alba Upegui - Stakeholder Engagement Adviser of SP
- Jhonatan Cano Furagaro - Stakeholder Engagement Adviser of SP
- Samuel Monsalve - Stakeholder Engagement Adviser of SP

- Victoria Cifuentes - Stakeholder Engagement Adviser of SP
- Benedicto Ortiz – Cogestor of CIMPUM
- Josué Gitoma – Cogestor of CIMPUM
- Yilmar Guamán – Cogestor of COINPA
- Boxander Cote – Cogestor of COINPA

2.4 Site Inspections

RCE conducted an onsite visit to the Project area from 5 November to 11 November 2021. During the site visit, the validation/verification team performed the activities mentioned in Table 1 below. RCE team members which perform site visit inspection were the following:

Paulina Fernández: Commission 1

José Miguel Amaro: Commission 2

Table 1. Site visit activities program

November Date	Commission 1: Visit to AZICATCH and AIZA	Commission 2: Visit to CIMPUM and COINPA
Friday 5	Visit at Puerto Arica (main center of AIZA)	Visit at San Rafael (main center of CIMPUM)
Saturday 6	Travel by river and visit at Sabalo Yaco	Visit at San José (CIMPUM) and travel by river to San Rafael
Monday 8	Visit at New Wittemberg (morning) Visit at Lago Grande (afternoon)	Visit at Puerto Alegría (main center of COINPA)
Wednesday 10	Visit at Centro Chorrera	Visit at Puerto Perea and travel by river to Puerto Leguizamo
Thursday 11	Visit at San Francisco (AZICATCH) Transfer from La Chorrera to Villavicencio (charter flight)	Transfer from Puerto Leguizamo to Bogotá (charter flight)

The specific activities that were carried out during the visits were the following:

- The V/V team had an introductory meeting with each of the communities visited to present the objectives of the site visit and review the program of activities.
- The V/V team reviewed and confirmed on site that the geographic area of the Project, as reported in the Joint PD & MR and the accompanying KML file, were in conformance with Section 3.10.1 of the VCS Standard.
- The V/V team collected GPS tracking data and waypoints and took photographs to help correlate observations with mapping data provided by SP.
- The V/V team collected and recorded data to assess whether data collection techniques conform to the monitoring plan and related documentation and to assess data quality control systems.
- The V/V team spoke with the proponents of the Project (authorities, presidents, captains and/or companions in the communities visited) in order to know in detail, the activities of the Project, the start date, socializations, among others.
- The V/V team held a small closing meeting of the site visit where the comments of the visit were presented and the next plans and/or corrective actions were scheduled.

As shown in Table 2, a sample of ten communities were visited and interviewed, representing 18% of the total Project's communities (54 communities).

Table 2. Communities visited per Commission

	AATTI			
	AIZA	AZICATCH	COINPA	CIMPUM
Commission 1	Puerto Arica	Lago Grande		
	Sabalo Yaco	Centro Chorrera		
	New Wittemberg	San Francisco		
Commission 2			EL Encanto	San Rafael
			Puerto Perea	San José
Total per commission	6 communities		4 communities	
TOTAL	10 communities			

Commission tours during the site visit

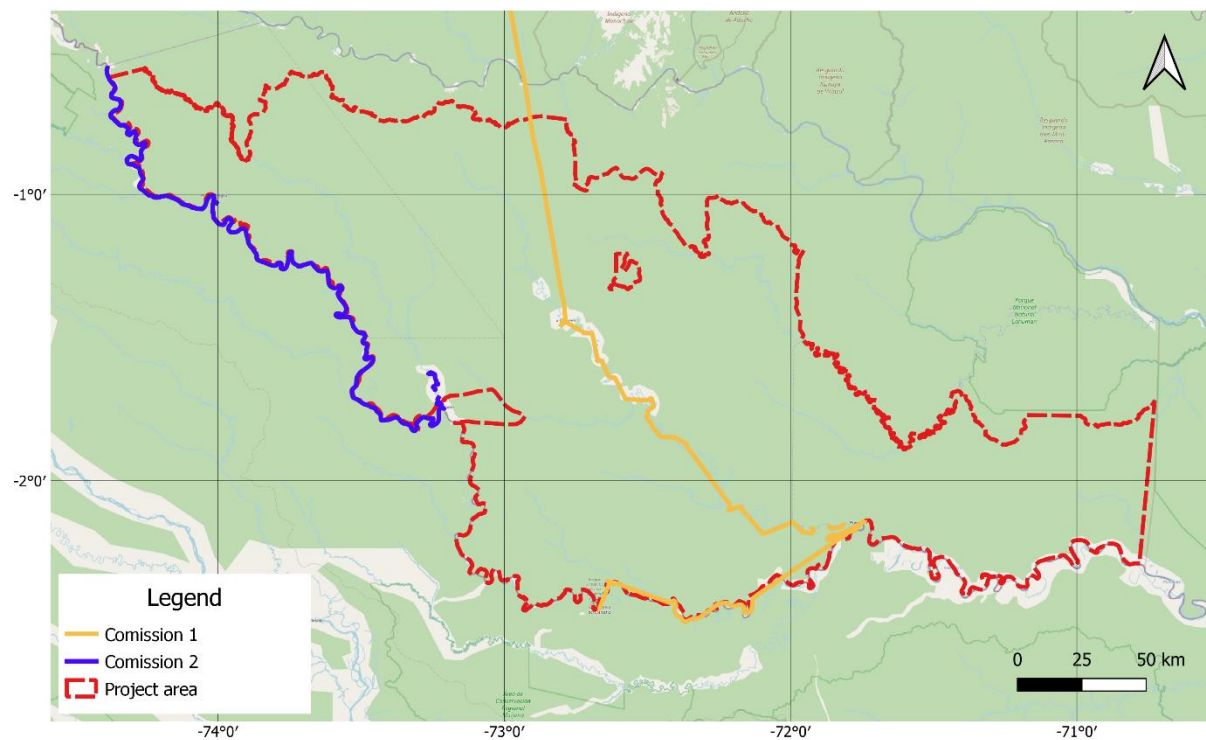


Figure 1. Routes traveled within the Project Area, by the two commissions during the site visit

2.5 Resolution of Findings

RCE communicated findings to SP in the List of Findings document. RCE delivered three rounds of findings including in total 24 Corrective Action Requests, 5 additional documentation requests and 13 clarification requests. SP sufficiently resolved all requests during the validation/verification process. The findings are included as Appendix A to this report.

Update on v.3.0 of this Report: The verification team evaluated the latest updates made to Joint Project Description & Monitoring Report v.7, dated 4 December 2023. The update of this latest Report is based on the latest findings raised by the VERRA team on 30 January 2023. The verification team considers that with these latest updates SP resolved all requests adequately.

2.5.1 Forward Action Requests

Below are the Forward Action Requests raised after the documentary review and the site visit, which should be considered in the next verification exercises of the Project.

1. As mentioned in section 1.4 of the Joint PD & MR, the Project design was structured as grouped to allow the expansion of the AUDD activity to different forest areas within the territory historically controlled by the four participating AATIs. These areas share baseline characteristics and additionality and will be included after the first validation and verification event of the project, once the land management agreements with other neighboring indigenous groups of the same Predio Putumayo Reserve and Puerto Sábalo–Los Monos Indigenous Reserve are ratified, and with the direction of the Cahuinarí National Natural Park.

In the next verification the ratifications for those areas must be presented in order to include them in the Project area.

2. As mentioned in section 1.16.1 of the Joint PD & MR, Program REDD+ Early Movers (REM), an initiative based on payment for results that seeks to support the reduction of emissions from deforestation in the Colombian Amazon Biome and its economic diversification, is happening in the same area of the Project. Appealing to the "Principle of maximization of the autonomy of indigenous communities or of minimization of the restrictions to their autonomy" (Sentence of the Constitutional Court T-601 of 2011), the four AATI will request the Ministry of Environment and Sustainable Development (MADS) and Amazon Vision the exclusion of the limits described in Section 1.12, so that they are not included in future reports of the REM Program regarding emission reductions; and in this way proceed independently and autonomously in the certification of the reduction of emissions in its territory.

In the next verification the proponent must present the official exclusion statement or provide an update to confirm they are not included in future reports of the REM Program regarding emission reductions.

3. Taking into account that this Joint validation and initial verification was carried out under the VCS Standard v4.2, some of the new criteria was not applicable according 2022 Q1 VCS PROGRAM UPDATE: OVERVIEW OF SUBSTANTIVE UPDATES TO PROGRAM RULES & REQUIREMENTS. However, following actions should be considered for the next verification:
 - a) For AUDD, APDD projects that are registered on or before 19 January 2022 and those that are listed on the Verra Registry and have a contract signed on or before 19 January 2022 for an upcoming validation or baseline reassessment, this update to six-year baseline

- reassessment periods is effective at their subsequent baseline reassessment period (section 3.2.7).
- b) Projects that request registration with the VCS Program before 20 January 2023 shall demonstrate contributions to at least three SDGs by 20 January 2025 (section 3.16.1).
4. The leakage belt of the Project must be adjusted when Project 3145 (or any other project that presents overlaps between their leakage belts areas) is registered in Verra Registry. Provisions of VM0015 need to be followed and applied for all REDD projects identified in the overlapping. Additionally, any change to the leakage belt must meet all the methodology requirements and should be introduced as a PD deviation, whose will be validated by the VVB.
 5. In future Monitoring Reports, the implementation progress of the project's participation, consultation, and socialization mechanisms must be reported. This should include the implementation of consultations, participation in activities, and in the benefit distribution mechanisms. Additionally, evidence supporting this implementation must be attached, which may include minutes of assemblies or meetings, photographs, receipts, signed agreements, etc. The report and the evidence must agree with what is established in the Project Document (PD); in case of significant discrepancies, it should be evaluated whether to report it as a Deviation from the PD, according to the relevant criteria of VCS (Verified Carbon Standard).

3 VALIDATION FINDINGS

3.1 Project Details

3.1.1 Project type, technologies and measures implemented, and eligibility of the project

The Project was developed according to the requirements of AFOLU projects (Agriculture, Forestry and Other land use), and it was classified as an Avoided Unplanned Deforestation and Degradation (AUDD) project to Reduce Emissions from Deforestation and Forest Degradation (REDD), as described in Appendix 1 of VCS Standard v4.2.

3.1.2 Project design, including eligibility criteria for grouped projects

REDD+ PROJECT PUEBLOS INDÍGENAS RESGUARDANDO LA SELVA, is a grouped Project which, in its first stage, includes the ancestral management area of the communities of four Indigenous Associations (AATI) of the Putumayo Property Reserve, COINPA, CIMPUM, AIZA and AZICATCH, in the department of Amazonas (Colombia). However, the expansion area of the Project considers the entire extension of the Predio Putumayo Indigenous Reserve since any area within this territory could be scaled to the Project.

SP established all eligibility criteria for the new Project activity instances in the Joint PD & MR including technical, methodological, and administrative criteria. The V/V team confirmed that definition of eligibility criteria complies with section 3.5.15 of VCS Standard v4.2.

The V/V team also confirmed that all parties involved in the Project are appropriately identified in the Joint PD & MR. The Project proponents are the four AATIs: COINPA, CIMPUM, AIZA and AZICATCH. These groups own the Project area and the rights to the emission reductions. RCE reviewed the Resolutions by which the Predio Putumayo Property Reserve was created, expanded, and established its ecological

function. RCE also reviewed the contracts signed between the AATIs and the developer (South Pole), which establish the terms of the implementation of the Project as well as the economic conditions of the sale of the credits generated by the Project. These contracts include the Assembly Minutes in which the members of the communities authorize the legal representative of their Associations to sign the contracts.

3.1.3 Project proponent and other entities involved in the project

The proponents of the Project are the four previously mentioned AATIs. South Pole acts as developer, and its main roles are to support the implementation of Project activities, its monitoring and follow-up in the registration, verification, and issuance processes before VCS.

3.1.4 Ownership

Ownership of the land belongs to the Predio Putumayo Indigenous Reserve in the department of Amazonas (Colombia), which, due to its status as a reserve, constitutes a legal and socio-political institution of a special nature made up of indigenous communities that have a collective property title, and they manage the territory in accordance with an organization of the indigenous jurisdiction, guidelines, and cultural traditions.

3.1.5 Project start date

The REDD+ Project began activities on December 31, 2016. Because initially each AATI intended to have its own REDD+ Project, different activities were chosen for each one that marked the beginning of the Project in each case, according to the corresponding date. These activities included the formulation of environmental management plans and attendance at courses and workshops related to environmental issues, resource management and human development. The specific dates for each AATI are as follows:

- April 7th, 2016 - COINPA
- December 31st, 2016 - CIMPUM
- February 28th, 2016 - AIZA

September 14th – 16th, 2015 – AZICATCH. RCE reviewed documentary evidence of startup activities for three of the AATIs. In the case of CIMPUM, the initial activity was confirmed during the site visit, in which four of the attendees of the Forest Resources Technique courses that marked the beginning of their activities were interviewed. One of those attendees presented part of the documentary evidence of these courses during the meeting.

RCE is aware of different activities that were performed by communities, prior to the project's start date, related to community well-being and sustainability. However, the V/V team confirmed that these activities were not part of lines of action articulated in a project, they did not have any type of follow-up and their results are unknown or impossible to track or monitor. Therefore, the verification team considers that these activities do not affect the selected start date, which is based on activities that were carried out with the objective of being formally integrated into a REDD+ project. Moreover, despite start activities have different dates for each AATI, no reductions are being claimed for dates prior to the official start date.

Overall, RCE considers that the start date of the project is appropriate for the grouped project and that all previous activities do not impact compliance with section 3.4 of VCS Standard.

3.1.6 Project crediting period

The crediting period runs from December 31, 2016, to December 30, 2046, for a total duration of 30 years. In this regard, RCE confirmed that Project's proponents developed a credible and robust plan for managing and implementing the Project over the crediting period.

The above complies with the requirements of sections 3.8.3 and 3.8.4 of the VCS Standard 4.2.

3.1.7 Project scale and estimated GHG emission reductions or removals

The annual average of reductions expected by the Project is 1,670,526tCO₂e, for which it is classified as a large project, in accordance with the provisions of section 3.9.1 of the VCS standard 4.2.

The total expected reductions in the 30 years of the Project's credit period are 50,115,782tCO₂e.

3.1.8 Project location

The first instance of the Project is located in the ancestral management area of the communities of four AATIs of the Putumayo Property Reserve, COINPA, CIMPUM, AIZA and AZICATCH, in the department of Amazonas, Colombia. This instance is found between the coordinates 0° 34' 12.01"S to 2° 26' 25.92" S and 70° 43' 14.23" W to 74° 25' 17.06" W and has a total extension of 3,610,399 hectares. Information of the location of each AATI is presented in Table 3.

During the site visit, the V/V team verified the location of the Project activity and checked the KML files provided by SP.

Table 3. Location of each AATI

AATI	Main population center	Coordinates	
		Y (south)	X (west)
COINPA	Puerto Alegría	1° 0'19,38" S	74° 0'53,22" W
CIMPUM	San Rafael	1° 43'35,53" S	73° 14'9,46" W
AIZA	Puerto Arica	2° 8'56,98"S	71° 45'17,19" O
AZICATCH	Centro Chorrera	1° 26'29,21" S	72° 47'44,90" O

3.1.9 Conditions prior to project initiation

The Joint PD & MR includes the description of the current environmental conditions prior to the start in the Project's management area, including biophysical-biotic (climate, hydrologic factors, relief, soils, land covers) and relevant socioeconomic aspects, in conformance with the VCS Standard v4.2. Section 3.4.4 of this report describes in detail how the baseline scenario was established as the conditions existing prior the start of the Project.

3.1.10 Project compliance with applicable laws, statutes and other regulatory frameworks

Section 1.14 of the Joint PD & MR provides information related to compliance with the applicable laws, statutes and other regulatory frameworks. The main and relevant laws were detailed, and its enforcement analyzed in the Joint PD & MR. According to the information provided and assessed during the interview with the proponents and the interviews with the landowners during the site visit, the Project complies with laws mentioned in the Joint PD & MR.

The activities associated with the Project are also carried out in accordance with the existing national and regional land-use structures. In the case of the indigenous communities of the different instances (AATI) that are part of the Project, their territory is legislatively recognized as non-municipalized areas that do not have a Territorial Ordering Plan (POT) and, therefore, the only instrument of territorial ordering is constituted by the Life Plans carried out by each AATI, which are taken as the guidelines for the development of the Project and as the basis for the formulation of its six strategic lines.

RCE concludes that the Project complies with applicable laws, statutes, and other regulatory frameworks.

3.1.11 Projects Rejected by Other GHG Programs

The Project is not registered, nor has it applied for registration in any other GHG program.

3.1.12 Other forms of credit

Emissions trading programs and other binding limits

The Project is not part of emission trading programs and has not received any other type of credits. However, other binding limits need to be considered. Program REDD+ Early Movers (REM), an initiative based on payment for results that seeks to support the reduction of emissions from deforestation in the Colombian Amazon Biome and its economic diversification, is happening in the same area of the Project. According to Standard v4.2, evidence shall be provided that the GHG emission reductions or removals generated by the Project have not and will not be otherwise counted or used under the program or mechanism. For this first reporting period, the evidence was not delivered because, according to the Joint PD & MR, SP requested that Amazon Vision exclude the Project area when the Project completes the feasibility and formulation phases in RENARE. Despite the lack of formal evidence for this first reporting period, the verification team was able to corroborate in the statement from the environmental Colombian authority (Minambiente), that since there were no reductions reported for the year 2017 in the Amazon Vision Program emission reductions could be claimed by this Project. This item was listed as a Forward Action Request for future verifications. See Forward Action Requests Section of this Report.

3.1.13 Additional information relevant to the project

Leakage management for AFOLU projects

As described in Section 3.4.1 of the Joint PD & MR the Project has a Leakage Management Zone (LMZ) which is inside the property of Predio Putumayo. The LMZ presents the same conditions expected in the

Project Area (PA), since it also belongs to the same Reserve. The LMZ also includes the expansion area of the Project as well as areas in which land ownership is not well established.

