



Verified Carbon Standard

UNITOR REDD+ PROJECT



Document Prepared by RINA Services S.p.A.

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Summary:

RINA Services S.p.A. (RINA), commissioned by Ituxi Administração e Participação Ltda, verified the greenhouse gas emission reductions reported for the project activity “UNITOR REDD+ Project” in Brazil, with regards to relevant requirements for VCS rules. The objective of the grouped project activity is to avoid unplanned deforestation. The first project activity instance has a total protected area of 99,035.20 ha within 15 private properties in the municipality of Lábrea, Amazon state.

The objective of the verification is to have an independent review ex post determination of the monitored reductions in GHG emission reductions, verification was conducted using RINA procedures in line with the requirements specified in the VCS version 4 requirements and applying standard auditing techniques. The verification consisted of desk review, remote site assessment and the resolution of outstanding issues and the issuance of the final verification report and certification.

The verification shall ensure that reported emission reductions are complete and accurate in accordance with applicable VCS requirements in order to be certified.

This is the first verification assessment of “UNITOR REDD+ Project” for the monitoring period of 26 April 2018 to 31 July 2021.

The GHG emission reductions were calculated on the basis of the approved methodology VCS VM0015 “Methodology for Avoided Unplanned Deforestation” version 1.1 of 03 December 2012 and the monitoring plan included in the validated VCS PD version 1.6 of 25 April 2022.

In conclusion, it is RINA’s opinion that the project activity “UNITOR REDD+ Project” in Brazil, meets all relevant requirements for VCS standard and guidelines and correctly applies the baseline and monitoring methodology VCS VM0015 “Methodology for Avoided Unplanned Deforestation” version 1.1 of 03 December 2012. The monitoring system is in place and the emission reductions are calculated without material misstatement. Hence, RINA is able to certify that the emission reductions from the project during the monitoring period 26 April 2018 to 31 July 2021 amount to 1.916.086 tCO₂e and that tradable VCU are 1,734,791 tCO₂e.

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1 INTRODUCTION

1.1 Objective

Ituxi Administração e Participação Ltda has contracted RINA Services S.p.A. (hereinafter referred to as RINA) to verify the project titled “UNITOR REDD+ Project” (hereinafter referred to as the project) in the state of Amazonas, Brazil.

Verification is the periodic independent review and ex-post determination by an accredited verification body of the monitored reductions in GHG emissions that have occurred as a result of the registered VCS project activity during a defined verification period.

A verification statement is the written assurance by a verification body that, during a specific period in time, a project activity achieved the emission reductions as verified.

The objective of this verification was to verify and provide a verification statement of emission reductions reported for the “UNITOR REDD+ Project” for the period 26 April 2018 to 31 July 2021.

1.2 Scope and Criteria

The scope of verification is:

- To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
- To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emissions reduction data is free from material misstatement.
- To verify that reported GHG emissions data is sufficiently supported by evidence.
- To verify that the stakeholder consultation carried out is relevant and there are mechanisms for on-going communication.

The VCS MR is reviewed against the criteria stated in the VCS Version 4.0, and the relevant documents and policy announcements made by the VCSA, and the criteria stated in the VCS methodology VM0015 “Methodology for Avoided Unplanned Deforestation”, version 1.1 of 03 December 2012.

The verification shall ensure that reported emission reductions are complete and accurate in order to be verified.

1.3 Level of Assurance

RINA provides reasonable assurance that the “UNITOR REDD+ Project” meets VCS criteria. To ensure complete transparency, any clarification or corrective actions raised have been included in the Appendix 2. The verification expresses a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.

In addition, RINA applies materiality threshold of 5 per cent with respect to omission or misstatement concerning reported quantities as per VCS Standard.

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent RINA instructions, with reasonable level of assurance.

The technical review was performed by a technical reviewer(s) qualified in accordance with RINA's qualification scheme for VCS and CDM validation and verification.

The verification team and the technical reviewers consist of the following personnel.

Role	Last Name	First Name	Country
Lead Assessor/ Verifier	Leiroz	Andrea	External Auditor - Rina Brazil
Technical Expert	Góes	Gustavo	External Auditor - Rina Brazil
Technical Reviewer (Expert)	Singh	Vinay	Internal Technical Reviewer – Rina India

1.4 Summary Description of the Project

Project Proponents	Ituxi Administração e Participação Ltda, Green Forest Carbon Consultoria Empresarial Ltda and Carbonext Consultoria Ltda.
Title of the project activity	UNITOR REDD+ Project.
Baseline and monitoring methodology	VM0015: Methodology for Avoided Unplanned Deforestation, version 1.1.

Location of the project activity	The UNITOR REDD+ Project (hereafter “the project”) is situated in the Lábrea municipality in the State of Amazonas.
Brief description of the project	The project is a grouped project that avoid unplanned deforestation (AUD) of a region within the municipality of Lábrea, Amazon. The first project activity instance has 99,035.20 ha of project area which is within 15 private properties. The present REED project is expected to avoid a predicted 23,974 ha of deforestation, equating to 15,152,316 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 first verification, RINA is able to certify that the emission reductions from the project during the monitoring period amount to 1.916.086 tCO₂e and that tradable VCUs are 1,734,791 tCO₂e.
Monitoring period	26 April 2018 to 31 July 2021

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification consisted of the following three phases in accordance with the approved methodology, the VCS Standard version 4.1 and other relevant VCS requirements:

- A desk review of the project documents.
- Follow-up interviews with project stakeholders and remote site inspection.
- The resolution of outstanding issues and the issuance of the validation and verification report and opinion.

The following sections outline each step in more detail.

2.2 Document Review

The VCS MR submitted by Carbonext and additional background documents related to the project design and baseline, i.e., VCS Monitoring Report Template, Approved VCS methodology, Validation and Verification Requirements, scientific literature and country law were reviewed.

The following tables list the documentation that was reviewed during the verification.

Documents provided by the project participant related directly to the VCS.

/1/	Carbonext Consultoria Ltda: VCS Monitoring Report for project activity “UNITOR REDD+ Project”, version 01 dated 20 August 2021, version 02 dated 10 November 2021 and version 04 dated 25 April 2022
/2/	Carbonext Consultoria Ltda: Emission reductions calculation spreadsheet. MR CALCULATION_13_09_2021.xlsm; MR CALCULATION_14_12_2021.xlsm; MR CALCULATION_25_04_2022.xlsm.
/3/	Carbonext Consultoria Ltda: Non-Permanence risk report. VCS-Non-Permanence-Risk-Report-Template_Unitor_10.09.21.docx, version 1.2 dated 10 September 2021 and VCS-Non-Permanence-Risk-Report-Template_Unitor_MR1_10.12.21_track changes.docx, version 1.2 dated 10 December 2021. FINANCIAL VIABILITY_Unitor_SFMP_v8.xlsx; FINANCIAL VIABILITY_Unitor_SFMP_v15.xlsx.
/4/	Carbonext Consultoria Ltda: Project Description for the project activity “UNITOR REDD+ Project”, version 1.2 dated 11 November 2021.
/5/	Land titles and ownership- RECEIPT OF REGISTRATION OF THE RURAL PROPERTY IN THE CAR (rural environmental register), CERTIFICATE OF REGISTRATION OF RURAL PROPERTY – CCIR and LAND TITLE – MATRÍCULA FAZENDA BAHIA: Registration Date: 11/11/2017, n° 3.078, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 9.885,5292

	FAZENDA JARDIM ALEGRE: Registration Date: 02/02/2017, n° 3029, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 6.981,9477 FAZENDA PANORAMA: Registration Date: 04/12/2017, n° 3080, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 1.108,6804 FAZENDA PARANA: Registration Date: 02/02/2017, n° 3028, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 5.839,4074 FAZENDA PRESIDENTE PRUDENTE: Registration Date: 24/04/2018, n° 3110, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 1.046,1500 FAZENDA RECANTO: Registration Date: 14/11/2017, n° 3079, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 2.021,2233 FAZENDA SANTA CATARINA: Registration Date: 01/02/2017, n° 3033, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 10.019,2818 FAZENDA SANTA FÉ: Registration Date: 02/02/2017, n° 2032, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 11.282,0597 FAZENDA SANTA LUZIA: Registration Date: 31/01/2017, n° 3031, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 9.769,2276 FAZENDA SANTA MARIA: Registration Date: 01/11/2017, n° 3075, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 6.019,9764 FAZENDA SÃO JOSÉ: Registration Date: 12/02/2018, n° 3166, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 8.781,3380 FAZENDA SÃO MANOEL: Registration Date: 02/02/2017, n° 3025, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 1.468,5388 FAZENDA SÃO SEBASTIÃO: Registration Date: 02/02/2017, n° 3027, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 2.443,5889 FAZENDA TRÊS BARRAS: Registration Date: 16/08/2017, n° 3049 Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 90,0012 FAZENDA UNIÃO: Registration Date: 04/12/2017, n° 3081, Municipality: Lábrea, State: Amazonas, Total Area (ha) of Rural Property: 1.639,3151
/6/	Carbonext Consultoria Ltda: investment analysis. !!FINANCEIRO SENSITIVITY_Unitor - BAU_V5.xlsx; !!FINANCEIRO SENSITIVITY_Unitor - BAU_V8.xlsx.

