



VERIFICATION REPORT

UNITOR REDD+ PROJECT



Document Prepared By

AENOR INTERNATIONAL S.A.U

Project Title	UNITOR REDD+ PROJECT
Version	3.1
Report ID	1.4

Report Title	Verification Report "UNITOR REDD+ PROJECT"
Client	Carbonext Tecnologia em Soluções Ambientais Ltda
Pages	78
Date of Issue	05-May-2023

Prepared By	AENOR INTERNACIONAL S.A.U.
Contact	Génova 6. 28004 Madrid- Spain. Telephone +34 914326000 jfuentes@aenor.com; jcocera@aenor.com www.aenor.com
Approved By	Jose Luis Fuentes
Work Carried Out By	Lead Auditor: Juan Camilo Serna Auditor in trainee: Daniel Bermejo Vesga Technical Reviewer: José Luis Fuentes

Summary:

AENOR Internacional S.A.U (AENOR) has performed the second verification of the grouped project "UNITOR REDD+ PROJECT" in Brazil based on the Voluntary Carbon Standard (VCS), as well as the host country criteria. This verification report covers the period from August 1 2021, to July 31 2022.

AENOR conducted the verification under VCS Standard version 4.3 by reviewing the monitoring report and supporting evidence submitted by the project proponent.

The project is a Reducing Emissions from Deforestation and Forest Degradation (REDD+). The project area is located in Lábrea, the southernmost municipality in the Brazilian state of Amazonas. Lábrea is geographically located close to the "Arc of Deforestation" and the border with other highly deforested municipalities to the South (Rio Branco, State of Acre; and Porto Velho, State of Rondônia). The UNITOR REDD+ PROJECT comprises a 94,270.74 hectares total Project Area of protected native forests.

The project crediting period is 30 years and 0 months. The start date of the crediting period is April 26, 2018, and the end date is April 25, 2048.

The purpose of verification is to have an independent third party assess the project design. In particular, the project's emission reduction calculation, implementation of the monitoring plan, and compliance with relevant VCS requirements.

The verification consisted of the following three phases to confirm that the monitoring report meets the stated requirements and identified criteria:

- A desk review of the project monitoring report and monitoring plan implementation
- Follow-up interviews with project stakeholders with an on-site visit as well as a review of project activities
- The resolution of outstanding issues and internal technical review, followed by the issuance of the final verification report and opinion

In the course of the verification process, eight (8) corrective action requests (CARs) and eight (8) clarifications (CLs) were raised by AENOR, and all have been successfully closed.

The purpose of the visit assessment was to determine the conformance of the project with respect to the VCS Version 4.3 Standard; The field visit took place from 29/08/2022 to 03/09/2022 in which the auditor visited the project area, interviewed key stakeholders, staff and other related experts, and also reviewed the VCS-MR and supporting documents. The scope of the verification was to assess the conformance of information in the project design document with the VCS standards.

Hence, once all issues detected were appropriately solved, AENOR carried out a final verification report and deemed with a reasonable level of assurance that the project complies with all of the verification criteria for VCS. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria. Hence, the audit team concludes that the net GHG emissions reductions or removals for the lands included in the project boundary at the verification stage have been quantified under VCS rules.

The GHG emission reductions were calculated on the basis of the approved methodology VCS VM0015 "Methodology for Avoided Unplanned Deforestation" version 1.1 of December 3 2012, and the monitoring plan included in the validated PD version 1.7 of May 4, 2022/1/.

The AENOR verification team assessed the calculations and can confirm that the GHG emission reductions during this monitoring period amount to 639,970 tCO₂e (without discounting buffer emissions) for the whole crediting period. AENOR's verification team can confirm that the project is well managed and that results are well supported. Monitoring plans are effective, and the project proponent has developed enough procedures and tools to collect data.

1	Introduction	6
1.1	Objective.....	6
1.2	Scope and Criteria.....	6
1.3	Level of Assurance	7
1.4	Summary Description of the Project.....	7
2.	Verification Process.....	8
2.1	Method and Criteria	8
2.2	Document Review	9
2.3	Interviews	9
2.4	Site Inspections.....	11
2.5	Resolution of Findings	14
2.5.1.	Forward Action Requests	14
2.6	Eligibility for Validation Activities	16
3.	Validation Findings.....	16
3.1	Participation under Other GHG Programs	16
3.2	Methodology Deviations.....	16
3.3	Project Description Deviations	18
3.4	Grouped Project	21
4.	Verification Findings.....	22
4.1	Project Implementation Status.....	22
4.2	Safeguards	25
4.2.1	No Net Harm	25
4.2.2	Local Stakeholder Consultation	26
4.3	AFOLU-Specific Safeguards	27
4.4	Accuracy of GHG Emission Reduction and Removal Calculations.....	27
4.5	Quality of Evidence to Determine GHG Emission Reductions and Removals	33
4.6	Non-Permanence Risk Analysis	34
5	Verification conclusion	46
	APPENDIX A: Corrective action and clarifications requests.....	48
	APPENDIX B: List of evidence provided	68

APPENDIX C: List of interviewers.....	76
APPENDIX D: Audit Plan.....	78

1 INTRODUCTION

1.1 Objective

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

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description, including the monitoring plan.
- The extent to which GHG emission reductions and removals reported in the monitoring report is materially accurate.

1.2 Scope and Criteria

Verification Scope: The scope of the verification audit is to verify the emissions reductions and/or removals of the project against the Verified Carbon Standard, the identified methodology and the validated PD/1/ throughout the monitoring period from 1 August 2021 to 31 July 2022.

This audit's objectives included verifying the project's calculated reductions with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects. In addition, the audit assessed the project with respect to the validated baseline scenarios presented in the PD/1/.

The **scope** was defined as follows:

- The project and its baseline scenarios;
- The physical infrastructure, activities, technologies and processes of the project;
- The GHG sources, sinks and/or reservoirs that apply to the project;
- The types of GHGs that apply to the project; and
- The project monitoring period.

Criteria: The verification assessment was performed in accordance with the requirements detailed in section 4 of the VCS standard, including the following documents:

VCS Program Guide, v4.2

VCS Standard, v4.3

Program Definitions, v4.2

AFOLU Non-Permanence Risk Tool, v4.0

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

1.3 Level of Assurance

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

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

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

1.4 Summary Description of the Project

The Unitor REDD+ project is a grouped project that avoids unplanned deforestation (AUD) of a region within the municipality of Lábrea, Amazon. The general objective of the project is to contribute to the mitigation of emissions as well as to the national climate change strategy through the prevention of deforestation of the forests included in the project, in line with the private protection of strategic ecosystems and, in particular, its approach to generating compensation for ecosystem conservation.

The grouped project has 99,035.20 ha in 15 instances of project activity on private land. Nevertheless, three properties had their registration cancelled, on December 2021, due to a process with the Federal agency INCRA (National Institute of Colonization and Agrarian Reform). As a result of this event, the project had a reduction of 4,764.46 ha from the total area, representing 4.7% of the project area, having left 94,270.74 ha of the project area defined in 12 private properties.

The current REDD+ project is expected to avoid a predicted 22,476 ha of deforestation, equating to 11,390,973 tCO₂e in emission reduction over the 30- year project lifetime (26 April 2018 to 25 April 2048), including buffer (RF), leakage (DLF) and project efficiency (EI) reductions. On the second verification, AENOR can certify that the project's emission reductions during the monitoring period amount to 639,970 tCO₂e and that tradable VCUs are 580,102 tCO₂e.

No events have occurred, either in the internal environment or external context, or activities during the period that could have affected the project's GHG emission reductions. The change of potential activity and the leakages from the market have been treated according to the procedures provided and established in the methodology. Potential leaks from the project were monitored through the project's leak procedures.

2 VERIFICATION PROCESS

2.1 Method and Criteria

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

AENOR carried out this verification report and deems with a reasonable level of assurance that the project complies with all of the verification criteria.

The verification has been performed through an in-depth desk review, a site visit to the project, interviews with local stakeholders, and interviews with relevant personnel responsible for monitoring. The verification activities in which risks were assessed were the evaluations of the monitoring system (data flow, data control procedures, etc.) but mainly the quality of raw data as well as sources and the spreadsheet calculations.

AENOR reproduced and verified 100% of sheets in the spreadsheet of emission reduction calculations /6/, and the data calculations carried out in those sheets for the project area for the monitoring period 1 August 2021 to 31 July 2022. The project area was 100% checked using the GIS database and shape files /43/. The carbon calculations were also 100% verified and cross-checked with validated values.

AENOR decided to carry out an in-depth and meticulous review of the sheets due to the following reasons:

- To verify the correct application of the methodology (formulae, equations.) and check that data required to calculate the GHG removals are appropriately provided.

Based on the assessment carried out, AENOR confirms with a reasonable level of assurance that the claimed emission reductions are free from material errors, omissions or misstatements.

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

- Sufficient evidence available: The project participant has provided the 100% of the data used in the calculations to achieve the final amount of GHG emission reductions reported.
- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents and have been provided to the verification team, and the most relevant ones are appropriately detailed in Appendix I.

AENOR cross-checked the collected information through an on-site inspection of the project area and reproducing calculations. Hence, AENOR confirms that the stated figures in the monitoring report are correct and can certify net anthropogenic GHG removals based on verifiable and reliable evidence.

2.2 Document Review

The audit team examined the baseline data gathered from the baseline determined for this Region, spreadsheets used to enter and compile the information required by the methodology and reproduced the GHG emissions reductions calculations presented in the spreadsheet models to obtain the same results as those appearing in the Monitoring report. The Monitoring Report /2/, Project Description /1/, and supporting documentation were carefully reviewed for conformance to the verification criteria and consistency with the Project Description. The Non-Permanence Risk Report /4/ for this monitoring period was also assessed.

A list of the reviewed documentation during the verification is presented in Appendix B.

2.3 Interviews

The on-site visit to the project area was carried out between 29/08/2022 to 03/09/2022. Interviews were conducted with the project technical team. A stakeholder consultation was carried out to assess the understanding of the program requirements and review the Monitoring Plan and the applied methodology. Consequently, during the interviews with the project proponent, it was possible to verify the particular procedures used to determine the project implementation and carbon estimations.

Additional to the site visit, meetings via teleconferences were carried out on August 24, 2022, to verify the processing data from satellite images. The scope of the verification was to assess the conformance of information in the monitoring report with the VCS requirements.

The people interviewed were those directly affected or involved in the project activity and, in some cases, were just indirectly affected. Finally, some activities stated within the MR were also reviewed during the on-site visit and verified with the information provided. During the on-site visit, the following people were interviewed (see Table 1 below).

Table 1. Interviews

Date	Interviewee	Organization/Community	Subject
24/08/2022	Rafael Martins (remote meeting)	Carbonext Tecnologia em Soluções Ambientais Ltda.	Satellite data acquisition and processing, calibration data for the monitoring period.
30/08/2022	Ricardo Stoppe Junior	Ituxi Administração e Participação Ltda.	

	José Luis Capelasso	Green Forest Carbon Consultoria Empresarial Ltda.	Operational management structure; crediting period; actual implementation and operation of the project activity; QA/QC procedures; records and storage data; ER calculation; field measurements.
	Alice Dias da Cruz Ághata Comparin Artusi Luiz Fernando de Moura	Carbonext Tecnologia em Soluções Ambientais Ltda.	
01/09/2022 to 03/09/2022	Veridiana Dos Santos Odair Pedroso José Alves Gilvan Cuadros Fabio Gomes Teudes de Oliveira Lucas Brago Edilton de Sousa André Moraes Henrique M.S.	Green Forest Carbon Consultoria Empresarial Ltda.	Verification of actual implementation, monitoring plan.
	Marcos Peruso Sinomar Prissinoti	Río Grande - Forest operator UPF.	
	Celso Zuff	Ramal Do Boi (Neighboring community)	Impacts of the Project in the community
	Raymunda Dos Santos Jose Wilson	Ramal Mococa	
	Alecio Carlos José Novar	Técnico - IDAM	

	Marco Antonio Lagos	Secretary - SEDAM -RO	Meeting with local government authorities to consult on project impacts
	Diogo M.	Governance and climate consultant - SEDAM -RO	
	José Barbosa	Governance and climate consultant - SEDAM -RO	
	Leticia Andrade	Governance and climate consultant - SEDAM -RO	

The complete list of interviewees is found in Appendix C.

2.4 Site Inspections

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

Ensure that the geographic area of the project, as reported in the VCS-MR and the accompanying KML file, is in conformance with Section 3.10.2 of the VCS Standard;

Perform a risk-based review of the project area to ensure that the project conforms to all other requirements of the VCS rules and the methodology;

Observe the Project Proponent's evidence and collect and record data in order to assess whether data collection techniques conform to the monitoring plan and related documentation and to evaluate data quality control systems;

Select samples of data and information for verification to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 4.1.8 of the VCS Standard;

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;

Interview local authorities to confirm that the project operates in accordance with current permits and authorizations and its relationship with local actors and communities.

Interview the key personnel involved in the mentoring and observe monitoring practices.

Verify activities, such as planting, in the project area and leakage belt.

The Project area has a total area of 94,270.74 hectares of native forest, dominated by the vegetation formation of the Amazonas Biome Forest, which is the object of conservation by the REDD + activities defined by the project.

The GIS package was reviewed, and in this sense, the project area and the site inspections were completed to confirm the project boundaries, verify the baseline and check the status of the forest. Site inspections were also conducted to evaluate the consistency of the designed activities. The project site location was confirmed with GPS. The sites visited during the validation are provided in Table 2.

Table 2. Site inspection

Site	Latitude	Longitude	Photo	Observations
Cover land in Reference Region	9° 14' 8.97"S	66° 6' 5.92"W		Verification of post-deforestation activities and expansion of the agricultural frontier in the reference region
Deforestation in the reference region	9° 19' 14.28" S	66° 4' 35.32"W		Pressure of deforestation agents in the reference region
PMFS in Fazenda Santa Catarina	9° 8' 0.39"S	66° 8' 29.79"W		Posters with the authorization for the PMFS in Fazenda Santa Catarina

Site	Latitude	Longitude	Photo	Observations
Monitoring Base Fazenda Santa Maria	9° 3'54.01"S	66° 13'13.45" W		Bases built within the framework of the project to carry out activities to monitor and protect forest cover
Forest management area in Fazenda Três Barras	9° 38'19.30" S	66° 53'20.52" W		Forest management area in recovery of forest cover
Boundary Fazenda San José project area	8° 57'16.6"S	65° 59'58.04" W		Limit Project area protected by enclosure of the property to avoid deforestation and with fire barriers.
Authorized sustainable forest use Fazenda Três Barras	9° 36'3.79"S	66° 52'14.75" W		Wood labeled under the authorization of the PMFS license

2.5 Resolution of Findings

Findings established during the verification can be seen as a non-fulfilment of validation criteria or an identified risk to fulfilling the project objectives. The findings could take the form of a Corrective Action Request (CAR), Forward Action Request (FAR) or Clarification Request (CL).

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

Non-compliance with the program requirements or applied methodology is found in the project description and/or has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient;

Mistakes have been made in applying assumptions, data or calculations of emission reductions which will impact the number of emission reductions;

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

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

As a result of this assessment, there 18 findings were found, eight (8) Clarification Requests (CLs) and eight (8) Corrective Action Requests (CARs) and two (2) FARs in the verification process. CAR and CLs were closed based upon adequate responses from the project proponent, which meet the applicable requirements; findings were reassessed before their formal acceptance and closure. All results, including the issues raised, the responses from the project proponent and the conclusions, are contained in Appendix A. All required changes are observable in MR Version 1.4 /2/ and the relevant annexes.