Commercially sensitive information

As mentioned in Section 1.17 of Joint PD & MR confidential documents such as agreements for the purchase of Emission Reductions (ER) generated by the Project within each of their territories (trade agreements) are considered highly sensitive and are not included in the Joint PD & MR. The V/V team confirmed that the information designated by the Project proponent (trade agreements) as commercially sensitive meets the VCS Program definition of commercially sensitive information (“Sensitive Information” definition in VCS Program Definitions v4.1). This is because the ERPAs contain financial information about the project, as well as details about contractual terms and conditions and the project’s design. More specifically, the verification team reviewed and confirm that the following information qualifies as commercially sensitive:

1. **Sección 1. Términos específicos:** This section contains information about the unit price of VCUs, delivery schedule, exclusivity period, payment instructions, and unit commission. Revealing these details could allow competitors to undermine the project’s market position, interfere with operations, compromise exclusive agreements, expose financial security risks, and negatively affect relationships and financial agreements.
2. **Sección 3. Obligaciones contractuales:** This section discusses the VCU transaction process. Disclosing these details could expose commercial and operational strategies to competitors, negatively impacting market positions and negotiation capabilities.
3. **Sección 4. Emisión y entrega & Sección 5. Pagos:** These sections cover the payment and delivery process between the buying and selling parties, including deductible or anticipated payment costs and budget responsibilities. Making this information public could expose the parties to financial and security risks and allow competitors to interfere with operations.
4. **Sección 8. Casos de incumplimiento y soluciones disponibles, Sección 9. Fuerza mayor o caso fortuito, Sección 10. Cambio de circunstancias:** These sections contain information on cases of non-compliance, changes in the contract and agreements, and limitations on the percentage of VCUs sold. Revealing these details could expose the project to legal and reputational risks, lead to misinterpretations, hinder negotiations, impact market perceptions, influence investor decisions, and give competitors information related to the project’s capacity and sales strategy.

In summary, the verification teams agrees that these sections can be considered as commercially sensitive as they contain critical information that, if disclosed, could give competitors undue advantages, expose the project to various risks, and negatively impact the project’s efficiency, effectiveness, and profitability. The verification team confidentially reviewed the agreements, confirming that they comply with safeguard requirements and that these were adequately consulted, discussed, and approved by the communities, respecting their governance structures and signed by the corresponding legal representatives. Finally, the verification team confirmed that any general information about the project activities, relevant terms, and governance structures contained in the ERPAS is included in the corresponding sections of the PD.

Sustainable development contributions

The Project describes adequately the contributions of the Project with the Sustainable Development Goals (SDGs) based on 2030 Agenda Transforming Colombia in conjunction with the Nationally

Determined Contributions (NDCs) of Colombia. SDG1, SDG2, SDG6, SDG11, SDG12, SDG13, SDG15, SDG16, SDG17 were included in the Project's commitments.

Colombia Monitoring, Reporting and Verification System Requirements (Resolution 1447 of 2018)

Resolution 1447 applies broadly to all GHG mitigation projects in Colombia and establishes the regulations for monitoring, reporting, and verification of national mitigation actions through the National Registry of GHG Emission Reductions (RENARE) from the issuance of the Resolution (01 of August 2018). Section 1.17.4 of the Joint PD & MR explains in detail the justifications for the applicability of Resolution 1447 of 2018 in the design of the Project.

The V/V team confirmed the Project's compliance with Articles 2, 10, 13, 39, 40, 41, 42, 43, 44, 45, 47 and 49 of the Resolution 1447 of 2018.

Regarding articles 47 and 49 some actions need to be considered for further verifications. See Forward Action Requests Section of this Report (FAR #2).

National Emission Reduction Registry (RENARE)

The Project has registered and updated information in the National Registry of GHG Emissions Reduction (RENARE), under the guidelines of Art. 54 of Resolution 1447 of 2018. The Project was registered in the feasibility phase on September 24, 2020. With this registration the Project was evaluated for overlaps with other initiatives. The Project resulted in an incompatible overlap with the Vision Amazonía REDD+ Early Movers Program for the year 2017. Considering the guidelines of Resolution 1447 of 2018 on non-compatible overlaps between mitigation initiatives, the proponents adjusted the start date of the Project on the platform to January 1, 2018 to avoid non-compatible overlap and requested review by the Institute of Hydrology, Meteorology and Environmental Studies (IDEAM) and the change to the formulation phase. This request became effective on February 8, 2021.

The V/V team confirmed that the registration of the Project under RENARE was in accordance with Chapter 2 of Title I of Resolution 1447 of 2018.

3.2 Participation under Other GHG Programs

The Project has not been registered or applied for registration under any other GHG program. The verification team reviewed other programs including: ACR, CSA, Verra, COLCX (Colombia), Ecoregistry (Cercarbono), BioCarbon Registry (before Proclima), CDM and Gold Standard. No duplicate projects were found.

3.3 Safeguards

3.3.1 No Net Harm

Section 2.1 of the Joint PD & MR presents a detailed analysis that comprehensively identifies the different socio-economic and environmental risks of the Project. These include risks such as difficulty in controlling leaks, deficiencies in the governance of the territory, difficulties in consulting and

communicating with communities, the presence of internal conflicts, corruption, and high expectations at the local level regarding the results and Project times.

For each identified risk, the developer has assigned a risk level score, and has proposed mitigation measures to address each one.

3.3.2 Local Stakeholder Consultation

The Project has implemented a Strategy for Participation, Communication and Appropriation of Knowledge (EPCAC), whose main functions will be to promote dialogue and constant communication with the communities, build the Project together with them, as well as recognize and protect their rights, traditions, and ways of life. Within the framework of this strategy, different rounds of meetings and consultations were held with the communities. These included initial rounds of socialization, consultation, and information, held in 2019. The subsequent rounds included meetings to continue the socialization of the Project, meetings held by the Project co-managers (members of the communities previously hired and who received training and education to support with the implementation of the Project, among other duties), as well as meetings to address and clarify doubts, and present progress of the Project. Informative meetings were also held with other interested parties, such as government institutions and neighboring AATI. It was confirmed that Section 1.11 of the Project Document (PD) includes a detailed description of the activities to be implemented, framed within six strategic lines. Not only are the general activities to be implemented identified, but an analysis is also carried out on the specific goals of each line, as well as the expected results in the short, medium, and long term. This is based on a Change Theory analysis of the implemented activities. Additionally, an implementation schedule is presented that describes the dates on which the general activity lines have been implemented to date and future activities in the short to mid-term.

The project has correctly and adequately identified the traditional governance structures of the communities, and the verification team confirmed that this has been incorporated into the project's management strategies and structures, as described in section 1.14 of the PD. It was also confirmed that the PD includes a detailed description of the decision-making participation processes for the project and that mechanisms and positions have been designated to promote this participation. The PD clearly defines the roles and responsibilities of the different parties, and the mechanisms are established to designate the people who will occupy the positions. It was confirmed that participation includes decision-making on project activities, as well as the management and distribution of any economic resources received. The verification team confirmed that all these processes are adequately designed in collaboration with and respect for the communities and their governance structures. During the site visit, this could be confirmed, and some of the people who play a role in the implementation and coordination of the project on behalf of the communities participated in this visit. In general, the verification team considers that the design of the participation strategies and benefit distribution is adequate and will allow for its correct implementation and monitoring.

RCE reviewed different types of evidence about these meetings, which include meeting attendance lists, Assembly minutes describing the topics discussed, as well as a record of questions and comments from participants, and photographs of the meetings. Additionally, during the site visit, the RCE team was able to verify that the communities are adequately informed about the Project, that they are interested in participating, and that, in general, the consultation and socialization have been carried out respecting the traditional structures of the communities and have reached various groups in the community beyond the authorities (women, youth, the elderly, etc.). RCE also confirmed during the site visit, that

communities did not provide input to the project, therefore the only input received was during the Public Comment Period (see section 3.3.4). Overall, RCE concludes that the developer has adequately communicated all relevant aspects of the Project, in compliance with the requirements of sections 3.17.3 to 3.17.5 of the VCS Standard 4.2.

3.3.3 Environmental Impact

The developer of the Project developed an analysis of the Environmental Impact of the Project, following the Guidelines for field projects of the FAO (2012). Based on this analysis, it was identified that the Project will have minimal or no adverse impacts. Therefore, it is exempt from further impact analysis. However, mitigation measures are proposed for risk situations identified by the developer.

RCE reviewed the analysis performed and found no evidence of major environmental impacts that could be generated by the Project.

3.3.4 Public Comments

The Project received two comments during the public consultation period. The topic of each is summarized below:

1. The first comment addresses three main issues; a) a request that the socializations and consultations be carried out properly and prior to the presentation of any document before the program or the Verification Bodies, in particular due to the fact that the Listing Representation has already been delivered without the communities having a clear understanding of what this document implies; b) that there is a lack of clarity in the Project's mechanisms, and that correct monitoring is not being guaranteed, particularly because the most recent FREL of Colombia is not used to calculate the reductions; c) that the activities to be carried out in each AATI or the way in which the resources generated by the Project will be managed and distributed are not clearly indicated.
2. The second comment requests that the Project Registration not proceed until: a) A meeting is held with all the peoples of the Reserve; b) The participation of the indigenous peoples of the Reserve in the Project is clarified; c) that the Project be registered in the name of the indigenous peoples of the Reserve and not of the developer company; d) a detailed prior and informed consultation of the Project is carried out before the Indigenous peoples.

Based on these comments, South Pole made the following clarifications and modifications to the Project:

1. A clarification on the Listing Representation document and the procedure followed to obtain the signature was included in the Joint PD & MR. Additionally, clarifications were made about this document and its signature in later rounds of meetings after the initial ones. It was also clarified why Colombia's most current FREL was not initially used for the calculations; and it is indicated that, after a consultation with the MADS, an update of the Project was made using the corresponding version of the FREL. The strategic lines of the activities to be implemented are clarified, it is indicated that a participatory construction of the governance structures will be carried out, that a Benefits Distribution System will be implemented, it is clarified that the contracts with the AATI were socialized in the Assemblies of Authorities held in 2019 with each AATI and the agreements were ratified in the assemblies of December 2020 and January-

February 2021 and that each AATI has a copy of its contracts. The verification team considers that this satisfactorily addresses the questions and concerns expressed. The response presents a clarification on the nature of the document presented on behalf of the communities, explaining its nature, the socialization process that was carried out prior to the signing of the Listing Representation and the ERPAs and subsequently. It is also clarified that although the FREL was not considered for the initial design of the project, updates were made in the final project documents, which now include the information from the FREL, therefore, the project is in compliance with Resolution 1447 of Minambiente. Finally, the response provides clarity about the type of activities that will be implemented and the source and origin of them. With this, the three main points of the comment are clarified, and the relevant modification related to the use of FREL is incorporated.

2. South Pole clarified that it is not the objective and responsibility of the Project to resolve the conflicts over the territorial limits of the AATI, and that the limits were determined together with the communities, identifying those areas with conflict, as buffer zones, which are not included as part of the Project Area. It is reiterated that multiple consultation and socialization meetings of the Project were held. It is also mentioned that the agreed limits were ratified with the corresponding parties (not only with the proponent AATIs), which was also confirmed by the verification team. Part of the answer is also related to buffer zones and exclusion zones, which correspond to areas where it is not well established who they belong to and to areas whose owners expressly stated that they do not want to be part of the project. The review of these buffer and exclusion areas is also described in the corresponding section of this Validation and Verification Report. Finally, it is clarified that, although the Project is registered in the South Pole account, the signing of the Listing Representation does not imply that the rights of the Project are transferred to South Pole but, on the contrary, that the communities are responsible and participants. It was confirmed that the response includes an explanation of all consultation and socialization meetings that took place prior to project registration. These were confirmed by reviewing documentary evidence and in interviews during the site visit, therefore, the verification team confirms that they were carried out as described. It is clarified that, although the project is registered in the South Pole account, it is specified that the proponents of the project are the communities, as confirmed during validation and verification. The verification team believes that the responses provided in the PD adequately address the concerns expressed in this comment and that no additional modifications to the project are required.

Overall, RCE reviewed the responses and the measures, clarifications and modifications made by South Pole in response to the comments received and determined that they are adequate.

3.3.5 AFOLU-Specific Safeguards

Local stakeholder identification process and the description of results

The stakeholder identification process included the review of document 20211015_Documento support_mapping_actors, which describes the method followed to identify the relevant stakeholders. This document presents the sources of information used, as well as the criteria used to classify the interested parties. As a result of this process, the actors were identified and classified according to their sector (public, civil, private, academic, etc.), interest (academic, economic, regulatory compliance, etc.), scale (regional, local, national, international, etc.). Several of these actors (in addition to the proponent AATIs) were included in stakeholder meetings. RCE reviewed evidence of this.

Risks to local stakeholders

As indicated in section 3.3.1, the Joint PD & MR includes a description of the comprehensive analysis that was performed to identify Project risks. This analysis was carried out based on secondary information obtained by the developer and validated based on the information collected through the EPCAC and the construction of the Participatory Baseline. RCE reviewed this analysis and verified that mitigation measures were also included for each identified risk.

Risks to local stakeholder resources

As indicated in the Joint PD & MR, the Project complies with the seven safeguards of the UNFCCC on REDD+ projects, including land rights. RCE verified that the Project has been developed jointly with the indigenous communities, respecting their government and organizational structures, and that their property rights have not been compromised. Specifically, the Project identifies the communities of the AATI as the proponents of the Project.

Processes to ensure ongoing communication and consultation

The Project includes the implementation of a mechanism to deal with Requests, Complaints, Comments and Suggestions, which is described in detail in document 20211015_Documento_soporte_Mecanismo_PQCS. RCE reviewed this document and verified that it includes the design of a mechanism so that all members of the communities can submit their questions and complaints, as well as the identification of the instances in which these can be resolved.

Considering all the above, RCE concludes that the Project has been designed and implemented respecting the local structures of government and organization and the ownership of the territory. It has also implemented the necessary measures so that there is efficient communication between the communities and the developer, and to address any questions or complaints that may arise. Finally, RCE considers that, in cases where risks were identified, appropriate mitigation measures were proposed.

Grievance redress procedure

The verification team confirmed that there is a procedure for addressing requests, complaints, claims, feedback, and suggestions (RCCFSs) which is extensively described in section 2.5 of the PD. It was confirmed that, in accordance with the requirements of the VCS standard, the design of this mechanism includes the following elements:

- A mechanism and means to receive the RCCFSs, which include verbal communication (documented), written communication, telephone calls, SMSs, and the WhatsApp line (+57) 320 7963203, (+57) 320 7968200, (+57) 320 796 5583.
- Responsible parties for receiving, documenting and following up on the RCCFSs presented. These consist mainly of a reception committee, made up of the environmental and communication secretaries or advisors of the AATIs (CIMPUM, AIZA, AZICATCH, COINPA). Additionally, the creation of zonal committees within each AATI is proposed where the same members will participate, but with the possibility of including actors at a more local level, such as community captains or local traditional authorities.

- Attention mechanism. It is established that the zonal committee, as the first instance for each community, must classify the questions and comments and determine if the response is the responsibility of the local facilitators, the group committee, South Pole or other external institutions. In addition, the committee can request the support of other territorial actors for the collection of RCCFS in the field. In case of requests that exceed the scope of the project, the committee must refer the applicant to the channels autonomously defined by the communities and the AATIs for communication with institutions or actors external to the project. Responses to community queries will be issued directly through the means defined in the RCCFS mechanism.

During the site visit, the verification team confirmed that the communities are aware of the means they can use to communicate their RCCFSs and those responsible for serving them, as well as the process of attention and communication to their requests. However, at the time of the site visit, no reported or unattended RCCFSs were known. In general, the verification team considers that the design of the grievance mechanism meets the requirements of the VCS standard, that its design is appropriate for the project conditions and that it is aligned with traditional community governance structures and with the project management structures.

3.4 Application of Methodology

3.4.1 Title and Reference

The Project utilizes VCS VM0015 “Methodology for Avoided Unplanned Deforestation v.1.1.”.

In addition, the following tools were applied:

- VT0001 Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities, version 3.0.
- VCS AFOLU Non-permanence Risk Tool, version 4.0.

3.4.2 Applicability

The VM0015 methodology has no geographical restrictions and is applicable globally under the following conditions:

Table 4. Applicability criteria for Methodology

Applicability criteria	Project compliance
Baseline activities may include planned or unplanned logging for timber, fuel-wood collection, charcoal production, agricultural and grazing activities as long as the category is unplanned deforestation according to the most recent VCS AFOLU requirements.	As described in the Section 3.2 of the Joint PD & MR baseline activities include unplanned deforestation and degradation (AUDD) of forest cover, that is, loss of the forest that occurs due to the development of productive activities that promote alternative uses or transformation of forest cover and the inability of institutions to control these activities. Unplanned deforestation activities include, among other things, subsistence farming or selective logging in legally designated areas or collective territories such as the Predio Putumayo Reserve. Also, during the site

	visit the V/V team confirmed that the scope of the Project activity is AUDD.
Project activities may include one or a combination of the eligible categories defined in the description of the scope of the methodology.	According to baseline and the proposed project activities, the project is under the category C, avoided degradation/deforestation with carbon stock decrease due to logging in the baseline and protection without logging, fuel wood collection or charcoal production for the project scenario.
The project area can include different types of forest, such as, but not limited to, old-growth forest, degraded forest, secondary forests, planted forests and agro-forestry systems meeting the definition of "forest"	Project area is dominated by tropical wet forests meeting National Forest definition. This definition is consistent with the criteria defined by the UNFCCC in its decision 11/CP.7, with the definition adopted by Colombia before the Kyoto Protocol (MAVDT, 2002), as well as with the definition of natural forest cover included in the adaptation for Colombia of the CLC methodology.
Project area includes only land that has qualified as forest for at least 10 years prior to the project start date.	The verification team confirmed that a land eligibility analysis was performed using the land cover images generated by the National Forest & Carbon Monitoring System (SMByC). The Project Area was defined as only land qualifying as forest for the 10 years prior to start date. The verification team independently replicated the analysis to confirm land eligibility.
The project area can include forested wetlands (such as bottomland forests, floodplain forests, mangrove forests) as long as they do not grow on peat	Project area includes Amazonian floodplain forest but growing on non-organic soils according to methodology peat definition.

The applicability conditions of VT0001 Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities, version 3.0 are the following:

Table 5. Applicability criteria for VT0001 Tool

Applicability criteria	Project compliance
AFOLU activities the same or similar to the proposed project activity on the land within the proposed project boundary performed with or without being registered as the VCS AFOLU project shall not lead to violation of any applicable law even if the law is not enforced.	During the desktop sampling and the site visit the V/V team confirmed that the Project activities do not involve any violation of applicable laws, as described in Section 1.14 of Joint PD & MR.
The use of this tool to determine additionality requires the baseline methodology to provide for a stepwise approach justifying the determination of the most plausible baseline scenario.	RCE confirmed that the baseline scenario was done following the procedures of Section 6 of the methodology and agreed with the activities described as baseline activities as seen on the site visit.

