

VALIDATION REPORT AFFORESTATION OF DEGRADED GRASSLANDS IN VICHADA, COLOMBIA



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

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Prepared By	Colombian Institute for Technical Standards and Certification - ICONTEC
Contact	Martha Ivon Corredor Rodriguez +57 1 6078888 mcorredor@icontec.org www.icontec.org
Approved By	 Martha Ivon Corredor Rodriguez- Gerente de Validación y Verificación
Work Carried Out By	Laura María García – Lead Auditor

Summary:

ICONTEC was contracted by South Pole and Forest First. To conduct the project validation. The validation process was intended to assess the conformance of the project with the VCs and CCB rules and the methodology applied to the project. According to the project document and relevant information, the project aim is to recover degraded grasslands in Vichada, Colombia, through the establishment of timber plantations, afforestation of 22.104 ha of low fertility grasslands that have been degraded by livestock in Puerto Carreño and La Primavera, it includes the planting of Eucaliptus (*Eucalyptus pellita*) and Acacia (*Acacia mangium*) as timber species. In addition, this project is expected to provide more than 200 full-time employment opportunities (with equal access to women and men) in a zone historically affected by poverty, as well as to promote the recuperation of natural biodiversity and ecosystems like morichales.

The grouped project is in the municipalities of Puerto Carreño and La Primavera (Vichada, Colombia), is located in the jurisdiction of the Corporación autónoma regional de la Orinoquia (CORPORINOQUIA), the total project zone for first instance is 29.796 ha distributed across 34 farms located between the Bitá river and the Meta river; the eligible area of the project was defined according to the requirements of the VCS standard, and the AR-ACM003 the final eligible area is 22.104 ha.

The increase in the forest cover and sequestration of carbon in living biomass will contribute to the reduction of GHG emissions by acting as a sink that sequesters an average of 98.961 tCO₂e per year, and 2.968.818 tCO₂e over the 30-year crediting period, starting on September 15, 2016, and ending on September 14, 2046.

The project Description contains information about the project activities, project start date, project crediting period, project scale, project location, project boundary, baseline scenario, additionality, and monitoring. The project description was design to conform to the VCS Standard V.4.1, specifically as an ARR project under the AFOLU project types (AFOLU Requirements VCS). The project applied the approved CDM Afforestation and Reforestation methodology: AR-ACM0003 A/R Large scale Consolidated Methodology "Afforestation and reforestation of lands except wetlands. V2.0" and some Tools like AR-AM Tool 02: combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities. Version 1.0, AR-AM Tool 12: estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities. Version 3.1 and AR-AM Tool 15: estimation of the increase in GHG emissions attributable to the displacement of pre- project agricultural activities in A/R CDM project activities and others (see section 1.3 to this document).

The project has been designed in accordance with the Standard for the design of Climate, Community and Biodiversity Project V3.1. In consequence the Project Description Document contains information about the project benefits, project implementation schedule, legal status, and property rights. In addition, the description about the community and biodiversity impacts.

The validation purpose is to ensure the opinion of a third party, independent of the proposed project carrying out a full assessment of the evidence to ensure compliance with the criteria defined by the Alliance for Climate, Community and Biodiversity (CCBA) for the project design and Verified Carbon Standard Program.

The scope of validation involves documental review, on- site visit, interviews with relevant personnel, and the consultation of secondary information sources, findings statements, feedback with the project

owner and elaborate of the final report. To carry out the validation, Verified Carbon Standard Program Guide were considered and following the guidance provided in the AFOLU requirements.

During the validation, the ICONTEC team identified 13 findings (7 Clarification Request and 6 Corrective Action Request) that were addressed satisfactory by the project proponent during the validation process to ensure that the Project Description fulfils the VCS and CCB program requirements. No CARs that could lead to a material discrepancy between the project and the project description were identified.

Documentary review, interviews and on-site visit allowed ICONTEC to collect enough evidence to completely assess the validation criteria and determinate that the project is implemented according to the VCS and CCB program requirements, which is observed in the Project Description (Version 4, October 31, 2021). Removals were correctly calculated, based on the applied methodology.

Finally, the validation process results in a conclusion of ICONTEC reporting if the project meets the criteria and requirements of the CCB Standard and subject to verification by the CCBA. In this sense, the project is in accordance with Climate, Community and Biodiversity Alliance, conforming to all requirements.

Table of Contents

The page numbers of the table of contents below shall be updated upon completion of the report.