/7/	Presential local stakeholder consultation: Cartaz Unitor.tif Video Social-economic questionnaire for the families that live within the project area: Com. Ramal do Boi – dione Charles.pdf, Ederson Julio.pdf, Franciraldo.pdf, Gilson Santos.pdf, Jadson Perrut.pdf, Jaildo.pdf, Laryssa Rodrigues.pdf, Leônidas.pdf, Odair.pdf, Ronaldo Gonçalves.pdf, Sandra Oliveira.pdf, Sidnion melo.pdf, Veridiana.pdf. Faz. Três Barras - Com. Ramal da Mococa – adalginaza – com. Ramal da Mococa.pdf, Adalziz – riozinho.pdf, Antonia – ramal da Mococa.pdf, Antonia Gomes – Com Ramal da Mococa.pdf, Benedito – Nossa senhora apº.pdf, clenilton – com. Ramal da Mococa.pdf, Cleudo -Nossa senhora Apº.pdf, Francileude-com.ramal da Mococa.pdf, Gilberto – Mococa.pdf, João – Com. Ramal da Mococa.pdf, José Gomes – Riozinho.pdf, José Jesus – cam. Ramal da Mococa.pdf, Marcio – proprietário três barras.pdf, Maria – São José.pdf, Nidia – proprietária três barras.pdf, Osvaldo – Três Barras.pdf, Paulo - Três Barras.pdf, Queila - três barras.pdf, rooseveltt - Três barras.pdf, Sergio - Três Barras.pdf. Faz. São João and Faz. São José – Adilson Medeiros – Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Aldenise - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Antonio carlos - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Edson – São José.pdf, Erik - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Esifran – Santa Maria.pdf, Izaque - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Izaqueu - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Joélcio - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, José – São José.pdf, Lindomar - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Lucimar - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Marisson - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Marivane – São José.pdf, Osmelio – Faz. Santa Luzia.pdf, Paulo – São José.pdf, Rafaela - São José.pdf, Raimundo - São José.pdf, Rocharles - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Rosivaldo - Nossa Senhora da Cachoeira do Rio Ituxi.pdf, Sebastião - Santa Luzia.pdf, Valdemir - São José.pdf. Presence list: Com. Ramal do Boi – LISTA DE PRESENÇA – COM RAMAL DO BOI.pdf. Faz. Três Barras - Com. Ramal da Mococa – LISTA DE PRESENÇA FAZ TRES BARRAS.pdf and LISTA DE PRESENÇA_COM_RAMAL_DA_MOCOCA.pdf. Faz. São João – LISTA DE PRESENÇA atualizado.pdf and LISTA DE PRESENÇA FAZ SÃO JOÃO.pdf.
/8/	Institutional local stakeholder consultation: invitation e-mail and invitation receipt.

/9/	Operational license: L.O. n°171.2020_São Manoel.pdf L.O. n° 342-18 Faz. Santa Catarina.pdf Licença de Operação L.O 284.18 – Rio Grande Produção Florestal LTDA – Fazenda Santa Maria.pdf LO n° 131.2020 FazPresPrudente.pdf
/10/	Forest exploitation team training. Treinamentos da equipe de exploração - RELATÓRIO DE TREINAMENTO DA EQUIPE DE EXPLORAÇÃO, FAZENDA SANTA MARIA – UPF 01, September 2020.
/11/	Photos of the training section and certificate of one participant.
/12/	Contract signed between Carbonext and Project proponents.

Standards, methodologies, and other guidance by the VCSA and CCBA

/13/	Verified Carbon Standard: VCS Standard version 4.1 dated 21 April 2021.
/14/	Verified Carbon Standard: VCS Validation and Verification Manual, version 4.0 dated 19 September 2019.
/15/	Verified Carbon Standard: VCS Program Definitions version 4.0 dated 19 September 2019.
/16/	Verified Carbon Standard: VCS Guidance for Standardized Methods version 3.3 dated 08 October 2013.
/17/	Verified Carbon Standard: VCS Program Guide version 4.0 dated 19 September 2019.
/18/	Verified Carbon Standard: VCS Verification Report Template, VCS version 4 dated 19 September 2019.
/19/	Verified Carbon Standard: VCS Monitoring Report Template, VCS version 4 dated 19 September 2019.
/20/	Verified Carbon Standard: VCS AFOLU Non-Permanent Risk Tool version 4.0 dated 19 September 2019.
/21/	Verified Carbon Standard: VCS Non-Permanent Risk Report Template version 4.0 dated 19 September 2019.

/22/	Verified Carbon Standard: VCS Methodology – VM0015 –Methodology for Avoided Unplanned Deforestation, version 1.1 dated 03 December 2012.
/23/	CDM: Guidelines on Assessment of Different Types of Changes from the Project Activity as Described in the registered PD.
/24/	RINA Accreditation: https://verra.org/project/rina-services-s-p-a/
/25/	CDM Executive Board: Guidelines for Application of materiality in verifications, version 02.0.

Documentation used by RINA to validate / cross-check the information provided by the project participant

/26/	VCS Listing Representation dated 18 April 2021. <i>VCS-Listing-Representation-Multiple-Representors-v4.1._UNITOR.docx.pdf</i>
/27/	Validation report for the project activity “UNITOR REDD+ Project”, version 1.0 dated 08 December 2021.
/28/	MAPBIOMAS - Satellite images of deforestation between 1998 and 2020.
/29/	IPCC, "Good Practice Guidance for Land Use, Land-Use Change and Forestry," Institute for Global Environmental Strategies (IGES), 2003.
/30/	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4, Chapter 4 AFOLU.
/31/	Brown, S., A. J. R. Gillespie, and A. E. Lugo, 1989. Biomass estimation methods for tropical forests with applications to forest inventory data. Forest Science, 35:881- 902.
/32/	Field measurements from the neighbouring Fortaleza Ituxi REDD Project: IF_PROCESSAMENTO DADOS.xls
/33/	INPE - COORDINATION OF EARTH OBSERVATION. MONITORING PROGRAM FOR THE AMAZON AND OTHER BIOMES. Deforestation – Legal Amazon – Available at: http://terrabrasilis.dpi.inpe.br/downloads/ .
/34/	Janaina Dallan CV: CV_Janaina_Dallan_eng2020.pdf.
/35/	Luiz Fernando de Moura CV: Luiz_Fernando_de_Moura-CV_en.pdf.
/36/	David John Morris Swallow CV:21.03_David Swallow CV_EN.pdf.

/37/	Travel time distance from the project site: Project Management – Item d – Travel Time to Project Area.docx.
/38/	Adaptative management plan dated 01 January 2021. Proced_Unitor_Control e Patrimonial e Combate a Incendio.docx.
/39/	Instituto Brasileiro de Geografia e Estatística (IBGE): General population density - https://cidades.ibge.gov.br/brasil/am/labrea/pesquisa/24/76693 . Rural population density - https://biblioteca.ibge.gov.br/visualizacao/livros/liv49230.pdf pg. 108.
/40/	World Bank Institute's Worldwide Governance Indicators. Available at: http://info.worldbank.org/governance/wgi/Home/Reports .
/41/	Governors' Climate and Forest Taskforce. Available at: https://www.gcftf.org/who-we-are/ .
/42/	Lewis et al. The 2010 Amazon Drought. Science, 2011, vol. 331.
/43/	ALLEN et al. Immediate damage by an earthquake to a temperate montane forest. Ecology, 1999, vol. 80, no. 2, pp. 708-714.
/44/	TOMINAGA et al. Desastres Naturais: conhecer para prevenir. Instituto Geológico, Governo do Estado de São Paulo, 3rd Edition, 2009.
/45/	REN et al. Mudslide-caused ecosystem degradation following Wenchuan earthquake 2008. Geophysical Research Letters, 2009, vol. 36, L 05401.
/46/	CDM Executive Board agrees to relax mandatory site visits by DOEs until 31 December 2021 because of COVID-19.
/47/	Contract signed between DOE and PP.
/48/	United Nations Framework Convention on Climate Change: https://www.un.org/sustainabledevelopment/poverty/
/49/	Brazilian Government: https://www.gov.br/agricultura/pt-br/acao-a-informacao/acoes-e-programas/ppa/plano-plurianual-ppa-2016-2019-1/relatorio_avaliacao_programa_2050-mudanca_do_clima.pdf
/50/	Brazilian Government Ministry for the Environment (MMA): http://redd.mma.gov.br/pt/redd-e-a-indc-brasileira

/51/	Institute for Applied Economic Research (Ipea): sustainable development goals. https://www.ipea.gov.br/ods/ods13.html .
/52/	Sustainable development goals: https://odsbrasil.gov.br/
/53/	Monitors' salaries: payment receipts.
/54/	Bases construction costs: receipts.
/55/	Fire brigade training costs: payment receipt.
/56/	Brazilian National Institute of Space Research – INPE. Fire risk map. Available at: http://queimadas.dgi.inpe.br/queimadas/bdqueimadas#exportar .
/57/	Imazon: SAD (Deforestation Alert System). https://imazon.org.br/publicacoes/faq-sad/
/58/	Imazon: SAD (Deforestation Alert System) - Satellite images of deforestation between November and December 2018.
/59/	Carbonext Consultoria Ltda: Self-classification shapefiles based on mosaics of images from Landsat satellites from 07 and 14 July 2021.
/60/	IPAAM: Exploration Authorization between 2019 and 2021.
/61/	Carbonext ConsultoriaLtda: Project Area, Reference Region, Leakage Belt shapefiles.

2.3 Interviews

On 22 September 2021, the verification team from RINA conducted the remote audit to the “UNITOR REDD+ Project” based on videoconference (Skype meeting) and performed interviews with project proponents’ staff. The remote audit video is available with Audit team.