RCE verified that the use of the tool VT0001 Tool for the demonstration and assessment of additionality is indicated by the selected Methodology and VCS Standard v4.2. Therefore, RCE concludes that the use of the tools was adequate.

The applicability of the Methodology related to the landscape mosaic configuration was also confirmed. The GIS analysis carried out by the project developer was reviewed, in which it is shown that at least 25% of the total perimeter of the PA is 120 m or less from areas of historical anthropogenic deforestation. The V/V team reviewed this analysis and determined that it is technically correct and that it complies with the requirements of section 3.4.15 of VCS Methodology requirements v4.1.

Based on the desktop sampling and the evidence provided by SP, RCE concludes that the use of the VM0015 Methodology is appropriate and that the Project meets its applicability requirements.

3.4.3 Project Boundary

Carbon pools

According to Methodology VM0015, aboveground tree biomass must be included, while belowground biomass is optional. Soil Organic Carbon can be included when forests are converted to cropland; These three were included in the Project, since they are significant, and are also considered in the Colombian FREL. The pool of harvested wood products is not included in the national FREL and is not significant since it represents less than 5% of the emissions according to an evaluation carried out by SP. Therefore, it was not included in the limits of the carbon pool. The verification team reviewed the significance analysis performed by South Pole as well as the source information used and confirmed that the pool is not significant for the project. Finally, dead wood and aboveground non-tree biomass are optional under the Methodology and were conservatively excluded from the Project.

The V/V team concluded that all carbon pools were properly selected and measured by assessing the calculation sheets provided by the proponent.

GHG Sources

The relevant sources of emissions considered by the Methodology are CH₄ from biomass burning, if significant, as well as CH₄ and N₂O from livestock. Fire emissions were determined to be non-significant for the project, according to the significance analysis performed by South Pole. The verification team reviewed such analysis and the sources of information used to confirm the non-significance of this source. As for the livestock emissions, they were excluded since livestock is not part of the baseline scenario or the project activities.

The V/V team confirmed that the selected sources, sinks and reservoirs for the Project and baseline scenarios are in accordance with the criteria.

Site visit inspections

The V/V team confirmed the Project area and Project boundaries as part of the site visit. The V/V team reviewed the Project boundary on site by taking GPS points and comparing the results with the maps and GIS files provided by SP.

The V/V team deems that the Project boundary is correctly defined and in compliance with the applicable methodology and VCS requirements.

3.4.4 Baseline Scenario

According with the Section 3.5 of Standard v4.2 which establishes the criteria for baseline scenario and additionality for grouped projects, the V/V team confirmed the following:

- The Joint PD & MR clearly defined the geographic areas within which Project activity instances may be developed. Description is on Section 1.12 of Joint PD & MR, and it includes the geographic coordinates of the first instance (COINPA, CIMPUM, AIZA and AZICATCH): it covers an area of 3,610,399 ha, and is located between the coordinates 0° 34' 12,01"S and 2° 26' 25,92" S 70° 43' 14,23" W and 74° 25' 17,06" W
- Only the initial Project activity instances (COINPA, CIMPUM, AIZA and AZICATCH) were taken into account to determine the baseline scenario and to demonstrate additionality. Only the stable forest during the period 2005-2016 for those lands was considered for the baseline scenario emissions' estimation, corresponding to an area of 3,610,399 hectares (98.5% of the total Project area).
- The Project does include only one activity: Avoided Unplanned Deforestation and Degradation (AUDD).
- A single baseline scenario was determined for the initial Project activity instances (COINPA, CIMPUM, AIZA and AZICATCH lands).
- A single additionality assessment for the initial Project activity instances (COINPA, CIMPUM, AIZA and AZICATCH lands) was done following: 1) regulatory surplus and 2) VT0001 AFOLU Additionality Tool in accordance with the methodology.

Also, according to Section 3.12 of Standard v4.2 which establishes the requirements for baseline scenario, the V/V team confirmed the following:

- 3.12.1 – 3.12.2 The baseline scenario of the Project corresponds to all the political, economic, social, and climatic circumstances that have given rise to changes in land use and vegetation cover in the reference region. Agriculture at different scales, illicit crops, indigenous ways of life, the effects of global climate change and the illegal extraction of forest and non-forest products from the forest, have coexisted and caused peaks and falls in rates of deforestation and land degradation. The V/V team confirmed that the Project developer performed the baseline scenario analysis following the 6 steps of the VCS VM0015 methodology.

Additionally, to verify that the reference region proved to be applicable to the project area, the verification team analyzed the developer's justifications presented in Section 3.4.1 on Spatial limits/Reference Region (RR) and Scenario 1 of the additionality analysis in Section 3.5.2, as well as Annex 6-Agents and drivers of deforestation-Predio Putumayo.

The analysis of the agents of deforestation, presented in Annex 6, includes criminal groups, agribusiness and mining, Illegal timber trade and intermediaries, indigenous communities, peasants and corrupt government entities.

Within the drivers: market variables are described (demand for natural resources and subsistence economic activities that depend on land use) and predominant variables by location (distance to roads and navigable rivers, proximity to illegal industrial facilities, settlements, decrease of biomass due to illegal logging of precious woods, poor land management and distance to previously deforested areas.). Underlying causes: demographic pressure, lack of government presence, armed conflicts, poverty, socioeconomic and environmental intersection.

The verification team confirmed that, for each of the agents, drivers and underlying causes, an analysis of causes, trends and relative importance within the RR, PA and LKB is presented. The justification of each of the factors described is supported by bibliography cited within Annex 9; 17/67 references were reviewed. Overall, the information sources, as reviewed by the verification team, and its conclusions about the appropriateness of the data and sources are as follows:

1. **Forest cover years 2005, 2012 to 2016:** The forest/non-forest layers were obtained from the Forest and Carbon Monitoring System (SMByC) at a 1:100,000 scale. The data was derived from the classification of various high-resolution images, including SPOT, Ikonos, and QuickBird. The verification team agrees that this is an appropriate source of information since they are produced by official institutions in Colombia dedicated to monitoring land cover and land cover changes, and are the main inputs used for the generation of the FREL from the country.
2. **Distance to communities:** The Euclidean distance to the georeferenced points of indigenous communities was based on public information from the Amazon Network of Georeferenced Socio-Environmental Information (RAISG), supplemented with points georeferenced by the South Pole team. The verification team reviewed the information from RAISG and confirmed that, it is a consortium of civil society organizations from Amazonian countries that is dedicated to the socio-environmental sustainability of the Amazon. Among its main labors is the generation and dissemination of statistical data and geospatial information, using common protocols for the entire Amazon region. Additionally, the verification team considers the georeferenced information generated by South Pole as reliable, since during the site visit it could be confirmed that the team has had a strong and intensive presence in all the territory and have collected reliable and detailed information.
3. **Distance to main rivers:** The Euclidean distance to “double rivers” was based on information from the Subdirección de Cartografía y Geografía del Instituto Agustín Codazzi (IGAC). The data was extracted from the Base Cartography Scale 1:10,000. The verification team has previous experience working in Colombia and has confirmed that the IGAC is the geographical and cadastral authority of the country, responsible for regulating and executing geographical, cartographic, agrological, geodetic, and cadastral actions for territorial development. Therefore, the information generated by such organisms can be considered as reliable and adequate for the project.
4. **Distance to small rivers:** The Euclidean distance to “single rivers” was also based on information from the IGAC, extracted from the Base Cartography Scale 1:10,000. The verification team confirmed that the information was obtained from the same source as the Main Rivers.
5. **Distance to biomass decreasing areas:** The Euclidean distance to biomass decline points was identified by South Pole from GIS processing of RADAR imagery between 2007 and 2015. The biomass field data came from the data grid available from Avitabile et al. (2016). The verification team confirmed and reviewed the modelling of biomass changes performed by South Pole and confirmed that the same information was used for this variable.
6. **Distance to illegal industrial facilities:** The Euclidean distance to illegal timber extraction, processing, and transport points was identified by the Environmental Investigation Agency (2019) in its report. The verification team reviewed the report of the EIA as part of the general review of the establishment of the baseline scenario of the project.
7. **Management category of the land (indigenous territory vs. non-indigenous):** A categorical layer that segments the indigenous and non-indigenous territory within the reference region was obtained from the open cartographic data of the Colombian National Land Agency's Directorate of Social Property Management. The verification team confirmed that the Agency is the highest authority on land matters in Colombia, and its missions is to execute and maintain the social order of rural property to improve the quality of life for the population; therefore, the verification team considers that the information provided and reviewed is reliable and applicable to the project.

8. **Distance to previous deforestation:** The Dinamica EGO software was used to calculate a map representing the frontage distance (in meters) between a cell and the closest cell of a certain category specified in the “Categorical Map” input. This is a process inside the DinamicaEGO software that creates dynamic layers starting from the input, which in this case were the same forest-non-forest layers from the SMByC used to analyze deforestation in the historic period and during the monitoring period.

It is important to note that the verification team also confirmed in Annex 9 that a correlation analysis was made to analyze the potential influence of each driver in the future location of deforestation. As a result of this analysis, it was determined that variables “Distance to illegal industrial facilities” and “Management category of the land” showed the lowest correlation values, therefore, they were excluded from the final location analysis.

Derived from this change, the verification team verified that the adjustment in Sec. 3.5.2 Step 1. The description of scenario one is consistent with the description in section 3.4.1 and Annex 6.

The verification team also reviewed additional justifications within the Joint PD & MR for the delimitation of the RR. Among the conditions that delimit the RR, is the presence of national parks, the geopolitical limit of Colombia, and the watershed of the hydrological basins that are within the RR. Based on these guidelines, it is not possible to establish a larger RR, nor to adjust an area that meets the requirements identical to the project area. The current RR includes x4.3 the size of the AP, the minimum RR is x5, according to VM00015.

The baseline scenario is the same as the conditions that existed before the start of the Project: Unplanned Deforestation and Degradation (AUDD) of the forest cover, and the detriment of the forest that occurs due to the development of productive activities that promote alternative uses or transformation of the forest cover and the incapacity of the institutions to control these activities. Unplanned deforestation activities include, among others, subsistence agriculture or selective logging in legally designated areas or collective territories such as the Putumayo Reserve.

To verify that the project did not consider areas of historical planned deforestation within the reference region, the verification team reviewed Section 3.4.2 on Step 2. Analysis of historical land-use and land-cover change/Collection of appropriate data sources of the PDD. The exclusion of APD responds to the methodology used by IDEAM for image processing and deforestation analysis (Galindo et al, 2014). In this procedure, within the guidelines applied for monitoring deforestation, the analysis of Forest Cover is established, within the definition of the Galindo 2014 procedures manual: “the first step is the exclusion of tree cover for forest plantations commercial (coniferous and/or broadleaf), commercial palm plantations and trees planted for agricultural production and trees in urban parks.” In the second instance, it cites the existing regulatory ordinances for authorization of land use change, describing the requirements such as environmental impact studies and indigenous consultations for the authorization of these permits, implying that the probability of planned deforestation in the forests of the area of the project is legally non-existent due to respect for the territorial rights of these communities and the rigorous procedures established by Colombian environmental and legal regulations.

3.12.3 For the quantification of emission reductions, the baseline scenario was taken as the average of deforestation and degradation in the reference region between 2005-2016, in order to make use of the National Forest Information generated by the SMByC and comply with the requirements of the VM0015 methodology. The annualized average deforestation in the reference region was 43,644 ha/year (historical rate of 0.34% per year) for the period 2006- 2016.

The V/V team reviewed: 1) Deforestation map for the most recent year of the historical reference period (2016); 2) Cumulative deforestation map for the historical reference period (2005-2016); 3) Forest Cover benchmark map for the most recent year of the historical reference period (2016) to assess the methodological validation process of land use cover classification and the results of the precision evaluation for the spatial classification data of land cover changes in 2016.

The V/V team also confirmed that the selection of activity data and emission factors in the baseline scenario complied with the provisions of MADS Resolution 1447 of 2018 on mitigation actions at the national level. According to the VM0015 methodology and Section 3.1.5 of VCS Standard v4.2, where a jurisdictional baseline has been developed and reference emission levels have been published by an appropriate entity (e.g., national or sub-national government agencies), the available jurisdictional baseline data must inform the development of the Project-specific baseline. RCE confirmed this was the case.

The identification of the baseline scenario was discussed with SP and landowners during the site visit. All assumptions and documentation provided were justified and verified through reviewing national and local information.

The V/V team concluded that the procedures for identifying the baseline scenario have been correctly followed and the identified scenario reasonably represents what would have occurred in the absence of the Project.

3.4.5 Additionality

Following VM0015 Methodology and Section 3.13 of the Standard v4.2, to demonstrate additionality, the Project proponent must apply the steps given below:

- Step 1: Regulatory Surplus. Additionality below Colombian regulatory surplus is described in section 3.5.1 of the Joint PD & MR. REDD+ projects are not mandated by any law, statute or other regulatory framework in the country. The Project is also in line with Guidelines of Resolution 1447 of 2018 regarding additionality. The V/V team reviewed and confirmed the analysis of Resolution 1447 of 2018 to confirm the compliance with the requirements of it.
- Step 2: VT0001 AFOLU Additionality Tool. For the analysis of additionality under the VCS Standard v4.2, the tool "Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities - VT0001", Version 3.0, was used. The V/V team reviewed and confirmed the analysis of that tool.

The Project followed the steps of VT0001, and the V/V team agreed with them as described below:

STEP 1: Identification of alternative land use scenarios to the proposed VCS AFOLU project activity

Sub-Step 1a: Identify credible alternative land use scenarios to the proposed VCS AFOLU project activity
The alternative land-use scenarios found were:

Scenario 1: Continuation of subsistence economic activities related to the use of land and forest resources and occupation patterns for residential use

Scenario 2: Project activities within the established area are developed without the Project being registered as VCS AFOLU

Scenario 3: Presence of activities similar to those proposed by the Project in at least part of the VCS AFOLU Project area as a result of legal requirements or national conservation efforts

After reviewing the source documentation and evidence provided by SP, the V/V team agreed with three plausible scenarios. These include the implementation of similar project activities without being registered as a VCS AFOLU project. In this case, the main activities would be related to the indigenous communities' traditional practices. This is because the traditional activities of indigenous communities include conservation work, sustainable use of resources and a harmonious relationship with the natural environment. However, these activities are carried out mainly empirically, and are not formalized under a project that allows monitoring and quantifying the results. In addition, these traditional activities in general do not imply benefits for the communities, such as improvements in the quality of life, governance and preservation of traditions and ancestral knowledge.

As for activities similar to those of the project implemented in at least part of the project area, all come from initiatives and public policies. These are usually aligned with official policy, so the activities are not necessarily carried out in the project area on a continuous basis and the distribution of benefits usually involves intermediaries. This prevents communities from appropriating the project and benefiting more directly.

Most of this information was confirmed on site, with interviews with the communities and their leaders, who provided information and testimonies about their traditional activities and way of life, as well as their relationship with government institutions and programs. Additionally, complementary documentary evidence was reviewed, which included official reports from institutions such as Institute of Hydrology, Meteorology and Environmental Studies (IDEAM), Amazonian Scientific Research Institute (SINCHI), National System of Protected Areas (SINAP) and the UN, official information from the Amazon Vision program obtained from its website, as well as various scientific reports. All these sources are also adequately documented in the PD.

After this review, the V/V team concluded that the alternative scenarios are credible and adequate for a no-project scenario and therefore adequate to justify project additionality.

Sub-step 1b. Consistency of credible land use scenarios with enforced mandatory applicable laws and regulations

All the land-use scenarios resulting from Sub-step 1a apply to the Project area since they are ruled by Colombian laws and regulations at national, regional, and local levels. Except for the illicit crops, the scenarios previously presented abide by the current legislation. Laws, decrees and resolutions described in Section 1.14 of Joint PD & MR were reviewed by the V/V team and confirmed as applicable to the credible land-use scenarios.

Sub-step 1c. Selection of the baseline scenario

The most likely scenario for the baseline is the combination of the three scenarios described in sub-step 1a which include:

- 1) the continuation of subsistence economic activities related to the use of land and forest resources and occupation patterns for residential use (subsistence agriculture, exploitation of timber and non-timber resources, hunting, fishing and illicit crops - despite its illegal nature);

- 2) the Project activities within the established area that are developed without the Project being registered as VCS AFOLU (considering the pro-conservation initiatives implemented by indigenous

communities, in association or not with entities external to the Reserves, which keep an essence of a traditional type given the relevance for the forest care communities and whose formalization of these has not been able to advance beyond priority actions in the Life Plans); and

3) the presence of activities similar to those proposed by the Project in at least part of the VCS AFOLU Project area as a result of legal requirements or national conservation efforts, such as the figures attached to the National System of Protected Areas (SINAP) and the activities derived from mitigation actions at the national level that are implemented within the framework of sectoral programs or REDD+.

STEP 2: Investment analysis

This was not applicable since the Barriers analysis was applied.

STEP 3: Barrier analysis

Sub-step 3a. Identification of barriers that would prevent the implementation of the type of proposed project activity

The barriers that prevent the implementation of the proposed Project activity are: financial and investment barriers (only 0.52% of the resources of the General Participation System (SGP) is assigned to the indigenous reservations of Colombia), institutional barriers (most of the indigenous communities in Colombia have problems in formulating and executing the scarce resource they receive from SGP), barriers related to local tradition (indigenous communities need to integrate the languages and discourses of modernity and development into their traditional forms of association and solidarity), barriers posed by social conditions (distance to populated centers, armed conflict, low socioeconomic development and poverty, lack of associativity). The V/V team reviewed and agreed with the barriers that prevent the implementation of the Project that SP described in the Joint PD & MR.

Sub-step 3b. Showing that the identified barriers would not prevent the implementation of at least one of the alternative land-use scenarios (except the proposed Project activity)

No barriers identified for scenario 1. For scenario 2 and 3 there were identified financial and investment barriers.

STEP 4: Common practice analysis

The development of projects to reduce deforestation and degradation requires economic incentives such as those obtained from REDD+ projects to strengthen governance and contribute to the implementation of projects specifically related to the environment, not only in Predio Putumayo, but also in many other territories of the Colombian Amazon. Within its formulation process, the Project has prioritized full compliance with the Social and Environmental Safeguards for REDD+ in Colombia, as a plan to guarantee that the Project does not affect the property rights of local stakeholders without free consent, prior and informed.