Consequent to the resolution of findings, the AENOR auditor concluded that the MR/2/ is accurate and complete and provides an understanding of the nature of the project and the project's benefits on climate. In addition, the project proponent demonstrates how emission removals are reached, monitored and reported.

2.5.1 Forward Action Requests

A FAR was submitted during the first audit of Verra's follow-up report and review. The FAR is concerned with the identification of deforestation agents in the leakage belt, as shown below:

FAR: "Section 4.4 of the verification report states that "In section 5.3 of the MR /1/ is discussed and evidenced that the increase in deforestation within the Leakage Belt cannot be attributed to the project activity, as the entire region experienced a significant excessive increase in deforestation during the monitoring period, which is quantified by difference between ex-ante and ex-post deforestation values in the Reference Region. For this reason, the Leakage emission values have been corrected to 0 tCO₂e.

For the subsequent verification, PP is requested to provide adequate evidence, such as a participatory rural assessment to demonstrate that the deforestation agents are not linked to the project area."

To resolve this FAR, the PP presented a report with evidence of the violence and conflicts present in the region/44/. This is because the participatory rural diagnosis was not feasible due to the characteristics of the agents of illegal deforestation currently in the area.

Carrying out a participatory survey would put the lives of those involved at risk. Therefore, it was impossible to carry out any field survey with the agents of deforestation.

AENOR reviewed the sources of information presented by the PP, which reported the violence in the Amazon and the cases of deaths of people involved in defence of the forest and the fight against illegal deforestation. During the on-site visit, a hostile panorama was evidenced regarding the illegality associated with the illicit exploitation of wood and the expansion of the agricultural frontier/53/54/55/.

Faced with the evidence presented by the PP where a high risk is observed for the technical team and the people of the community settled in the reference region, AENOR concludes that the support of presenting the participatory rural diagnosis is not feasible in the current conditions of the area. With this, the use of technical support to demonstrate that deforestation agents are not linked to the project area has been accepted.

Regarding the excessive increase for the monitoring period in deforestation in the leakage belt and the reference area, the PP presents in the MR/2/ the analysis of the leading causes derived from conditions of flexibility in forest exploitation authorizations and greater demand for agricultural land due to the need for growing market mainly in the municipality of Lábrea and the reference area.

Based on the above, the PP makes a mathematical comparison where it is shown that the value found for estimating deforestation in the leakage and the reference area has an incremental trend for ex-post estimates. However, percentage-wise, it is evident that for the reference area, the increase is more significant than the leakage contour, demonstrating that this increase is not due to the displacement of deforestation due to the project's actions.

AENOR carried out a detailed review of the deforestation values found for the monitoring period in the leakage area and the reference region, being able to determine that the mathematical comparison for these areas was an adequate analysis and allowed to conclude that the emissions in the leakage area can be considered zero since they are not derived from the displacement of deforestation by the project activities.

AENOR considers with certainty that under current conditions it is not feasible to carry out a participatory rural diagnosis (PRA) due to insecurity and lack of dialogue with the agents of illegal deforestation. In this context, the VVB considers that the FAR cannot be closed by interviewing the agents of illegal deforestation and the mathematical approach presented by the PP can reflect the reality of the leakage in the project scenario.

However, if security conditions change in the future scenario of the project, it would be possible to carry out a PRA, even though actual conditions do not allow its realization. Thus, FAR#01 is left open for the following period.

A new FAR (FAR#2) was raised during this monitoring period, regarding the correction of the leakage belt overlap between projects Unitor REDD+ and Project ID 1654. Steps a), c) and f) of section 1.1.3 of the VM0015 Methodology were implemented, while items b) and d) will be presented in the next monitoring report according to the justification presented in the document "Leakage Belt Overlap Report", made available to the audit team. This was included as a project description deviation and FAR#2 was issued to ensure that this deviation will be reassessed at subsequent verification.

2.6 Eligibility for Validation Activities

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

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The project has not been registered, and is not seeking registration, under any other GHG programs. The project has already been validated and registered under the VCS Program.

In section 1.10 of the MR, the PP clarifies that the VCU generated in this project will only be used in the context of the voluntary carbon market, they will not be applied in the context of the Paris Agreement.

3.2 Methodology Deviations

For this monitoring period, the PP proposed a methodological deviation in the applied methodology, VM0015.

1. Comparative analysis of the behavior of the increase in deforestation in the leakage belt as a consequence of causes not attributable to the project activity.

As established by the methodology VM0015, the ex post quantification of emissions in the leakage belt is based on the monitoring of deforestation for this area in a period of time and the comparison with the ex-ante deforestation values.

Under this scenario, the rationale for estimating leakage ex ante is to help guide the design of optimal leakage prevention measures, identify sources of leakage that are potentially significant and therefore subject to MRV, and allow reasonable carbon projections to be made. For adequate management of leaks by the PP, it must consider the measures that seek to prevent leaks or activities that prevent the displacement of deforestation towards these areas.

However, there may be the possibility that the increase in leakage is attributable to agents of deforestation that are not linked to the project area and the detected deforestation may not be attributed to the project

activity and be considered leakage. In this event, the PP must collect solid evidence to demonstrate that the increase in deforestation in the leakage belt is not attributable to the project activity./VM0015/

In accordance with the above and given that the VM0015 methodology does not provide enough information to demonstrate when the increase in deforestation in the leakage belt is due to deforestation agents that are not linked to the project area, the PP proposes a methodology deviation. This was demonstrated through an analysis of the historical context (2018-2022) of the increase in deforestation in the Brazilian Amazon, the municipality of Lábrea, the reference region and the leakage belt.

The analysis presented in item 3.2.1 of the MR, establishes with different bibliographic sources, which were evaluated by AENOR, that the increase in deforestation has as its main causes the trends of Brazilian legislation, such as the inaction of the Federal Public Power, the granting of tacit (or automatic) environmental licenses in case of delay by the environmental agency, and the presence of legislation that favors land grabbers. Additionally, the increase in the implementation of infrastructure projects, such as the acceleration of highway paving projects and the construction of the bridge over the Madeira River. /55/.

That hypothesis allows us to assume that the increase in deforestation in the area of the leakage belt is not caused by the presence of the Unitor project, but as a reflection of a trend present in the reference region, and the Municipality of Lábrea.

In the analyzes presented by the PP, it is possible to identify the difference between the ex-ante and ex-post values of the Reference Region and the behavior of the information of the municipality of Labrea, showing the unexpected increase in deforestation faced by the area. As shown graphically in Figures 39 and 40 of the MR.

AENOR had access to the reports presented by the PP and the analysis of the satellite images with which the deforestation rates of the reference region and municipality of Labrea were estimated, and it was possible to verify that the increasing trend of deforestation in these areas is correct and that the dynamics in the area, according to what was evidenced in the field visit, responds to activities promoted by the development policies of the country and also due to illegal activities. This information was confirmed in the interview with the secretary of the environment office of the state of Rondonia (SEDAM -RO).

During the AENOR field audit, security in the region and the relationship with illegal deforestation agents were questioned and it was verified that there is no possible way to talk to these agents and also to verify the unsafe scenario that occurs in the region due to these illegal deforestation agents.

As a criterion to determine the leakage resulting from the displacement of deforestation by the project activity, the PP establishes a comparative criterion between the percentage increase of deforestation in the reference area and deforestation in the leakage belt, called δ (The ex- ante-ex-post relationship), which is presented as an analysis criterion in the consideration of leakage as follows:

- If percentage difference observed in the Reference Region (RR) (δ) $\geq$ percentage difference in Leakage Belt (LB) (δ); then the leakage due to project activities was considered to be 0.
- If percentage difference observed in the RR (δ) $<$ percentage difference in LB (δ); then the leakage due to project activities must be quantified.

Therefore, taking into account the increase in deforestation rate in Brazil and, especially in the project region as a whole, the leakage value was adjusted, taking into account the increase registered by the ex ante and ex post values of the reference region, where the RR δ and LB δ values were determined, according to the following table.

Year	Percentage difference observed in the RR (δ)	Percentage difference in LB (δ)
2021	71%	69%
2022	75%	73%

Therefore, the leakage due to project activities was considered to be zero (0) for each year as shown above. This in turn resulted in “0” values for ex-post above and below-ground net carbon stock changes in the leakage belt.

In consideration of the analysis criteria presented by the PP, which was documented and estimated based on pertinent information, the audit team can determine that the justification for the management of leakage is adequate to support that the leakage due to the displacement of deforestation would be zero and is not associated with the project.

AENOR considers with certainty that under current conditions it is not feasible to carry out a participatory rural diagnosis (PRA) due to insecurity and lack of dialogue with the agents of illegal deforestation. In this context, the VVB considers that the FAR cannot be closed by interviewing the agents of illegal deforestation and the mathematical approach presented by the PP can reflect the reality of the leakage in the project scenario.

However, if security conditions change in the future scenario of the project, it would be possible to carry out a PRA, even though actual conditions does not allow its realization. Thus, FAR#01 is left open for the following period.

3.3 Project Description Deviations

Six project description deviations from the validated PD/1/ have been applied during this monitoring period:

1. Exclusion of community and biodiversity parameters from the monitoring plan presented in section 5.3 of the PD.

The PP considered parameters associated with community and biodiversity indicators within the PD/1/ monitoring plan; however, due to the conditions of the VCS project and according to the indications of the VCS MR Template, only those related to climate parameters will be left within the monitoring. Nevertheless, all the social and biodiversity parameters will continue to be monitored, as defined in the PD, and reported as project implementation activities in the respective monitoring report.

According to item 2 of Section 3.19.2 of the VCS Standard (v4.3), this deviation fits as a Project Description Deviation in accordance with the latest version of the VCS Monitoring Report Template.

The audit team considers that the parameters associated with community and biodiversity can be excluded from the monitoring plan in accordance with the VCS standard (V4.3) rules since the project does not report co-benefits within another scheme or program.

Considering this deviation, it is confirmed that it does not generate changes in the applicability of the methodology, the additionality or the baseline scenario.

2. Update the monitoring plan with the inclusion of the Forest Integrity Monitoring Plan.

A remote monitoring system developed and monitored by Carbonext, named MonitoraCarbon, was implemented in April 2022. The system analyses satellite images from different sensors and radar images with a maximum frequency of 7 days. The system takes the picture, evaluates the quality, processes it, detects any abnormality (probable deforestation), and sends notifications for validation, which is confirmed visually. What is validated as probable deforestation, the system will issue the alert, sending the warning by email, with the date, image, dimension and a map for those responsible for the responsive action to take the necessary measures.

This update in the monitoring plan, with the inclusion of the Forest Integrity Monitoring Plan that proposes changes in the organization and responsibilities of the parties involved, in addition to the implementation of MonitoraCarbon, is considered by the audit team to be a good practice of the project to guarantee short-term monitoring of burning and deforestation alerts and improve response capacity.

In accordance with the above, AENOR considers that this deviation does not generate changes in the applicability of the methodology, additionality or the base scenario.

3. Update of the MR to include monitoring of the 3 excluded areas during the project's 30-year longevity period.

The monitoring plan presented by the PP does not present modifications, in spite of the change in the project area. In this MR, the monitoring was adjusted by the inclusion of a real-time monitoring system that allows identifying points of deforestation and burning (MonitoraCarbon) which will cover the entire project area, including the properties that were removed. Moreover, the excluded areas will remain monitored by terrestrial surveillance. Aerial surveillance will also be carried out when needed.

In the same way, the audit team carried out the traceability in the change of the project areas in the spreadsheets and in the new version of the PD.

AENOR considers that this deviation does not generate changes in the applicability of the methodology, additionality or the baseline scenario.

4. Inclusion in the Monitoring Plan of the monitoring parameter "Growth of biomass after logging".

In section 4.2 of the Monitoring Report, the parameter "Biomass growth after logging" was included.

Although the same value used in the project description was used in this monitoring period, de West et al. (2014)/56/, the parameter may vary in the case of the use of a more up-to-date secondary source or even by a value obtained in an in-situ field study. Therefore, adding the parameter in section 4.2 of this Monitoring Report was necessary.

The parameter "Biomass growth after logging" has a significant incidence in the calculations since it determines the annual biomass increase in the areas authorized for forest management and its incidence in the project calculations. In this sense, part of the audit team considers its inclusion and monitoring convenient.

AENOR considers that this deviation does not generate changes in the applicability of the methodology, additionality or the baseline scenario, since this parameter is considered conservative and has already been validated.

5. Cancellation of property registration of three participants

Fazenda União, Fazenda Recanto and Fazenda Panorama had their registration cancelled, on December 2021, due to a process with the Federal agency INCRA (National Institute of Colonization and Agrarian Reform). This resulted in the withdrawal of these properties from the project and the modification of the project area, with a discount of 4,764.46 ha from the total area, representing 4.7% of the PA. The new project area is 94,270.74 ha./9-21/.

Changes in the Project areas were reflected in the project map update, where the areas corresponding to Fazenda União, Fazenda Recanto and Fazenda Panorama were subtracted. AENOR, in the process of reviewing the adjusted KML files, was able to determine the exclusion of these and it was corroborated with the control points taken in the routes carried out in the audit visit for the current verification.

AENOR considers that this deviation does not generate changes in the applicability of the methodology, additionality or the baseline scenario.

The PP reported in section 3.1.2, "Project Description Deviations" of MR/2/, the Unitor project has continued to monitor the three properties areas. It will continue to monitor for the remaining project duration, following the monitoring requirements of the applied VCS methodology. The monitoring has continued to be implemented as defined in the PD, with the ground, remote and, when needed, air rounds. Evidence of the continued monitoring can be seen in Section 3.1.4 and during the audit visit.

Thus, no previously verified emission reduction and removal will be discounted. In the event of a loss event in the instances, the quantification and reporting of the event will be performed according to the applied methodology and the VCS Program document Registration and Issuance Process.

According to VCS Program Definitions v4.2, the removal of the properties does not qualify as a loss event since there was no loss in carbon stock.

The identification of the cancellation of the registration of these properties was the product of the review of the audit findings (CAR2). The audit team verified that the monitoring of these properties was carried out under the conditions established in the validated Monitoring Plan. However, given the constraints of loss of use rights over the properties, they should leave the project and define a new project area.

AENOR was able to verify that the adjustments made in the project area led to a modification of the calculations for the monitoring period; however, since these properties represented 4.7% of the project area, the changes did not impact viability and permanence considerably.

6. Leakage belt agreement signed with the project proponent of VCS project ID 1654.

In accordance with section 1.1.3 Leakage Belt of the VM0015 methodology, if the area of the leakage belt of the proposed AUD project includes the leakage belt area or part of the leakage belt areas of other VCS AFOLU projects, double counting of emissions should be avoided. Then, the conditions described in items a-g of the methodology must be met.

The PP presented the document titled: "Leakage Belt Overlap Report"/58/, where steps a), c) and f) were followed, in accordance with requested by the methodology.

Steps b) and d) suggested by the methodology were not carried out, and are presented by the PP as a deviation from the project. These steps will be taken into account in the next Monitoring Report, considering the redefinition of the leakage belt in accordance with the update of the REDD+ methodology (which is still not available), when the overlap between the leakage belt of the REDD+ Unitor Project and the leakage belt of the Fortaleza Ituxi REDD Project will be corrected.