	Date	Name	Organization	Role	Topic
/a/	22 September 2021	Janaína Dallan	Carbonext Consultoria Ltda	CEO Carbonext	Project presentation.
/b/	22 September 2021	Luis Fernando de Moura	Carbonext Consultoria Ltda	REDD+ technical coordinator	ER calculations, comparison between recorded

					data and calculation spreadsheets, monitoring plan.
/c/	22 September 2021	David Swallow	Carbonext Consultoria Ltda	Technical director	Verification of actual implementation as per VCS PD, non-permanence risk report.
/d/	22 September 2021	Jéssica Guin	Carbonext Consultoria Ltda	REDD+ project analyst	Verification of actual implementation as per VCS PD, non-permanence risk report.
/e/	22 September 2021	Alice Dias	Carbonext Consultoria Ltda	GHG protocol inventory analyst	Records and storage of data.
/f/	22 September 2021	Élcio Aparecido Moço	Fazenda Santa Luzia & Fazenda Panorama	Landowner	Ownership, verification of actual implementation. Monitoring plan.
/g/	22 September 2021	Ricardo Stoppe Junior	Ituxi Administração e Participação Ltda	Landowner	
/h/	22 September 2021	Rafael Mastins	Carbonext Consultoria Ltda	SIG coordinator	Satellite data acquisition and processing, calibration data
/i/	22 September 2021	Antenor Guilherme de Melo Neto	-	Project proponent's staff	Verification of actual implementation, monitoring plan.
/j/	22 September 2021	Sergio Barbosa Gomes	-	Monitor/patrol	

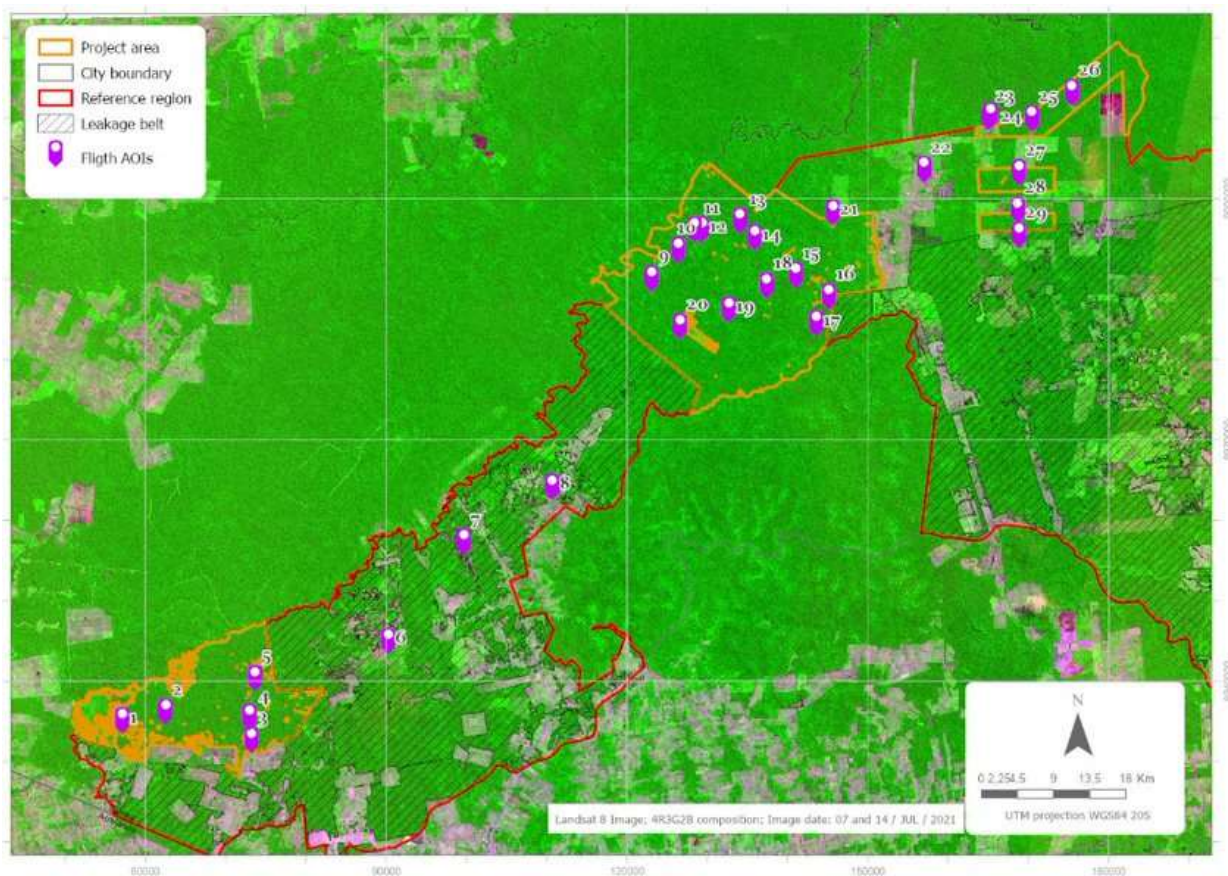
/k/	22 September 2021	Veridiana Taina dos S. M. de Oliveira	Fazenda Presidente Prudente	Administrative manager	
/l/	22 September 2021	Sinomar Prissinoti	-	Field coordinator	
/m/	22 September 2021	Celso Zuff	-	Neighboring community	Impacts of the Project in the community

2.4 Site Inspections

A complete desk review of the submitted VCS MR (version 01) /1/ and supportive evidences have been checked by the Verification Team.

The auditing team could not visit the site due to COVID-19 pandemic and subsequent travel restrictions. The VVB could not postpone the site visit due the prevailing uncertainty in travel restrictions and the deadline for completion of the project as per the VCS standard requirements and signed contract between the VVB and the PP /47/. Additionally, it is noted that there is no mandatory VCS Program requirement that mentions that a site visit must be conducted (even for forestry projects). However, to make sure that the VVB complies with the clause 4.1.2 of VCS Standard Version 4.1, all the information provided in the VCS MR and ER spread sheets was verified during the desk-review phase. In addition, the VVB also checked the documents against credible sources and interviews with concerned stakeholders. The VVB carried out the audit by other means of standard auditing techniques, which included video conference calls, videos of the site, and interviews via Skype. The same is as per the VCS- COVID travel guidance (<https://verra.org/covid-19-travel-guidance/>).

The cover change in the reference region, project area and leakage area were verified through an overflight by plane.



Site	Evidence
Project Area Project Zone: 3 Farm: São José Point: 25	Sep 24, 2021 10:37:32 -8°57'34.337"S -65°59'24.849"W 302° NW Index number: 16

Project Area Project Zone 3 Farm: São José Point: 26	 Sep 24, 2021 10:39:3 6°55'58.007"S -65°57'7.995"W 333' NW Index number: 1
Leakage Belt Point: 6	 Sep 24, 2021 09:49:01 9°32'45.438"S -66°44'9.955"W 244' SW Index number: 7
Reference Region Point: 22	 Sep 24, 2021 10:49:17 9°07'804"S -66°7'10.613"W 214' SW Index number: 21

Project Area Project Zone 1 Farm: Três Barras Point: 2	
Project Area Project Zone 2 Point: 18	
Project Area Project Zone 3 Farms: Panorama and União. Point: 27	

Thus, the auditing team has conducted a videoconference with PP on different topics as mentioned under section 2.3 of this report.

Based on the videoconference (Skype), VCS MR /1/ review, as the review of VCS procedures and guidelines. Verification team has used the following alternative means for its assessment and to justify that they are sufficient for the purpose of verification.

- By review of VCS MR;
- By taking follow up actions by conducted interview with PP, to gather information about knowledge of project design, current situation via videoconference. Cross-checked evaluation under the scope of all information and references provided in VCS MR. Details of interviews, topics covered and additional information presented in the above section “2.3 – Interviews”.

2.5 Resolution of Findings

The objective of this phase of the verification was to resolve any outstanding issues that needed be clarified prior to RINA's positive conclusion on the monitoring report. To guarantee transparency any findings raised during the audit are incorporated in the Appendix 2 to this report.

The process for the resolution of findings is based on the assessment of the updated of relevant documents, evidences when necessary and response provided by PP to each corrective action, clarification or forward action request raised.

A corrective action request (CAR) is issued if one of the following occurs:

- The project participants have made mistakes that will influence the ability of the project activity to achieve real, measurable additional emission reductions.
- The VCS requirements have not been met.
- There is a risk that emission reductions cannot be monitored or calculated.

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

11 CARs and 03 CLs were raised and have been adequately addressed by the project participant (refer to Appendix 2).

2.5.1 Forward Action Requests

A forward action request (FAR) should be issued, where:

1. the actual project monitoring and reporting practices requires attention and /or adjustment for the next consecutive verification period, or

2. an adjustment of the MP is recommended.

One forward action request (FAR) was identified (refer to Appendix 2).

2.6 Eligibility for Validation Activities

As of the contractual service date with the client, RINA holds accreditation for validation and verification activities under sectoral scope 14 as set out by the eligibility guidelines set forth in the VCS Program Guide /17/ and as recognized by the VCSA /24/.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The project has not participated or been rejected under any other GHG programs since validation or previous verification.

3.2 Methodology Deviations

No methodology deviations applied to the proposed REDD project activity.

3.3 Project Description Deviations

The Unitor REDD+ Project has no project deviations during this monitoring period.

3.4 Grouped Project

The project activity is a grouped project; however, no new project activity instance was included.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

During the remote audit, through observations of project activities and interviews with project personnel (see /a/ - /j/) RINA confirmed that the project has been implemented throughout this monitoring period as it was described in the monitoring report /1/ including all documented project description deviations.

The monitoring report was cross-checked against the monitoring plan submitted in the VCS PD /4/ to ensure compliance in terms of GHG emission reduction calculations as well as monitoring occurrences. RINA also conducted interviews (see /a/ - /j/) to confirm that monitoring plans were implemented as described in the VCS PD /4/.

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 VCS PD /4/.

During the verification all monitoring parameters listed in Section 4 of MR /1/ were compared with monitoring parameters and the monitoring plan of the VCS PD /4/ and have been verified with regard to appropriateness of the applied measurement / determination method, the correctness of the values applied for ER calculation /2/, the accuracy and applied QA/QC measures.

The project proponents have implemented surveillance activities and started the forest management activities in some properties of the project area. As described in the MR and verified during the remote audit, surveillance bases were installed at the following proprieties: São Manoel, São José, Santa Maria, Santa Luzia and Três Barras. The bases have internet, which allows real-time communication between the forest agents who make the patrol on the property. Periodically, air, fluvial and terrestrial patrols are carried out in order to curb invasion, illegal deforestation and detect outbreaks of forest fires. The presence of workers in management activities is the first factor to inhibit the pressures of invasions inside the Project Area. Furthermore, it was verified the training on fire brigades during the first monitoring period. The audit team has verified the project implementation activity during the remote audit through videos, interview with specific stakeholders and also through document analysis.

In line with Guidelines for Application of materiality in verifications /25/, a reasonable level of assurance is defined for the verification of the project by complete verification of all the values indicated in the emission reduction spreadsheet at the document review stage and remote site. There are no material errors, omissions or misstatements.

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

The GHG emission reductions or removals generated by the project have not become included in an emissions trading program or any other mechanism that includes GHG allowance trading.

The project has not received or sought any other form of environmental credit, or has not become eligible to do so since validation or previous verification.

The project has not participated or been rejected under any other GHG programs since validation or previous verification.