Since the signing of the agreements for the development of the Project, efforts have been made at all times to ensure transparency and access to information for all communities, the recognition of forest governance and indigenous leadership structures, the strengthening of capacities in REDD+ and climate change, respect for traditional knowledge and the different forms of self-government, and participation in all activities associated with it. Project activities aimed at the conservation and sustainable use of the

forest in the Project area, although they could be a common practice, the generalized barriers throughout the reference region demonstrate the strong need for incentives derived from the sale of carbon credits in the decision to proceed with the Project activity and ensure its permanence.

The additionality analysis presented in the Joint PD & MR was assessed and discussed, based on a document review and interviews with SP. The V/V team examined the documentation that was provided as evidence.

Based on the explanations and justifications in the Joint PD & MR, a review of the submitted evidence, and discussions with SP and the Project proponents, the V/V team confirmed that the emission removals from the Project are deemed additional to those that would occur in the absence of the Project activity.

3.4.6 Quantification of GHG Emission Reductions and Removals

Quantification of baseline emissions

The baseline emissions reductions were estimated following the Methodology. First step was the analysis of historical LU/LC change. This was done using as a basis the information generated by the Forest and Carbon Monitoring System (SMByC) of Colombia. This generates forest/non-forest layers about the change in forest cover since the year 2000, which are used for the construction of the national FREL of Colombia. The images corresponding to the historical reference period were used to estimate the average deforestation rate within the project's Reference Region. With this rate, the annual areas of deforestation expected in the baseline scenario were estimated. The verification team independently analyzed the SMByC images in a Geographic Information System, confirmed that the activity data is correct and that the applied deforestation rate was calculated appropriately. Subsequently, deforestation was spatially modeled to determine its baseline location. The spatial model considers deforestation as a function of spatial variables, which were also considered in the delimitation of the Reference Region and identified in the analysis of causes and agents of deforestation. The modeling was carried out with the Dinamica EGO V.5.0 that allows modeling of environmental dynamics from the generation of future scenarios to understand their evolution over time. The verification team reviewed the modeling process during technical meetings with the South Pole team, as well as through supplemental information and reports detailing the technical aspects of the model. The input materials and information used for the model, as well as the intermediate and final products of the process, were also reviewed.

The verification team performed a statistical analysis to compare the deforestation projected by the model used by South Pole against the deforestation obtained by the verification team from the SMByC data. No significant differences were found in the annual averages of projected deforestation between both methods.

In this way, the verification team was able to confirm that the deforestation projection was made accurately and conservatively.

Once the baseline deforestation data were obtained, the activity data for each post-deforestation class was estimated. These classes were obtained from images generated by the Amazonian Institute of Scientific Research (SINCHI) for the Amazon region. The deforested surfaces were identified with their respective post-deforestation coverage category according to SINCHI. In the ex-ante calculations, these were intercepted with a layer that contains 3 zones into which the Reference Region is divided. These zones represent different combinations of post-deforestation coverage. Baseline deforestation was mapped into tables representing activity data for each post-deforestation category. The categories considered are: grasslands, shrublands, settlements, wetlands and other lands. The verification team

independently reviewed the information from SINCHI to confirm that the baseline deforested surfaces were correctly assigned to their post-deforestation class. This assignment included homologation criteria between the SINCHI and IPCC land use categories. The verification team reviewed the criteria and agreed that they were accurate and conservative. Such criteria are adequately described in the Joint PD & MR.

Baseline carbon stock and carbon stock changes

The biomass content values in the initial forest class were obtained from the FREL 2020 proposed by the Ministry of Environment and Sustainable Development and by the Institute of Hydrology, Meteorology and Environmental Studies. This presents the average values of tons of biomass per hectare for the Amazon biome. The quantified pools include above-ground and below-ground biomass of trees, and soil organic carbon. The biomass values presented in the FREL were converted to tCO₂ using the fraction of carbon in the dry biomass (0.47) as well as the ratio of C to CO₂. The verification team independently confirmed this data, which is shown below:

- Above-ground biomass stocks (ABG): 118.6 tCO₂e/ha
- Below-ground biomass stocks (BGB): 25.5 tCO₂e/ha
- Soil organic carbon (SOC): 69.3 tCO₂e/ha

On the other hand, the project considers that the forests within the PA are being degraded. The loss of biomass derived from this degradation was modeled from PALSAR data and information on previously published biomass contents, as explained in section 3.4.6 of the Joint PD & MR. From this model, an annual rate of decrease in area biomass due to degradation processes was obtained, which was applied to the calculations. The change in underground biomass was estimated, considering these changes, from the root-to-shoot ratio, as is also done in the FREL of Colombia (2020). During technical meetings, the verification team reviewed the degradation modeling processes, as well as complementary information such as technical reports, input data and model outputs.

The biomass values per ha in the post-deforestation classes were obtained from different studies compiled by IDEAM (Yepes et al. 2011) for the presentation of the National Greenhouse Gas (GHG) Inventory reports. The verification team reviewed these sources to confirm that the values applied were appropriate.

Finally, the verification team confirmed in the calculations that the change factors in carbon stocks were estimated as indicated in section 6.1.2 of the Methodology for the reservoirs applicable to the project and for every combination of initial forest class and post-deforestation class.

Baseline emissions

The verification team reviewed the calculations to confirm that they were performed in accordance with the Methodology. It was confirmed that baseline emissions were estimated by multiplying the baseline deforested area by the change factor in each carbon stock. This was done for each post-deforestation category according to the corresponding areas in which each category is expected, according to spatial modeling. The verification team also confirmed that projected baseline deforestation was only accounted for in the eligible area, following the requirement of the Methodology. This evaluated using the forest/non-forest layers of the SMByC at 1:100,000 scale, for years 2005, 2012 and 2016. As described in the PD, the SMByC layers was re-sized at 30m resolution, and geometrically corrected in GCS WGS 1984 (SPSG 4326); the result was verified with the raster information and spatial reference on developer files and with pairwise comparison with Wilcoxon test between SMByC layers and developer layers. The statistic

result didn't find any difference. The layers were transformed into vector files and a cutout was made with the boundaries of the project (Project area, Leakage belt, Reference region) and projected using the MAGNA Colombia Bogotá projection system (EPSG 3116). All polygons less than 1 ha were eliminated. The four categories of land use described used in the PD (Stable forest, Stable non-forest, No-data, Deforestation) were identified, according to the information from the SMByC layers (Forest, Non-forest, No-data). The areas of the Stable forest category were calculated to define the area eligible for the project. The differences found between the eligible area reported in the PD and the area recalculated by the verification team was 0.003%, so it was considered appropriate and accurate.

Quantification of project emissions

The ex-ante emissions of the Project were calculated by applying an Effectiveness Index to the baseline emissions. This was estimated based on the real effectiveness of five other REDD+ projects registered in Colombia for their first reporting period.

Quantification of leakage

The ex-ante quantification of the leakage was not carried out by applying the procedure mentioned for the Project Area. Instead, an Activity Displacement Leakage Factor of 15% was applied, as suggested in section 3.14.13 of the VCS Standard v.4.2.

Summary of net GHG emission reductions or removals and VCUs

Ex ante GHG emission reductions were calculated using equation 19 of the Methodology. Project emissions and leakage were subtracted from baseline emissions. RCE verified that these calculations were performed correctly. The total VCUs (ex-ante) were estimated according to equations 20 and 21 of the Methodology, applying the total risk score obtained with the verified NPR tool, which was also confirmed by the verification team during the review of the calculations. Below is a summary table of the reductions expected by the Project during the 30 years of its crediting period:

Table 6. Summary of ex ante GHG emission reductions

Year	Sum of baseline carbon stock changes in the project area at year t (tCO _{2e}) ΔCBSLPAt	Sum of ex ante estimated actual carbon stock changes in the project area at year t (tCO _{2e}) ΔCPSPAt	Ex ante estimated net anthropogenic greenhouse gas emission reduction attributable to the AUD project activity at year t (tCO _{2e}) ¹ Δ REDDt	Number of Buffer Credits deposited in the VCS Buffer at time t (tCO _{2e}) VBCt	Number of Verified Carbon Units that can be traded at time t (tCO _{2e}) VCUt
2017	1,994,768	598,430	1,069,231	377,011	692,220
2018	2,163,339	649,002	1,159,588	408,871	750,717
2019	2,286,277	685,883	1,225,485	432,106	793,379
2020	2,382,179	714,654	1,276,890	450,232	826,659
2021	2,554,781	766,434	1,369,409	482,854	886,555
2022	2,684,330	805,299	1,438,849	507,338	931,511
2023	2,698,880	809,664	1,446,648	510,088	936,560
2024	2,754,323	826,297	1,476,366	520,567	955,799
2025	2,808,526	842,558	1,505,420	530,811	974,609
2026	2,883,371	865,011	1,545,538	544,957	1,000,581
2027	2,870,140	861,042	1,538,446	542,456	995,990
2028	2,840,000	852,000	1,522,291	536,760	985,531
2029	2,891,968	867,591	1,550,147	546,582	1,003,565
2030	3,044,467	913,340	1,631,889	575,404	1,056,485
2031	3,031,491	909,447	1,624,933	572,952	1,051,982
2032	3,156,731	947,019	1,692,064	596,622	1,095,442
2033	3,248,871	974,661	1,741,453	614,037	1,127,416
2034	3,288,361	986,508	1,762,620	621,500	1,141,120

¹ Adjusted to include uncertainty discount

Year	Sum of baseline carbon stock changes in the project area at year t (tCO ₂ e) ΔCBSLPAt	Sum of ex ante estimated actual carbon stock changes in the project area at year t (tCO ₂ e) ΔCPSPAt	Ex ante estimated net anthropogenic greenhouse gas emission reduction attributable to the AUD project activity at year t (tCO ₂ e) ¹ Δ REDDt	Number of Buffer Credits deposited in the VCS Buffer at time t (tCO ₂ e) VBCt	Number of Verified Carbon Units that can be traded at time t (tCO ₂ e) VCUt
2035	3,189,728	956,918	1,709,751	602,859	1,106,893
2036	3,191,210	957,363	1,710,546	603,139	1,107,407
2037	3,160,900	948,270	1,694,299	597,410	1,096,889
2038	3,108,593	932,578	1,666,262	587,524	1,078,738
2039	3,126,048	937,815	1,675,618	590,823	1,084,795
2040	3,103,444	931,033	1,663,502	586,551	1,076,951
2041	3,157,393	947,218	1,692,419	596,747	1,095,672
2042	3,163,996	949,199	1,695,959	597,995	1,097,963
2043	3,149,771	944,931	1,688,334	595,307	1,093,027
2044	3,229,809	968,943	1,731,235	610,434	1,120,802
2045	3,286,882	986,065	1,761,828	621,221	1,140,607
2046	3,429,325	1,028,797	1,838,180	648,142	1,190,037

Uncertainties associated with the calculation of emissions

RCE verified the procedure followed to determine the total uncertainty in the calculation of emission reductions. This was obtained for each relevant sink, from the uncertainty reported by the FREL for historical deforestation data (9%) and for aerial and underground biomass (2.1% and 2%, respectively), following rule B as proposed by the IPCC. RCE confirmed that uncertainty data correspond to table 11 of the most recent FREL of Colombia and that the correct equation was used. RCE confirmed a total uncertainty of 7.8% for emissions due to deforestation. The uncertainty corresponding to the degradation model was confirmed as 41.03%. From these uncertainty values, the overall uncertainty of the Project was obtained using the following equation, as indicated by rule A of the IPCC:

$$U_{total} = \frac{\sqrt{(U_1 * x_1)^2 + (U_2 * x_2)^2 + \dots + (U_n * x_n)^2}}{x_1 + x_2 + \dots + x_n}$$

RCE confirmed the overall uncertainty of 9.9%.

Documentation used as the basis for assumptions and sources of data

RCE verified that the data and default values used, as well as any relevant assumptions, came from official and reliable sources.

In the case of deforestation information, both historical and during the first monitoring period, it was verified that the source is the satellite images classified by coverage (forest and non-forest) from IDEAM-SMByC. The carbon content in the selected pools (aboveground and underground biomass, and soil organic carbon) was confirmed as sourced from the most recent FREL presented by Colombia to the UNFCCC (2019). Other relevant parameters, such as the fraction of carbon in the dry biomass and the conversion factor of C to CO₂ were taken from sources such as the IPCC (2006) and the Methodology.

All relevant assumptions and data are listed in the project description, including their references and sources.

RCE verified that the Joint PD & MR adequately identifies all the data and parameters used, and that they are correctly referenced. These data include information on deforestation, default values (for example, biomass content per hectare and conversion factors), equations, and geographic data.

All data and parameter values used in the project description are considered reasonable in the context of the project.

RCE assessed the relevance of the data used by the Project. As for the information on deforestation, this is provided by the official authorities of Colombia, and is the same used for the construction of the FREL. As for the data on the content of biomass and organic carbon in the soil (used as emission factors), these come directly from the FREL. RCE considers that these data are adequate for the Project since it remains methodologically consistent with the official FREL procedures.

The rest of the parameters and data (such as conversion factors, default values, equations) come from other official or international reference documents, such as IPCC documents, the Methodology and its referenced tools and modules, as well as several peer-reviewed literature, all of which was independently reviewed by the verification team.

All estimates of the baseline emissions can be replicated using the data and parameter values provided in the project description.

After reviewing the baseline calculations, RCE verified that all the information used is publicly accessible, and that the equations and procedures were carried out in accordance with the provisions of the Methodology. Therefore, RCE considers these to be replicable.

In general, RCE considers that the selected Methodology, as well as its associated tools, were correctly applied in the calculation of emissions in the baseline, Project scenario, leakage, and in the total and net reductions of the Project.

3.4.7 Methodology Deviations

SP proposed one deviation to the Methodology for the Project related to forest degradation. Instead of using the approach proposed by the Methodology (e.g. presenting a map sequence showing the spatial and temporal sequence of forest classes with successively lower carbon stocks), the project developed a method for mapping biomass with a regression model obtained from Random Forest (machine learning)

and Radar data in Python. This model was calibrated using field measurements from a published work on the Amazonia Biome. It intends to create temporary maps of biomass (one map per year), where significant loss of biomass can be identified and translated as degradation.

This deviation was supported by robust scientific literature. Regarding mapping precision, the model shows a correlation between map and field measurements of 70.38%, which meets the Methodology minimum of 70%, and confidence level of 95%. The full methodology deviation was reviewed by RCE during interviews and videocalls with SP, where the Python script and the tools used were verified. Details of the model are explained in the document called “20220215_Metodologia_Degradacion Forestal.pdf - South Pole”, which was also reviewed by RCE.

This methodological deviation is related to the procedure to monitor forest degradation and to estimate emissions from this source and is not related to eligibility. In addition, this deviation allows for more precise and reliable estimates of forest degradation in tropical ecosystems, compared to what is proposed by the Methodology. RCE also verified that the deviation complies with section 2.5 of VCS Methodology Requirements v.4.1, regarding the public availability of the models used, the tests carried out on the models by competent entities, the adequate evaluation of the uncertainty associated with the model, and the conservatism of the assumptions and parameters used. Overall, RCE considers that this deviation is adequate and results in solid and reliable estimates of the emissions by degradation and complies with section 3.18 of VCS Standard v.4.2.

3.4.8 Monitoring Plan

RCE verified the parameters contemplated in the Monitoring Plan, which are listed below:

- Annual change in forest cover within the Project area (ha).
- Annual change in forest cover of the leakage belt (ha).
- Annual emission factor for forest degradation in the Project area.
- Annual emission factor for forest degradation in the leakage belt.

As mentioned above, the process to obtain information on the change in forest cover is through satellite images generated annually by IDEAM-SMByC. Regarding degradation monitoring, the input data will be spatial data from the Japanese Aerospace Exploration Agency's (JAXA) Advanced Land Observing Satellite's (ALOS) Phased Array L-band Synthetic Aperture Radar (PALSAR) (SAR from ALOS PALSAR 1 and 2). RCE confirmed these parameters are adequate for monitoring Project emissions from degradation and deforestation. In addition, the default emission factors for deforestation will be updated when new versions of the FREL are published.

Additionally, the Monitoring Plan includes the monitoring of the implementation status of the Project activities, and adequately indicates the relevant indicators to carry it out. Finally, a protocol for monitoring natural disturbances within the Project area was established, which includes the identification of the type of disturbance, location, date and estimated affected area.

RCE considers that the Monitoring Plan is adequate to carry out the monitoring of the Project's emission reductions and the activities implemented. RCE also confirmed the Plan complies with the requirements

of Methodology, which indicates that aspects such as change in forest cover, biomass content, Project emissions, leaks and Project activities must be monitored.

3.5 Non-Permanence Risk Analysis

A non-permanence risk analysis was performed by SP using the AFOLU Non-Permanence risk tool v4.0. Table 7 below shows the RCE final assessment or justification of the correct risk rating.

All the corrective actions/clarifications requested by the V/V team are included as Appendix A to this report. The assessment represents the last version of the Non-Permanence Risk Report.