The main argument for the deviation is that there is currently no double counting of emissions in the current monitoring period. The Unitor project had no leakages, according to what was presented in the first monitoring report. And the Ituxi project, as seen in Section 5.3 of the second monitoring period (12/14/2015 to 12/31/2019), also did not report any leakages.

AENOR, arguing that double accounting does not exist and considering that both projects must update the leakage belt for the next verification due to the use of the new methodology, considers that this project description deviation appropriate. Therefore, with the evidence presented in steps a), c) and f), it can be concluded that additionality, the applicability of the methodology or the baseline scenario are not affected.

The VVB has assessed the six project description deviations described above to analyze and confirm that they do not impact the applicability of the methodology, additionality, or appropriateness of the baseline.

3.4 Grouped Project

No new instances were included in the project during this monitoring period.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

During the on-site visit, through observations of project activities and interviews with project personnel, the audit team confirmed that the project has been implemented throughout this monitoring period as it was described in the Monitoring Report /2/ including all documented project description deviations.

The monitoring report was cross-checked against the monitoring plan submitted in the PD /1/ to ensure compliance in terms of GHG emission reduction calculations as well as monitoring occurrences. AENOR also conducted interviews to confirm that monitoring plans were implemented as described in the PD /1/.

Section 1.11 describes the contribution to sustainable development of the project. The confirmation by the VVB was evaluated through the on-site visit and interviews with the project's technical team and with the support of documents provided by PP. The project contributes to several nationally declared sustainable initiatives. The objectives and goals of the Government of Brazil related to the Sustainable Development Goals/51/ are the following:

- o SDG 1: End of poverty;
- o SDG 3: Healthy life;
- o SDG 4: Quality education.
- o SDG 8: Decent work and economic growth.
- o SDG 12: Ensure sustainable production and consumption patterns;
- o SDG 13: Take urgent action to combat climate change and its impacts;
- o SDG 15: Protect, restore and promote the sustainable use of terrestrial ecosystem resources, manage forests sustainably, combat desertification, halt and reverse land degradation and halt biodiversity loss.

The evaluation of the indicators of each objective and their level of contribution by the audit team allows us to conclude that the project's actions help reduce deforestation and promote sustainable development in the Amazon. Complying with the component of the Nationally Determined Contribution (NDC) of Brazil under the Paris Agreement.

Section 3 of the Monitoring Report/2/ provides the relevant milestones occurred during the last years in the project area related to the management and development of the project to understand its implementation status. These milestones are directly linked with the success to implement and achieve the goals established by the project.

Tables in section 3.1 of the Monitoring Report/2/ provide complete information of activities carried out and impacts of these activities for the goals of the project. Project objectives and activities to reach them are analyzed with their outputs and outcomes for the present monitoring period.

Table 7 of the MR/2/ presents the implementation schedule of the second monitoring report of the Unitor REDD+ project, for the period from August 1, 2021 to July 31, 2022. The following table summarizes the assessment carried out by the audit team.

Table 3. Summarizes the assessment carried out by the audit team

Date	Milestone in the project's	VVB Assessment
October 2021 - May 2022	The construction of the Presidente Prudente monitoring base began in October 2021 with site clearance and earthmoving activities. It was completed, ready for use, at the end of May 2022, and is already operating at this time.	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and beneficiaries. Additionally, the cross-check of the Community Social Activities supports was carried out/40/.
August 2021 - July 2022	Hiring 23 new employees to contribute to REDD Unitor project activities, with two additional employees previously hired.	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and beneficiaries. Additionally, the cross-check of the SDG - Employees and Community Social Activities supports was carried out/30/40/.
July-2021	Completion of construction of second base at Fazenda São José #2.	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and beneficiaries. Additionally, the cross-check of the Community Social Activities supports was carried out/ 40/.
August 2021 - October 2021	Completion of construction of the Três Barras and Santa Catarina monitoring bases, which already have the structure finalized for use and are in operation. The beginning of construction also began during this monitoring period.	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and beneficiaries. Additionally, the cross-check of the Community Social Activities supports was carried out/ 40/.
November, 2021	Construction of a bridge over the Igarapé, at the Mococa branch line, to allow the displacement of vehicles.	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and beneficiaries. Additionally, the cross-check of the Community Social Activities supports was carried out/ 40/.
December, 2021	Beginning of the construction of the Jardim Alegre monitoring base	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and beneficiaries. Additionally, the cross-check of the Community Social Activities supports was carried out/ 40/.
June - July 2022	Installation of identification plates on all finished bases.	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and

Date	Milestone in the project's	VVB Assessment
		beneficiaries. Additionally, the cross-check of the Community Social Activities supports was carried out / 40/.
July 22, 2022	The second training in firefighting to form a fire brigade team was carried out in Ramal do Boi.	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and beneficiaries. Additionally, the cross-check of the SDG - Fire Brigade training supports was carried out /31/.
July 22 and 27, 2022	Lecture about Advice on nutritional aspects was conducted in Ramal do Boi.	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and beneficiaries. Additionally, the cross-check of the SDG - Advice on nutritional aspects and Community Social Activities supports was carried out /27/28/29/40/.
July 23 and 27, 2022	Training on sustainable cattle raising for the community, in Ramal do Boi.	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and beneficiaries. Additionally, the cross-check of the SDG - Sustainable Cattle raising and Community Social Activities supports was carried out /33/40/.
August 2021 - July 2022	Constant ground monitoring and remote monitoring.	The verification team evaluated the deforestation with the analysis of the GIS data /43/32/, Monitoring agents of deforestation/42/, the deviations of the project and the calculations of the spreadsheet /6//7/.
August 2021 - July 2022	Development and implementation of the Forest Integrity Monitoring Plan (FIMP, or PMIF in Portuguese)	The verification team evaluated the deforestation with the analysis of the GIS data /43/, Monitoring plan of Forest Integrity PMIF /42/.
August 2021 - July 2022	Sustainable Forest Management activities	The verification team evaluated the sustainable management activities covered by the obligations of the granted exploitation licenses /32/34-39/40/.
August 2021 - July 2022	1 motorbike was purchased for monitoring activities against deforestation	The verification team evaluated the evidence through the on-site inspection and interview with stakeholders and beneficiaries. Additionally, the cross-check of the Community Social Activities supports was carried out /40/.
July 23 and 27, 2022	Community Public Consultation on Ramal do Boi (July 23) and on Ramal da Mococa (July 27) for 17 men and 8 women (25 total) and 14 men and 13 women (27 total), respectively.	Assessed through direct interviews with stakeholders /22-26/.

In the tours carried out in the project areas during the audit visit, GPS control points were taken from the project areas to verify the spatial limits, which allowed evaluating that the KML files had the correct update of the project areas- This is due to the removal of the participants: Fazenda União, Fazenda Recanto and Fazenda Panorama.

Despite the change in the project areas, AENOR was able to verify that the monitoring plan is still appropriate and continues to be valid for the current project area, since area changes are less than 5% and the applicable conditions continue to be valid. Additionally, the excluded areas will continue to be monitored by the PP as a condition to avoid an increase in deforestation.

The verification team has determined whether the monitoring plan has been properly implemented and followed by PP that the monitoring has been carried out in accordance with the registered monitoring plan; and determined whether all parameters including project emission parameters, baseline emission parameters and leakage emission parameters used for emission reduction calculation stated in the registered monitoring plan are monitored or used appropriately as per the PD /1/.

During this verification process, AENOR has not detected project changes in regards of the project title, its purposes and objectives. As such, the project activity accurately reflects the proposed project which mainly consists in alleviating deforestation and degradation pressures on the forests, improving the quality of life of population in the area and strengthening relationships with government agencies to insure the proper long-term management of the Project Proponent. Through interviews with key staff and evidence provided, the auditor team ratified the main objectives of the project activity.

Besides, the project has not participated nor been rejected under any other GHG programs. GHG emission reductions or removals generated by the project are not included in an emission trading program or any other mechanism that includes GHG allowance trading. The project has not received or sought any other form of environmental credit.

Hence, after a complete review of the different documents provided and the on-site visit, AENOR is able to confirm that the project implementation is in accordance with the project description contained in the validated PD/1/ and final version of the Monitoring Report /2/. There are not material discrepancies between project implementation and the monitoring report.

4.2 Safeguards

4.2.1 No Net Harm

Section 2.1 of the MR/2/ argues that the project does not generate negative socio-environmental impacts based on the conservation of forests in the project areas and promoting the sustainable management of these areas.

The assessment of VVB concluded that the project would bring positive environmental and social benefits to the area. From the environmental point of view, it is likely to result in increased biodiversity and increased conservation value of the project area, while from the social sustainability the project offers long-term employment to local people.

4.2.2 Local Stakeholder Consultation

As described in section 2.2 of the MR/2/, communities, including all community groups and other stakeholders, have influenced project design and implementation in a number of ways. The communication channels were carried out through face-to-face meetings or via WhatsApp, directly with the local people hired by the project proponents. The community was also informed about the project email (redd.unitor@carbonext.com.br) and the Carbonext phone number to contact in case of any report, question or complaint about the project.

The community public consultation by PP was held on July 23rd and 27th in Santa Maria farm (with the community from “Ramal do Boi”) and in São Roque farm in the Frota's soccer field (a neighboring farm located at “Ramal da Mococa”), respectively. For the public consultation of the “Ramal do Boi”, 23 invitations were sent via WhatsApp and 5 personally. As for the consultation with the community from “Ramal da Mococa”, 2 invitations were via WhatsApp and 16 personally./22-25/

The audit team during the on-site visit was able to determine that the socializations were carried out and through interviews with some participants it was evidenced that no comments were generated to the MR and that the project is accepted by the community and seeks to avoid deforestation.

In the institutional public consultation process/26/, the project summary and invitation to comments were sent by email, according to the supports presented by the PP, the following institutions were consulted:

- Lábrea City Hall;
- Porto Velho City Hall (districts of Nova Califórnia and Extrema);
- Municipal Secretariat of Education of Lábrea;
- Municipal Secretariat of Education of Porto Velho (districts of Nova Califórnia and Extrema);
- SEMA - AM (Amazonas State Secretariat of Environment);
- SEDAM (Secretary of State for Environmental Development);
- Extractive Reserve (RESEX) of “Ituxi”;
- National Forest (FLONA) of “Iquiri”;
- National Park (PARNA) of “Mapinguari”;
- Community leaders of Kaxarari Indigenous Land;
- IFAM (Federal Institute of Science and Technology; Campus Lábrea);
- IDAM - Institute for Sustainable Agricultural and Forest Development of the State of Amazonas.

During the on-site visit by the audit team, IDAM and SEDAM-RO were visited. In the interviews with officials, the reception of the information and its revision were verified. In the audit and consultation process, no comments were made by this or any other institution.

Then, AENOR's Verification team is able to confirm that the consultation process is effective and fulfil the requirement of VCS requirements.

4.3 AFOLU-Specific Safeguards

The PP in order to identify and mitigate the risks for local stakeholders that may arise due to the implementation of the project, designed a communication procedure which establishes the communication channels and response periods. The verification team was able to confirm in the field that the residents within the project area do not manifest conflicts with the owners.

It should be clarified that the project is carried out on private properties that demonstrate legal ownership of the land supported by official documentation/9-21/. Additionally, they exercise carbon rights under an agreement signed with the project proponents where carbon rights and contribution to the project are established /8/.

The land ownership and use rights of local stakeholders and evidence provided that the project has not adversely affected such rights without first obtaining the free, prior and informed consent of affected parties, and provided that fair compensation in case of doing it.

Based on these considerations, the audit team can conclude by reviewing the supporting documentation and interviews with the interested parties that the project guarantees compliance with the AFOLU safeguards.

To determine a reasonable level of certainty that the deforestation that occurred in the area of the leakage belt is not caused by the project activity, AENOR reviewed section 3.2.1 and section 5.3 of the MR, where it is presented the methodology deviation which describes the analysis of the displacement of deforestation and its impact in the leakage belt, as well as documentary evidence. The complete analysis of this criterion and the conclusion is presented in section 3.2 of this document.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

The procedures to quantify baseline emissions were carried out in accordance with the methodology. The verification team performed an intensive review of all input data, parameters, formulas, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS documentation, methodology and associated tools.

The verification team replicated the calculations to ensure the accuracy of the results. The project proponents provided the validated emission factors/46-47/, formulas, and calculations in spreadsheet format to ensure all formulas were accessible for review. The verification team recomputed the analysis subsets to confirm the correctness.

If necessary, the project proponent also provided a step-by-step overview of the selected calculations to ensure that the verification team understood the approach and could confirm its consistency with the PD/1/ and methodologies. Where applicable, references for analysis methods or default values were compared with relevant scientific literature/48-49/ for best practice.

To quantify the current carbon stocks in the project area, the procedure defined in the VM0015 methodology was used. The complete steps to calculate the emission reduction are detailed in the PD/1/ section and the results derived from the validated project design document are listed in the VCS-MR Section 5 /2/. The verification team evaluated the emission reduction spreadsheet /6/; KML files and GIS data /43/.

The net anthropogenic GHG emission reduction of the proposed AUD project activity is calculated as follows:

$$\Delta REDD_t = (\Delta CBSLPA_t + EBBBSLPA_t) - (\Delta CPSPA_t + EBBPSPA_t) - (\Delta CLK_t + \Delta ELK_t)$$

Where:

$\Delta REDD_t$	Ex ante estimated net anthropogenic greenhouse gas emission reduction attributable to the AUD project activity at year t; tCO ₂ e
$\Delta CBSLPA_t$	Sum of baseline carbon stock changes in the project area at year t; tCO ₂ e
$EBBBSLPA_t$	Sum of baseline emissions from biomass burning in the project area at year t; tCO ₂ e
$\Delta CPSPA_t$	Sum of ex ante estimated actual carbon stock changes in the project area at year t;
$EBBPSPA_t$	Sum of (ex ante estimated) actual emissions from biomass burning in the project area at year t; tCO ₂ e
ΔCLK_t	Sum of ex ante estimated leakage net carbon stock changes at year t; tCO ₂ e
ΔELK_t	Sum of ex ante estimated leakage emissions at year t; tCO ₂ e
t	1, 2, 3 ... t, a year of the proposed project crediting period; dimensionless

The results of the baseline issuances were updated by the PP after the withdrawal of the Recanto, Panorama and União farms. For this, some tables (MR: Tables 27, 34, 40, 44, 47 and 50) were included to present the value changes that occurred due to the exclusion of the areas compared to the previous baseline values.

The update of the parameters: ABSLPA_{icl,t}; EBBBSLPA; ABSLPA_t; ABSLPA_{act,t}; BBSLPA_{act,t} and CPLIP_{at}, took into account the recalculations of the PD baseline tables with the adjustment of the new areas and the excluded areas. In conclusion, AENOR was able to verify the updating of the tables and baseline values in accordance with the change of areas.

The cumulative baseline new deforestation projected to occur within the Project Area over the 30-year project life was estimated at 22,476.0 hectares. The estimated average annual rate of deforestation is 725.03 hectares for the Project Area.

The estimates on the expected GHG reductions which are likely to be achieved by the envisioned forest conservation under the project scenario are in compliance with the applied VCS methodology and with the respective VCS requirements.