1	Introduction.....	5
1.1	Objective	5
1.2	Scope and Criteria	5
1.3	Summary Description of the Project	6
2	Validation Process.....	7
2.1	Audit Team Composition (Rules 4.3.1)	7
2.2	Method and Criteria.....	7
2.3	Document Review	9
2.4	Interviews	14
2.5	Site Inspections	15
2.6	Public Comments (Rules 4.6)	17
2.7	Resolution of Findings.....	18
3	Validation Findings.....	18
3.1	Summary of Project Benefits.....	18
3.2	General.....	19
3.3	Climate	36
3.4	Community	59
3.5	Biodiversity	63
4	Validation Conclusion	68
	Appendix 1: request for corrective actions, clarifications and future actions	70
	Appendix 2: Sampling plan	79
	Appendix 3: Interviews	86

1 INTRODUCTION

1.1 Objective

According to VCS rules (VCS Standard v 4.1), validation is the independent evaluation of the project by validation/verification body that determines whether complies with the VCS rules. In this way, the validation involves the assessment project description, regarding the project conformance to VCS rules and the applied methodology, including the procedure for the demonstration of additionality specified in the PD document. In addition, to confirm that the methods and procedures establish in the project description will generate verifiable GHG data and information when implemented with the data provided.

In line with CCB Program Rules (CCB Standards v3.1), validation is the systematic, independent, and documented process for the evaluation of the design of a land management project against the criteria of the Climate, Community & Biodiversity Standards. Successful validation to the CCB Standards can help project proponents to build support among stakeholders and investors. In addition, to confirm that the project complies with the rules and guidance to encourage effective and integrated project design.

As a result of those processes, the DOE prepare a validation conclusion and a written statement of the project record as a VCS project activity.

1.2 Scope and Criteria

The validation scope includes the independent and objective revision to determine that the project design meet the following criteria: VCS program (relevance, completeness, consistency, accuracy, transparency, and conservativeness), as well as the requirements described in the selected methodology (AR-ACM0003 “Afforestation and reforestation of lands except wetlands” Version 2.0).

In accordance with Section 5.1.5 and 5.1.6 of ISO 14064-3: 2020, the scope and criteria were defined as follows:

- Method to determine the scope and limits of the commitment
- GHGs and sources, sinks and reservoirs
- Quantification methods
- Limits
- Physical infrastructure, activities, technologies, and processes
- Periods
- Baseline scenarios

In accordance with Section 4 of the VCS Standard, the criterion for validation was the VCS Version 4.1, including the following documents:

- VCS Program Guide
- VCS Standard
- VCS AFOLU Requirements
- VCS AFOLU Non-Permanence Risk Tool

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

1.3 Summary Description of the Project

Project Proponent(s): Forest First Colombia SAS, Contact name: Jairo Vargas, Email: jairo.vargas@forestfirst.com, Phone number: +57 4 7450560

Other entities involved in the project: South Pole Carbon Asset Management SAS, Contact name: Maria Fernanda Buitrago, Email: m.buitrago@southpole.com Phone number: +57 4 5205000

Title of project activity: Afforestation of degraded grasslands in Vichada, Colombia

Project area: Located in the municipalities of Puerto Carreño and La Primavera, in the department of Vichada, Colombia. It includes 29.796 ha in the project area and of the eligible area it has 22.104 ha distributed in 34 farms.

Baseline and monitoring methodology: AR-ACM0003 A/R Large-scale Consolidated Methodology "Afforestation and Reforestation of lands except wetlands" Version 2.0

Tools applied:

AR-AM Tool 02: combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities. Version 1.0

AR-AM Tool 08: estimation of non-CO₂ GHG emissions resulting from the burning of biomass and attributable to an A/R CDM project activity. Version 4.0

AR-AM Tool 12: estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities. Version 3.1

AR Tool 14: estimation of carbon stocks and change in carbon stocks trees and shrubs in A/R CDM project activities. Version 4.2

AR-AM Tool 15: estimation of the increase in GHG emissions attributable to the displacement of pre- project agricultural activities in A/R CDM project activities

AR-AM Tool 16: tool for the estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities. Version 1.0

Sectoral scope(s): VCS Sectorial Scope 14- Agriculture, Forestry and Other Land Uses under ARR project activities

Location of the project activity: Colombia, Vichada department

Project crediting period: 30 years

Crediting period start date: September 15, 2016

Crediting period end date: September 14, 2046

Through reforestation activities to recover degraded grasslands in Vichada, Through the establishment of timber plantations, promote connectivity between ecosystems, increase in the forest cover and sequestration of carbon in living biomass will contribute to the reduction of GH emissions by acting as sink that sequesters an average of 98.961 tCO₂e per year, it is 2.968.818 tCO₂e whitening the 30 years crediting period.