The project sustainable development contribution was assessed and confirmed by the VVB through remote assessments and interviews (see /a/ - /j/) with project management team and with supporting documents provided by PP. The project contributes to several nationally stated sustainable development priorities, such as the following objectives and targets from the Brazilian Government related to the Sustainable Development Goals:

- SDG 1: No poverty;
- SDG 3: Healthy lives;
- SDG 12: Ensure sustainable production and consumption patterns;
- SDG 13: Take urgent action to combat climate change and its impacts;
- SDG 15: To protect, restore and promote the sustainable use of terrestrial ecosystems, to manage forests sustainably, to combat desertification, to halt and reverse land degradation, and to halt the loss of biodiversity.

Reducing deforestation and promoting sustainable development in the Amazon is also a key component to Brazil's Nationally Determined Contribution (NDC) under the Paris Agreement. According to the Brazilian Government Ministry for the Environment (in Portuguese, Ministério do Meio Ambiente), the implementation of REDD+ activities are an important component to meet the Country's contribution under the United Nations Framework Convention on Climate Change while preserving natural forest resources /48/-/52/.

Regarding the VCS, validated methodologies deviations remain during this verification period. The following validated methodology deviations were noted:

As state in the validation report /27/ and section 2.6 of the VCS PD /4/, according to VM0015 /22/, for projects with a PA below 100,000 ha, the reference region should be 20 - 40 times the size of the project area. In the project case, the reference region has 683,676 ha and was delimited by GIS software as 6.9 times larger than the project area (99,035.20 ha). The project area is slightly below 100,000 ha, it is within 1% of that figure, which was considered a negligible difference. If PP considered a RR 20 - 40 larger than PA, this would have included areas (such as the cities of Rio Branco and Porto Velho) with excessively different dynamics to those of the project, resulting for example in exaggerated baseline deforestation rates.

Thus, it's RINA's conclusion that, except for the project description deviation described in section 3.3 of this report, the project has been implemented as described in the project description.

4.2 Safeguards

4.2.1 No Net Harm

As mentioned in the VCS MR /1/, the project does not cause any potential negative environmental and socio-economic impacts since this project is a conservation project implemented in private

properties. The positive impacts identified by PP are described in section 2.1 of the VCS MR /1/ and were verified /10/ /11/by the VVB team.

4.2.2 Local Stakeholder Consultation

As stated in the MR /1/, during the validation of project activity, a physical stakeholder consultation was carried out at the community level by two project agents and due to COVID pandemic feedbacks were also invited from various organizations via email. Noted that the project did not receive any negative comments either in presential meeting or via e-mail. The same is also made transparent in the VCS PD. PP received just two comments, one requesting clarification regarding the public consultation process and in the other PP received a request to visit the site in order to understand the demographics and potential for collaboration on community technical assistance.

From the project validation onwards, a communication channel (Carbonext phone and email) has been established with stakeholders to better explain the project activities and to respond to stakeholders' doubts and concerns related to the project. During the remote audit, the verification team checked the online permanent communication channel with local stakeholders that was created to receive any comments or suggestions regarding the present REDD project. The local communication channel was created to establish an effective interaction with the residents of the region.

During the remote audit, the verification team interviewed some stakeholders and all of them were of positive opinion. The stakeholders interviewed confirmed that project has processes to communicate and consult the local stakeholders /i/-/m/.

4.3 AFOLU-Specific Safeguards

The processes used to identify local stakeholders likely impacted by the project was a survey in the project region. As described in the MR /1/ and VCS PD /4/, the activities implemented by PP to mitigate risks to local stakeholders due to project implementation were evaluated as part of the public consultation.

The verification team confirmed that 80 residents are living within the project area, however, these residents have no land ownership or conflicts with owner of the properties /7/. As explained by project participants, any updates to the property and land use rights of the local stakeholders and the evidence provided that the project has not negatively impacted such rights without first obtaining the free, prior and informed consent of the affected parties, and provided just and fair compensation if done so: given that the project is carried out in a private territory, there are no conflicts over title with the surrounding communities. In addition, during the public consultation, the participants signed the document "Declaration of Consent with the Project", where they give their free consent and acceptance with the project objectives and its development.

RINA was informed about the processes used by PP to communicate and consult with local stakeholders during the validation /7/ and checked the communication channel created and used during the monitoring period. Grievance redress and conflict management procedures, as well as benefit sharing mechanisms have been discussed in communication meetings with neighbours and communities. In case of any grievances, this will be resolved in a suitable timeframe whenever possible, taking into account culturally-appropriate conflict resolution methods.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

According to VCS: VM0015 Methodology for Avoided Unplanned Deforestation v1.1, the emission reductions are the baseline and leakage emissions subtracting project emissions and is calculated as follows:

$$\Delta REDD_t = (\Delta CBSLPAt + EBBBSLPAt) - (\Delta CPSPAt + EBBPSPAt) - (\Delta CLKt + ELKt)$$

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
$\Delta CBSLPAt$	Sum of baseline carbon stock changes in the project area at year t; tCO ₂ e
$EBBBSLPAt$	Sum of baseline emissions from biomass burning in the project area at year t; tCO ₂ e
$\Delta CPSPAt$	Sum of ex ante estimated actual carbon stock changes in the project area at year t; tCO ₂ e
	Note: If $\Delta CPSPAt$ represents a net increase in carbon stocks, a negative sign before the absolute value of $\Delta CPSPAt$ shall be used. If $\Delta CPSPAt$ represents a net decrease, the positive sign shall be used.
$EBBPSPAt$	Sum of (ex ante estimated) actual emissions from biomass burning in the project area at year t; tCO ₂ e
$\Delta CLKt$	Sum of ex ante estimated leakage net carbon stock changes at year t; tCO ₂ e
	Note: If the cumulative sum of $\Delta CLKt$ within a fixed baseline period is > 0, $\Delta CLKt$ shall be set to zero.
$ELKt$	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 estimates on the expected anthropogenic removals 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 ($\Delta C_{BSLPA} + E_{BBBSLPA}$) for this monitoring period were estimated as 2,598,619 tCO_{2e} /2/.

The total project emissions ($\Delta C_{PSPA} + E_{BBPSPA}$) for this monitoring period were estimated as 1,042,819 tCO_{2e} /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 tCO_{2e} /2/.

VVB conducted a rigorous review of all input data, parameters, formulas, calculations and output data and verified that the GHG emission reductions and/or removals have been quantified in accordance with the project description (with the exception of the methodology deviation discussed in section 3.3 of this report) and applied methodology /22/.

The total GHG emissions reductions and removals for the monitoring period from 26 April 2018 to 31 July 2021 is 1.916.086 tCO_{2e} /2/.

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

Parameters Available at Validation and Data Fixed Ex-ante

Parameter (see PD for descriptions)	Unit	Source of data	Reported value	Assessment/Observations
CF	tC/tdm	IPCC /29/	0.5	This parameter was evaluated during the validation process. RINA confirmed that the reported values are equal to that in section 4.1 of the registered VCS PD /28/.
44/12	-	IPCC /30/	44/12	
R	T root d.m.t ⁻¹ shoot d.m	IPCC /30/	0.31	
BEF	-	/31/	1.66	
Cab _{icl}	tCO ₂ /ha	Field measurements from the neighbouring	577	

		Fortaleza Ituxi REDD Project /32/.		
Cbb _{icl}	tCO ₂ /ha	Field measurements from the neighbouring Fortaleza Ituxi REDD Project /32/.	176	
Cabfcl	tCO ₂ /ha	IPCC /30/	Baseline emissions: 16.8; Project emissions: 5.9	
Cbbfcl	tCO ₂ /ha	IPCC /30/	26.9	
EI	-		0.9	
DLF	-		0.05	
Deforestation	ha	PRODES/INPE /33/.	Yearly variable	

Parameters and Data Monitored

Data unit / Parameter	Accuracy of GHG emission reductions and removals	Whether the methods and formulas set out in the project description for calculating baseline emissions, project emissions and leakage have been followed	Appropriateness of any default values
ACPA _t – annual area within the project area affected by	Monitored and recorded annually. Verification team checked the analysis	RINA confirmed that the monitoring methods were followed as stated in	Not applicable.

catastrophic events at year t.	of satellite images and shape files of the area deforested /28/ /58/ /59/	section 5.2 of the registered VCS PD /4/.	
ABSLLKt – annual area of deforestation within the leakage belt at year t.	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area deforested /28/ /58/ /59/	RINA confirmed that the monitoring methods were followed as stated in section 5.2 of the registered VCS PD /4/.	Not applicable.
ABSLPAt – annual area of deforestation in the project area at year t.	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area deforested /28/ /58/ /59/	RINA confirmed that the monitoring methods were followed as stated in section 5.2 of the registered VCS PD /4/.	Not applicable. Measured.
Δ CADLKt – total decrease in carbon stocks due to displaced deforestation at year t.	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area deforested /28/ /58/ /59/.	RINA confirmed that the monitoring methods were followed as stated in section 5.2 of the registered VCS PD /4/.	Not applicable. Calculated parameter.
Δ CPAdPAT – total decrease in carbon stocks due to all planned activities at year t in the project area.	Monitored and recorded annually. Verification team checked the exploration authorizations /60/.	RINA confirmed that the monitoring methods were followed as stated in section 5.2 of the registered VCS PD /4/.	Not applicable. Calculated parameter.
Δ CPSLKt – total annual carbon stock	Monitored and recorded annually. Verification team	RINA confirmed that the monitoring methods were	Not applicable.

change in leakage management areas in the project case.	checked the analysis of satellite images and shape files of the area deforested /28/ /58/ /59/	followed as stated in section 5.2 of the registered VCS PD /4/.	
ΔCUDdPA_t – total actual carbon stock change due to unavoided unplanned deforestation at year t in the project area.	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area deforested /28/ /58/ /59/	RINA confirmed that the monitoring methods were followed as stated in section 5.2 of the registered VCS PD /4/.	Not applicable.
EBBPSP_t – sum of (or total) actual non- CO_2 emissions from forest fire at year t in the project area.	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area deforested /28/ /58/ /59/	RINA confirmed that the monitoring methods were followed as stated in section 5.2 of the registered VCS PD /4/.	Not applicable. Field measurements.
EADLK_t – total ex ante increase in GHG emissions due to displaced forest fires at year t	Monitored and recorded annually. Verification team checked that the forest fires in the leakage belt is attributable to deforestation agents that are not linked to the project area, thus not considered leakage.	RINA confirmed that the monitoring methods were followed as stated in section 5.2 of the registered VCS PD /4/.	Not applicable. Field measurements.
RF_t – risk factor used to calculate VCS buffer credits.	Verification team checked the risk factors described in the VCS Risk Report were assessed /3/.	RINA confirmed that the monitoring methods were followed as stated in section 5.2 of the	Not applicable. Field measurements.

		registered VCS PD /4/.	
Deforestation in the project area and leakage belt – forest cover areas converted into non-forest areas inside the Project Area and Leakage Belt.	Monitored and recorded annually. Verification team checked the analysis of satellite images and shape files of the area deforested /28/ /58/ /59/	RINA confirmed that the monitoring methods were followed as stated in section 4.2 of the registered VCS PD /4/.	Not applicable. Field measurements.
Δ CabBSLLKt – total baseline carbon stock changes for the above-ground biomass pool in the leakage belt.	Monitored and recorded annually. Verification team checked that the forest fires in the leakage belt is attributable to deforestation agents that are not linked to the project area, thus not considered leakage.	RINA confirmed that the monitoring methods were followed as stated in section 5.2 of the registered VCS PD /4/.	Not applicable. Field measurements.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

The evidences used to determine the GHG emission reductions and removals were sufficient in quantity and has appropriate quality. It was verified during the remote audit that data used for calculations and to determine GHG emissions reductions and removals is consistent with those from the validation /27/ and thus calculations can be verified as accurate.