Table 7. Non-Permanence Risk Analysis

Risk factor	Risk rating	RCE final assessment or justification of the correct risk rating
Internal Risks		
Project Management	0	a) Not applicable. Risk rating=0 is justified. b) No problems have been generated in relation to the protection of carbon stocks in the area that could affect 50% or more of the carbon stocks. Risk rating=0 is justified. c) The Associations of Traditional Indigenous Authorities (AATI) need support and training in the formulation and implementation of projects. d) None of the parts of the implementation team is outside the country, on the contrary, they are located less than a day's travel from the project area. Risk rating=0 is justified. e) South Pole enjoys a great technical trajectory in the formulation and implementation of AFOLU initiatives, as well as a deep knowledge on the accounting and report of carbon and national/international emissions' trade schemes (ETS). Mitigation rating=-2 is justified. f) The proponent does not have adaptive management plans for the implementation of the project. Mitigation rating= 0 is justified
Financial viability	3	a) Not applicable. Risk rating=0 is justified. b) Not applicable. Risk rating=0 is justified. c) Not applicable. Risk rating=0 is justified. d) The project reaches its breakeven point in the 4th year of the current risk assessment. Risk rating=0 is justified. e) Income from donations and the SGP Special Assignment are not enough to ensure 15% of the funds required to cover all expenses associated with the implementation of project activities. Risk rating=3 is justified. f) Not applicable. Risk rating=0 is justified. g) Not applicable. Risk rating=0 is justified. h) Not applicable. Risk rating=0 is justified. i) Not applicable. The project proponents do not have callable financial resources that can be considered as guaranteed financing, and by virtue of this they may be available for the project in the short or medium term. Mitigation rating=0 is justified.
Opportunity cost	-2	a) Not applicable. Risk rating=0 is justified.

		b) Not applicable. Risk rating=0 is justified. c) Not applicable. Risk rating=0 is justified. d) The NPV of the most profitable alternative use activity in the project area, the selective felling of wood for commercialization, is estimated to be 19.1% higher than the NPV expected by the REDD+ activity, considering the profits generated by commercialization as income of carbon credits. Risk rating=0 is justified. e) Not applicable. Risk rating=0 is justified. f) Not applicable. Risk rating=0 is justified. g) Not applicable. Mitigation rating=0 is justified. h) Ownership of the project area can be maintained throughout the accreditation period considering the regulations that support the conditions of tenure and land use rights presented in the external risk analysis. In addition, each AATI signed an agreement with SP where they commit to carry out the activities of the Project during the Project lifetime. Mitigation rating=-2 is justified. i) Not applicable. Mitigation rating=0 is justified.
Project longevity	15	a) Not applicable. Risk rating=0 is justified. b) Same evidence as presented in letter <i>h</i>) of <i>Opportunity Cost</i>. Project longevity of 30 years. Risk rating=15 is justified.
Total Internal Risk (PM + FV + OC + PL)	16	
Land tenure and Resource Access/Impacts	5	a) Not applicable. Risk rating=0 is justified. b) Ownership of the land belongs to the Putumayo Property Indigenous Reserves in the department of Amazonas (Colombia), however, the indigenous peoples administratively organized themselves into Associations of Traditional Authorities (AATI), which share the entirety of the Putumayo Property and distribute their area based on ancestral management and management agreements of the territory between more than ten indigenous peoples that inhabit it. Risk rating=2 is justified. c) Not applicable. Risk rating=0 is justified. d) Regardless of the mitigation measures applied by the Project to avoid this risk factor, discussions about access/use rights were common during the monitoring period. Risk rating=5 is justified. e) Not applicable. Risk rating=0 is justified. f) Not applicable. Mitigation rating=0 is justified. g) The evidence that support the requirement to present the activities to resolve the controversies or clarify the overlapping claims are presented in the risk factor <i>d</i>) of <i>Land Tenure (TT)</i>. Mitigation rating=-2 is justified.
Community engagement	0	a) All the actors with influence in the project area were summoned to the different consultation and socialization meetings held in the territory within the framework of the implementation of the Project's Strategy for Participation, Communication and Appropriation of Knowledge (EPCAC). Risk rating=0 is justified. b) It was not directly socialized with households outside the project management area, however, through virtual meetings, socializations were developed with actors from the institutional sectors of local, regional and national order, from the educational, academic and NGO

		sectors that have a presence or develop projects in the territory of Project. Risk rating=5 is justified. c) The evidence that support the generation of net positive impacts on the social and economic well-being of local communities are presented in risk factor d) of <i>Opportunity Cost (OC)</i> . Mitigation rating=-5 is justified.
Political Risk	0	a) Not applicable. Risk rating=0 is justified. b) Not applicable. Risk rating=0 is justified. c) The average for the period 2012-2019 of the World Bank Global Governance Indicators score for Colombia was -0.22. Risk rating=2 is justified. d) Not applicable. Risk rating=0 is justified. e) Not applicable. Risk rating=0 is justified. f) Colombia is a member of the World Bank Forest Carbon Partnership Facility (FCPF) and is an active member of the REDD+ negotiations with the Framework Convention of the United Nations on Climate Change. Mitigation rating=-2 is justified.
Total External Risk (LT + CE + PC)	5	
Fire (F)	2	Risk rating=2 is justified through official evidence well documented and explained in Non-Permanence Risk Report.
Pest and Disease Outbreaks (PD)	0	Risk rating=0 is justified through official evidence well documented and explained in Non-Permanence Risk Report.
Extreme Weather (W)	2	Risk rating=2 is justified through official evidence well documented and explained in Non-Permanence Risk Report.
Geological Risk (G)	0	Risk rating=0 is justified through official evidence well documented and explained in Non-Permanence Risk Report.
Other natural risk (ON)	2	About 13.25% of the project area is susceptible to flooding, however, the humid conditions caused by flooding represent the emission of a smaller amount of carbon dioxide in comparison with droughts. Risk rating=2 is justified through official evidence well documented and explained in Non-Permanence Risk Report.
Total Natural Risk (as applicable, F + PD + W + G + ON)	6	
Overall Risk Rating (a + b + c)		27

The total non-permanence risk deduction applied for the Project was 27%.

Several documents were reviewed as supporting evidence for the risk rating of each risk factor evaluated. These evidence includes, but is not limited to, financial analysis of the project (with corresponding additional supporting information) and of the alternative land use activities, land property documents (government resolutions to create proponent AATIs) and contracts for project implementation and acceptance of legally binding commitment or requirement to continue with conservation activities, evidence of mitigation work activities and agreements for instances in which conflict over land tenure exists, Worldwide Governance Indicators database of the World Bank, and information on fire occurrence in the Amazon biome in Colombia from the Territorial Environmental Information System of the Colombian Amazonia.

The V/V team reviewed the information and evidence regarding the Non-Permanence Risk Report and confirmed that it is consistent with the supporting documents and evidence provided. The V/V team deems the information provided reliable and confirms the overall risk rating of the Project.

4 VERIFICATION FINDINGS

4.1 Accuracy of GHG Emission Reduction and Removal Calculations

The accuracy of GHG emission reductions and removals, including accuracy of spreadsheet formulae, conversions and aggregations, and consistent use of the data and parameters.

The data monitored and used to calculate the Project's emissions and reductions are the same as those mentioned in section 3.4.8 of this Report.

The calculation of the Project's emissions from deforestation was carried out in a similar way to those of the baseline scenario. However, in this case, the information on actual deforestation that occurred during the monitoring period, obtained from the geographic layers provided by IDEAM-SMByC for 2016-20. Deforestation and its associated carbon stock change was evaluated for the Project Area and the Leakage Belt. Leakage from Activity Displacement was evaluated by comparing actual deforestation in the monitoring period to the expected baseline deforestation, as indicated in section 1.2.2 of the Methodology was used. The verification team independently reviewed the information on land coverage change generated by the SMByC for the years of the monitoring period. The forest/non-forest layers of the SMByC at 1:100,000 scale, for years 2016 – 2020 were independently evaluated by the verification team, and the same procedures for re-sizing, geometric correction and elimination of polygons less than 1 ha, as previously described, were applied. The four categories of land use described in PD (Stable forest, Stable non-forest, No-data, Deforestation) were identified, according to the information from the SMByC layers (Forest, Non-forest, No-data). The deforested areas were quantified at the end of the monitoring period (2020); no differences were found when comparing to the actual deforestation reported in the PD. Once the deforested areas were identified at the end of the verified period, the post-deforestation areas were classified based on the types of cover described by the IPCC for 2020 (SINCHI, 2020). With this, the deforested areas within the Project Area were confirmed. Additionally, the information on the monitoring of biomass loss due to degradation obtained by the project was reviewed. Once the deforested areas were identified at the end of the verified period, the post-deforestation areas were classified based on the types of cover described by the IPCC for 2020 (SINCHI, 2020).

Emission calculations were performed using the same carbon stock change factors that were used for the baseline calculations, on the deforested areas in the monitoring period, and emission reductions were estimated with equation 19 of the Methodology, same as the ex-ante estimates.

The appropriateness of any default values used in the monitoring report.

As indicated in section 3.4.6, RCE verified that all default values used, such as carbon content in monitored reservoirs and conversion factors, come from reliable sources (FREL, IPCC, VM0015 methodology). Therefore, they are appropriate for the calculation of emissions and reductions during the reporting period.

During the review of the emission reduction calculations, RCE ensured that the manually entered data was correct, and was able to trace all other values. RCE ensured that the equations and references were applied correctly.

RCE concludes that the calculation of the emission reductions of the Project is correct, adheres to the Monitoring Plan and all requirements of the Methodology.

4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

As previously mentioned, RCE verified the sources of the information used for the calculations. This comes from official sources of the Colombian government (IDEAM-SMByC, FREL) in the case of information on deforestation and reference values on biomass content per hectare and soil organic carbon. Other default values, conversion factors and equations used for calculations come from sources such as IPCC and the Methodology. RCE reviewed these sources to ensure that the values are correct.

RCE verified the data obtained from the analyses (e.g., GIS) and its proper use. RCE verified that all the equations were used correctly in the calculations and confirmed that the data matched what was presented in the Monitoring Report.

The project does not use proprietary equipment that needs to be calibrated.

RCE concludes that the data used for the calculations of the emission reductions of the Project come from reliable sources and are correct and adequate for the Project.

5 VALIDATION AND VERIFICATION CONCLUSION

RCE performed the validation and initial verification of the REDD+ PROJECT PUEBLOS INDÍGENAS RESGUARDANDO LA SELVA according to the VCS Standard, Version 4.2 and the VM0015 Methodology. RCE confirms that the validation was performed in accordance with the VCS Program Guide, Version 4.1; and VCS Standard, Version 4.2 in addition to the Methodology and applicable tools with no qualifications or limitations. RCE concludes that the baseline is valid and that the emission reductions attributable to the Project Activity are additional to any emission reductions that would occur in the absence of the Project.

All findings raised by RCE have been satisfactorily resolved by SP and the Project Proponents. The ex-ante emission reductions from the Project Activity are estimated to be 47,105,201 tonnes of CO₂e over a 30-year crediting period from 31 December 2016 to 30 December 2046, resulting in an average of 1,570,173 tonnes of CO₂e annually throughout the crediting period. RCE considers it likely that the estimated quantity of emission reductions may be achieved by the Project Activity should the assumptions and operational conditions remain the same.

For the current monitoring period, the V/V team confirms that the project's net GHG emission reductions are 8,042,370tCO₂e, and that the total reductions eligible for VCU issuance, are 5,288,947tCO₂e, after deducting 1,956,186 tCO₂e to be deposited in the pooled buffer account (corresponding to the 27% of total risk rating of the project).

RCE conducted a risk-based analysis of the REDD+ PROJECT PUEBLOS INDÍGENAS RESGUARDANDO LA SELVA including a strategic review of the Project data, documentation, and emission reduction calculations. RCE concludes to a reasonable level of assurance that the GHG assertion for this monitoring period is free of material misstatement. The emission reductions for the monitoring period 31 December 2016 to 31 December 2020 can be considered in conformance with the following criteria:

- VCS Standard v4.2, 20 January 2022,
- VM0015 – Methodology for Avoided Unplanned Deforestation, v.1.1, 3 December 2012,
- VCS Joint Project Description & Monitoring Report v.8, 4 December 2023, and
- ISO 14064-3:2006 “Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions”

Monitoring period: From 31 December 2016 to 31 December 2020. Verified GHG emission reductions and removals are presented below.

Table 8. Project's emission reductions and final VCUs for the first monitoring period

Year	Baseline emissions(tCO ₂ e)	Project emissions(tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions(tCO ₂ e)	ERyREDD Adjustment to Assume Uncertainty	Buffer pool allocation	VCUs eligible for issuance
2017	1,994,768	213,733	0	1,781,035	1,604,482	433,210	1,171,272
2018	2,163,339	96,476	0	2,066,863	1,861,975	502,733	1,359,242
2019	2,286,277	245,836	0	2,040,440	1,838,172	496,306	1,341,866
2020	2,382,179	228,147	0	2,154,032	1,940,504	523,936	1,416,568
Total	8,826,562	784,192	0	8,042,370	7,245,133	1,956,186	5,288,947

Lead Validator/Verifier Signature



Zach Eyler
Vice President

Independent Reviewer Signature



Phillip Cunningham
Environmental Scientist

APPENDIX A: LIST OF FINDINGS

Corrective Action Requests:

Action Item	Resolution
Section I of the Project Description (PD): PROJECT DETAILS a. Page 16 The signing of the agreement with COINPA's AATI is dated March 28, 2019 (documentary evidence), when in Table 3 of the PD it is marked as March 27, 2019. b. Page 16 The signing of the agreement with the AATI of CIMPUM is dated July 29, 2019 (documentary evidence), when in Table 3 of the PD it is marked as November 29, 2019. c. Page 17 (also on pages 66 and 80). In the Start Date section of the project it is mentioned that in order to avoid double counting with the REM Early Movers Program of Visión Amazonia, the project will not claim emission reductions for the period in which said Program had received payment for results for one of the same mitigation activities (reduction of emissions from deforestation). However, in the calculation report (20210917_Calculo_ERs_Predio_Putumayo_JMI_V2.xlsx) if the emissions of the year 2017 were considered. As it is an unsupported overlap, due to the fact that the same activities were carried out in 2017 as the REM program, the verification team considers that these emissions should not be considered. Please adjust the calculations.	12/01/2022. SP attended the requested actions: a. Date of the agreement was adjusted for March 28, 2019 in Table 3 b. The date of the agreement was adjusted by July 29, 2019 in Table 3 c. The text is adjusted to indicate the following that, i) the REDD+ Project will not claim emission reductions for commercialization under the non-causation mechanism of the National Carbon Tax regulated by Decree 926 of 2017 and ii) the project will not claim emission reductions for the period 2013-2016 considering that the REM Early Movers Program of Visión Amazonía received payment for results derived from the emission reductions achieved in this period. The REM Program did not receive payments for the year 2017, since in this year the country did not report mitigation results associated with avoided deforestation in the Amazon biome, despite the fact that the validity of said REM Program covered the entire period 2013-2017^{2,3} According to data from the Forest and Carbon Monitoring System (SMBYC), it is evident that for the year 2017, there was an increase in the deforested area at the national level, corresponding to 23% compared to the information published for the year 2016; as announced in the framework of the sixth meeting of the Intersectoral Commission for the Control of

² Available in:

<http://es.presidencia.gov.co/normativa/normativa/DECRETO%20926%20DEL%2001%20DE%20JUNIO%20DE%202017.pdf>

³ Information on the years in which the country received payment for results through the REM Program can be consulted is available at: <https://redd.unfccc.int/submissions.html?country=col>

d. Pp. 25 and 26. In section 1.11.2 it is mentioned that two lines of action will be formalized under VCS, three under CCB and one more that is transversal to the VCS and CCB components of the project. Please specify in the drafting of the DP which of the lines is which. e. Pp. 35 and 36. On these pages there are several sources that do not have citations. Please adjust. f. p. 77. In the section of Historical deforestation data for the project area and its emission estimation method, it is mentioned that the guidelines of the VM0037 methodology were followed for the establishment of the reference region. However, the methodology requests a comparative analysis between the reference region and the project area to justify the use of that reference region (Table 2 of the methodology). This analysis is not observed within the DP. Please include it in the section of the DP that applies. g. Section 1.2 Project type and sectoral scope does not mention whether it is an aggregate project, as requested by the Joint PD template. Please add it. h. Section 1.11 Description of Project Activity does not explicitly mention that the project is located within a jurisdiction covered by a jurisdictional REDD+ program, as mentioned in the Joint PD template. Please add it. i. Please submit the KML file of the total project area and eligible project area, as requested in section 1.12 Project Location of the Joint PD template.	Deforestation (CICOD). However, it should be clarified that the increase in the loss of forest cover in the country was focused on 24 nuclei distributed throughout the national territory. These were mainly concentrated in the regions of the Amazon (65.5% of the reported annual deforestation), the Andes (17%), the Caribbean (7.1%), the Colombian Pacific (6.1%), and the Orinoquia (4.5%), with the Amazon being the most affected territory with 12 of the 24 deforestation nuclei and the most significant increase in rates, compared to the immediately previous year, on which the deforested area was doubled and the emission limit established as a baseline for the REM Program (Institute of Hydrology, Meteorology and Environmental Studies (IDEAM) was exceeded; Governorate of Colombia, 2018). This information supports the claim that the EMN Program did not report emission reductions or receive payment for results for the year 2017, but these results are subnational in nature and do not necessarily reflect the results of the REDD+ Project at the local level, especially since the methodological approaches used by the REM Program and the REDD+ Projects to be registered under VCS, they are not exactly the same.⁴ Now, in the face of the emission reductions of the year 2017 generated by the REDD+ Project, South Pole generated a document synthesis of the communications that the technical team has held with VERRA and where it can be evidenced that, for VERRA the emission reductions of the project for 2017 could be issued, as long as they comply with all the procedures of the VCS and obviously there is no explicit regulation / instruction of the Government that prevented them from being issued, even if their final destination is not the use in the non-causation of the carbon tax of Colombia, and that by not finding a concrete answer from the MADS, at the project level there is no current requirement that would prevent the issuance of VCU in that scenario under the VCS
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⁴ Available in: http://www.ideam.gov.co/documents/24277/72115631/Actualizacion_cifras2017+FINAL.pdf/40bc4bb3-370c-4639-91ee-e4c6cea97a07

	Program, so they do not anticipate any problem for those units to be marketed in the voluntary market from the scope of their competences. On the basis of the arguments set out herein, the project proponent will not make the adjustment to the calculations proposed by the OVV.⁵ d. Footnotes are included in the wording to give clarity on the lines of action to be formalized under VCS and CCB. • SVC component: strategic lines 1 (forests and conservation) and 2 (self-government and indigenous autonomy) • CCB component: strategic lines 3 (education and own languages), 4 (sustainable economy and food sovereignty) and 6 (women and indigenous family) • Transversal work to both components: strategic line 5 (exchange of knowledge and new knowledge) e. The citations and bibliographic references of the entire document were adjusted. f. 15/02/2022. Considering the discussions held with the VERRA team and the 'Notice for new REDD+ projects and those who are considering reevaluating their baseline' published this year, the project proponent generated a reference region according to the guidelines of the VM0037 methodology and from the historical deforestation and degradation data for this RR, the baseline of the REDD+ Project was defined. The criteria considered for the delimitation of the RR are presented in Section 3.4.1 of the Project Document (PD).⁶ Response from RCE: Within the RR polygon there is an area in the northern part where the verification team considers that the population and transport infrastructure factors (point 5 of Table 2 of the
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⁵ The document with the synthesis of the communications is available in the folder *Additional supports*