The total baseline emissions ($\Delta\text{CBSLPat} + \text{EBBBSLPat}$) for this monitoring period were estimated as 1,065,274 tCO₂e /2/.

The total project emissions ($\Delta\text{CPSPat} + \text{EBBPSPat}$) for this monitoring period were estimated as 425,305 tCO₂e /2/.

In section 5.3 of the MR /1/ is discussed and evidenced that the increase in deforestation within the Leakage Belt cannot be attributed to the project activity, as the entire region experienced a significant excessive increase in deforestation during the monitoring period, which is quantified by difference between ex-ante and ex-post deforestation values in the Reference Region. For this reason, the Leakage emission values have been corrected to 0 tCO₂e /43/.

The total GHG emissions reductions and removals for the monitoring period from 1 August 2021 to 31 July 2022 is 639,970 tCO₂e /2/6/.

Below how the parameters used in formula above have been verified:

Parameters Available at Validation and Data Fixed Ex-ante:

Parameter	Reported value	Unit	Source of data
CF	0.5	tC/tdm	IPCC 2003/1/
44/12	44/12	-	IPCC 2006/1/
R	0.31	t root d.m.t-1 shoot d.m.	IPCC 2006/1/
BEF	1.66	-	Brown, S., A. J. R. Gillespie, and A. E. Lugo, 1989./1/
Cab _{icl}	577	tCO ₂ e/ha	Forest biomass inventory/1//46-50/
Cbb _{icl}	176	tCO ₂ e/ha	Forest biomass inventory/1//46-50/
Cab _{fcl}	Baseline: 16.8; Project emissions: 5.9	tCO ₂ e/ha	IPCC 2006/1/
Cbb _{fcl}	26.9	tCO ₂ e/ha	IPCC 2006/1/
DLF	0.05	-	PD/1/
EI	0.9	-	PD/1/
LDF	0.71	Mg C m ⁻³	Person et al 2014/1/
LIF	0.27	Mg C m ⁻³	Person et al 2014/1/
Deforestation	Yearly variable	ha	PRODES/INPE/1/

Parameters and Data Monitored:

Data unit / Parameter	Reported value	Accuracy of GHG emission reductions and removals	VVB Conclusion
ACPA_t - Annual area within the Project Area affected by catastrophic events at year t	0	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./43/	The calculation of the value is adequate according to the monitoring plan.
ABSLK_t - Annual area of deforestation within the leakage belt at year t	2021: 0 2022: 0	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan. (FAR1)
ABSLPA_t - Annual area of deforestation in the Project Area at year t	2021: 135.40 ha 2022: 187.61 ha	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./43/	The calculation of the value is adequate according to the monitoring plan.
APLPA_{icl,t} - Areas of planned logging activities in forest class icl at year t in the project area.	2021: 1,275.7 ha 2022: 1,059.7 ha	Monitored and recorded annually. Verification team checked planned logging activities are calculated./34-39/	The calculation of the value is adequate according to the monitoring plan. (CL7).
ΔCADLK_t - Total decrease in carbon stocks due to displaced deforestation at year t	2021: 0 tCO ₂ e 2022: 0 tCO ₂ e	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan. (FAR1)
ΔCPAdPA_t - Total decrease in carbon stocks due to all planned activities at year t in the project area	2021: 133,520 tCO ₂ e 2022: 110,917 tCO ₂ e	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan.
ΔCPSLK_t - Total annual carbon stock change in leakage management areas in the project case	2021: 0 tCO ₂ e 2022: 0 tCO ₂ e	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan. (FAR1)

Data unit / Parameter	Reported value	Accuracy of GHG emission reductions and removals	VVB Conclusion
ΔCUDdPat - Total actual carbon stock change due to avoided unplanned deforestation at year t in the project area	2021: 95,837 tCO ₂ e 2022: 132,793 tCO ₂ e	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan.
Biomass growth after logging - Average annual increments in aboveground biomass after logging	3.03 tCO ₂ /ha/year	Literature data from appropriated sources will be monitored in order to use the most best and most recent source./56/	conservative value supported by literature. (CAR6).
EBBSPat - Sum of (or total) actual non-CO ₂ emissions from forest fire at year t in the project area	2021: 4,373 tCO ₂ e 2022: 6,059 tCO ₂ e	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan.
EADLkt - Total ex ante increase in GHG emissions due to displaced forest fires at year t	2021: 0 tCO ₂ e 2022: 0 tCO ₂ e	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan.
RFt - Risk factor used to calculate VCS buffer credits	10%	Monitored each verification. VCS-Non-Permanence-Risk-Report./5/6/	See VCS-Non-Permanence-Risk-Report
Deforestation in the Project Area and Leakage Belt - Forest cover areas converted into non-forest areas inside the Project Area and Leakage Belt	<i>Project Area:</i> 2021: 135.40 ha 2022: 187.61 ha <i>Leakage Belt (not corrected):</i> 2021: 16,683.1 ha 2022: 23,116.4 ha	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan.
ΔCabBSLLkt - Total baseline carbon stock changes for the above-ground biomass pool in the Leakage Belt	2021: 0 tCO ₂ e 2022: 0 tCO ₂ e	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan. (FAR1)

Regarding the accuracy of spreadsheet, formulae, conversions and aggregations and consistent use of data and parameters, the Project Proponent elaborated a complete procedure to assure the accuracy and appropriateness of data. During the verification process, AENOR not only verified the spreadsheet calculation, data, and parameters but also the AENOR team could verify that the Project Proponent conducted a rigorous QC/QA procedure of its field measurements and an assessment of uncertainty. Thus, AENOR deems the Project Proponent performed good practices in this assessment and concludes that GHG reductions were quantified correctly in accordance with the project description and applied methodology.

For all these parameters reported in the monitoring report, AENOR cross-checked with the PD/1/ and the spreadsheet calculations and deems that values/calculations/methods match and are free of mistakes and errors. AENOR did not find inconsistencies between the project design document, technical annexes, monitoring report and spreadsheet calculation.

Considering the change in the project area due to the exclusion of three plots of areas and in accordance with the provisions of the VCS standard, the PP included the parameters for monitoring these excluded areas

Data unit / Parameter	Reported value	Accuracy of GHG emission reductions and removals	VVB Conclusion
ACEXct - Annual area within the excluded areas affected by catastrophic events at year t	0	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./43/	The calculation of the value is adequate according to the monitoring plan.
ABSLEXct Annual area of deforestation in the excluded areas at year t	2021: 0 2022: 0	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan. In the monitoring period for these areas, no deforestation was identified.
ΔCUDdEXct Total actual carbon stock change due to unavoided unplanned deforestation at year t in the excluded areas	2021: 0 2022: 0	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan. In the monitoring period for these areas, no deforestation was identified.
EBBPSEXct Sum of (or total) actual non-CO2 emissions from forest fire at year t in the excluded areas	2021: 0 2022: 0	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area	The calculation of the value is adequate according to the monitoring plan.

Data unit / Parameter	Reported value	Accuracy of GHG emission reductions and removals	VVB Conclusion
		Deforested./ 43/	
Deforestation in the Excluded Areas - Forest cover areas converted into non-forest areas inside the Excluded Areas.	2021: 0 2022: 0	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area Deforested./ 43/	The calculation of the value is adequate according to the monitoring plan. In the monitoring period for these areas, no deforestation was identified.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

The auditor verified the relevant assumptions by reviewing regional and international documents in order to confirm the applicability of the parameters and estimations. The documents were completely reviewed, and the auditor concludes that the source and accuracy of the parameters was good enough to be included as part of the project calculations. The assessment confirmed that there was enough high-quality evidence to support the stated values.

There is a clear procedure to estimate the Net GHG reductions, and the explanation of this procedure has been provided in the Monitoring Report/1/ and spreadsheet/6/. The auditor considers that the project proponent correctly identified and applied the methodology and relevant tools to calculate the net GHG emissions reduction from the project. In addition, it is concluded that the assumptions and sources of data were conservative and well selected after reviewing the supporting documents provided by the project proponent. All risks were assessed according to the development of other projects in Brazil and by reviewing all legal documents provided by Carbonext.

In regards to procedures in the correspondent requirement of VCS Standard and applied methodology, AENOR confirms the following statements:

- a) All relevant assumptions and data are listed in the project description and monitoring report, including their references and sources.
- b) All data and parameter values used in the monitoring report are considered reasonable in the context of the project.
- c) All estimates of the baseline emissions can be replicated using the data and parameter values provided in the monitoring report.

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

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

The monitoring plan provides means for internal data review and quality control, and the data presented by the project proponent included the results of these internal assessments. AENOR considers that information provided is sufficient and the quality of that information is appropriate to determine the GHG reductions in accordance with the Project Description/1/, the Monitoring Report /2/ and the applied methodology.

AENOR considers that the evidence is sufficient to reproduce the calculations in quantity and quality and guarantee the materiality established for the project.

4.6 Non-Permanence Risk Analysis

Verification team has assessed the final version of Non-permanence Risk Report /4/5/ for the validation and verification process according to the AFOLU Non-Permanence Risk Tool, v4.0.

Below, it is explained the assessment of the non-permanence risk rating determined by the project participant.

Internal Risk

Project Management			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
a)	Species planted (where applicable) associated with more than 25% of the stocks on which GHG credits have previously been issued are not native or proven to be adapted to the same or similar agro-ecological zone(s) in which the project is located.	0	Not applicable: the project does not involve plantations.
b)	Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50% of stocks on which GHG credits have previously been issued.	0	Not applicable: The carbon stock lost during this monitoring period due to encroachment by outside actors does not represent more than 50% of the GHG credits previously issued. VCUs issued during MR1: 1,734,791 tCO₂ Carbon Stock change due to unplanned deforestation: 228,630 tCO₂ $228,630 / 1,734,791 = 13\%$ The audit team was able to verify that the project management team the

Project Management			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
			<i>application of actions to avoid the intrusion of external actors to protect is within the acceptable limits.</i>
c)	<i>Management team does not include individuals with significant experience in all skills necessary to successfully undertake all project activities (ie, any area of required experience is not covered by at least one individual with at least 5 year experience in the area).</i>	0	<i>The audit team was able to verify that the project management team includes people with significant experience in all the skills necessary to successfully carry out all project activities./52/</i>
d)	<i>Management team does not maintain a presence in the country or is located more than a day of travel from the project site, considering all parcels or polygons in the project area.</i>	0	<i>The audit team was able to verify that the Management Team maintains a presence in the country and is located less than a day of travel from the project site.</i>
e)	<i>Mitigation: Management team includes individuals with significant experience Management team includes individuals with significant experience in AFOLU project design and implementation, carbon accounting and reporting (eg, individuals who have successfully managed projects through validation, verification and issuance of GHG credits) under the VCS Program or other approved GHG programs.</i>	-2	<i>The audit team was able to verify that the project management team includes people with significant experience in AFOLU project design and implementation, carbon accounting and reporting./52/</i>
f)	<i>Mitigation: Adaptive management plan in place</i>	-2	<i>Project activities are monitored and evaluated on a regular basis according to the project's monitoring plans and SOPs with respect to these various activities. The Unitor "Monitoring plan of Forest Integrity - PMIF" is in place./42/</i>
<i>Total Project Management (PM) [as applicable, (a + b + c + d + e + f)]</i> <i>Total may be less than zero.</i>		-4	<i>Total may be less than zero.</i>

In AENOR's opinion, total project management risk rating (-4) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.0.

Financial Viability			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
a)	Project cash flow breakeven point is greater than 10 years from the current risk assessment	0	No applicable. Project cash flow breakeven point is less than 4 years from the current risk assessment.
b)	Project cash flow breakeven point is between 7 and up to less than 10 years from the current risk assessment	0	No applicable. Project cash flow breakeven point is less than 4 years from the current risk assessment.
c)	Project cash flow breakeven point between 4 and up to less than 7 years from the current risk assessment	0	No applicable. Project cash flow breakeven point is less than 4 years from the current risk assessment.
d)	Project cash flow breakeven point is less than 4 years from the current risk assessment	0	The project cash flow breakeven point was found to be less than 4 years from the current risk assessment, by financial analysis./5/Which has been assessed by the VVB. During MR1, 1,734,791 carbon credits were issued. So, converting this amount would result in R\$ 91,267,354.51, achieving its breakeven less than 4 years.
e)	Project has secured 15% to less than 40% of funding needed to cover the total cash out required before the project reaches breakeven	0	Not applicable. Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven.
f)	Project has secured 15% to less than 40% of funding needed to cover the total cash out required before the project reaches breakeven	0	Not applicable. Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven.
g)	Project has secured 40% to less than 80% of funding needed to cover the total cash out required before the project reaches breakeven	0	Not applicable. Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven.
h)	Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven	0	Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven. The PP has provided the

Financial Viability			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
			<i>financial analysis /5/ which has been assessed and reviewed by the VVB.</i>
i)	<i>Mitigation: Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven</i>	-2	<i>The project is financially viable as the project benefits exceed the project costs. The PP has provided the financial analysis which has been assessed by the VVB.</i> <i>“Financial viability Unitor SFMP” spreadsheet shows that the project had available callable financial resources of at least 50% of the total cash disbursed before the project breaks even</i>
<i>Total Financial Viability (FV) [as applicable, ((a, b, c or d) + (e, f, g or h) + i)]</i>		0	<i>Total may not be less than zero.</i>

In accordance with provided evidence, the project has secured the funding needed to cover the total cash out required before the project reaches breakeven. It was verified against cash flow /6/ and supporting evidences of incomes and outcomes. Then, in AENOR´s opinion, total financial viability risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS v4.0.

Opportunity Cost			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
a)	<i>NPV from the most profitable alternative land use activity is expected to be at least 100% more than that associated with project activities; or where baseline activities are subsistence-driven, net positive community impacts are not demonstrated.</i>	0	<i>Not applicable since NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity.</i>
b)	<i>NPV from the most profitable alternative land use activity is expected to be between 50% and up to 100% more than from project activities.</i>	0	<i>Not applicable since NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity</i>

Opportunity Cost			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
c)	NPV from the most profitable alternative land use activity is expected to be between 20% and up to 50% more than from project activities.	0	Not applicable since NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity
d)	NPV from the most profitable alternative land use activity is expected to be between 20% more than and up to 20% less than from project activities; or where baseline activities are subsistence-driven, net positive community impacts are demonstrated.	0	Not applicable since NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity
e)	NPV from project activities is expected to be between 20% and up to 50% more profitable than the most profitable alternative land use activity.	0	Not applicable since NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity
f)	f) NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity.	-4	NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity. The NPV from project activities was found to be 307% more profitable than that of the cattle farming scenario once Project's NPV was R\$ 248,611,265.00 and BAU's NPV was R\$ 81,009,180.00 (see "NPRR_MR2_Unitor" spreadsheet). The PP has provided the financial Analysis /5/ and it has been assessed and reviewed by the VVB.
g)	Mitigation: Project proponent is a non-profit organization.	0	Not applicable: PP is a non profit organization./9-21/
h)	Mitigation: Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over the length of the project crediting period	-2	The areas were excluded from the project area, they will remain monitored and protected by the project over the length of the project longevity, thus, having their carbon stock protected. The exclusion was caused by a judicial determination, due to the manifestation

Opportunity Cost			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
			of the State Court of Amazonas, which was later submitted for formalization before the extrajudicial Real Estate Registry Office of the Municipality of Lábrea. The project area is protected by a legally binding commitment, specifically, the contract between the project developer (Carbonext) and the project proprietors./8/
i)	Mitigation: Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over at least 100 years.	0	Not applicable
Total Opportunity Cost (OC) [as applicable, (a, b, c, d, e or f) + (g + h or i)].		-6	Total may be less than 0

Project Participants assume full responsibility for managing, financing and implementing the project activities for the duration of the project. Therefore, in AENOR's opinion, the total opportunity cost risk rating (-6) is duly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.0.