PP has established management systems, monitoring procedures, outlines of roles and responsibilities and QA/QC procedures which ensure consistent data collection, recordation and storage /1/.

Implementation of these systems has been observed during the remote audit and actions are confirmed to be in accordance with the documented descriptions.

4.6 Non-Permanence Risk Analysis

The proposed project “Unitor REDD+ Project” in Brazil utilized the “AFOLU Non-permanence risk tool” /20/ to assess the risk according to internal risk, external risk, natural risk, and mitigation measures for minimizing risk. At all levels, the audit team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by project proponent. The findings and conclusion regarding the non-permanence risk analysis undertaken for the project are summarized below for each risk category and factor. Unless noted otherwise, the audit team agrees with the conclusion stated in the non-permanence risk report.

The findings of the audit team regarding the risk scores applied for each factor are as follows.

1. Internal Risk

Risk Factor	Validation Findings	Risk Rating
1. Project Management (PM)		
a)	Risk factor does not apply as the project area’s vegetation is 100% native with no planting occurring as seen during the remote audit in the satellite images and classification /28/. Not applicable correctly applied.	0
b)	The project did not generate carbon credits previously.	0
c)	The validation team checked all the evidence cited in the VCS non-permanence risk report and also interviewed personnel working in the project and confirms any area of required experience is covered by at least one individual with at least 5 years experience in the area /34//35//36/.	0
d)	The validation team checked during remote audit that management team is located less than a day of travel from the project site. It is checked from the google map and decolar website /37/ that the travel time to the project site is less than a day.	0
e)	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 /34//35//36/.This evidence is listed in item c) of the non- permanence risk report and has been checked by the validation team.	-2

f)	PP has developed an adaptative management plan that includes activities such as fire prevention and surveillance protocols /38/ to ensure well-functioning and maintenance of the project.	-2
	Total Project Management (PM) Total may be less than zero.	-4

Risk Factor	Validation Findings	Risk Rating
2. Financial Viability (FV)		
a)	Not applicable.	0
b)	Not applicable.	0
c)	Not applicable.	0
d)	The project cash flow breakeven point, where the annual income consistently exceeds annual outgoing occurs in year 2. The audit team discussed key details with the PP regarding the cash in and cash out used to create the cash flow in which it is demonstrated where the breakeven point is reached /3/.	0
e)	Not applicable.	0
f)	Not applicable.	0
g)	Not applicable.	0
h)	It is checked that the PP has secured 80% or more of the funds before reaching the breakeven point, is secured. The calculations are explicit in the spreadsheet /3/.	0
i)	Project has available callable financial resources to cover at least 50% of total cash out before project reaches breakeven /3/.	-2
	Total Financial Viability (FV) Total may not be less than zero.	0

Risk Factor	Validation Findings	Risk Rating
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3. Opportunity Cost (OC)		
a)	Not applicable.	0
b)	Not applicable.	0
c)	Not applicable.	0
d)	Not applicable.	0
e)	Not applicable.	0
f)	PP considered NPV from project activity at least 50% more profitable than the most profitable alternative land use activity as checked in the financial analysis “FINANCIAL VIABILITY_Unitor_SFMP_v15” /3/ and “!!FINANCEIRO SENSITIVITY_Unitor - BAU_V8” /6/.	-4
g)	The PP is not a non-profit organization.	0
h)	The project is protected by a legally binding commitment to continue management practices that protect credit carbon stocks over the length of the crediting period /12/.	-2
i)	Not applicable.	0
	Total Opportunity Cost (OC) Total may be less than 0.	-6

Risk Factor	Validation Findings	Risk Rating
4. Project Longevity (PL)		
a)	Not applicable.	0
b)	As mentioned in item h) above, the project has a legal agreement or requirement to continue management practice over the length of the crediting period /12/. PP defined the maximum project longevity is 30 years. As demonstrated in the VCS PD, the PPs hold sustainable timber operations licenses for 4 of the 15 properties included in the project /9/. The licenses constitute a legal agreement with the competent authorities to harvest the area in observation of reduced impact	15

	logging principles define by law, and the continuity of the management practices for 30 years (harvesting cycle), for the entire project longevity. Furthermore, the project's legal reserve (80% of the farm) is registered with the relevant government offices. Brazilian Forest Code determines that, once allocated, legal reserve may not be changed even in cases of real estate transfer, land dismembering or area rectification.	
	Total Project Longevity (PL) May not be less than zero.	15

2. External Risk

Risk Factor	Validation Findings	Risk Rating
1. Land Tenure and Resource Access/Impacts (LT)		
a)	The Audit team has checked the ownership and right of use documents. The ownership of each land has the user right, which was checked and confirmed from the land titles /5/.	0
b)	Ownership and resource access/use rights are held by different entity(s) (e.g., land is government owned and the project proponent holds a lease or concession).	N/A
c)	It was verified that there are 65 community members living within and surrounding the project area /7/. However, there are no disputes over land tenure or ownership.	0
d)	As assessed above, there are no disputes over access/use rights in the project area.	0
e)	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	N/A
f)	As discussed above the project area is protected by a legally binding commitment to continue management practices /12/.	-2
g)	This has not been argued.	0

	Total Land Tenure (LT)	0
	Total may not be less than zero.	

Risk Factor	Validation Findings	Risk Rating
2. Community engagement (CE)		
a)	It is checked that around 58% of households living within the project area who are reliant on the project area, have been consulted /7/.	0
b)	It is been checked that there are around 37% inhabitants living within 20 km of the project boundary outside the project area, who have been consulted /7/ /39/.	0
c)	As assessed above through the evidence the audit team confirmed that the project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area /53//54//55/.	-5
	Total Community Engagement (CE)	-5
	Total may be less than zero.	

Risk Factor	Validation Findings	Risk Rating
3. Political Risk (PC)		
a)	Not applicable.	0
b)	Not applicable.	0
c)	The audit team confirmed that the 5 year (2015- 2019) mean governance score for Brazil across the six governance indicators of World Bank Institute's Worldwide Governance Indicators is - 0.177 /40/. Therefore, agrees that the political risk is 2.	2
d)	Not applicable.	0
e)	Not applicable.	0
f)	The audit team checked the following	-2

	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. The project area is located in the State of Amazonas and the state/jurisdiction participate in the Governors' Climate and Forest Taskforce /41/.	
	Total Political (PC) Total may not be less than zero.	0

3. Natural Risk

Risk Factor	Validation Findings	Risk Rating
F	The fire risk in the project location is considered to be insignificant during the period from 2018 to 2021 as evidences by INPE sources report /56/ Unitor's adaptative management plan is in place to reduce fire risk /38/. Mitigation: 1	2
PD	It was communicated to the audit team and confirmed based on professional experience that there was no record of any pest and disease outbreak in the project area since the area is covered by 100% Amazon Rainforest, i.e., "natural forests". Mitigation: 1	0
W	The VVB team has confirmed through a review of the reference indicated in the risk report /42/, that the risk of carbon stocks loss due to extreme weather	2

	was considered due to droughts caused in the amazon forest because Pacific and Atlantic Sea Surface Temperatures effect. Mitigation: 1	
G	The VVB team has confirmed through a review of the reference indicated in the risk report /43/-/45/, that there are no geological events damaging the project site.	N/A
ON	No other sources of natural risk were identified.	N/A
	Total Natural Risk (as applicable, F + PD + W + G + ON)	4.00

The overall non-permanence risk rating that was determined for the project, using below Table is 9.00.

<i>Risk Category</i>	<i>Rating</i>
a) Internal Risk	5.00
b) External Risk	0.00
c) Natural Risk	4.00
Overall Risk Rating (a + b + c)	9.00

In summary, the overall risk rating that was determined for the project, in accordance with the VCS Non-Permanence Risk Tool, is 9.00%. The audit team has concluded that the above risk rating is in conformance with the VCS rules.

However, in accordance with the VCS Non-Permanence Risk Tool, the overall score shall be rounded up to the nearest whole percentage, and the minimum risk rating shall be 10, regardless of the risk rating calculated. Therefore, 10% is the overall risk rating for this project.

5 VERIFICATION CONCLUSION

RINA Services S.p.A. (RINA) has performed verification of the emission reductions reported for the project activity “UNITOR REDD+ Project” in Brazil, for the VCS monitoring period from 26 April 2018 to 31 July 2021, with regard to the relevant requirements for VCS rules.

It is the responsibility of RINA to express an independent verification opinion about the project's conformity with the VCS requirements and procedures and on the reported greenhouse gas emission reductions from the project.

Based on documented evidence and corroborated by a remote site assessment RINA can confirm that:

- The project has been implemented and operated as per the registered VCS PD;
- The monitoring plan in the registered VCS-PD is as per the applied baseline and monitoring methodology.
- The monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS requirements.