⁶ Available in: <https://verra.org/project/notice-to-new-redd-projects-and-those-considering-baseline-reassessment/>

	methodology) do not share similar characteristics with the project area. RCE considers that this should be reviewed in a meeting with SP. 28/03/2022. In a meeting on Friday, March 11, 2022, the assumptions that supported the selection of the reference region based on the requirements and variables established by the VCS VM0037 methodology were discussed with the audit team . The delimited reference region covers an area of 15,653,664 ha, which is equivalent to four times the Project Area (PA) (3,772,825 ha) and is located in the western region of the Amazon biome, between the basins of the Putumayo River, Caquetá River and Caguán River. This area shares biogeographical and sociocultural criteria, mainly associated with the presence of Amazon Forest, geomorphology, altitudinal ranges, hydrographic basins, as a unit of natural delimitation, and cultural manifestations. The assumptions, variables and justification for the selection of such a reference region were presented in detail in Section 3.4.1 of the Project Document (DP); expanding the relevant information on population factors and transportation infrastructure at the suggestion of the audit team and, presenting additional information on agents and engines of degradation according to the analysis of the Environmental Investigation Agency, Inc. (2019). in territory. g. 28/03/2022. SP incorporated the requested description. h. 28/03/2022. SP incorporated the requested description. However 28/03/2022., as mentioned in its description, the Project is not a nested project or within a jurisdictional REDD+ program. i. 28/03/2022. SP previously delivered the requested KML files. Please ensure that this information is available for REVIEW by VERRA.
Section II of the Project Description (DP): SAFEGUARDS	15/02/2022. SP attended the requested actions: a. It was revised and corrected, when necessary, the numbering of the tables,

a. p. 163. Please correct the number of tables as they do not refer to the same number of tables described in the text. For example, table 10 is referenced, when in fact it is table 30. Review the corresponding section and adjust the numbers as needed. b. p. 180. Table 32 does not describe illegal mining activity as a component of the land use scenario. Please add and describe it.	figures, numerals and sections cited between paragraphs. b. The description of the activity on page 187 (see second paragraph) was expanded, according to the numeral structure. And in Table 38 of Pages 193 and 194 (Scenario of land use and applicable regulatory frameworks), a synthesis of the activity and its illegal status under the regulatory framework of the Mining and Criminal Code was included (see Scenario 1 paragraph 5).
Section III of the Project Description (DP): APPLICATION OF THE METHODOLOGY a. p. 119, 200. Please add references to the sections and/or annexes cited on these pages. b. p. 131. Soil organic carbon is marked as NOT included in the project's carbon sinks. Please adjust. c. p. 138. This section does not explain the areas of leak handling. Please include a description and justify why they are not being considered for this reporting period (p. 14 of the methodology). d. In section 3.1 Title and reference of the methodology, it is also necessary to list the name and version number of the tools applied by the project, as requested in the Joint PD template. Please add it.	12/01/2022. SP attended the requested actions: a. References and/or annexes were adjusted in Table 21 b. The inclusion of the soil organic carbon pool (COS) in Table 24 was adjusted c. According to Section 5.2 of the VM0037 methodology, the Leak Management Zone (LMZ) is applicable only to those project areas where the same amount of goods and services from the forest will be extracted in the project scenario compared to the baseline scenario. Considering the information presented in Section 4.2 of the Project Document (PD) on PE Project Emissions, it is expected that the activities of the initiative will contribute to ensuring a control of deforestation and forest degradation equal to or greater than 70% in terms of GHG emissions generated, so, in terms of the methodology, it is expected that under the project scenario the amount of goods and services extracted from the forest will decrease as well. To estimate the effectiveness index, the actual effectiveness of five REDD+ Projects registered in the country for the first monitoring period was reviewed. The projects reviewed were i) REDD+ Project Resguardo Indígena Unificado-Selva de Mataven (REDD+ RIU-SM), ii) Proyecto de Mitigación Forestal Resguardo Indígena TICOYA, iii) Chocó-Darién Conservation Corridor REDD+ Project, iv) Cajambre REDD+ Project, v) Project de

	compensación de emisiones Conservación del bosque Galilea-Amé, and vi) the REDD+ Magnolios de Yarumal Project. Following the guidelines of Section 5.2 of the methodology, when the LMZ is not developed, the project proponent must map the sources from where goods and services will be available in the first 10 years from the start of the project, these areas are considered potential points of leakage and must be mapped, therefore, project REDD+ delimited a leak belt; an area of 2,161,128 ha of Amazon forest that corresponds to those areas of forest located within the Predio Putumayo Reservation between the Caquetá River and the northern limit of the project management area (PA), in which displacement of deforestation or degradation could occur due to the implementation of REDD+ activity within the limits of the PA. For this case, the leakage belt corresponds to forests as of December 2016 (project start date) that were not defined as a project area, but are similar to forests within the project area with respect to landscape factors and social factors (see Section 6.4.1 of the Project Document). The area of the leak belt is mapped within the PD in Figure 53. d. 28/03/2022. SP incorporated the requested description.
Section IV, V and VI of the Project Description (PD) a. p. 201. In the equation of change in carbon content the first two variables do not enter into this formula. Please explain and/or adjust. b. p.206. The equation does not indicate the sum of emissions from deforestation and degradation. Please modify it. c. p. 209. In Table 40, biomass burning is marked as Included, however, in the justification column it is mentioned that it is not included as part of the changes in carbon deposits. Please adjust. d. p. 209. In Table 40, unplanned logging is marked as Included, however, in the justification column it is mentioned that it is not included as it is part of the expected	12/01/2022. SP attended the requested actions: a. The equation of change in carbon content was adjusted in Section 4.1 b. The Baseline Total Emissions equation was adjusted in Section 4.1 c. Table 4 was adjusted. Emissions from burning biomass are not included in the Project's calculation of reductions. d. Table 4 was adjusted. The expected emissions from unplanned logging are part of the expected emissions from unplanned and unavoided degradation in the calculation of GHG emission reductions. e. According to Section 3.3.6 of the VCS Methodology Requirements V 4.0, GHG sources that cause project emissions and

emissions due to unplanned and unavoided degradation. Please adjust. e. p. 209. According to the methodology, GHG emissions from the combustion of fossil fuels are considered de minimis for REDD+ activity. However, it is also mentioned in it that the combustion of all types of fossil fuels associated with the project must be calculated. Please provide a quantitative estimate (tCO₂) of emissions that would involve burning fuels where related project activities are listed. f. p. 251. The title of Table 52 refers to the expected emissions, when the figures in that table correspond to the actual or achieved emissions. Please adjust.	leaks can be considered de minimis and do not have to be accounted for if, taken together, the increase in GHG emissions (from GHG sources) amounts to less than 5% of the total GHG benefit generated by the project. It also mentions that the methodology will establish the criteria and procedures by which it can be determined that a reservoir or source of GHG is de minimis, and that the following sources of GHG can be considered de minimis and do not need to be accounted for: For ARR, IFM, REDD, AcoGS and WRC projects: Fossil fuel combustion from transport and use of machinery in project activities (see paragraph 3 of Section 3.3.6 of VCS Methodology Requirements V 4.0, p. 18) Since the methodology explicitly de minimises and excludes CO₂ emissions from the use of fossil fuels during project operations for REDD and ARR, the REDD+ Project did not consider these emissions within the accounting of GHG emission reductions, nor will it provide estimates to verify the significance of such a source. The VCS Methodology Requirements V 4.0 document in its Section 3.3.7 also mentions that the methodology will establish the criteria and procedures by which a project proponent can determine that a carbon reservoir or a GHG source is conservatively excluded, and that such conservative exclusion can be determined through the use of tools from an approved GHG program, however, it presents this evaluation as an optional analysis. f. Table 59 was adjusted to consider actual emissions due to unchallenged degradation for the monitoring period.⁷
Non-Permanence Risk Tool -External risks	12/01/2022. SP responded to the requested actions:

⁷ Previous Table 52

- a. The V/V team considers that subsection d) There are disputes about the rights of access/use (or overlapping rights) of the section Land tenure and access/impact to resources should be considered as a risk (5) since it is an issue that is present in the project, regardless of the mitigation measures that have been implemented.
- b. The V/V team considers that subsection a) Less than 50 percent of the households that live within the project area and that depend on it have been consulted in the Community Involvement section should be considered as a risk (10) since the text mentions that 20% of the AATI participated.
- c. The V/V team considers that subsection b) Less than 20 percent of households that live within 20 km of the project boundary outside the project area and that depend on the project area of the Community Involvement section should NOT be considered a risk (5) since the text mentions that if it was socialized with the local authorities through virtual meetings.

After the evaluation of the Non Permanence risk tool, the verification team calculated a risk of 32%. Please adjust this value and/or justify the initially reported result.

Categories	Subcategories	VCS Non-Permanence-Risk-Report-Template-v4.0_Final_080	RCE - VCS Non-Permanence-Risk-Report-Template-v4.0_Final_080
2.2 Internal Risks	Project management (PM)	0	0
	Financial viability	3	3
	Opportunity cost	0	2
	Project longevity	10	15
Total Internal Risk (PM + FV + OC + PL)		21	16
2.3 External Risks	Land tenure and Resource Access/Impact	0	5
	Community engagement	0	5
	Political Risk	0	0
	Total External Risk (LT + CE + PC)	0	10
2.4 Natural Risks	Fire (F)	2	2
	Pest and Disease Outbreaks (PD)	0	0
	Extreme Weather (W)	2	2
	Geological Risk (G)	0	0
	Other natural risk (OR)	2	2
Total Natural Risk (as applicable, F + PD + W + G + OR)		6	6
Overall Risk Rating (a + b + c)		27	32

- a. According to the adjustment to the risk rating. The score of subparagraph (d) There are disputes over the rights of access/use (or overlapping rights) of the section Land tenure and access/impact to resources. The information on mitigation measures was migrated to subparagraph (g) of the same paragraph
- b. The REDD+ Project has scaled the requirement on the number of households consulted to the number of communities consulted, considering that community representation in the four AATI is understood as part of the functions of the indigenous council elected in each of them. These councils also select representative committees that are those that participate in socialization and consultation activities of a higher level or that involve a large number or all communities, and act as a liaison with the authorities of the greater society and enjoy recognition and capacity for dialogue with the community and with external actors. Decree 2164 of 1995 of the Ministry of Agriculture and the Presidency of the Republic, offer the definition of The Indigenous Council as "a special public entity, whose members are members of an indigenous community, elected and recognized by it, with a traditional socio-political organization, whose function is to legally represent the community, exercise authority and carry out the activities attributed to it by law, its uses, customs and the internal regulations of each community." (Decree 2164, Political Constitution of Colombia, 1995).⁸

Within the framework of the EPCAC and with the worsening of the pandemic and the restrictions for the realization of collective events, it was

⁸ Available in: https://www.urosario.edu.co/jurisprudencia/catedra-viva-intercultural/Documentos/Decreto_2164_de_1995.pdf

	necessary to train the co-management team and their involvement in the socialization processes. Between August 4 and September 8, 2020, virtual meetings were held with the leadership of the AATI to socialize and agree in a participatory manner the work plan of the co-manager team in the territory and the projection of routes to visit all the communities in the project management area. The co-managers undertook the field work, socializing the project, validating and complementing information, collecting questions, perceptions and primary information in the communities that are part of the project. In total, around 46 communities from 54 (85% of the total) were visited, which complemented the socialization and consultation activities of the REDD+ Project in the different Phases of the EPCAC. During the technical team's tours prior to the audit visit, a total of 41 communities (75% of the total) were visited; this tour began to develop in September 2021 and ended in mid-October 2021. In this sense, the risk rating for subsection a) of the Community Engagement section was left as zero (0). c. Considering that the requirement on the number of households consulted was escalated to the number of communities consulted in subparagraph (a), work was done in the same way for subsection (b) on communities outside the management area of the REDD+ Project. Although it was not directly socialized with households outside the management area, through virtual meetings socializations were developed with actors from the institutional sectors of local, regional and national order, the educational, academic and NGO sectors that have a presence or develop projects in the territory of the REDD+ initiative, as well as meetings with the sector of indigenous organizations of the regional order, national and international and with the AATI neighbors to the project. The meetings were attended by representatives of the indigenous
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	authority and some governing councils of the neighboring AATI of the REDD+ Project: the Regional Indigenous Council of the Middle Amazon in Colombia (CRIMA), the Association of Indigenous Authorities of the Miraña and Bora peoples of the middle Amazon (PANI) and the Association of Indigenous Councils of Puerto Leguizamo and Alto Predio Putumayo (ACILAPP). ⁹ In this sense, the rating of subsection b) of the Community Engagement section was left qualified as five (5). After the evaluation of the Non Permanence risk tool, the REDD+ Project team calculated a risk of 27%, so the initially reported result is maintained. The verification team reviewed the changes and justifications provided by the SP team and agrees with the final percentage obtained (27%). Please update the final English version of this document and submit it. a) Adjust the table in section 4.1 with the correct ratings for each risk category. 28/03/2022. SP delivered final document in English with the relevant updates: 20220327_VCS-Non-Permanence-Risk-Report-PredioPutumayo_EN
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Additional Documentation Requests:

Action Item	Resolution
Section I of the Project Description (PD): PROJECT DETAILS a. Page 12 Please deliver the certificate of the current legal representative of COINPA. Edgar Ricardo Sanda's term of authority expired on March 7, 2019.	12/01/2022. SP responded to the requested actions: a. The supports of the legal representation of COINPA in the monitoring period were included in the folder Additional Supports/Legal Representation/COINPA • Resolution 199 of 2017 • Resolution 025 of 2020

⁹ The aTraditional utoridad are the members of an indigenous community who exercise, within the structure of the respective culture, a power of organization, government, management or social control. For the purposes of this Decree, the traditional authorities of the indigenous communities have, in front of the Incora, the same representation and powers that correspond to the indigenous councils (Decree 2164, Political Constitution of Colombia, 1995). Available in: https://www.urosario.edu.co/jurisprudencia/catedra-viva-intercultural/Documentos/Decreto_2164_de_1995.pdf

b. Page 13 Please submit the certificate of legal representation from AZICATCH (current and past authority). c. Page 15 Can the layer of the boundaries of the Predio Putumayo Indigenous Reservation be downloaded from any official source? Please provide the source.	Through the review of the documents provided, it was confirmed that Mr. Edgar Ricardo Sanda remains the president and legal representative of COINPA for the corresponding monitoring period. b. The supports of the legal representation of AZICATCH in the monitoring period were included in the folder Additional Supports/Legal Representation/AZICATCH • Certificate Resolution 055 of 2019 • Resolution 011 of 2020 Through the review of the documents provided, it was confirmed that Mr. Bartolomé Attama Toikemuy is the president and legal representative of AZICATCH for the corresponding monitoring period. c. 19/11/2021. At the technical review meeting, SP provided the information team with the source to download such a request. The information can be downloaded from the official portal of the Geographic Information System for Planning and Territorial Planning (SIG-OT) : ¹⁰http://sigotvg.igac.gov.co:8080/ RCE Application: Please provide the shape of the project expansion area to confirm that it is within the boundaries of the Predio Putumayo Indigenous Reservation. 28/03/2022. SP provided the shapefile Project_expansion_areas and the shapfile of the Resguardo Predio Putumayo. Both files are located in the Additional Media/Area_expansion folder.
Section II of the Project Description (DP): SAFEGUARDS a. p. 105. In the section Socialization meetings and evaluation of project progress, clarification of doubts and	15/02/2022. SP responded to the requested actions: a. The section Meetings of socialization and evaluation of progress of the project, clarification of doubts and questions in the framework of the assemblies of the AATI (Page 102), was updated with the inclusion of some

¹⁰ The SIG-OT is a tool whose fundamental purpose is to contribute to the provision of spatial and alphanumeric information for planning and territorial planning processes that contribute to decision-making at the national, regional and local levels. To this end, it has georeferenced political-administrative, socio-economic and environmental information required by the interested parties (authorities, conforming bodies and the general public).

questions in the framework of the AATI assemblies, it is mentioned that in the AATI assemblies (between the end of 2020 and the beginning of 2021) meetings were held between the proponents and the project developer. Is there any evidence of these spaces in the assemblies (photos, attendance lists, minutes or memoirs)?	evidence, such as photographs, summary lists and the minutes of the meetings cited in Table 19: Assemblies of governors of the four AATI proponents of the REDD+ Project. In addition, in this table some dates were reviewed and adjusted, the participating public was recorded, and the number of attendees.¹¹ Additionally, in the section Exchange of knowledge, validation and complementation of the information of the REDD+ Project and dissemination of results prior to the validation and verification process (Page 106), the evidence of the meeting spaces with the different communities that make up the proponents was recorded.¹² Finally, in paragraph 2.2.3 Validation and verification process of the VCS Program and the visit of the validation/verification body (Page 121), the information related to the field view of the validation and verification body was supplemented.
Section III of the Project Description (PD): APPLICATION OF THE METHODOLOGY a. p. 233. Please provide the supervised classification or model that is used to estimate degradation in all periods with your error estimates.	24/01/2022. This point was reviewed in a virtual meeting with the SP team to verify the operation of the algorithm. SP provided the final supports with the implemented methodology and the table with the final emissions reports for both the historical reference period and the project scenario. The supports are available in the folder Additional supports / Validation emissions degradation

Clarification Requests:

Action Item	Resolution
Section I of the Project Description (PD): PROJECT DETAILS a. Page 10. Figure 1 Why does the project's leak belt cover the same surface area as the potential expansion area? b. p. 11. It is mentioned that the project considers the inclusion of additional	12/01/2022. SP responded to the requested clarifications: a. Considering the provisions of the VCS Standard V 4.1 document on grouped projects, there are no guidelines that prevent the project expansion area and the leakage belt from coinciding. In