2 VALIDATION PROCESS

2.1 Audit Team Composition (*Rules 4.3.1*)

The validation team consist of the personnel described in

Table 1.

Table 1. Validation Team

Role / Qualification	Last name	First name	Country	Type of involvement		
				Desk review	Site visit / interviews	Reporting
Lead Auditor	García	Laura	Colombia	X	X	X

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

2.2 Method and Criteria

The auditor validation consisted of the following four phases: i) a desk review and investigation on secondary sources of information, ii) on-site assessment iii) the resolution of findings and iv) issuance of the final validation report with the conclusion.

In this way, the validation method includes the independent and objective revision to determinate that the project design meets the following criteria: VCS program (relevance, completeness, consistency, accuracy, transparency, and conservativeness), as well as the requirements

described in the selected methodology (AR-ACM0003 A/R Large-scale Consolidated Methodology “Afforestation and Reforestation of lands except wetlands” Version 2.0). In this sense, the validation process was carried out by using the VCS validation and verification manual to ensure a fully completed assessment and to gather the information necessary to complete this report.

In accordance with Section 5.1.5 and 5.1.6 of ISO 14064-3: 2020, the scope and criteria were defined as follows:

- Method to determine the scope and limits of the commitment
- GHGs and sources, sinks and reservoirs
- Quantification methods
- Limits
- Physical infrastructure, activities, technologies, and processes
- Periods
- Baseline scenarios

In accordance with Section 4 of the VCS Standard, the criterion for validation was the VCS Version 4.1, including the following documents:

- VCS Program Guide
- VCS Standard
- VCS AFOLU Requirements
- VCS AFOLU Non-Permanence Risk Tool

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

- VCS Standard Version V.4.1
- VCS Guidance Validation and verification Manual V 3.2
- VCS Project Description: VCS V4
- VCS non-Permanence Risk Report Calculation Tool V4
- Approved CDM Methodology – CDM Afforestation and reforestation methodology: AR-ACM0003 A/R Large-scale Consolidated Methodology “Afforestation and Reforestation of lands except wetlands” V2.0

- Climate, community & Biodiversity Standards (CCB) V 3.1
- Rules for the use of the Climate, Community & Biodiversity Standards V3.1
- Guidance for Use of the CCB Standards V3

The project area and site inspections were completed to confirm the project boundaries, verify the baseline, and verify the species, age and density of the plantations and interviews were conducted with the different stakeholders. On-site inspections were also carried out to assess the consistency of the designed stratification. The project site and the location of the plots were confirmed with GPS.

The project boundary was visited, with respect to the baseline conditions and the project stratification. ICONTEC defined a sample size for the sites visited. These sites were randomly selected, by strata, from the list of plots and identified in the field using a GPS with a precision of <10 m.

2.3 Document Review

The first document review was realized in 16/06/2021 to 18/06/2021, based on the information provided by the Project Proponent before the on-site visit. The review of the action plan and the new documentation was performed in 31/10/2021, as four review took place to finally conclude that the project meets the requirements of the CCB/VCS program and selected methodology. All answers to findings provided by the proponent were compared with the Voluntary Carbon Standard V 4.1, CCB Standard V3.1 and other relevant requirements defined by CCB/VCS. This information crosschecking allowed identifying several findings that were declared in Appendix 1- Validation Protocol. In addition, the following documents, among others were checked:

Table 2. Document Review

Number	Document Name
/1/	210421_VCS_CCB_PD_ForestFirst.pdf 210921_VCS_CCB_PD_ForestFirst 211007_VCS_CCB_PD_ForestFirst.pdf 211031_VCS_CCB_PD_ForestFirst.pdf
/2/	FFC 2019 Financial Statements.pdf
/3/	Ciat_2011.pdf
/4/	Decreto 1235 de 2018.pdf
/5/	IDEAM_2014.pdf
/6/	Pacheco_2014.pdf
/7/	ValoraciónEconómicaAmbiental_2017.pdf
/8/	Yepes_IDEAM_2011.pdf
/9/	500.41-151-1753.pdf
/10/	Anexo 22 - PLAN DE MANEJO Y CONTINGENCIA DE COMBUSTIBLES.pdf
/11/	Anexo 23- PLAN DE CONTINGENCIA PARA INCENDIOS FORESTALES.pdf