It is RINA's opinion that the GHG emission reduction stated in the VCS monitoring report version 04 of 25 April 2022 for the "UNITOR REDD+ Project" in Brazil for the period 26 April 2018 to 31 July 2021 are fairly stated. The GHG emission reductions were calculated correctly on the basis of the baseline and monitoring methodology VCS VM0015 "Methodology for Avoided Unplanned Deforestation" version 1.1 of 03 December 2012.

RINA is able to certify that the emission reductions from the "UNITOR REDD+ Project" during the period 26 April 2018 to 31 July 2021 amount to 1.916.086 tonnes of CO₂ equivalent, detailed as below.

Verification period: From 26 April 2018 to 31 July 2021

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

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
2018	640,654	-53,055	0	693.709	66,883	626,826
2019	867,046	432,801	0	434.245	40,325	393,921
2020	1,078,300	679,300	0	399.000	36,779	362,221
2021	680,044	290,914	0	389.131	37,308	351,823
Total	3,266,045	1,349,960	0	1.916.086	181,295	1,734,791

APPENDIX 1: ABBREVIATIONS

Abbreviations	Full texts
AFLOU	Agriculture Forestry and Other Land Use
AUD	Avoided Unplanned Deforestation
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER(s)	Certified Emission Reduction(s)
CL	Clarification Request
CR	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DOE	Designated Operational Entity
FAR	Forward Action Request
FSC	Forest Stewardship Council
GHG(s)	Greenhouse gas(es)
LU/LC	Land-Use/Land-Cover
MR	Monitoring Report
PD	Project Description
PP(s)	Project Proponent(s)
REDD	Reducing Emissions Deforestation and Degradation
Ref.	Document Reference
RINA	RINA Services Spa
SEMA	Environmental Secretary of Mato Grosso State
SS(s)	Sectoral Scope(s)
TA(s)	Technical Area(s)
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Verified Carbon Standard
VCU	Verified Carbon Unit
VER	Voluntary Emission Reductions
VVB	Validation and Validation Board
VVS	Validation and Validation Standard

APPENDIX 2: LIST OF FINDINGS

Table 1: CARs from this validation/verification

CAR ID	01	Section no.	1.4	Date: 08/10/2021
Description of CAR				
Identified inconsistent for the beginning of the monitoring period between the monitoring report and VCS PD.				
Project participant response				Date: 10/11/2021
The period was adjusted according to the new start date (10/11/2018).				
Documentation provided by project participant				
DOE assessment				Date: 30/11/2021
RINA verified the revised MR and confirmed that the beginning of the monitoring period was corrected. This CAR is closed.				

CAR ID	02	Section no.	1.4	Date: 08/10/2021
Description of CAR				
Section 1.1 of the MR is not transparent on the relevant implementation dates, which is a requirement as per the VCS-Monitoring report template, v 4.0.				
Project participant response				Date: 10/11/2021
The dates of the relevant events were mentioned in Section 1.1. In order not to exceed the one-page limit of section 1.1, more information about the events has been included in Section 3.1.				
Documentation provided by project participant				
DOE assessment				Date: 30/11/2021
RINA verified the revised MR and confirmed that relevant implementation dates were included in section 1.1. This CAR is closed.				

CAR ID	03	Section no.	3.3	Date: 08/10/2021
Description of CAR				
Identify whether the deviation impacts the applicability of the methodology, additionality or the appropriateness of the baseline scenario and provide an explanation of the outcome.				
Project participant response				Date: 10/11/2021
As described in Monitoring Report shared on 14/09/2021, however we consider this not to be a Project Description Deviation because we mentioned on Project Description Monitoring Plan an order of preference of land use data source such as: 1) Mapbiomas in first order of preference; 2) PRODES in second place; and 3) place self-classification of images do PD: “The year 2021 was analyzed utilizing a self-classified Landsat image, as described in section 4.3 Monitoring plan. This was due to the unavailability of Mapbiomas and PRODES data at the time of writing this MR. Landsat was chosen because Mapbiomas itself utilizes Landsat to carry out its own land-use classification, in order to maintain consistency. A Confusion matrix test was conducted to measure the accuracy of the self-classification, with a result >0.9. Due to this similarity between the Mapbiomas and the self-classification method, there is not considered to have been any impact on the applicability of the methodology, additionality or the appropriateness of the baseline scenario.” Regarding the deviation relating to the 10/11/2018 to 31/12/2018, a deviation was included in section 3.2.2 of the MR regarding the use of SAD over this period. As well as an analysis showing that the does not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario and provide an explanation of the outcome.				
Documentation provided by project participant				
DOE assessment				Date: 30/11/2021
Project participant is requested to provide information regarding to the SAD' s accuracy. This CAR is open.				
Project participant response				Date: 10/12/2021
Information regarding the accuracy and conservativeness of utilizing the SAD data source was included section 3.2.2. of the MR.				

A folder with the data from MapBiomas and SAD that were used to test the accuracy is in the shared Drive in the following link CAR 03. In the folder CAR 03 > MapBiomas, it is shared the original files from MapBiomas (land use cover data – mapbiomas-brazil-collection-60-labrea-am-2018.tif and ...2019.tif), as well as the isolated deforestation class (desm_2018 and desm_2019 - .tif and .shp) in raster and vector formats. Also, in the folder CAR 03, it is shared the original files of deforestation detected by SAD (desmatamento_SAD_IMAZON...), as well as the files resulted by the overlap analysis between SAD and MapBiomas for 2018 and 2019 (SAD_Mapbiomas2018 and 2019 - .shp).	
Documentation provided by project participant	
CAR 03	
DOE assessment	Date: 16/12/2021
The VVB team verified that more information was provided and included in section 3.2.2 on the accuracy and methodology used by SAD. This CAR is closed.	

CAR ID	04	Section no.	3.4	Date: 08/10/2021
Description of CAR				
As per VCS Monitoring Report template, section 3.4 should provide relevant information about new instances of the project activity(s).				
Project participant response				Date: 10/11/2021
The section was updated according to the VCS Monitoring Report template. No new instances were added to the project within this monitoring period.				
Documentation provided by project participant				
DOE assessment				Date: 30/11/2021
The VVB team verified that section 3.4 was correctly revised in MR. This CAR is closed.				

CAR ID	05	Section no.	4.1	Date: 08/10/2021
Description of CAR				

As per VCS Monitoring Report template, section 3.1 should describe the implementation status of the project activity, include information on the following: • The operation of the project activity(s) during this monitoring period, including any information on events that may impact the GHG emission reductions or removals and monitoring. • For AFOLU projects, where no new project activities that lead to the intended GHG benefit commenced during the monitoring period, discuss whether project activities that commenced prior to the monitoring period continued to be implemented during the monitoring period. • Where applicable, describe how leakage and non-permanence risk factors are being monitored and managed for AFOLU projects.	
Project participant response	Date: 10/11/2021
The response in section 3.1 of the monitoring report is now framed in terms of the three points above.	
Documentation provided by project participant	
DOE assessment	Date: 30/11/2021
The VVB team verified that section 3.1 was correctly revised in MR. This CAR is closed.	

CAR ID	06	Section no.	4.2.2	Date: 08/10/2021
Description of CAR				
Local stakeholders' consultation in the MR is not discussed as per the requirements of the MR template section 2.2.				
Project participant response				Date: 10/11/2021
Section 2.2 was revised to include all the requirements according to the MR template, including a schedule of already concluded and planned actions for stakeholder consultation over MR1 and MR2. By following the MR template guidance, it is understood that all relevant points of the VCS Standard v4.1 (sections 3.16.2 – 3.16.4) have been duly covered, as requested by the auditors on 08/11/2021.				
Documentation provided by project participant				

Please find in folder link below:

- Meeting minutes with two IDAM representatives
- And documented evidence of sending of public consultation material to SEMA.

\Local stakeholder consultation and supporting evidence\Consulta Institucional

DOE assessment

Date: 30/11/2021

The VVB team verified that section 2.2 was correctly revised in MR and local stakeholders' consultation is discussed as per the requirements of the MR template.

This CAR is closed.

CAR ID	07	Section no.	4.3	Date: 08/10/2021
Description of CAR				
As per VCS Monitoring Report template, section 2.3 should provide details on the following issues: • Activities implemented by the project proponent to mitigate risks local stakeholders due to project implementation. • Any updates to the property and land use rights of the local stakeholders and the evidence provided that the project has not negatively impacted such rights without first obtaining the free, prior and informed consent of the affected parties, and provided just and fair compensation if done so. • The processes used by the project proponent to communicate and consult with local stakeholders during the monitoring period, including any information about any conflicts that arose between the project proponent and local stakeholders and whether any such conflicts were resolved via the established grievance redress procedure.				
Project participant response				Date: 10/11/2021
Section 2.3 was reviewed as follows: Activities implemented by the project proponent to mitigate risks local stakeholders due to project implementation: a public consultation was held with stakeholders and a communication channel was established. During the public consultation, no complaints, accusations or risks were informed by the participants. And until the moment of this validation, no denounces have been received. Any updates to the property and land use rights of the local stakeholders and the evidence provided that the project has not negatively impacted such rights without first obtaining the free, prior and informed consent of the affected parties, and provided just and fair compensation if done so: given that				

the project is carried out in a private territory, there are no conflicts over title with the surrounding communities. In addition, during the public consultation, the participants signed the document "Declaration of Consent with the Project", where they give their free consent and acceptance with the project objectives and its development

The processes used by the project proponent to communicate and consult with local stakeholders during the monitoring period, including any information about any conflicts that arose between the project proponent and local stakeholders and whether any such conflicts were resolved via the established grievance redress procedure: it was informed about the presential meetings that were carried out during the public consultation, and that no complaints, accusations or risks were identified by the participants during that time.

Documentation provided by project participant

The pdfs of the documents "Declaration of Consent with the Project" (Declaração de Consentimento com o Projeto) can be found in the following folder: [17 - Local stakeholders consultation and supporting evidences](#) (inside the folder there are sub-folders of the places where the meetings occurred, inside there are the pdfs of the participants)

DOE assessment

Date: 30/11/2021

The VVB team verified that section 2.3 was correctly revised in MR and AFOLU-specific safeguards are discussed as per the requirements of the MR template.

This CAR is closed.