¹¹ See minutes in the folder Additional supports / Minutes Assemblies 2020

¹² See minutes in the folder Additional supports / Preauditoria

instances within the Putumayo Property Reservation during its credit period. Within the potential expansion area of the project, is it considered to include areas other than those currently under ratification? c. p. 82. Figure 11 shows that the overlap is not compatible with the Cahuinarí National Natural Park, however, the overlap with the REDD+ Amazon program is not shown. Are there more screenshots to show all the overlap? There is also a comment that says the initiative is being developed within a protected area. Please explain in more detail this point and its implications.	accordance with Section 3.5.18 of this document, by including new instances within the REDD+ Project management area, leaks will be reevaluated considering the rules of the standard (3.14.5 to 3.14.15 of the VCS Standard document) and the selected methodology. Additionally, considering that the expansion area of the project is constituted by those areas where there are disputes over access/use of resources between the proponent AATI and other neighboring indigenous communities associated with land tenure and ancestral control of the territory (the REDD+ Project cannot guarantee control over these areas for the first monitoring period), these areas are likely to be sources from which goods and services are extracted from the forest during the first 10 years of the Project, so according to Section 5.2 of the VM0037 methodology, they become leaky points. b. The design of the project was structured as a group to allow as a priority the expansion of the AUDD activity to different forest areas within the territory historically controlled by the four participating AATI. These areas share characteristics of baseline and additionality, and will be included after the first validation and verification event of the project, once the land management agreements are ratified with other neighboring indigenous groups of the same Predio Putumayo reservation and the Puerto Sábalo and Los Monos Indigenous Reservation, and with the direction of the Cahuinarí National Natural Park. However, the expansion area of the Project considers the entire extension of the Predio Putumayo Indigenous Reservation, since any area within this territory could be scaled to the REDD+ Project and easily meet the eligibility criteria
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	defined for the grouped project design, especially for the type of collective tenure on access/use to resources and the socio-environmental characteristics that identify said territory as a geographical and cultural unit. The text in Section 1.4 of the Project Document (DP) was adjusted to provide clarity on this aspect. c. Figure 11 of the Project Document (PD) was updated where the geographical overlap between the Amazon Biome (area of implementation and accounting object of the REM Amazon Vision Program) and the AREA of the REDD+ Project can be clearly appreciated.
Section II of the Project Description (DP): SAFEGUARDS a. p. 114. Please comment if there have been any updates in the process of implementing the PQCS mechanism, as according to the DP and the 20211015_Documento_soporte_Mecanismo_PQCS.pdf file, such a mechanism is still under construction.	15/02/2022. SP responded to the requested actions: a. The mechanism is still under construction, the progress related to the proposal for the establishment of the channels of reception, registration, systematization and monitoring of the PQCS are presented. (see Annex Document Support PQCS Mechanism).
Section III of the Project Description (DP): APPLICATION OF THE METHODOLOGY a. p. 160. Please explain the source of origin of the uncertainty equation on page 170.	12/01/2022. SP responded to the requested clarifications: a. The procedure for estimating accuracy considers the quantification of standard errors. This process is integrated into the algorithm generated for the identification of biomass changes. The methodological guidelines come from Section 4 of the document published by Olofsson et al. (2014).¹³
Section IV, V and VI of the Project Description (PD) a. p. 230. It is mentioned that for the 2016-2020 monitoring period, the achievements made will be presented considering product and results indicators. Where are these results presented? Do these results refer to reductions?	12/01/2022. SP responded to the requested clarifications: a. Table 51 was included in Section 5.3.1 of the Project Document (PD) to make clear the indicators considered for the first monitoring period and Table 69 in Section 6.6.1 with the synthesis of the

¹³ the item is available in the *Additional supports*

	concrete monitoring results for the same period. ¹⁴¹⁵
Non-Permanence Risk Tool -Internal risks - Please provide all references/sources cited in the calculation report 20211013_ViabilidadFinanciera_dur_JMI.xlsx (mainly in the Wood Assumptions tab). - Please explain how the distribution of percentages was defined in the Tab of Assumptions Carbon Credits (cells C:14-C:17) and why the total percentage does not give 100%. Total expected bonuses (cell C24) do not match estimates in the spreadsheet (20210917_Calculo_Ers_Predio_Putumayo_JMI_V2.xlsx)	12/01/2022. SP delivered the requested documentation: - The references were attached to the NPRT/Referencias_Viabilidad_Financiera folder - The percentages in Table 2 (rows 12 to 17) correspond to the profitability margin applicable to each Indigenous Association. These values come from contractual agreements (ERPAs). The percentage and number of bonuses expected by AATI was adjusted according to the AATI Contribution sheet of the document 20220112_Calculo_Ers_Predio_Putumayo_JMI_V3
Spreadsheet (20210917_Calculo_Ers_Predio_Putumayo_JMI_V2.xlsx) - Please explain the origin of the 40,542,374 ha of cell B2 in the "NREF Colombia 2019" tab for traceability purposes. - Please explain the procedure and classifications used to obtain the eligible 3,716,644 ha from the project area (Parameters tab). The verification team found 3,706,898 ha eligible. It is suggested to review this point in a meeting. - Please explain the procedure and classifications used to obtain the forest area in the first monitored period (in the project area and the leakage area). The verification team found a significant difference in these figures, which could lead to a material discrepancy if not addressed.	12/01/2022. SP responded to the clarifications requested: Since the National NREF does not present data on forest areas in the Amazon Biome during the reference period, the LC1y1 forest area (column B of the NREF Colombia 2019 sheet) was calculated based on the forest area to 2012 reported in the previous NREF applicable to the Amazon Biome (MADS & IDEAM, 2014), exactly 39,973,000 hectares and adding and subtracting the losses reported in the National NREF (MADS & IDEAM, 2019). Formulas were included in the spreadsheet for traceability. The forest

¹⁴ Previous Table 45

¹⁵ Previous Table 63

It is suggested to review this point in a meeting. d. In the latest version of the spreadsheet (20220215_Calculo_Ers_Predio_Putumayo_JMI_V4 (1)), the calculation of baseline emissions in the leakage belt is done with an initial forest area in 2017 of 2,073,415 ha (cell B3 of the "Leaks" sheet). However, in the tabs of "Projection of deforestation" (cell D3) and "Monitoring" (cell F5), 2,161,128 ha of forest are indicated in the escape belt for that same year. Please clarify or correct this discrepancy.	area as of 2012 is reported in Figure 2, p. 9.¹⁶ After adjustment of the reference region, this point ceases to apply. b. The procedure for obtaining the eligible area is described in Section 1.3 of the Project Document (PD). The submitted cartographic information was verified and the numbers match the data reported in the DP and the VCU estimate database. The OVV should keep in mind that the cartographic information of the SMByC cannot be used pure, since the pixels do not necessarily coincide between the validities. Before intercepting the layers and sometimes even requires manual adjustments. The user must make sure that the pixels match exactly and that the information has the same number of rows and columns. Additionally, the OVV must consider that the project area is in a border area, so that in some layers there will be pixels without information on the border line due to the changes derived from the fluvial dynamics of the Putumayo River and that in the SIG-OT not all the layers generated by the SMByC are available until now.¹⁷ c. The procedure is presented in Section 6.3.1 of the Project Document (PD). The submitted cartographic information was verified and the numbers match the data reported in the DP and the VCU estimate database. It is suggested that the OVV take into account the considerations on the use of pure SMByC information presented in the previous paragraph.
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¹⁶ Available in: https://redd.unfccc.int/files/nref_amazonia_colombia_espanol_19_12_2014_esp.pdf

¹⁷ The IDEAM has only published the layers in the SIG-OT until 2015. For 2016 onwards, South Pole advanced the management of cartographic information independently.

	A meeting was held with the verification team to validate points b and c. Attached Word document with the supports of the areas in the shapefile for each year of the monitoring¹⁸ After the virtual meeting and review of the submitted information, the verification team confirmed the resulting surfaces(ha) for each year. It was also confirmed that the value used for the year 2020 would be corrected in the new version of the spreadsheet. (d) The forest area of the leakage belt was adjusted for the project start date by 2,161,128 ha and the result of the baseline emissions estimate in the spreadsheet and Project Document (PD) was adjusted; Section 6.4.2, Tables 60 and 62.
Site visit a. Please update on the situation observed in the site visit with the AATI AZICATCH (exclusion of the Capitanía community). Provide evidence of support for the decision made by the community.	12/01/2022. SP responded to the requested clarifications: a. The authorities of the Indigenous Council of the Captaincy after several dialogue sessions with the representatives of AZICATCH, decided to continue participating in the REDD+ Project within the framework of the extraordinary assembly of November 13, 2021. For the record, the Single Act signed by the leaders and representatives of the council is attached in the folder Additional Supports

¹⁸ The document Soportes_areas_GIS_Predio-Putumayo, is available in the folder Additional Supports / Validation Monitoring Areas

APPENDIX B: DOCUMENTS REVIEWED

The documents that were delivered to the V/V team starting the service are listed below. Those documents were employed to elaborate the risk analysis and the verification plan of the Project. The documents that are listed as last version means that those files were modified by SP to address specific CARs or clarifications. Last versions were reviewed and accepted by V/V team.

#	Document	Description
1	20220407_ViabilidadFinanciera_dur_JMI_V4 (last version)	AFOLU Non-Permanence Risk Tool with all the evidence requested in the tool
2	20220327_VCS-Non-Permanence-Risk-Report-PredioPutumayo_EN_V4 (last version)	
3	20220112_VCS-Risk-Report-Calculation-Tool-v4.0_JMI_V2 (last version)	
4	Productos maderables e incendios folder	Significance analysis of sawn timber products
5	20210618_SOP_Gestion_informacion_DBE_JMI_final	Information Quality Control (QC) and Quality Assurance (QA) System Standard Operating Procedure - Information management and document control
6	20211015_Documento soporte_Taller_Capacitacion_Cogestores	Evidence from the training workshop called "First training meeting on REDD + and Climate Change capacities"
7	20211015_Documento soporte_Caracterización_Socioambiental	Most relevant socioeconomic aspects that characterize the communities prior to the start of the Project.
8	20211015_Documento soporte_mapeo_actores	Document that explains how the interested parties were identified based on their type of interest (academic, political, economic), sector (government, academy, NGO) and scale (regional, national, international).
9	20220215_Documento_soporte_Analisis_agentes_motores_MAN (last version)	Analysis of actors, drivers and underlying causes of deforestation for the Project (Step 4 of the methodology). It is explained too on section 4 of the Joint PD & MR.
10	20211015_Documento_soporte_concepto_mecanismos_participacion	Description of the PQR platform for the Project
11	20220215_Documento_soporte_Mecanismo_PQCS_VCI (last version)	It presents the proposed grievance mechanism for the Project.
12	20220407_Calculo_ERs_Predio_Putumayo_JMI_V6 (last version)	Emission reduction calcs spreadsheet
13	Graficos folder	Graphics used in the Joint PD & MR
14	20220407_VCS-Joint-Project-Description-Monitoring-Report_EN_V7 (last version)	Joint PD & MR of the Project
15	02_Shapes	GIS information about the eligibility, spatial boundaries, maps and reporting period.
16	04_Imagenes	Images of the Project area used in the Joint PD & MR
17	VM0037-Implementation-of-REDDin-Mosaic-Landscapesv1.0	Methodology used for the Project
18	contract_3_ERPA_COINPA	These documents stipulate the general terms and conditions that apply to the development of the Project (from feasibility and until its verification) and to the subsequent purchase of the emission reduction that was agreed upon by the parties. One per each AATI.
19	contract_ERPA_AIZA	
20	contract_ERPA_AZICATCH	
21	contract_ERPA_CIMPUM	

22	Comunicado CIMCE	Letter from CIMCE community where they state that they are not part of the Project and have no agreement with SP
23	Desafiliacion_Mininterior	Communication from the Interior Ministry that CIMCE has been separated from CIMPUM and registration of the CIMPUM's new name (previously OIMA).
24	RespuestaComunicadoCIMCE	SP answer to CIMCE regarding their separation from the Project.
25	09-REDD-indigena-AZICATCH	For each AATI, the activities that marked the Project start date are different, since originally each one of them wanted to formulate their REDD + Project independently. However, after the signing of the agreements with South Pole for the formulation and certification of those projects, and with the idea of aligning the activities of cartographic monitoring of deforestation with the information on the National Forest-Non-Forest that is published as of 31 December 31 of each year, the general date of the grouped Project was established as December 31, 2016.
26	Plan_manejo_ambiental_intercultural	
27	Sinchi_IBHI_Aiza_dic2018	
28	PLAN_DE_VIDA_AIZA	Mechanism through which life policies are legitimized, taking into account the past, present and future of indigenous peoples
29	Plan_vida_AZICATCH	
30	Plan_vida_Huitoto_Inga_COINPA	
31	Uitoto (Murui) - PLAN DE VIDA - CIMPUM	
32	Plan manejo ambiental_AIZA	Documental evidence of Project activities per AATI
33	Reglamento_uso_ambiental	
34	Sinchi_IBHI_Aiza_dic2018	
35	09-REDD-indigena-AZICATCH	
36	ANÁLISIS DE SERVICIOS ECOSISTÉMICOS en el territorio de Azicatch, Amazonia Colombiana	
37	Libro_CHAGRAS_DIGITAL	
38	MemoriaTallerChorrera2010	
39	servicios_ecosistemicos_y_riesgo_de_su_perdida_para_las_comunidades_indigenas	
40	AATIs_Logos_Nombres_Eslóganes_REDD+	
41	Resultados_Logos_Nombres_Esloganes_REDD+	
42	Contratos	
43	Entrega equipos_dotacion	
44	Entregables_soportes actividades	
45	Información_Cogestores_PP.docx	
46	Actas_Acuerdos	Ratification of agreements of the Project area
47	Contexto_sintesis	
48	Oficios_ZonaAmortiguamiento	
49	Reporte del Estado de la Iniciativa	Status report of the initiative in RENARE
50	1 AIZA Certificado de existencia y representación legal	Legal representation of authorities of AIZA
51	Res_169_2019_Com_eje_2019-2021	
52	210224_RES 027 2021_Comite	Legal representation of authorities of CIMPUM
53	190327_Certificado_Presidente_Representante_legal	Legal representation of authorities of COINPA
54	AATI vecinas	Evidence of invitation for socialization to surrounding AATI's about the Project.

55	<i>Autoridades locales_instituciones</i>	Invitations and socializations with local authorities and interested institutions
56	<i>Mecanismo comunicación</i>	Different docs and items for communication and information about the Project
57	<i>Visitas iniciales</i>	Evidence of all initial meetings with the communities (lists of attendance, assembly minutes, etc.)
58	<i>20211020_Documento soporte_EPCAC</i>	General description of the EPCAC
59	<i>1988_Res_030_Creacion</i>	The resolutions that give an account of land tenure and the rights to use the territory of the Putumayo Property Reserve.
60	<i>1989_Res_0057_Aclaracion</i>	
61	<i>2006_Res_1947_Ampliacion</i>	
62	<i>2006_Res_1947_FuncionEcologica</i>	
63	<i>2007_Res_0105_Ampliacion</i>	
64	<i>400-7634</i>	Certificate of Tradition and Freedom of the property of the Putumayo Reserve.

The documents that were provided to the V/V team as additional evidence requested are listed below.

#	Document	Description
1	<i>COINPA_Res_0199_20171226</i>	Supports of the legal representation of COINPA in the monitoring period that were requested in the LOF
2	<i>RES 025 2020_COINPA</i>	
3	<i>Certificado_Resolucion 055 2019_AZICATCH</i>	Supports of the legal representation of AZICATCH in the monitoring period that were requested in the LOF
4	<i>Resolucion 011 2020_AZICATCH</i>	
5	<i>20211113_Acta Unica_RtaCapitania</i>	Certificate signed by the leaders and representatives of the Indigenous Council of the Captaincy to continue participating in the Project
6	<i>Calculo_indice_efectividad_PE</i>	Calculation of the effectiveness index used for the estimation of emissions ex ante of the Project.
7	<i>RADICADO 8250-30905</i>	Evidence of the communications that the SP technical team has had with VERRA and where it can be evidenced that, for VERRA, the emission reductions of the Project for 2017 can be issued.
8	<i>Confirmacion_cambio fase_Predio Putumayo</i>	
9	<i>Comunicaciones_VERRA_South Pole_Proyectos_Amazonas COL</i>	
10	<i>Sintesis_comunicaciones_VERRA_Proyectos-Amazonas</i>	
11	<i>olofsson2014</i>	Article by Olofsson et al. (2014) where the methodological guidelines for estimating precision were obtained.
12	<i>01_Condenando_el_Bosque</i>	References/sources that are cited in the calculation report 20211013_ViabilidadFinanciera_dur_JMI.xlsx and that were requested in the LOF
13	<i>02_ManualMaderas</i>	
14	<i>03_maderas_de_colombia_15_version_aprobada</i>	
15	<i>04_Plan de negocio COCOMACIA vf 17.08.18 MCh</i>	
16	<i>06_IbáñezBermúdezLeonardoAlexander2018</i>	
17	<i>07_tasa-social_latam_BID</i>	
18	<i>02_Shapes_Baseline</i>	Shapes provided by SP after the modification of the Reference Region of the Project requested by the Program.
19	<i>02_Shapes_Elegibilidad</i>	
20	<i>02_Shapes_Monitoreo</i>	
21	<i>Condenando_el_Bosque</i>	Publication about Illegality and lack of governance in the Colombian Amazon used as main source to establish the new RR.
22	<i>Condenando+el+Bosque+-+Resumen+Ejecutivo</i>	
23	<i>201216_Acta_Asamble_AZICATCH</i>	

24	<i>210210_Acta Asamblea_COINPA</i>	Documentary evidence of socialization meetings and Project progress evaluation between the proponents and the Project developer, that were requested in the LOF
25	<i>210213_Acta Asamblea_CIMPUM</i>	
26	<i>210216_Acta Asamblea_AIZA</i>	
27	<i>211802_ActaGobernadores_AZICATCH</i>	
28	<i>AIZA_SOC</i>	Documentary evidence of the meeting spaces with the different communities that make up the proponents prior to the validation and verification process, that were requested in the LOF
29	<i>AZICATCH_SOC</i>	
30	<i>CIMPUM_SOC</i>	
31	<i>COINPA_SOC</i>	
32	<i>20220215_Metodologia_Degradacion Forestal.pdf - South Pole</i>	Final supports with the implemented methodology and the table with the final emissions reports for both the historical reference period and for the Project scenario of the model to estimate degradation.
33	<i>Emisiones-Degradacion</i>	
34	<i>Area_expansion folder</i>	Polygons of expansion area of the Project and leakage belt
35	<i>20220330_Determinants_RR_Meth37_PredioPutu mayo_final (1)</i>	Spreadsheet in which the quantitative comparisons between the RR and the AP are documented.