Project Longevity			DOE Assessment
a)	Without legal agreement or requirement to continue the management practice	0	Not applicable
b)	With legal agreement or requirement to continue the management practice	15	According to the tool the calculation is then = 30 - (project longevity/2), resulting in 15 in this case. The project has a legal agreement or requirement to continue the management practice, and the project longevity is 30 years./7/8/
Total Project Longevity (PL) May not be less than zero		15	

In AENOR's opinion, Total Project Longevity (15) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.0.

Therefore, total internal risk is calculated as the sum of (PM + FV + OC + PL), totaling 5.

External Risk

Land Tenure and Resource Access/Impacts			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
a)	<i>Ownership and resource access/use rights are held by same entity(s).</i>	0	<i>The ownership and resource access/use rights are held by same entities, as evidenced by the land-use and land ownership documents evidenced at audit under the categories "Property rights certificates"/9-21/ Evidence provided was evaluated by the VVB.</i>
b)	<i>Ownership and resource access/use rights are held by different entity(s) (eg, land is government owned and the project proponent holds a lease or concession).</i>	0	<i>Not applicable</i>
c)	<i>In more than 5% of the project area, there exist disputes over land tenure or ownership.</i>	0	<i>The three areas from the project area that occurred during this monitoring period was not caused by land disputes.</i> <i>The cancelation occurred as a result of judicial determination, due to the manifestation of the State Court of Amazonas, which was later submitted for formalization before the extrajudicial Real Estate Registry Office of the Municipality of Lábrea.</i> <i>The VVB did not identify disputes in the territory, during the on-site visit the stakeholder were interviewed and the absence of disputes was confirmed.</i> <i>On the other hand, land tenure is ensured by updating the "Property rights certificates"/9-21/. Which allowed to show the departure of 3 participants. (CAR2).</i>

d)	<i>There exist disputes over access/use rights (or overlapping rights).</i>	0	<i>The three areas from the project area that occurred during this monitoring period was not caused by land disputes.</i> <i>The cancelation occurred as a result of judicial determination, due to the manifestation of the State Court of Amazonas, which was later submitted for formalization before the extrajudicial Real Estate Registry Office of the Municipality of Lábrea.</i> <i>The VVB did not identify disputes in the territory, during the on-site visit the stakeholder were interviewed and the absence of disputes was confirmed.</i> <i>On the other hand, land tenure is ensured by updating the "Property rights certificates"/9-21/. Which allowed to show the departure of 3 participants. (CAR2)</i>
e)	<i>WRC projects unable to demonstrate that potential upstream and sea impacts that could undermine issued credits in the next 10 years are irrelevant or expected to be insignificant, or that there is a plan in place for effectively mitigating such impacts.</i>	0	<i>Not applicable</i>
f)	<i>Mitigation: Project area is protected by legally binding commitment (eg, a conservation easement or protected area) to continue management practices that protect carbon stocks over the length of the project crediting period.</i>	-2	<i>The project area is protected by legally binding commitment to continue management practices that protect carbon stocks over the length of the project crediting period /8/.</i> <i>The three areas excluded from the project was not caused by a land dispute. The project area is protected by a legally binding commitment, specifically, the contract between the project developer (Carbonext) and the project proprietors./8/</i> <i>The cause of the exclusion of the areas was due to judicial determinations unrelated to the project.</i>
g)	<i>Mitigation: Where disputes over land tenure, ownership or access/use rights exist, documented evidence is provided that projects</i>	0	<i>The Project Area is free of land grabbing, territorial displacement, or deprivation from access to resources.</i>

	<i>have implemented activities to resolve the disputes or clarify overlapping claims.</i>		
<i>Total Land Tenure (LT) [as applicable, ((a or b) + c + d + e + f + g)].</i>		<i>-2</i>	<i>Total may not be less than zero</i>

The ownership and resources access are given by the contracts /8/. The rights of use are from private entities supported by land tenure certificates/9-21/. No disputes or conflicts were identified during the on-site visit. Then, in AENOR´s opinion, total land tenure (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.0.

Community Engagement			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
a)	<i>Less than 50 percent of households living within the project area who are reliant on the project area, have been consulted.</i>	0	<i>During the audit, 26 residents from within the project area were interviewed as part of the project's community consultation process, of a reported total number of 35 residents, therefore being an estimated 74.3%.</i> <i>AENOR has assessed the documentation provided/22-25/ as well as review rest of documentation during the onsite visit.</i>
b)	<i>Less than 20 percent of households living within 20 km of the project boundary outside the project area, and who are reliant on the project area, have been consulted.</i>	0	<i>During the consultation, 31 people from inside the buffer were interviewed. Based on data from IBGE (2010) and IBGE (2017), it is estimated that the total population inside the buffer is approximately 444 adults and of these 5% reported that they use part of the project area. Accordingly, the people consulted allow us to determine a percentage greater than 20%.</i> <i>It is noteworthy that during the visit, interviews were conducted with some people who live in nearby areas where it was evidenced that they have little or no dependence on the project area.</i> <i>AENOR has assessed the documentation provided as well as review complementary</i>

Community Engagement			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
			<i>documentation/22-25/ during the onsite visit.</i>
c)	Mitigation: The project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area.	-5	<i>The VVB has assessed the information stated in sections 2.2, 2.3 and 3.1 of the MR/2/ and PD/1/ and crosschecked through onsite audit.</i>
<i>Total Community Engagement (CE) [where applicable, (a + b + c)]</i>		-5	<i>Total may be less than zero.</i>

During the on-site visit, Verification team confirms that local stakeholders participated in the different workshops carried out by project proponent; also, it was confirmed that consultations were carried out outside the project area. Then, in AENOR´s opinion, total community engagement (-5) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.0.

Political Risk			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
a)	<i>Governance score of less than -0.79</i>	0	<i>Not applicable.</i>
b)	<i>Governance score of -0.79 to less than -0.32</i>	0	<i>Not applicable.</i>
c)	<i>Governance score of -0.32 to less than 0.19.</i>	2	<i>Furthermore, the score was averaged over the most recent five years of available data (2020 – 2021). Therefore, the governance score is - 0.203. This value was verified by the audit team.</i>
d)	<i>Governance score of 0.19 to less than 0.82.</i>	0	<i>Not applicable.</i>
e)	<i>Governance score of 0.82 or higher.</i>	0	<i>Not applicable.</i>

Political Risk			DOE Assessment
Risk Factor	Risk Factor and/or Mitigation Description	Risk Rating	
f)	Mitigation: Country is implementing REDD+ Readiness or other activities, as set out in this Section 2.3.3.	-2	Yes, Brazil is implementing REDD+ Readiness or other activities set out in the AFOLU Non-Permanence Tool, including: a) The country is receiving REDD+ Readiness funding from the FCPF, UN-REDD or other bilateral or multilateral donors b) The country is participating in the CCBA/CARE REDD+ Social and Environmental Standards Initiative c) The jurisdiction in which the project is located is participating in the Governors' Climate and Forest Taskforce d) The country has an established national FSC or PEFC standards body e) The country has an established DNA under the CDM and has at least one registered CDM A/R project
Total Political (PC) [as applicable ((a, b, c, d or e) + f)].		0	Total may not be less than zero

Verification team confirms the governance score against the world bank platform: <http://info.worldbank.org/governance/wgi/Home/Reports>; the average indicator was calculated for the last 5 years.

Then, in AENOR's opinion, total political risk (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.0.

Therefore, the total external risk is calculated as the sum of (LT + CE + PC), totaling 0. (According to the NPR tool the total may not be less than zero).

Natural Risk

Score for each natural risk applicable to the project (Determined by (LS × M))		DOE Assessment
Fire (F)	1.00	
		The risk has been assessed through questions during the onsite visit and

		desk review of section 4.3.3 of the MR/2/ and GIS analyzed/43/.
Pest and Disease Outbreaks (PD)	0.00	The VVB has reviewed the information provided in such section of the MR/2/ and asked different stakeholders during the onsite visit for the knowledge of pests and diseases risks.
Extreme Weather (W)	2.00	According to the IPCC Sixth Assessment Report, the Amazon Forest was highly impacted by the unprecedented droughts and higher temperatures observed in 1998, 2005, 2010 and 2015/2016, attributed partly to climate change. /57/ The VVB has reviewed the information provided and asked different stakeholders during the onsite visit for the knowledge of Extreme Weather risks.
Geological Risk (G)	0.00	The area is subject to very little geological activity. According to the National Centre of Geophysical Data is a region with no seismic activity.
Other natural risk (ON)	0.00	Not applicable.
Total Natural Risk (as applicable, F + PD + W + G + ON)	3.00	

During the on-site visit, Verification team confirmed that the information provided in the sections above is reliable, in AENOR´s opinion, total natural risk (3) is properly justified and in accordance with AFOLU Non-Permanence Risk Tool, v4.0 and was assessed in the table above.

Therefore; overall non-permanence risk rating and buffer determination are calculated as follow:

Risk Category	Rating
Internal Risk	5.00
External Risk	0.00

Natural Risk	3.00
Overall Risk Rating (a + b + c)	10

AENOR has checked that information provided in the Non-Permanence Risk Report is consistent with documents of support provided. AENOR deems that information provided is reliable and appropriate, thus, the overall risk rating is credible and realistic. Then, non-permanence risk deduction to be applied for the project is 10%.

5 VERIFICATION CONCLUSION

AENOR has performed the verification of the GHG reductions reported for the grouped Unitor REDD+ Project, for the period 01-August-2021 to 31-July-2022 with regard to the relevant requirements for VCS and VCS AFOLU project activities, being in compliance with the verification criteria of Verified Carbon Standard version 4.3 without qualifications or limitations. The project has been also implemented in accordance with the validated project description.

AENOR is able to issue a positive verification opinion for the 639,970 tCO₂e, which discounting the buffer, corresponds to an amount of 580,102 VCUs, as reported in the Monitoring Report version 1.0/2/.

The verification assessment covered the monitoring period from 01-August-2021 to 31-July-2022 and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance. The overall risk rating was 10 %. Therefore, the total number of credits to be deposited in the buffer account is 59,868 tCO₂e.

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)	Buffer pool allocation	VCUs eligible for issuance
2021	479,586	206,235	0	273,351	25,403	247,947
2022	585,688	219,069	0	366,619	34,465	332,154
Total	1,065,274	425,305	0	639,970	59,868	580,102

It is AENOR's opinion that the GHG reductions stated in the MR are fairly stated. The GHG reductions were calculated correctly based on the approved monitoring methodology and the monitoring plan contained in the validated and already approved. Hence, AENOR is able to certify the GHG reductions stated above.

Date: 5 May 2023

Lead Auditor

Juan Camilo Serna

A handwritten signature in blue ink, appearing to read 'JCS', enclosed within a rectangular box.

APPENDIX A: CORRECTIVE ACTION AND CLARIFICATIONS REQUESTS

Corrective Action Requests (CAR)

CAR 1	Section 4.4	Date: 06/09/2022
Description of CAR		
FAR identified by RINA Services S.p.A. in the VR corresponding to the first monitoring period: <i>“Section 4.4 of the verification report, states that “In section 5.3 of the MR /1/ is discussed and evidenced that the increase in deforestation within the Leakage Belt cannot be attributed to the project activity, as the entire region experienced a significant excessive increase in deforestation during the monitoring period, which is quantified by difference between ex-ante and ex-post deforestation values in the Reference Region. For this reason, the Leakage emission values have been corrected to 0 tCO₂e.</i> <i>For the next verification, PP is requested to provide adequate evidence such as a participatory rural assessment to demonstrate that the deforestation agents are not linked to the project area.”</i>		
Project Participant response		Date: 08/09/2022
<i>The request to carry out a field survey, as a participatory rural assessment is not feasible due to the characteristics of the agents of illegal deforestation present in the region, known for using violence. The PP provided a report (FAR Report_Unitor MR1) with evidence of the violence and conflicts presents in the region. It was also seen in field, during the audit, the scenario. It is evident that a participatory survey would put in risk the life of those involved. For that reason, it was not possible to perform any kind of field survey with the agents of deforestation.</i> <i>The method used for the correction of values ex-post shows that, in the absence of the deforestation boom in the whole region, including Reference Region and the municipality of Labrea, the ex-post leakage values would be smaller than the ex-ante.</i> <i>Also, the Methodology itself does not provide quantification procedures for these cases of excessive increase in deforestation. Mathematical methods are the only way to isolate the project effect.</i> <i>We understand that the request of the FAR it is not feasible.</i>		
Documentation provided by the Project Participant		

Audit MR/Findings/CAR 1: - FAR Report_Unitor MR2.pdf - FAR Report_Unitor MR2.docx		
VVB Assessment		Date: 24/02/2023
Closed		
CAR 2	Section 3.6	Date: 06/09/2022
Description of CAR		
Section 3.6 of the VCS Standards, v4.3 states that: <i>“Project and jurisdictional proponents shall demonstrate that they have the legal right to control and operate project or program activities.”</i> 1) In order to demonstrate legal control of the project, the PP must provide the agreement linking the owners to the project and carbon rights. 2) Update tenure of land documents for the monitoring period. If there are changes, identify possible impacts on the baseline, additionality and AFOLU Non-Permanence Risk.		
Project Participant response		Date: 08/09/2022
1) <i>The agreement linking the owners to the project and carbon rights (project contract) was made available to the audit team.</i> 2) <i>The land documents were added to the folder ‘CAR 2’, inside the folder ‘Findings’.</i> <i>The farms Panorama, Recanto and União were removed from the project as presented and clarified to the VVB and explained in item 5.1 of the MR. The remaining properties have no cancellation commitment, according to the updated matriculas/registration presented to the auditing body. This change does not impact the baseline, additionality and AFOLU Non-Permanence Risk as explained in item 5.1 of the MR. The tenure documents have been updated for the twelve farms.</i>		
Documentation provided by the Project Participant		

Audit MR/Findings/CAR 2:

1) No sharing necessary - document shared directly to the auditors.

2) Tenure of land documents:

- 3. CAR - Fazenda 3 Barras.pdf
- 2022.08.30 I QSA - Agropecuaria 3 Barras.pdf
- CNPJ - Castanhal Agro Industria de Produtos Nao Madeireiros LTDA.pdf
- UNITOR - Inteiro teor 3025-Assinado.pdf
- UNITOR - Inteiro teor 3027-Assinado.pdf
- UNITOR - Inteiro teor 3028-Assinado.pdf
- UNITOR - Inteiro teor 3029-Assinado.pdf
- UNITOR - Inteiro teor 3031-Assinado.pdf
- UNITOR - Inteiro teor 3032-Assinado.pdf
- UNITOR - Inteiro teor 3033-Assinado.pdf
- UNITOR - Inteiro teor 3049-Assinado.pdf
- UNITOR - Inteiro teor 3075-Assinado.pdf
- UNITOR - Inteiro teor 3078-Assinado.pdf
- UNITOR - Inteiro teor 3110-Assinado.pdf
- UNITOR - Inteiro teor 3205-Assinado.pdf

Audit MR/Findings/New PA:

- VCS-Non-Permanence-Risk-Report-Template_Unitor_MR2_05-09.docx

Audit MR/Findings/New PA/Additionality:

- Additionality Comparison MR1-MR2.docx

VVB Assessment

Date: 28/09/2022

1)

Closed

2)

Open

Although the PP supports the deviation in the MR, it is important to consider and analyze within this deviation the impact on the credits issued by the departure of the participants: Fazenda União, Fazenda Recanto and Fazenda Panorama.