CAR ID	08	Section no.	4.4	Date: 08/10/2021
Description of CAR				
Identified inconsistent for the parameters available at validation between VCS PD and MR.				
Project participant response				Date: 10/11/2021
Documentation provided by project participant				
All the parameters available at validation presented in the VCS PD have now been updated in the MR.				
DOE assessment				Date: 30/11/2021
All parameters available at validation were correctly listed in the revised MR.				
This CAR is closed.				

CAR ID	09	Section no.	4.6	Date: 08/10/2021
Description of CAR				
Regarding to Non-permanence risk report, the following is not transparent: - Information in the front page is not as per template; - Opportunity costs - Risk factor h – The Commodity Agreement is mentioned in the non-permanence risk report as evidence of the legally binding commitment to the continuity of management practices. PP should explain how the contract evidences management practices that protect carbon credit stocks throughout the project's crediting period. - Land tenure - Risk factor f – The Commodity Agreement is mentioned in the non-permanence risk report as evidence of the legally binding commitment to the continuity of management practices. PP should explain how the contract evidences management practices that protect carbon credit stocks throughout the project's crediting period. - Natural risk – fire risk assessment under the monitoring period. Natural Risk (Fire) must be revised after evidence of the gradual increase in fires within the project area.				
Project participant response				Date: 10/11/2021
The information on the front page was updated according to the template. The reference to the commodity agreement has been replaced with the contract between the project developer (Carbonext) and the project proprietors, which was made available at audit, in the following sections: - Opportunity cost, section h - Land tenure, section f Regarding the natural risk, fire category the relevant analysis has been conducted and made available at audit. The significance score continues to be 2. There were 991.5 ha of unplanned unavoided deforestation over the MR period. However, the Mitigation (M) score was increased to 1 because prevention measures failed on this occasion and the project proponent history was not relevant in this occasion. Therefore the total fire LS score has now increased to 2.				
Documentation provided by project participant				
DOE assessment				Date: 30/11/2021
Regarding to Non-permanence risk report, the following was checked: Information in the front page is as per template. This issue is closed;				

- Opportunity costs - Risk factor h – The Comodate Agreement has been replaced by the contract signed between the project developer (Carbonext) and the project proprietors. RINA confirmed that this contract could be used as evidence of the legally binding commitment to the continuity of management practices. This issue is closed;
- Land tenure - Risk factor f – The Comodate Agreement has been replaced by the contract signed between the project developer (Carbonext) and the project proprietors. RINA confirmed that this contract could be used as evidence of the legally binding commitment to the continuity of management practices. This issue is closed;
- Natural risk – fire risk assessment under the monitoring period. Natural Risk (Fire) must be revised after evidence of the gradual increase in fires within the project area. This issue is open.

Open during the 2nd round:

Community engagement – Risk factor c – The positive impacts generated by the project on the social and economic well-being of the local communities are not transparent. Provide evidence to demonstrate the same.

Financial viability - Identified inconsistency between information provided in the Non-Permanence Risk report for the validation and verification.

Opportunity costs - Risk factor f – Identified inconsistency between information provided in the Non-Permanence Risk report for the validation and verification.

This CAR is open.

Project participant response

Date: 10/12/2021

Community engagement – Risk factor c: The actions taken during the monitoring period were described and the evidence duly provided.

Financial viability: Changes made for validation have been included for verification.

Opportunity costs: Changes made for validation have been included for verification.

Natural risk – fire risk “assessment under the monitoring period. Natural Risk (Fire) must be revised after evidence of the gradual increase in fires within the project area.”

The updated documents “VCS-Risk-Report-Calculation-Tool-v4.0_revisada_MR1” and “VCS-Non-Permanence-Risk-Report-Template_Unitor_MR1_10.12.21” now both correctly show the LS score of 2 and the mitigation score of 1 (Risk rating = $LS\ 2 \times M\ 1 = 2$) and the reasoning to calculate it.

Furthermore, the analysis of fire of the MR period was summarized in the document “Heat spotdetection_MR” and map “Heat spot detection UNITOR MR”.

Documentation provided by project participant

Community engagement – Risk factor c: Evidence of fire brigade, forest management training and employees can be found in this folder: <u>CAR 09</u> Within the “\MR1\Non-permanence risk” folder: - VCS-Risk-Report-Calculation-Tool-v4.0_revisada_MR1 - Updated report: VCS-Non-Permanence-Risk-Report-Template_Unitor_MR1_10.12.21 Within the “\MR1\Non-Permanence Risk\Forest fires” folder - Map: Heat spot detection UNITOR MR - Document: Heat spotdetection_MR	
DOE assessment	Date: 16/12/2021
Regarding to Non-permanence risk report, the following was checked: Natural risk – fire risk assessment under the monitoring period. Natural Risk (Fire) was correctly revised after evidence of the gradual increase in fires within the project area. Open during the 2nd round: Community engagement – Risk factor c – The positive impacts generated by the project on the social and economic well-being of the local communities are transparent in the revised document. Evidence was provided to demonstrate the same. Financial viability – The revised document is according to the information provided in the Non-Permanence Risk report for the validation. Opportunity costs - Risk factor f – The revised document is according to the information provided in the Non-Permanence Risk report for the validation. This CAR is closed.	

CAR ID	10	Section no.	4.4	Date: 27/10/2021
Description of CAR				
Data and Parameters Monitored				
1. ABSLPAt: The parameter description and values should be reviewed.				
Project participant response				Date: 10/11/2021
The parameter description and values have been updated in the MR.				

Documentation provided by project participant	
DOE assessment	Date: 30/11/2021
The VVB team verified that parameter description and values have been updated in the MR. This CAR is closed	

CAR ID	11	Section no.	4.4	Date: 27/10/2021
Description of CAR				
Project Emissions 1. The period analyzed in project emissions does not consider the beginning of project period. PP is requested to include the calculation and provide evidences from the start date. 2. Table 36: Values are being repeated in different columns. 3. According to VM0015 the emissions of non-CO2 gases from forest fires in the project scenario must be reported separately following Table 24 of the methodology. 4. Table 34: Column titles and factor abbreviations are not correct with the methodology. 5. Data from logging activities in the project area during the monitoring period must be added to the calculations and related evidence provided. Net GHG Emission Reductions and Removals 1. The table 40 in the ER sheet presents errors in the formulas. 2. According to the methodology, a map showing Cumulative Areas Credited within the project area shall be updated and presented to VCS verifiers.				
Project participant response				Date: 10/11/2021
Project Emissions 1. The period analysed has been extended to include 10/11/2018 to 31/12/2018. Furthermore evidence has been provided regarding the start date during the validation of the PD (link below). 2. This aspect has been corrected in the worksheet and in the MR (nota: Table 36 is currently Table 39 in the MR). 3. The ex-post non-CO2 emissions from forest fires in the Project Area are now shown in Figure 40 of the MR.				

4. Table 34: Column titles and factor abbreviations were updated. 5. Data from logging activities in the project area during the monitoring period were added to the calculations and the evidence was provided to the auditors. Net GHG Emission Reductions and Removals 1. The formulas on table 40 in the ER sheet were corrected. 2. Maps available on folder CL11 of the shared Drive.	
Documentation provided by project participant	
1. (Project emissions) <u>Start date evidence</u> 2. (Net GHG Emission Reductions and Removals) <u>Folder CL11</u>	
DOE assessment	Date: 30/11/2021
Project Emissions 1. The period analysed has been extended to include 10/11/2018 to 31/12/2018. Tab 'Increase after Logging in PA', the year 2021 is multiplying by 3.03tCO₂/ha/year, but the monitoring period goes until 07/31/2021. This item is open 2. This aspect has been corrected in the worksheet. However, some columns of the new table do not appear in MR. This item is open 3. The ex-post non-CO₂ emissions from forest fires in the Project Area are now shown in Figure 40 of the MR. This item is closed. 4. Table 34: Column titles and factor abbreviations were updated. This item is closed. 5. Data from logging activities in the project area during the monitoring period were added to the calculations and the evidence was provided to the auditors. This item is closed. Net GHG Emission Reductions and Removals 1. The formulas on table 40 in the ER sheet were corrected. This item is closed. 2. Maps available on folder CL11 of the shared Drive. This item is closed. This CAR is open.	
Project participant response	Date: 10/12/2021
Project Emissions 1. The value of 3.03 tCO₂/ha/year was adjusted according to the period analysed. 2. The table was adjusted to fit the page. All the columns are appearing.	

Documentation provided by project participant	
DOE assessment	Date: 15/12/2021
Project Emissions 1. The VVB team verified that the carbon stock change was correctly revised in MR calculation spreadsheet according to the period analysed. 2. The table is now correctly adjusted and corrected. This CAR is closed.	

Table 2: CLs from this validation/verification

CL ID	01	Section no.	4.1	Date: 08/10/2021
Description of CL				
As per section 1.11 of MR, the project contributes to several nationally stated sustainable development priorities, such as the following objectives and targets from the Brazilian Government related to the Sustainable Development Goals: ○ SDG 1: No poverty; ○ SDG 3: Healthy lives; ○ SDG 12: Ensure sustainable production and consumption patterns; ○ SDG 13: Take urgent action to combat climate change and its impacts; ○ SDG 15: To protect, restore and promote the sustainable used of terrestrial ecosystems, to manage forests sustainably, to combat desertification, to halt and reverse land degradation, and to halt the loss of biodiversity. However, it is not transparent the objectives and target that were achieved during the monitoring period.				
Project participant response				Date: 10/11/2021
The progress towards the SDGs mentioned in section 1.11 of the MR is now described in the final table of Section 3.1.				
Documentation provided by project participant				

DOE assessment	Date: 30/11/2021
The VVB team verified that section 1.11 was correctly revised in MR. This CL is closed.	

CL ID	02	Section no.	4.2.1	Date: 08/10/2021
Description of CL				
As mentioned in the VCS MR, the project does not cause any potential negative environmental and socio-economic impacts since this project is a conservation project implemented in private properties. However, it is not transparent the actions taken in order to improving sustainable production practices and forest monitoring.				
Project participant response				Date: 10/11/2021
In the section 2.1 it was included information about the training of fire brigade and good forest management practices that were carried out in the project.				
Documentation provided by project participant				
Evidence of the training is available in the following folder: <u>CL 02</u>				
DOE assessment				Date: 30/11/2021
The VVB team verified that section 2.1 was correctly revised in MR and evidences were provided. This CL is closed.				