APPENDIX C: LIST OF FINDINGS VERRA REVIEW PROCESS

Item	Action	Resolution
CAR 1	15/09/2023. In section 3.4.1 of the Joint PD & MR, the Leakage Belt definition section does not fully address the Methodology requirements for LKB definition under Options I or II. Please complete the section accordingly.	17/10/2023. In section 3.4.1 of the PDD "20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7", the project's definition of the leakage belt was updated. This section explains the selection of Option II following the methodology guidance. 08/11/2023 Although the most recent version of the PDD adds the decision on the Option II approach and not Option I, it is not observed that the steps requested in the VM0015 methodology are met (see tab CAR1) 21/11/2023. Section 3.4.1 of the PDD "20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7" was updated to include the step-by-step suggested by the VM0015 methodology for the Option II: Mobility analysis. 30/11/2023. The PD section has been completed with the inclusion of the corresponding steps.
CAR 2	15/09/2023. In tab "Expost GHG emissions reductions" of the spreadsheet, the COS change from category Forest to Grasslands in calculated using the area of "forest to other land" transition. Please correct.	17/10/2023. The "Expost GHG emissions reductions" of the spreadsheet was adjusted to rectify the correct use of the values from post-deforestation land categories. The adjustments required some additional changes in sheets "Step 6 Baseline carbon stocks" column S, "Monitoring" column M, "Leakage" columns F and U, and "Expost GHG emission reductions" column L. Please see the excel file 20231010_VM15_ERs_Predio_Putumayo_JMI_V3.

		8/11/2023 The V/V team confirmed the applied correction to the spreadsheet.
CAR 3	8/11/ 2023 Equation 12.2 on the "Stock_change_categoria" tab of the "20230509_Calculo_HWP_Incendios.xlsx" spreadsheet is incorrectly applied. Please correct application and re-evaluate significance of the sources. In the same spreadsheet, in the tab "Incendios", the ratios of molecular weight between C to CH4 and N to N2O are being used as a way to convert tons of CH4 and N2O, respectively, to tons of CO2. This is an incorrect procedure. Please use appropriate methods to convert the tons of each gas (CH4 and N2O) to tCO2e. Update significance of the sources accordingly.	21/11/2023. The document "20230509_Calculo_HWP_Incendios.xlsx" was updated and was integrated the adjustment in the equation 12.2 tab "Stock_change_categoria". In addition, it was also adjusted in the Tab "Incendios" the estimation of the emission from NO2 and CH4 using the data from the IPCC AR6 Global Warming Potentials (GWPs)https://www.ipcc.ch/report/ar6/wg1/downloads/report/IPCC_AR6_WGI_Chapter_07_Supplementary_Material.pdf. 29/11/2023 The verification team confirmed that the requested corrections were made. However, the calculations now contained the following additional modifications: - Burned area was updated from 14.9 ha/year to 5.0 ha/year. - Biomass content (t/ha) updated from 315 t/ha to 253 t/ha. - Combustion factor updated from 0.67 to 0.32. Clarification on these updates is requested. 01/12/2023. The clarification was provided as follows: - Updated GIS information from the source (SINCHI) was downloaded to evaluate the burned area inside PA. Only the burned area corresponding to forest cover was considered. - Biomass content values were updated to match the one used for the GHG emissions reductions calculations, from FREL.

		- Combustion factor was updated to use Primary Forest value, as it is more adequate for the forest type present in the PA. 01/12/2023. The verification team reviewed and accepted the modifications, as they are more adequate for the project circumstances.
CAR 4	8/11/ 2023 In section 3.4.6 of the PD, it is mentioned that the default linear functions of carbon stocks decay indicated in the VM0015 Methodology are being applied in the calculations. However, the following exception were found the the 20230428_VM15_ERs_Predio_Putumayo_JMI_V1 spreadsheet: * For all post-deforestation classes (except "Ohter land"), a 1/10 of the total carbon stock in the Below-ground biomass is considered since the year of deforestation, whereas the Methodology indicates that in the year of deforestation should be zero. * For all post-deforestation classes (except "Other land"), the Above-ground biomass should linearly increase for 10 years after initial year of deforestation. However, the calculations in the spreadsheet consider that the total biomass stock of the postdeforestation class is available since the year of deforestation. Please correct this or justify and document the corresponding methodology deviations.	21/11/2023. Following section 3.4.6 and the methodology guidance presented in section 6.1.2, for the Post-deforestation classes (fcl), a linear increase from 0 tCO₂-e/ha in year $t = t^*$ to 100% in year $t = t^*+9$ was assumed. This change was included in the Excel file 20231010_VM15_ERs_Predio_Putumayo_JMI_V4 , tab "Step 6 Baseline carbon stocks", Post-deforestation class f1. And in Tab "Monitoring" cells E25 – G25. 29/11/2023 The verification team confirmed that the calculations are now made as indicated by the Methodology, considering the default linear functions indicated.

CAR 5	8/11/2023 Please respond/address the comments in the file RCE20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7.doc attached to the email	21/11/2023. All the comments were solved. Please see the PDD "20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7" 30/11/2023. The comments were addressed in the most updated version.
CAR 6	02/02/2024. Provide justification to clarify that including in the reference region areas without the status of indigenous reserve is not leading to an overestimated risk of deforestation in the PA.	07/03/2024. The developer added justifications for the convenience of the reference region in the PDD; Section 3.4.1 on Spatial limits/Reference Region (RR) and Section 3.5.2. 01/04/2024. The verification team reviewed these justifications through these sections and the annexes provided: Annex 6-Agents and drivers of deforestation-Predio Putumayo. The analysis is reflected in the 3.4.4 Baseline Scenario section of the RV.
CAR 7	02/02/2024. Provide justification that areas of historical planned deforestation within the reference region are identified and excluded.	07/03/2024.The developer added justifications on the exclusion of planned deforestation in the PDD; Section 3.4.2 on Step 2. Analysis of historical land-use and land-cover change/Collection of appropriate data sources. 01/04/2024. The verification team reviewed these justifications through these sections, the analysis is reflected in the 3.4.4 Baseline Scenario section of the RV.
CAR 8	02/02/2024. Section 3.4 of the Joint PD & MR does not include the maps used to analyze the agents' mobility.	07/03/2024. The developer detailed description of the process for delimiting the project's leakage belt, adding the maps of the thematic variables considered in the mobility analysis and including considerations on the overlaps of the LKB with other neighboring REDD+ projects 01/04/2024. The verification team reviewed these through Section 3.4.2 on Spatial boundaries/Leakage Belt (LK) of PDD. The verification team reviewed the description in PDD on leakage belt delineation, also cross-checked overlap exclusion with CRIMA within the final leakage belt, through Leakage belt shape.

CAR 9	02/02/2024. Section 3.3 of Joint PD & MR does not include information on how the leakage belt boundary was delineated considering and excluding other projects near the project area.	07/03/2024. The developer described methodology for delimitation of LKB and exclusion of other AFOLU projects from VCS (CRIMA), describes exclusion of an area overlapping with the leakage belt (LK) of the VCS project ID 3145. 01/04/2024. It also notes that VCS project area ID3145 was not excluded since at the time of the application for registration of project 2297, project 3145 had not achieved registration status in the VCS Registry. Any other overlap with REDD projects was observed.
CAR 10	02/02/2024. Section 3.4 of the joint PD & MR does not include a. Deforestation map for the most recent year of the historical reference period b. Forest cover benchmark map for the most recent year of the historical reference period c. LULC matrices, accuracy assessments and confusion matrices for the reference region (RR) during the historical reference period.	07/03/2024. The developer included in Section 3.4.2: 1) Deforestation map for the most recent year of the historical reference period (2016); 2) Cumulative deforestation map for the historical reference period (2005-2016); 3) Forest Cover benchmark map for the most recent year of the historical reference period (2016). 01/04/2024. The verification team reviewed the data provided: methodological validation process of land use cover classification and the results of the precision evaluation for the spatial classification data of land cover changes in 2016 are described in PDD. These comments were included in the 3.4.4 Baseline Scenario section of VR
CAR 11	02/02/2024. The analysis of agents and drivers of deforestation does not follow the requirements set out in the methodology. More specifically, Section 3.4 of the Joint PD & MR does not: a. Identify the relative importance of all the group of agents of deforestation, including statistics on historical deforestation each group contributed to, b. Assess the most likely development of the population size of each group in the Reference Region (including project area, and leakage belt) during the baseline validity period.	07/03/2024. As mentioned in a previous point, the developer delivered Annex 6-Agents and drivers of deforestation-Predio Putumayo, which faithfully follows the guidelines of the methodology. 01/04/2024. The verification team reviewed said annex. The verification team concludes that the analysis presented in the annex is consistent with the requirements of the methodology.

CAR 12	02/02/2024. Section 3.4 of the joint PD&MR does not describe the steps followed to project future deforestation location and it is not clear if the steps outlined in section 4.2 of VM0015 have been followed.	07/03/2024. The developer delivered version 2 of Annex 9 with some formatting adjustments where future deforestation maps are included in section 3.4.4 as requested by the methodology. 01/04/2024. The verification team reviewed the updated Annex 9, which presents the methodological process for modeling future deforestation (2016-2046), within the PDD only Annex 9 is cited, and future deforestation maps are added.
CAR 13	02/02/2024. The uncertainty factor applied in the Excel spreadsheet named "Expost GHG emissions reductions" (i.e., 4.4%) is not consistent with the one calculated in "20231010_VM15_ERs_Predio_Putumayo_JMI_V4" (i.e., 9.9%) and reported in Section 3.4 of the joint PD&MR (p.201).	07/03/2024. The developer adjusted the formula in the report of the value used is included in Section 3.4.6, Uncertainty assessment. 01/04/2024. The verification team confirmed that in the PDD as well as in the last spreadsheet, the uncertainty factor was corrected and is consistent: 9.9%. Due to this adjustment, there was a change in the ex-ante estimates and VCUs for the corresponding reporting period. These changes are adjusted in table 6 and section 5 of the RV.
ADR 1	15/09/2023. Please provide the source documents for biomass content and uncertainty estimates for post-deforestation classes.	17/10/2023. The sources for biomass content are presented in section 3.4.6, sub-section Post-deforestation classes carbon stocks. The carbon stock of post-deforestation classes was estimated as the long-term (20 years) average carbon stock and was determined based on different studies compiled by IDEAM (Yepes et al. 2011) for the presentation of the National Greenhouse Gas (GHG) Inventory reports (Fisher et al. 1994, Noordwijk et al. 2002, Quiñonez 2002, IPCC 2003, IPCC – AFOLU 2006, Leblanch et al. 2002, Rincón & Ligarreto 2007, Arce et al. 2008, Anaya et al. 2009, Phillips et al., IDEAM 2011). Please see Supporting information\Carbon stock reference/Estimacion emisiones CO2 2005-2010 IDEAM. 8/11/2023 The V/V team received and reviewed the

		supporting document to confirm the data used in the calculations.
ADR 2	02/02/2024. Provide the final version of the NPRR in English	07/03/2024. The developer the English version
CR 1	15/09/2023. In table 28 of the Joint PD&MR, it is stated that harvested wood products are less than 5% of the total project emissions. However, in tab "Significance" of the spreadsheet "20230428_VM15_ERs_Predio_Putumayo_JMI_V1" they represent 5.5%. Please clarify this difference and whether wood products are a significant carbon pool.	17/10/2023. The estimation of the significance of the carbon pools was updated. Please see the tab "Significance" of the spreadsheet "20231010_VM15_ERs_Predio_Putumayo_JMI_V3". For the case of the HWP, wood for charcoal or combustion and fires represented a value of less than 5% significant in the total carbon emissions. In addition, some clarification notes were included to indicate the supporting information with the estimation of the sources ("20230509_Calculo_HWP_Incendios.xlsx"). This clarification was also included in section 3.1.1 of the PDD "20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7". Please see the Supporting information/20211015_Documento_soporte_HWP_incendios & 20230509_Calculo_HWP_Incendios. 8/11/2023 The "20230509_Calculo_HWP_Incendios.xlsx" was reviewed. However, calculation errors were found. See CAR 3 for details. This item will be closed.

CR 2	15/09/2023. Please clarify how the proportion of post-deforestation land cover was determined for each Zone of the RR.	17/10/2023. The process to address the proportion of post-deforestation land cover is detailed in sections 3.4.5 and 5.3.2 of the PDD "20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7" (subsection Monitoring LU/LC change categories). It explains the source of secondary information from the Amazonian Institute of Scientific Research SINCHI, which provides information for the entire Amazon biome in Colombia to determine the land cover category for the areas deforested (https://datos.siatac.co/pages/coberturas). In addition, it clarified that this process used the cumulate deforestation for the baseline period; this means the data from 2005 to 2016 is compared with the land cover map 2016. In addition, section 6.3.1 of PDD "20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7" included the clarification and the source of the secondary information used for this process. 10/11/2023 The verification team reviewed the supporting information at PD. The shapefiles were verified with information from the SINCHI.
CR 3	15/09/2023. Please clarify how the change un stock for BGB is estimated in tabs "Step 6 Baseline carbon stocks" and "Monitoring"	17/10/2023. In the Excel file "20231010_VM15_ERs_Predio_Putumayo_JMI_V3", tab "Step 6 Baseline carbon stocks", cell E12 clarified the source used for the carbon pool of BGB. For this case it was implemented the root-to-shoot ratio defined by the CDM_AR_TOOL_14 "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities". Page 25 $R=e^{(-1,085+0,9256*\ln B)}/B$. This equation is also suggested and used in the national FREL for Colombia (page 25 https://redd.unfccc.int/media/02012019_nref_colombia_v8.pdf). This clarification was also

		included in section 5.1 of the PDD "20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7". 8/11/2023 The verification team reviewed the supporting spreadsheet. However, additional findings were issued. See CAR3.
CR 4	15/09/2023. Please explain how the emissions from wood products and fires were estimated for the significance analysis.	17/10/2023. As was indicated in CR1 for the case of the HWP, wood for charcoal or combustion and fires, some clarification notes were included to reference the supporting information used in the estimation. Please see folder Supporting information\"20230509_Calculo_HWP_Incendios.xlsx" and "20211015_Documento_soporte_HWP_incendios.docx". This clarification was also included in section 3.1.1 of the PDD "20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7". 8/11/2023 The verification team reviewed the supporting spreadsheet. However, additional findings were issued. See CAR3.
CR 5	15/09/2023. Please clarify if the IDEAM images were used as they are provided or if further processing was performed. If there is additional processing, please provide the technical details in a separate document.	17/10/2023. In section 5.3.2 of the PDD "20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7", a step-by-step of the pre-processing required to be done to the information from the IDEAM was included. In addition, section 6.3.1 also included some clarification about this process. 10/11/2023 The verification team reviewed the supporting information at PD and shapefiles properties.
CR 6	15/09/2023. It is mentioned in section 2.2.4 of Joint PD&MR 20230428 that the PANI area is not expected to be included in another REDD+ project until a	17/10/2023. Considering the information recorded in the boundary act between the indigenous territories of ARICA and PANI carried out from 20 to 22 March 2022, the PA

	management agreement is reached between both parties. Please clarify the following points: a) Clarify why in the letter dated September 30, the terms of buffer areas between PANI and AIZA/AZICATCH continue to be used if the boundaries were already defined in the agreement on the boundary between the indigenous territories of ARICA and PANI carried out from March 20 to 22, 2022. b) After the March 2022 minutes, there has been some other communication between the AATIs and PANI. Was the project listed with ID 2297 known? Taking the minutes into account, what is your current position?	boundaries were updated, and it was removed the previously defined buffer zones between AIZA and PANI territories. For the particular case of AZICATH-PANI, these two communities have not held meetings on sanitation limits or boundary agreements, so the buffer zone between these two communities is maintained in the project. In addition, the PA limit was confirmed with the boundaries of the REDD++ PANI PROJECT, which was downloaded on 6 October 2023 from the Verra registry website (ID 3145 https://registry.verra.org/app/projectDetail/VCS/3145). All this information is presented in detail in section 2.2.4 of the PDD "20231110_VCS-Joint-Project-Description-Monitoring-Report_Predio-Putumayo_EN_V7". These adjustments involved changes in the PA of the project, because of that the KML of the project's boundary was updated and it is presented in folder Supporting information\GIS\02_KML. Finally, it is also presented the updated version of the NPRT with the inclusion of these limits changes (please see the Supporting information folder). 8/11/2023 The verification team reviewed the updates to the PDD and Anexes provided regarding the buffer zones and confirmed the following points: a) The agreements between ARICA and PANI were included in the PDD (section 2.2.4) and overlapping areas between ARICA and PANI were removed from the buffer zones (two polygons named as Buffer area 4). b) Updated maps within the PDD and NPRT with adjusted buffer zones. c) Updated NPRT to reflect adjustment on surfaces even though there is no change in the total risk value.
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		However, there are still some questions to be answered. a) In addition to project 3145, another project overlapping with ID2872 was identified, which is in withdrawn status. What is known about it? b) A new buffer zone was identified from an overlap area between CIMPUM and CRIMA. Please explain where it comes from and how it was identified c) It was also identified that the buffer zones between AZICATCH and CRIMA increased in size, please explain why. 21/11/2023. In section 2.2.4, the new overlapping areas were clarified for the project. The new areas (CIMPUM-CRIMA and AZICATH-CRIMA) respond to an overlapping issue between the current project and a project developed by the indigenous community CRIMA, registers in BioCarbon Standard, called “CRIMA Predio Putumayo y Andoque de Aduche REDD+ Project”(https://biocarbonregistry.com/en/project/?id=35). Even though the communication with this neighbouring community was developed within the framework of the project, CRIMA did not report the existence of that project from their side during the discussion and consultation process. As a mitigation measurement, these areas were identified as a buffer zone in the project and were not included in the VCUs' accountability of the first verification of the project. The project with ID2872, as indicated by the VVB, is in withdrawn status and corresponds to the first initiative made by the Community CRIMA to develop a REDD+; however, they decided to change from Verra to BioCarbon standard. 30/11/2023. A description of the new areas of overlap with CRIMA was included in the PD.
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CR 7	1/12/2023 Please provide clarification on how the deforestation areas were assigned to their final post-deforestation class. Specifically, describe the criteria for homologation between IPCC categories and the SINCHI categories used, and for assigning the final category to the deforestation areas.	6/12/2023 The South Pole team explained during a call, the criteria for homologation fo post-deforestation categories between SINCHI and IPCC, as well as the criteria for assignment of the deforested areas to their finals post deforestation class. The additional information was also incorporated in section 3.4.5 of the Joint PD & MR. 6/12/2023 The verification team reviewed the criteria and considered them adequate.
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