2.1 Check if this impact qualifies as a loss even according to VCS Program Definitions v4.2 (verra.org).

2.2 The PP must review the impact of the analysis of the departure of the VCS-NPRR participants in the qualification of external risks: Land Tenure and Access to Resources/Impacts, since the analysis is not sufficient as required.

Project Participant response		Date: 29/09/2022
2.1) As reported in section 3.1.2 "Project Description Deviations" of MR, the Unitor project have continued to monitor of the three properties areas and will continue to monitor for the remaining of the project duration, following the monitoring requirements of the applied VCS methodology. The monitoring has continued to be implemented as defined in the PD, with ground, remote and, when needed, air rounds. Evidence of the continued monitoring can be seen at Section 3.1.4 and during the audit visit. Thus, no previously verified emission reduction and removal will be discounted. In the event of a loss event in the instances, the quantification and reporting of the event will be performed according to the applied methodology and the VCS Program document Registration and Issuance Process. According to VCS Program Definitions v4.2, the removal of the properties does not qualify as a loss event, since there was no loss in carbon stock. 2.2) As verified and presented to the VVB, there was no impact on the buffer calculation for External Risks with the removal of the properties. Was included the score on the item "<i>d) There exist disputes over access/use rights (or overlapping rights)</i>" of the document VCS Risk Report Calculation Tool v.4.0. The table with the review was shared with the VVB.		
Documentation provided by the Project Participant		
Audit MR/Findings/CAR 2: (updated) - VCS-Risk-Report-Calculation-Tool-v4.0_MR2_propertywithdrawal - VCS-Non-Permanence-Risk-Report-Template_Unitor_MR2_2nd round		
VVB Assessment		Date: 25/10/2022
Closed		
CAR 3	Section 3.11	Date 06/09/2022
Description of CAR		
As per VCS Monitoring Report template, section 1.11 should provide details on the following issues: <i>"Identification of which SD contributions described in Table 1 of this report contribute to achieving any nationally stated sustainable development priorities, including any provisions for monitoring and reporting the same".</i>		
Project Participant response		Date: 08/09/2022

As mentioned in the first line of section 1.11, the project is in line with Brazil's commitments to the SDGs, presented on the "ODS Brazil" page.

The Brazilian SDG targets follow the same indicators as the global targets assumed by the countries in the 2030 Agenda, however, the following sentence was added to the text:

"National indicators follow the same standards as the global SDGs"

In addition, the project also contributes to the commitments from Brazil in its NDC and at COP26, Brazil's targets in his nationally determined contribution (NDC) that the project contributes have been added in the column "SDG Indicator".

Documentation provided by the Project Participant

Audit MR/Findings/CAR 3:

- First NDC.pdf
- Online link.txt

VVB Assessment

Date: 27/09/2022

Closed

CAR 4

Section 3.17.17

Date: 06/09/2022

Description of CAR

Section 3.17.17 of the VCS Standards, v4.3 states that: *"The project proponent shall take all appropriate measures to communicate and consult with local stakeholders in an ongoing process for the life of the project."*

Although the project carried out consultations with communities and institutions for the monitoring period, evidence must be provided on effective communication and reception of comments to the MR.

Project Participant response

Date: 12/09/2022

The institutional public consultation occurred by sending an email with relevant information about the REDD+ project during the current monitoring period, while the community public consultation occurred by the presential meetings with local people, as reported in section 2.1 of the RM.

The e-mail sent to institutional stakeholders presented the availability to contact for questions, suggestions, or any comments relevant to the project, as evidenced to the VVB. For one of the stakeholders that operates in the region of the project area, a physical copy of the summary was provided, as seen during the visit to the stakeholder. A second email was sent, following their request, to a new email address, but there was no comment received. The other stakeholder visited also stated that they received the email with the information but did not made comments on the project.

During the community consultation, people received by WhatsApp a folder with telephone contacts of the project's communication channel and knowing who to contact, as evidenced in the field by the audit and documented as evidence. Also, a summary of the project was distributed to all the families involved in the community consultation, as seen on the field. The project workers are constantly passing through the communities and are always open to answer questions and receive comments on the project.

No complaints, suggestions or denunciations about the project were received from the stakeholders during this monitoring period.

It is also important to state that the community stakeholders have reported as their main problem the road condition for vehicle traffic, which were mitigated by the Unitor project team through road improvements and bridge construction during this monitoring period, as seen in the filed visit and presented in item 3.1.3 and 3.1.2 of the MR. The community stakeholders have WhatsApp contacts for the communication channels as evidenced by the evidence presented to the VVB and can contact them at any time.

This shows that the project proponents are building an effective communication with the project stakeholders.

Documentation provided by the Project Participant

Audit MR/Findings/CAR 4:

Community:

- Boca do Querequete October 2021
- Ramal da mococa July 27
- Ramal do boi July 23
- Communication Channel.jpg
- Community Engagement_2022.xlsx
- new_Activities Report.pdf

Institutional:

- Documents sent: Official Letter documents sent to each of the twelve institutions of interest cited in the RM; as well as the Project Summary template sent to all.
- E-mail: Confirmation of sending, delivery, receipt and reply to sent e-mails.

VVB Assessment

Date: 27/09/2022

Closed

CAR 5

Section 3.19

Date: 06/09/2022

Description of CAR

Section 2.1.2 of the RM requires describing any deviation from the project description applied during the monitoring period and explain the reasons for the deviation. In MR the PP explains that actions on community and biodiversity will not be monitored, however, project actions are supported by social variables.

The PP must specify which community variables will no longer be monitored, since some of these variables are actions of the project to prevent deforestation and SDG indicators.

Project Participant response

Date: 06/09/2022

The social and biodiversity parameters will continue to be monitored. However, the deviation was regarding the change of section where the results of the monitoring will be presented – Section 3 Implementation Status. The change occurred since the VCS Monitoring Template specify the description in Section 4.3 of the monitoring data and parameters set out in Section 4.2 (Data and Parameters Monitored). Since the social and biodiversity parameters are not presented in section 4.2, they were excluded from Section 4.3 and transferred to Section 3, where the results of the monitoring where described.

A phrase was added in the section 3.1.2 to better explain the deviation.

Documentation provided by the Project Participant

No sharing necessary.		
VVB Assessment		Date: 27/09/2022
Closed		
CAR 6	Section 3.15	Date: 06/09/2022
Description of CAR		
In accordance with Section 3.15 of the VCS Standards, v4.3 for monitoring data and parameters, quality management procedures will be applied and established to manage data and information. To determine the growth of the forests, the growth rate reported by West et al. 2014, which is not reported in the MR.		
Project Participant response		Date: 08/09/2022
<i>In section 5.1 in the topic "Ex-ante estimation of actual carbon stock changes" the fifth paragraph it is indicated that the value of 3.03 tCO₂ per hectare was used from secondary data by West et al. (2014).</i> <i>In addition, this value and reference was added to section 4.2 Data and Parameters Monitored and explained the reason in section 3.2 Deviations.</i>		
Documentation provided by the Project Participant		
Audit MR/Findings/CAR 6: - West et al. 2014.pdf		
VVB Assessment		Date: 27/09/2022
Closed		
CAR 7	Section 3.14 and 3.15	Date: 06/09/2022
Description of CAR		

Section 4.3 of the RM requires specifying how methods are used to generate/measure, record, store, aggregate, collate and report data on monitored parameters.

According to this, the PP does not present in a clear and transparent way:

- 1) The mapping inputs and procedures to assess land use changes and land cover changes within the project area and the leakage belt.
- 2) Consolidated results on land use changes and land cover changes within the project area and leakage belt.
- 3) Changes in land cover within the project area and the leakage belt due to existing infrastructure. E.g.: existing roads.

Project Participant response

Date: 09/09/2022

1. *The mapping inputs are related in item 5.2 Project Emissions. The procedures to assess land use and land cover changes within project and leakage belt areas have been described from item "C - Overview of procedures" on the item 4.3.2.2.*
2. *The results of the LU/LC change in the project area and leakage belt are presented in the sections 5.2 and 5.3.*

PROJECT AREA	Start Date	MR 1	MR 2*
Forest	99,035.20	98,007.70	92,920.23
Non forest	0	1,027.50	323.01

* PA size adjusted to 94,270.74

LEAKEGE BELT	Start Date	MR 1	MR 2
Forest	385.814,59	303.976,79	264.176,49
Non forest	0	81.837,80	39.800,30

3. *97 ha of deforestation in Project Area were due to forest management roads. Thus, from the total, 30% of the deforestation was due to new roads, that are also used for ground monitoring. It was not possible to quantify the changes in land cover due to infrastructure in the leakage belt as we were not aware of the reasons that led agents to deforest.*

Documentation provided by the Project Participant

No sharing necessary.		
VVB Assessment		Date: 27/09/2022
Closed		
CAR 8	Section 3.14	Date: 06/09/2022
Description of CAR		
In accordance with section 1.1.3 of the VM0015 v 1.1.3 methodology, the PP should identify any type of overlap with other AFOLU projects and should avoid double counting of emissions. In accordance with the foregoing, the PP must consider the applicable guidelines in the methodology due to its proximity to the VCS/CCB project - ID 1654: "Fortaleza Ituxi REDD Project".		
Project Participant response		Date: 08/09/2022
<i>A map with the limits of the two projects was prepared, indicating that there is no overlap between them. In addition, the shapefile of the Ituxi project was submitted to the audit team.</i>		
Documentation provided by the Project Participant		
Audit MR/Findings/CAR 8: - PAs ITUXI – UNITOR.jpg - <u>ITUXI limits</u> (folder with shapefile archives)		
VVB Assessment		Date: 28/09/2022
Open The PP presents in the attached documentation: APs ITUXI – UNITOR.jpg and ITUXI limits (folder with shapefile files), to evaluate the overlap. It is evident that there is no overlap between the areas of both projects and it is also evident that the AUD of the ITUXI project is not within the leakage belt of the Unitor REDD project. However, the information does not allow identifying if there is an overlap under the following condition established by the VM0015 methodology: “If the leak belt overlaps with the leak belt of other VCS AFOLU projects”. Note: See methodology VM0015 page 23. "Consideration of other VCS AFOLU projects".		
Project Participant response		Date: 29/09/2022

It was identified an overlap between the leakage belt of projects Unitor and Ituxi. The folder with the overlay shapefiles is shared with the VVB, as well as a map where you can see it. Following the indications from VM0015 Methodology, a Leakage Belt Agreement/44/ between the project proponents of both projects was formalized.	
Documentation provided by the Project Participant	
<i>Audit MR/Findings/CAR 8 (updated):</i> - <u>ITUXI_LB</u> (folder with shapefile archives) - LB Overlap Unitor – Ituxi.png	
VVB Assessment	Date: 04/11/2022
Closed	

Clarifications (CL)

CL 1	Section 1.1	Date: 06/09/2022
Description of CL		
Clarify in the Monitoring Report the version of the PD and date of issue. In the second verification it is established that the version PD - Validation Report: Version 1.6 of 25 April 2022.		
Project Participant response		Date: 08/09/2022
<i>The version of the PD described in the first verification report is wrong. The right version is the 1.7 of 04-May-2022, as available at Verra's website. A footnote was added in item 1.5 with the link and identification of the latest PD version.</i>		
Documentation provided by the Project Participant		
No sharing necessary.		
VVB Assessment		Date: 27/09/2022
Closed		
CL 2	Section 1.1	Date: 06/09/2022

Description of CL		
The summary description of the Implementation Status of the Project (section 1.1 MR) must identify the grouped project status and the instances included in the monitoring period.		
Project Participant response		Date: 08/09/2022
<i>The section was updated and a phrase regarding the status of the grouped project was included, as following:</i> “This is a grouped project. No new instances were included during this monitoring period. However, three properties were excluded from the project.”		
Documentation provided by the Project Participant		
No sharing necessary.		
VVB Assessment		Date: 27/09/2022
Closed		
CL 3	Section 1.2	Date: 06/09/2022
Description of CL		
Clarify in section 1.2 Sectoral Scope and Project Type the AFOLU project category must be specified: ARR, ALM, IFM, REDD, ACoGS or WRC.		
Project Participant response		Date: 08/09/2022
<i>The section was updated, and the project type was included.</i>		
Documentation provided by the Project Participant		
No sharing necessary.		
VVB Assessment		Date: 27/09/2022
Closed		
CL 4	Section 3.14	Date: 06/09/2022
Description of CL		

Include the sources of information that support the use of emission factors in biomass estimation. The following fonts are not available: -Barni et al., 2016. (http://philip.inpa.gov.br/publ_livres/mss%20and%20in%20press/Barni_et_al-biomassa_florestal_em_Roraima_PORTUGUES_2016.07.19.pdf) -Ministry of Science, Technology and Innovation, 2015. (http://redd.mma.gov.br/images/FREL/RR_LULUCF_Mudança-de-Uso-e-Floresta.pdf)		
Project Participant response		Date: 08/09/2022
<i>The documents were included in the evidence file submitted to the VVB.</i>		
Documentation provided by the Project Participant		
Audit MR/Findings/CL 4: - Barni et al. 2016. pdf - Mudança de Uso e Floresta. 2015.pdf - Online link.txt		
VVB Assessment		Date: 27/09/2022
Closed		
CL 5	Section 3.16	Date: 06/09/2022
Description of CL		

The Project Proponent reports the indicators corresponding to the SDGs in Table 5, in order to clarify the report, the following inconsistencies are presented:

1) SDG Target 1.1: Review the total number of jobs generated 24: 12 permanent and 12 temporaries.

Complement the following supports:

- Alisson support months: Jan – Feb – Mar
- Henrique support: Apr
- Include Luiz Rayne as a permanent employee.
- Ozeias - missing attach contract.
- Gilvan Quadros - missing attach contract.
- Teudes de Oliveira - missing attach contract.

2) SDG Target 4.5: Fuzzy list of attendance to the technical training on sustainable cattle raising for 71 assistants.

3) SDG Target 8.3: Review the total number of jobs generated 24: 12 permanent and 12 temporaries.

4) SDG Target 8.8: present the result of the Operational Procedure Health and Safety indicator (AISSO=0.15).

Project Participant response

Date: 09/09/2022

1) *SDG Target 1.1: The total number of jobs created for this monitoring period is 23, as 2 of the permanent employees (Sergio and Queila) were already MR1 employees, as presented at the time.*

- Alisson – February and July according to evidence presented.

- Henrique- Evidence of payment Henrique in the folder made available to the auditor

- Luiz Rayne - Included as permanent employee

- Ozeias - Contract added to folder

- Gilvan - Contract added to folder

- Teudes - Contract added to folder

2) *SDG Target 4.5: The total of 71 participants are for fire brigade and sustainable cattle raising training, as reported in the text:*

*“The project proponents offered **training of fires brigades and technical training on sustainable cattle** raising for 71 persons.”*

But the correct number is 72 participants. Where 49 participated in technical training sustainable cattle raising, 22 participated in 23/07 and 27 in 27/07, and 23 in fire brigades training.