CL ID	03	Section no.		Date: 27/10/2021
Description of CL				
1. Where strong evidence can be collected that deforestation in the leakage belt is attributable to deforestation agents that are not linked to the project area, the detected deforestation may not be attributed to the project activity and considered leakage. Further evidence is requested that deforestation in the leakage belt is attributable to deforestation agents. 2. PP is requested to provide further evidence of surveillance activities implemented during the entire monitoring period. 3. During the monitored period 991,5 hectares of the project area were deforested. Clarify the measures and actions taken to mitigate fires occurring within the project area. 4. Clarify how the choice of pasture carbon stock factor is conservative.				

Project participant response	Date: 10/11/2021
1. The mechanism for calculating adjusted proportional leakage in the leakage belt, utilizing delta (δ) ex-ante/ ex-post in the RR, is It has been fully described in section 5.3 Leakage of the MR document. The factors contributing to increased deforestation post 2020 have been explained in section 5.3. of the MR. It is considered that this deforestation is not attributable to Project Activities, but rather to these externalities. Only deforestation above and beyond the δ observed in the RR would be attributable to project activities, and there was none of this in the present project. 2. In Section 3.1 it was informed that air, fluvial and terrestrial patrols are carried out periodically, but the activities were carried out informally, without presenting clear and pre-defined evidence that the activities were carried out. The records found by the owners were made available on the drive, but the Carbonext team, together with the owners, is improving the operational procedure for forestry and property integrity to detailed action flows, assignment of responsibilities, periodicity review, evidence recording methods and training schedule, in order to make the activities performed clearer and more traceable. 3. It is explained in section 5.2 of the MR that the 991.5 ha of unplanned deforestation within the Project Area over the 2019 – 2021 period, as demonstrated in the table 25a. It is further explained that this event represents a failure of recent project mechanisms including fire brigade training, due largely to the recent implementation of fire brigade measures as well as the aggressive nature of the invasion, evidenced by the police report made available at audit, meaning that entry of project staff to the area was not possible. Furthermore, frequent remote monitoring of the area was not available at the time, as this is on track for implementation in 2022. For this reason, the 991.5 ha of project emissions are taken into account in the calculation of non-CO2 gases due to forest fires in the project area (Table 28 of VM0015). 4. For both confidence intervals (above and belowground biomass), the upper limit has been selected to be conservative. Thus, the highest possible value of pasture biomass is adopted for conservativeness purposes. This explanation has been added to the MR.	
Documentation provided by project participant	
2. Evidence of monitoring and the Operational Procedure for Monitoring Forest Integrity that is being prepared together with the owners can be found in the following folder: CL 03 3. The police report relating to the unavowed unplanned deforestation is available via the same link: CL 03	

DOE assessment	Date: 30/11/2021
1. Sufficient evidence that deforestation in the leakage belt is attributable to agents of deforestation was provided by the PP. This item is closed 2. The VVB team verified that section 3.1 was correctly revised in MR and evidences were provided. However, information in table 8 is not in accordance with the reference “RESUMO EXPLORAÇÃO EM 2021”, according to the reference Fazenda Três Barras Castanhal was explored and Fazenda Santa Catarina was not. In addition, evidence from the Santa Luzia and São Manoel bases was not provided. This item is open. 3. The measures and actions taken to mitigate fires that occur within the project area have been clarified. This item is closed. 4. When upper/lower limits are used in the carbon stock after deforestation, the upper limit is conservative in baseline emission, but underestimates the emissions caused by the project. PP is requested to use the most conservative pastureland carbon stock confidence interval for the calculation of project emissions. This item is open. This CL is open.	
Project participant response	Date: 10/12/2021
2. Table 8 was updated and is now in accordance with the reference “RESUMO EXPLORAÇÃO EM 2021”. Evidence from the Santa Luzia and São Manoel bases was provided. 4. The lower limit of confidence interval was duly utilized for post-deforestation carbon stocks applying to project emissions, with the adjustment being made primarily in the “Carbon stocks per zone” tab of the calculation.	
Documentation provided by project participant	
The evidence from the monitoring bases is in this folder:: CL 03 - Monitoring Bases	
DOE assessment	Date: 16/12/2021
2. The VVB team verified that Table 8 was correctly revised and evidence from Santa Luzia and São Manoel bases was provided. 4. The VVB team verified that ER calculation spreadsheet was correctly revised. This CL is closed.	

Table 3: FARs from this validation/verification

FAR ID	01	Section no.	4.4	Date: 26/04/2022
Description of 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 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.				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
DOE assessment				Date: DD/MM/YYYY



CERTIFICATO DI QUALIFICA QUALIFICATION CERTIFICATE

Si attesta che il sig./sig.ra:
We declare that Mr/Mrs/Ms:

Andrea LEIROZ

è qualificato come¹:
is qualified as:

TEC, VAL, VER, TEC

per le seguenti aree tecniche:
for the following technical areas:

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE SECTORAL SCOPE
1.1	Thermal Energy Generation	1
1.2	Renewables	1
5.1	Chemical industry	5
13.1	Solid waste and wastewater	13
13.2	Manure	13

in accordo alle istruzioni dell'unità Sostenibilità & Cambiamenti Climatici.
in accordance with the instructions of the Sustainability & Climate Change Unit.

REVISIONE REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE REASON FOR THE REVISION
0	17/09/2019	First issue with new template (this certificate is linked to CDM qualification)

Il Resp. CCPLS
Head of CCPLS
Laura SEVERINO



¹ Legend:

VAL: Validator
VER: Verifier
TEC: Technical Expert
TL: Team Leader
FIN-EXP: Financial Expert
DET: Determiner

CDM: Clean Development Mechanism
VCS: Verified Carbon Standard
GS4GG: Gold Standard For Global Goals
SCS: SocialCarbon Standard
JI: Joint Implementation

RINA Services S.p.A. è accreditato da UNFCCC, quale Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM, da VCSA per condurre la Validazione e la Verifica di Progetti VCS, da GS Foundation, per condurre la Validazione e la Verifica di Progetti GS, da Ecologica Institute per condurre la Validazione e la Verifica di rapporti SCS

RINA Services S.p.A. is accredited by the UNFCCC, as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects, by the VCSA, to carry out Validation and Verification of VCS Projects, by the GS Foundation, to carry out Validation and Verification of GS4GG Projects and by the Ecologica Institute, to carry out Validation and Verification of SCS Reports

GHG_QUAL_CERT_EN(07-2018)

Page 1 of 1



CERTIFICATO DI QUALIFICA PER GLI SCHEMI VOLONTARI*
QUALIFICATION CERTIFICATE FOR VOLUNTARY SCHEMES*

Si attesta che il sig./sig.ra:
 We declare that Mr/Mrs/Ms:

Vinay SINGH

è qualificato come:
 is qualified as:

TEC, VAL, VER

per le seguenti aree tecniche:
 for the following technical areas:

1.2, 14.1

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE SECTORAL SCOPE
1.2	Renewables	1
14.1	Forestry	14

REVISIONE REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE REASON FOR THE REVISION
0	09/09/2020	First issue

Il Resp. CEINS
 Head of CEINS

*SCHEMI VOLONTARI/VOLUNTARY SCHEMES: ACR American Carbon Registry, CCB The Climate, Community & Biodiversity Alliance, GG Gold Standard, JI Joint Implementation, SCS Social Carbon Standard, VCS Verified Carbon Standard.

TEC: Technical expert; VAL: Validator; VER: Verifier; TL: Team leader; FIN EXP: Financial Expert; ITRP: Independent technical reviewer

RINA Services S.p.A. è accreditato/recognized by

RINA Services S.p.A. is accredited/recognized by

UNFCCC	quali Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects
VCSA	per condurre la Validazione e la Verifica di Progetti VCS to carry out Validation and Verification of VCS Projects
GG Foundation	per condurre la Validazione e la Verifica di Progetti GG to carry out Validation and Verification of GG Projects
Ecologica Institute	per condurre la Validazione e la Verifica di rapporti SCS to carry out Validation and Verification of SCS Reports
American Carbon Registry ACR	per condurre la Validazione e la Verifica di Progetti ACR to carry out Validation and Verification of ACR projects
The Climate, Community & Biodiversity Alliance CCB	per condurre la Validazione e la Verifica di Progetti co-benefit CCB to carry out Validation and Verification of co-benefit CCB projects

GHG_QUAL_CERT_EN_07_16 Voluntary(Certificate)

Page 1 of 1



CERTIFICATO DI QUALIFICA
QUALIFICATION CERTIFICATE

Si attesta che il sig./sig.ra:
We declare that Mr/Mrs/Ms: Gustavo Goes Lima

è qualificato come:¹
is qualified as: CDM, VCS, SCS - TEC

per le seguenti aree tecniche:
for the following technical areas: 14.1

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE SECTORAL SCOPE
14.1	Afforestation and reforestation	14

in accordo alle istruzioni dell'unità Sustainability Compliance & New Scheme Development Coordination.
in accordance with the instructions of the Sustainability Compliance & New Scheme Development Coordination Unit.

REVISIONE REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE REASON FOR THE REVISION
0	26/05/2021	First Issue

Il Resp. CEINS
Head of CEINS



¹ Legend:

VAL:	Validator	CDM: Clean Development Mechanism
VER:	Verifier	VCS: Verified Carbon Standard
TEC:	Technical Expert	GS4GG: Gold Standard For Global Goals
TL:	Team Leader	SCS: SocialCarbon Standard
FIN-EXP:	Financial Expert	Ji: Joint Implementation
DET:	Determiner	

RINA Services S.p.A. è accreditato da UNFCCC, quale Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM, da VCSA per condurre la Validazione e la Verifica di Progetti VCS, da GS Foundation, per condurre la Validazione e la Verifica di Progetti GS, da Ecologica Institute per condurre la Validazione e la Verifica di rapporti SCS

RINA Services S.p.A. is accredited by the UNFCCC, as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects, by the VCSA, to carry out Validation and Verification of VCS Projects, by the GS Foundation, to carry out Validation and Verification of GS4GG Projects and by the Ecologica Institute, to carry out Validation and Verification of SCS Reports