The values were corrected in the MR report.

3) *SDG Target 8.3: The total number of jobs created for this monitoring period is 23, as 2 of the permanent employees (Sergio and Queila) were already MR1 employees, as presented at the time.*

4) *SDG Target 8.8: The following results for the AISSO were added to the MR, Section 1.11 and section 3.1.2.*

- 2021 AISSO: 0.28*
- 2022 AISSO: 0.17*

Documentation provided by the Project Participant

Audit MR/Findings/CL 5:

- 1) SDG Target 1.1:
 - Permanent employees (included Luiz Rayne)
 - Temporary employees (Alisson in February and July folder. Henrique in April folder)
 - Contract (folder with Ozeias/Gilvan/Teudes contract)
 - Resume Employees.xlsx
- 2) SDG Target 4.5:
 - Fire Brigade training 22.07 (folder with list of presence and other evidence of the training)
 - new_Activities Report.pdf
- 3) No sharing necessary.
- 4) CheckList.xlsx

VVB Assessment

Date: 27/09/2022

Closed

CL 6

Section 2.4

Date: 06/09/2022

Description of CL

As support for the analysis of internal risks in the Non-Permanence Risk Report document, the PP must attach the following evidence to support the analysis

1) Project Management:

- Attach the curriculum vitae of the team of professionals in charge of managing the project. Risk factors c) and e).

2) Opportunity Cost:

- Attach a contract between the project developer (Carbonext) and the project owners, as a legally binding commitment. Risk factor h).

3) Project Longevity:

Legal agreement to continue with the management during the longevity of the project for 30 years. Risk factor b).

Project Participant response

Date: 08/09/2022

- 1) *The curriculum vitae of the team of professionals in charge of managing the project was presented as evidence.*
- 2) *and 3) the contract between project proponents and Carbonext was shared directly with the auditors. The contract guarantees the continuous management for 30 years.*

Documentation provided by the Project Participant		
<i>Audit MR/Findings/CL 6:</i> 1) - CV_Janaina Dallan.pdf - CV_Luiz Moura.pdf - CV_Guilherme Neto.pdf - CV_Veridiana Moço.pdf - CV_Henrique Moço.pdf - CV_Sinomar Costa.pdf - CV_Odair Oliveira.pdf 2) and 3) No sharing necessary.		
VVB Assessment		Date: 27/09/2022
Closed		
CL 7	Section 2.4	Date: 06/09/2022
Description of CL		
As support for the sustainable management of forests, the support of field sheets must be presented to verify the values reported within the authorized logging records.		
Project Participant response		Date: 18/10/2022
The document with the logging values ("Romaneio spreadsheet") reported to the SinaFlor system was shared with the VVB.		
Documentation provided by the Project Participant		
<i>Audit MR/Findings/CL 7:</i> - Controle Declaração de Corte - Castanhal_UPF1_Audit - Controle Declaração de Corte - Faz Santa Catarina_UPF2_Audit - Controle Declaração de Corte - Faz Santa Maria_Audit - Controle Declaração de Corte - RNmatriz_UPF2_Audit - Controle Declaração de Corte - São Manoel_Audit - RESUMO EXPLORAÇÃO_08-2021 à 07-2022_retificado		
VVB Assessment		Date: 25/10/2022

Closed		
CL 8	MR	Date: 06/09/2022
Description of CL		
Clarify the following sections and texts in the Monitoring Report: 1) Page 31 MR: <i>"Of the 44 questionnaires answered, 13 (29.5%) declared having only elementary school I, while for high school and higher education there was an equal number of responses (7 people or 15.91% for each)".</i> <u>Comment:</u> Check the number of questionnaires with the answers of the people. 2) Page 33 MR: <i>"Table 9 - Items from the internal health and safety questionnaire that required justification or corrective action"</i> <u>Comment:</u> In the check list a non-conformity with the availability of water in the bases is identified. It is suggested to include this item in the table. 3) Page 89 MR: <i>"The overall classification accuracy for all land use and land cover classes was 91.13% in the reference region, higher than the 90% suggested by the VM0015 methodology."</i> <u>Comment:</u> The value 91.13% is not consistent with the values in Table 15. Confusion Matrix and Kappa Accuracy Assessment - Sentinel imagery.		
Project Participant response		Date: 09/09/2022
1) <i>The section was updated and a sentence referring to the other answers was included, as following:</i> <i>"In addition, 11 people did not answer this question (25%). Another 5 responded having finished Elementary School II (11.36%) and 1 person declared unlettered, totaling 44 respondents according to the number of questionnaires applied."</i> 2) <i>The non-conformity with the availability of water in the bases of CheckLists 2022 for Santa Maria, Presidente Prudente and Santa Catarina farms occurred due to a typing error and interpretation by the monitor. As explained in item 3.1.2 of the RM, as well as observed during the field visit by the auditor, all monitoring bases count on the presence of a semi-artesian well or the availability of gallons of water, thus, there is always abundant availability of drinking water for all workers and those involved in the project. The CheckLists referred to were corrected and added in the evidence folder to the VVB.</i> 3) <i>The value was corrected to 94.11%, as presented in the table.</i>		
Documentation provided by the Project Participant		

<i>Audit MR/Findings/CL 8:</i> 1) Community Engagement_2022.xlsx 2) <u>CheckList</u>: - <u>2021</u> - <u>2022</u> (updated referenced documents) 3) No sharing necessary.		
VVB Assessment		Date: 27/09/2022
Closed		
FAR 1	MR	Date: 09/03/2023
Description of FAR		
For the next verification, PP is requested to provide adequate evidence, such as a Participatory Rural Diagnosis (PRA), to demonstrate that deforestation agents are not linked to the project area. Therefore, the significant excessive increase in deforestation during the monitoring period in the reference region and the leakage belt do not correspond to the project activity.		
Project Participant response		Date: DD/MM/YYYY
N/A		
Documentation provided by the Project Participant		
N/A		
VVB Assessment		Date: Date: DD/MM/YYYY
Next verification.		
FAR 2	MR	Date: 05/05/2023
Description of FAR		
For the next verification, PP is requested to provide evidence of the resolution of the methodology deviation related to the Leakage Belt overlap adjustment. Also take into consideration the evolution of the Brazilian Amazon reality.		
Project Participant response		Date: DD/MM/YYYY

N/A	
Documentation provided by the Project Participant	
N/A	
WVB Assessment	Date: Date: DD/MM/YYYY
Next verification.	

APPENDIX B: LIST OF EVIDENCE PROVIDED

N°	Documents reviewed or referenced	File Name
1	Project-Description – version 1.7	VCS-Project-Description_Unitor_04_05_2022.pdf
Monitoring and Risk Analysis Reports		
2	Monitoring Report – Version 1.4	MR2_VCS_Unitor_ITR-Rev.docx (14/04/23)
3	Verification Report First Verification – Version 3.0 Aa	VCS_FVR_2021BQ33MD_3.0Aa_26042022_verification
4	VCS-Non-Permanence-Risk-Report Version 1.0	VCS-Non-Permanence-Risk-Report-Template_Unitor_MR2. Docx VCS-Risk-Report-Calculation-Tool-v4.0_MR2_propertywithdrawal.xls
5	VCS-Non-Permanence-Risk-Report - Annex	PMFS_FazSaoManoel PMFS_Presidente Prudente PMFS_Sta Catarina PMFS_Sta Maria WGI_Score.xls VIABILIDADE DA FAZENDA SANTA CATARINA(1) VIABILIDADE DA FAZENDA TRÊS BARRAS VIABILIDADE da PRESIDENTE PRUDENTE VIABILIDADE da santa maria VIABILIDADE DA SAO MANOEL FINANCIAL VIABILITY_Unitor_SFMP_MR2 OPIS Global Carbon Offsets Report Project Management - Item d - Travel Time to Project Area.docx Focos_PA_RiscoFogoMaior_05.shp
6	Emission reductions calculation spreadsheet	Appendix 7.6.1 of MR_v3.1 dated 5 July 2022.docx MR2 CALCULATION_13_04_2023.xlsx
7	Project start date	PMFS_Sta Maria.pdf
Agreements, policy and legal documents		
8	Agreement linking the owners to the project and carbon rights	DocuSign_Contrato_REDD_UNITOR_05julho_2020.pdf

N°	Documents reviewed or referenced	File Name
	(project contract)	
9	Tenure of land documents	3. CAR - Fazenda 3 Barras.pdf 2022.08.30 I QSA - Agropecuaria 3 Barras.pdf CNPJ - Castanhal Agro Industria de Produtos Nao Madeireiros LTDA.pdf UNITOR - Inteiro teor 3025-Assinado.pdf UNITOR - Inteiro teor 3027-Assinado.pdf UNITOR - Inteiro teor 3028-Assinado.pdf UNITOR - Inteiro teor 3029-Assinado.pdf UNITOR - Inteiro teor 3031-Assinado.pdf UNITOR - Inteiro teor 3032-Assinado.pdf UNITOR - Inteiro teor 3033-Assinado.pdf UNITOR - Inteiro teor 3049-Assinado.pdf UNITOR - Inteiro teor 3075-Assinado.pdf UNITOR - Inteiro teor 3078-Assinado.pdf UNITOR - Inteiro teor 3110-Assinado.pdf UNITOR - Inteiro teor 3205-Assinado.pdf
10	Fazenda Santa Catarina	 CAR - Fazenda Santa Catarina  CCIR 2018 - Fazenda Santa Catarina  CCIR 2019 - Fazenda Santa Catarina  Certidao de Inteiro Teor - Mat 3.033 - Fazenda Santa Catarina - 24.09.2018  Certidão Negativa - ITR - Fazenda Santa Catarina  CNPJ Ituxi Administracao e P articipação LTDA 02.2020  Contrato Social - 2o Alteracao - Itu xi Administração e Participações  Memorial SIGEF - Fazenda Santa Catarina  Planta SIGEF - Fazenda Santa Catarina  RG - Catarina Villares Stoppe  RG - João Antonio Villares Stoppe  RG - Ricardo Villares Lot Stoppe
11	Fazenda Santa Maria	 5ª Alteração - Contrato Social - Rio Grande Produção Florestal  CAR Recibo - Fazenda Santa Maria  CCIR 2017 - Fazenda Santa Maria  CCIR 2019 - Fazenda Santa Maria  Certidao de Cadeia Dominial e Sucessória - Fazenda Santa Maria  Certidão de Inteiro Teor (mat. 3.075 - Livro 2) - Fazenda Santa Maria.2018  CNH - Cleyliane Lopes de Moura[17869]  CNH - Poliana 2019[18186]  CNPJ - Rio Grande Produção Florestal LTDA 18.03.2020  COMPROVANTE DE INSCRIÇÃO E SITUAÇÃO CADASTRAL - SIMPLIFICADO - ITR - Fazenda Santa Maria  Memorial - SIGEF - Fazenda Santa Maria  Planta SIGEF Fazenda Santa Maria

N°	Documents reviewed or referenced	File Name
12	Fazenda Bahia	 Cadeia Dominial Fazenda Bahia 15.08.2019  CAR - Fazenda Bahia  CCIR 2018 - Fazenda Bahia  CCIR 2019 - Fazenda Bahia  Certidao de Inteiro Teor - Mat. 3.0 78 - Fazenda Bahia - 28.09.2018  Certidao ITR 88967506 Fazenda Bahia 24.10.2018  CNH - Vanderlei Asalin  Mapa SIGEF - Fazenda Bahia  Memorial SIGEF - Fazenda Bahia
13	Fazenda Paraná	 Cadeia Dominial Fazenda Parana 15.08.2019  CCIR 2018 - Fazenda Paraná  CCIR 2019 - Fazenda Parana  Certidao de Inteiro Teor - Fa zenda Paraná - 17-08-2017  Certidão Negativa - ITR - Fazenda Paraná  Memorial SIGEF - Fazenda Paraná  Panta SIGEF - Fazenda Parana  Recibo CAR - Fazenda Paraná  RG e CPF Odair Augustinho Dallagnol Junior
14	Fazenda Santa Fé	 So Alteracao - Contrato Social - Rio Grande Produção Florestal  Cadeia Dominial Fazenda Santa Fe 15.08.2019  CCIR 2019 - Fazenda Santa Fé  Certidao de Inteiro Teor - Fazenda Santa Fé (mat. 3.032 - Livro 2-Q) 12-11-18  Certidão Negativa - ITR - Fazenda Santa Fé  CNH - Cleyliane Lopes de Moura[17869]  CNH - Poliana 2019[18186]  CNPJ - Rio Grande Producao F lorestal LTDA 18.03.2020  Planta SIGEF Fazenda Santa Fé  Recibo CAR - Fazenda Santa Fé
15	Fazenda Presidente Prudente	 Cadeia Dominial Fazenda Presidente Prudente  CAR - Fazenda Presidente Prudente  CCIR - 2018 - Fazenda Presidente Prudente  CCIR 2019 - Fazenda Presidente Prudente  Certidao de Inteiro Teor - Presidente P rudente (mat. 3.110 - Livro 2).2018  Memorial SIGEF Fazenda Presidente Prudente  Planta SIGEF Fazenda Presidente Prudente  RG - Veridiana Taina
16	Fazenda Jardim Alegre	 So Alteracao - Contrato Social - Rio Grande Produção Florestal  Cadeia Dominial Fazenda Jardim Alegre 15.08.2019  CCIR 2019 - Fazenda Jardim Alegre  Certidao de Inteiro Teor - Fazenda Jardim A legre (mat. 3.029 - Livro 2-Q) 12-11-18  Certidão Negativa - ITR - Fazenda Jardim Alegre  CNH - Cleyliane Lopes de Moura[17869]  CNH - Poliana 2019[18186]  CNPJ - Rio Grande Producao F lorestal LTDA 18.03.2020  Memorial SIGEF - Fazenda Jardim Alegre  Planta SIGEF Fazenda Jardim Alegre  Recibo CAR - Fazenda Jardim Alegre

N°	Documents reviewed or referenced	File Name
17	Fazenda Santa Luzia	 Cadeia Dominial Fazenda Santa Luzia 15.08.2019  CCIR 2018 - Fazenda Santa Luzia  CCIR 2019 - Fazenda Santa Luzia  Certidao de Inteiro Teor - Fazenda Santa Luzia (mat. 3.031 - Livro 2-Q) 12-11-18  CND - ITR - Fazenda Santa Luzia 06.05.2019  CNH 2019 - Elcio Aparecido Moço[17086][1064]  Memorial SIGEF - Fazenda Santa Luzia  Planta - SIGEF - Fazenda Santa Luzia  Recibo CAR - Fazenda Santa Luzia
18	Fazenda São José	 CAR - Fazenda Sao Jose - Marilda Aparecida Lot Stoppe  CCIR 2019 - Fazenda São José - Marilda  Certidao de Inteiro Teor Fazen da São José -  Memorial_Sigef_Certificado_Fazenda São José  Planta_Sigef_Certificado_Fazenda São José  RG - Marilda Aparecida Lot Stoppe
19	Fazenda São Manoel	 Cadeia Dominial Fazenda Sao Manoel 15.08.2019  CCIR 2019 - Fazenda São Manoel  Certidao de Inteiro Teor - Faze nda São Manoel - 17-08-2017  Certidão Negativa - ITR - Fazenda São Manoel  Memorial - SIGEF - Fazenda São Manoel  Planta - SIGEF - Fazenda São Manoel  Recibo de Inscricao - CAR - Fazenda São Manoel  RG - Henrique Manoel dos Santos Moço
20	Fazenda São Sebastião	 Cadeia Dominial Fazenda Sao Sebastiao 15.08.2019  CCIR 2018 - Fazenda São Sebastião  CCIR 2019 - Fazenda São Sebastião  Certidao de Inteiro Teor - Fazen da São Sebastião - 17-08-2017  Certidao Negativa - ITR - Fazenda São Sebastião  Memorial SIGEF - Fazenda São Sebastião  Planta SIGEF - Fazenda São Sebastião  Recibo CAR - Fazenda São Sebastião  RG - Henrique Manoel dos Santos Moço
21	Fazenda Três Barras	 CCIR Fazenda Tres Barras 2019  Certidão de Inteiro Teor - Mat. 3.049 - Fazenda Três Barras - 26.02.2020  Certidao ITR 88959848 Fazenda Três Barras 24.10.2019  Memorial SIGEF Fazenda Três Barras  Planta SIGEF Fazenda Três Barras  Recibo CAR - Fazenda 3 Barras
Local Stakeholders Consultation		
22	Community Boca do Querequete_October 2021	13 Out 2021 - Lista de presença Boca do Kuruquetê.pdf 2021-10-13 - Interview boca do Kuruquetê – Fábio.pdf 2021-10-13 - Interview Boca do Kuruquetê – Idelbert.pdf 2021-10-13 - Lista de presença Boca do Kuruquetê.pdf Lista de Presença Boca do Kuruquetê Mídas – JPG files
23	Community Ramal da mococa_July 27	attendance list 27-07.pdf Community consultation attendance list 27-07.pdf Social questionnaire ramal Mococa dia 27-07.pdf Social questionnaire 27.07.xls JPG files

N°	Documents reviewed or referenced	File Name
24	Community Ramal do boi_July 23	Attendance list 23-07.pdf Community consultation attendance list 23-07.pdf Social questionnaire 23.07.pdf Social questionnaire 23-07.xls JPG files
25	Community social activities	new_Activities Report.pdf Communication Channel.jpg Community Engagement_2022.xls
26	Institutional	Oficio 1 Prefeitura Labrea AM.pdf Oficio 2 Prefeitura Porto Velho RO.pdf Oficio 3 SEMED Labrea AM.pdf Oficio 4 SEMED Porto Velho RO.pdf Oficio 5 SEMA AM.pdf Oficio 6 SEDAM RO.pdf Oficio 7 ICMBio Resex Ituxi.pdf Oficio 8 ICMBio Flona Iquiri.pdf Oficio 9 ICMBio Parna Mapinguari.pdf Oficio 10 Funai TI Kaxarari.pdf Oficio 11 IFAM Campus Labrea AM.pdf Oficio 12 IDAM AM.pdf UNITOR REDD RESUMO_MR2_29.07.2022.pdf
Monitoring Documents		
27	SDG - Advice on nutritional aspects 22.07 - SDG 3.d	Attendance list I22-07.pdf Attendance list lecture nutritional aspects and health 22-07.pdf JPG files
28	SDG - Advice on nutritional aspects 27.07 - SDG 3.d	Attendance list lecture nutritional aspects and health 27-07.pdf JPG files
29	SDG - Checklist	2021 Checklist pdf files 2022 Checklist pdf files Operational Procedure_Health and Safety.pdf
30	SDG - Employees	Resume Employees.xlsx Permanent employee's files support Temporal employee's files support
31	SDG - Fire Brigade training	Attendance list fire brigade.pdf Fire Brigade Certificate.pdf JPG files
32	SDG - Forest areas as a proportion of total land area	Monitoring 2021 - files support Monitoring 2022 - files support
33	SDG - Sustainable Cattle raising	attendance list 23-07.pdf Attendance list 27-07.pdf Sustainable cattle raising training attendance list 27-07.pdf
34	SDG - Sustainable Forest	Compilado Exploração.xlsx

N°	Documents reviewed or referenced	File Name
	Management - SDG 15.2	
35	SDG - Sustainable Forest Management - SDG 15.2 - 3 Barras-UMF2-UPF2	Autorizacao 27170_UPF2.pdf IF100%_RN.Matriz_UPF2.xlsx Licença_de_Operação_238.2021.pdf POE_UPF-2_RioNegroMatriz_UMF-2.pdf Saldo Sinaflor UPF2.pdf UPF2.zip - shapefile
36	SDG - Sustainable Forest Management - SDG 15.2 - 3 Barras-UMF5-UPF1	Autex Sinaflor_UMF-5CastanhaUPF-1.pdf CAR TresBarras.pdf LO nº144.2020_CastanhaUPF-1_.pdf Localização Três Barras_CastanhaUPF1.pdf Planilha IF100%_UMF5CastanhaUPF-1.xlsx POE_UMF-5_UPF01.pdf SALDO DOF - CASTANHAL 12-08-2022.pdf UPF1.zip - shapefile
37	SDG - Sustainable Forest Management - SDG 15.2 - Faz. Santa Catarina UPF2	Autorizacao 41490_UPF2.pdf CAR Recibo Santa Catarina.pdf IF100%_SantaCatarina_UPF2.xlsx Licença_de_Operação_205.2021_UPF2_Sta Catarina.pdf Localização e Acesso UPF02.pdf POE_Sta Catarina - UPF-02_retificado.pdf Saldo Sinaflor_SantaCatarina_UPF2.pdf UPF2_shape.zip - shapefile
38	SDG - Sustainable Forest Management - SDG 15.2 - Faz. Santa Maria UPF2	Autorizacao 06987_UPF2.pdf CAR Recibo Santa Maria.pdf IF100%-SantaMaria-UPF 02.xlsx Licença_de_Operação_204.2021.pdf Localização Santa Maria_UPF 2.pdf POE_Sta Maria - UPF-2.pdf Saldo Sinaflor_SantaMaria_UPF2.pdf UPF2_shape.zip - shapefile
39	SDG - Sustainable Forest Management - SDG 15.2 -	Licença de Operação nº 171.2020_São Manoel.pdf Autorizacao São Manoel.pdf CAR_Recibo retificado.pdf IF100%-SãoManoel.xlsx Localização São Manoel_IMAGEM.pdf POE_FazSaoManoel.pdf Saldo Sinaflor.pdf UPF SãoManoel.zip - shapefiles
40	Community Social Activities	Activities Report – July 2022.pdf Invitation of activities.pdf BASE E MONITORES.pdf Monitoring plan of Forest Integrity_PMIF.pdf Operational Procedure_Forest integrity.pdf
41	Monitoring agents of deforestation	Monitora Carbon Alerta 2022 07 22.pdf July and August, 2022.pdf Panorama, União, Recanto e São Jose_July, 2022.pdf

N°	Documents reviewed or referenced	File Name
		Motorbike purchase Document.jpeg Motorcycle purchase.pdf Occurrence Report Files with monthly reports of deforestation events
42	Monitoring plan of Forest Integrity PMIF	Monitoring plan of Forest Integrity_PMIF.pdf Operational Procedure_Forest integrity.pdf
43	GIS	Coordinates.xlsx Leakage_Belt_v1.kml Leakage_Management_Areas_ Project_Area_v1.kml Reference_Region_v1.kml ITUXI_PAshp.shp LB_Desm_17_18_19_20_21_22.shp PA_Desm_17_18_19_20_21_22_sem_manejo_remocao_fazendas.shp RR_Desm_17_18_19_20_21_22.shp Focos_PA_RiscoFogoMaior_05.shp
44	Forward Action Request (FAR)	FAR Report_Unitor MR1.pdf
45	Leakage Belt Agreement between the project proponents of both projects: Unitor REDD+ Project and ITUXI REDD+ project	Leakage Belt - Unitor.pdf
Others Supports		
46	Biomass	Ficha de campo IF_PROCESSAM
47	Biomass	Inventário Florestal Parcelas em UPF.pdf
48	Biomass	Mapa Levantamento Florístico_us built.pdf
49	Biomass	METODOLOGIA DO LEVANTAMENTO FLORÍSTICO.docx
50	Biomass	Barni et al. 2016. pdf Mudança de Uso e Floresta. 2015.pdf
51	National indicators follow the same standards as the global SDGs - Brazilian SDG	First NDC.pdf
52	CV of the project professionals	CV_Janaina Dallan.pdf CV_Luiz Moura.pdf CV_Guilherme Neto.pdf CV_Veridiana Moço.pdf CV_Henrique Moço.pdf

N°	Documents reviewed or referenced	File Name
		CV_Sinomar Costa.pdf CV_Odair Oliveira.pdf
53	CPT Nacional, 2022.	Conflitos no Campo: Brasil 2021. Centro de Documentação Dom Tomás Balduino – Goiânia: CPT Nacional, 2022. 269 p.
54	SIBAHI, P, 2020.	SIBAHI, PEDRO. No sul do Amazonas, Lábrea é “Laboratório do Crime” marcado por roubo de terras, desmatamento e ausência do Estado. Repórter Brasil, 2020
55	Newspaper articles	https://reporterbrasil.org.br/covamedida/historia/labrea-am/ https://br.noticias.yahoo.com/brasil-registra-queda-7-no-154341769.html?guccounter=1&guce_referrer=aHR0cHM6Ly93d3cuZ29vZ2xILmNvbS8&guce_referrer_sig=AQAAADp7-i1bOPxF8dcbuP3FwFTf0bO-snKRxiwotUxLx-2vFLbPCg_7HeMw-GpKHQkx0Blpzv9DK4ILGtBjADs1KxHdJkqgcMISSBTjLf0ShjKh149Fvd3bXOFIFyDh3IKWxlzWBrf4QftRLsOWp9eBNLw9KUKIs4--zGoVUs2qB3 https://www.hrw.org/report/2019/09/17/rainforest-mafias/how-violence-and-impunity-fuel-deforestation-brazils-amazon https://www.amazonialatitude.com/2021/08/25/fotografo-recebe-ameaca-de-morte-apos-documentar-queimadas-em-labrea-am/ Data of Lábrea: http://terrabrasilis.dpi.inpe.br/ IBAMA: linked to the Ministry of the Environment (MMA), the agency exercises the power of police, monitoring and environmental control. IBAMA is the highest body for environmental inspection and deforestation control, focusing on areas under the Union's domain, on priority areas of the federal government to control deforestation and, in a supplementary way, it acts when there is omission of inspection by state agencies. ICMBio: linked to the MMA, the agency manages the federal Conservation Units and exercises the power of inspection and environmental police within these UCs.
56	West et al. (2014)	West et al: Forest biomass recovery after conventional and reduced-impact logging in Amazonian Brazil, 2014.
57	IPCC.2022	https://www.ipcc.ch/report/ar6/wg2/downloads/outreach/IPCC_AR6_WGII_FactSheet_CentralSouthAmerica.pdf (last visit on: 7/28/2022)
58	Carbonext (2023)	Leakage Belt Overlap Report

APPENDIX C: LIST OF INTERVIEWERS

ATTENDANTS MEETINGS					
Date: 30-08-22 to 04-09-22					
ID	NAME	COMMUNITY/ENTITY	POSITION	CONTACT CELPHONE/MAIL	SIGNATURE
1	Agustão S. B. P.	ITUXT	Dono	18 996003009	
2	Aghata C. Antunes	CARBONEXT	Analista Tec	49 99830-8065	Aghata
3	Alice Dias do Luiz	Carbonext	Coordenat Tec	48 99608-5652	Alice Dias
4	Luiz Fernando de Moura	Carbonext	Diretor Técnico	19 99818-7145	
5	João Vin. Cardoso	GREENFOREST	DONO	8298609-8399	
6	Uendionai dos S. M. O. A. S.	GREENFOREST	Gerente Administrat.	66 99677-7296	Uendionai dos S. M. O. A. S.
7	Celso Zuffo	RAMAL DO BOI	Gerente cerraria	68 6984340014	
8	Odair Pedrosa Oliveira	GREENFOREST	Apoio Geral	69 98447-7784	
9	José Alves F. Filho	GREENFOREST	Monitor	69 8134-4892	* José
10	Gilvan Quadros do. N. S.	GREENFOREST	Monitor	69 8406-0634	Gilvan
11	Fabio Gomes de Souza	GREENFOREST	Segurança ^{PROT.}	69 984940657	* Fabio Gomes
12	Teudes de Oliveira Santos	GREENFOREST	Monitor	68 8447-0536	Teudes de Oliveira
13	Yvânica dos Santos	Familia	Familia	69 8447-0536	Yvânica
14	Alecio Carlos Schneider	IDAM	Técnico	69 8443-1409	
15	Josafá Norvan Macedo	IDAM	Técnico	197199154-1702	
16	Lucas Braga dos Santos	GREENFOREST	Aux. de campo	69 9390-9359	Juan Prato
17	Sergio Barbosa Gomes	GREENFOREST	Monitor	68 999-424934	Sergio
18	Edilton de Sousa Rodrigues	GREENFOREST	Cabeiro	68 992491946	Edilton
19	ANDRÉ MORAES DE FARIAS	GREENFOREST	Eng. Florestal	68 984596994	
20	Thomaz M. S. M. O. A. S.	GREENFOREST	Gerente Campo	69 984773083	
21	Marcos Pereira M. P. A. S.	RIO GRANDE	Aux. Escalator	69 99400829	
22	Raimunda dos Santos Gama	Santos Gama	RAMAL MOCOCA	68 9901-4823	* Raimunda
23	João Wilson Rodrigues	RAMAL MOCOCA	"	"	João Wilson

[illegible]

APPENDIX D: AUDIT PLAN

Activities	Location	Date	Duration (hours estimated)
Displacement Porto Velho - Vista Alegre do Abunã	Vista Alegre do Abunã	2022-08-29	To be determined
Initial meeting - Presentation of verification team Comments and opinions about the project - Introduction about the project - Presentation of the area and the stakeholders Status of project activities implementation Implementation Status of the Project Activity. - Meetings with stakeholders: Meeting in Ramal do Boi with community members to confirm project activities. - São José, visits Bases No 1 and 2 - Interviews with owners at UNITOR farms: Recanti, Panorama and União - Improvement capacities in the farms. - Evaluation of project limits, control and management of deforestation	São José	2022-08-30	To be determined
Implementation Status of the Project Activity. - Meetings with stakeholders: Meeting in Santa Maria with community members to confirm project activities. - Base of Presidente Prudente. - Interviews with owners at UNITOR farms: Bahia, Santa Luzia, Santa Catarina, Santa Fé, São Manoel, São Sebastião and Parana. - Improvement capacities in the farms. - Evaluation of project limits, control and management of deforestation	Santa Maria	2022-08-31	To be determined
Visit Leakage Belt - Meetings with community members to confirm project activities. - Evaluation of project limits, control and management of deforestation. - Meetings with institutions: public agencies, institutions, associations, and others.	To be determined	2022-09-01	To be determined
Desk review - GIS analysis. - Spreadsheets and supports to determine GHG reductions - Land tenure and carbon rights	Virtual meeting and Vista Alegre do Abunã	2022-08-24 (GIS analysis) 2022-09-02	To be determined
Final meeting Closure of the visit	To be determined	2022-09-03	To be determined