Number	Document Name
/12/	Anexo 24 - PLAN DE MANEJO DE LOS RESIDUOS SOLIDOS.pdf
/13/	FICHA MCA-01 Uso Eficiente del Agua.pdf
/14/	FICHA MCA-02 Manejo de Aguas Residuales.pdf
/15/	FICHA MCA-03 Manejo de Residuos Sólidos No Peligrosos.pdf
/16/	FICHA MCA-04 Manejo de Residuos Sólidos Peligrosos.pdf
/17/	FICHA MCA-05 Prevención de la Contaminación por Insumos Químicos.pdf
/18/	FICHA MCB-01 Manejo de Fauna Silvestre.pdf
/19/	FICHA MCB-02 Manejo de Flora Silvestre.pdf
/20/	FICHA MCB-03 Manejo de Plagas y Enfermedades.pdf
/21/	FICHA MCB-04 Manejo de Incendios Forestales.pdf
/22/	210202_ExanteER_AR-ForestFirst_JQ210202_ExanteER_AR-ForestFirst_JQU3_ALM5_MFB2.xlsx
/23/	Descarga de datos de forcípula digital Masser excaliper II y carga a MF-EDI.pdf
/24/	Uso de equipos de medición forestal.pdf
/25/	210120_Forest_First_VCS_CCB_Eligible_Planted_Area.shp
/26/	210120_Forest_First_VCS_CCB_PA_Eligibility.shp
/27/	210125_Parcels_Dicembre_2020.shp
/28/	Area_National_Project.shp
/29/	Forest.shp
/30/	Forest_Buffer.shp
/31/	Lowlands.shp
/32/	Rivers.shp
/33/	Rivers_Streams_Buffer.shp
/34/	Streams.shp
/35/	ICA_Cuernavaca.pdf
/36/	ICA_El_Barajuste.pdf
/37/	ICA_El_Comienzo.pdf
/38/	ICA_El_Paraisol.pdf
/39/	ICA_El_Paraisoll.pdf
/40/	ICA_El_Toro2.1_CF.pdf
/41/	ICA_El_Toro2.4_CF.pdf
/42/	ICA_El_Toro2.5_CF.pdf
/43/	ICA_El_Toro2.6_CF.pdf
/44/	ICA_El_Toro2_CF.pdf
/45/	ICA_El_Toro3_CF.pdf
/46/	ICA_El_Toro2.2_CF.pdf
/47/	ICA_El_Toro2.7_CF.pdf
/48/	ICA_Hato_Nuevo.pdf
/49/	ICA_LA_Garza_Morena.pdf
/50/	ICA_LaJosa.pdf

Number	Document Name
/51/	ICA_La_Cordobeza.pdf
/52/	ICA_La_Victoria.pdf
/53/	ICA_Llano_Lindo.pdf
/54/	ICA_Paraiso_TAD.psd
/55/	ICA_Tierradentro_2.pdf
/56/	ICA_Tierradentro_5.pdf
/57/	Nursery_Registration_Certificate.pdf
/58/	Resolución_0734_Importador de Semilla.pdf
/59/	0200-003-01E Land Acquisition Policy.pdf
/60/	0750-003-01E ASI-001 Cemetery at La Venturosa.pdf
/61/	Certificacion_0818_de_2019.pdf
/62/	Carraito CTL June 2019. pdf
/63/	Cuernavaca CTL June2019.pdf
/64/	El Barajuste CTL June2019.pdf
/65/	El comienzo CTL June2019.pdf
/66/	El paraíso (PR) CTL June2019.pdf
/67/	El paraíso 2 CTL June2019.pdf
/68/	El paraíso - TAD CTL June2019.pdf
/69/	El triunfo CTL June2019.pdf
/70/	Hato nuevo CTL June2019.pdf
/71/	La cordobeza CTL June2019.pdf
/72/	La delicia contrato Fiducia mercantil 2543.pdf
/73/	La delicia Contrato usufructo 2544.pdf
/74/	La delicia CTL June2019.pdf
/75/	La fe CTL June2019.pdf
/76/	La fortaleza CTL June2019.pdf
/77/	La Garza Morena CTL June2019.pdf
/78/	La Josa CTL June2019.pdf
/79/	La Orqueta CTL June2019.pdf
/80/	La Pista CTL June2019.pdf
/81/	La Victoria CTL June2019.pdf
/82/	Las Malvinas CTL June2019.pdf
/83/	Llano lindoCTL June2019.pdf
/84/	Los Cuatro Amigos CTL June2019.pdf
/85/	Tierradentro CTL June2019.pdf
/86/	Tierradentro2 CTL June2019.pdf
/87/	Tierradentro5 CTL June2019.pdf
/88/	Toro 2-4 CTL June2019.pdf
/89/	Toro 2-5 CTL June2019.pdf
/90/	Toro 2-6 CTL June2019.pdf

Number	Document Name
/91/	Toro 2-7 CTL June2019.pdf
/92/	Toro 3 CTL June2019.pdf
/93/	Toro 301 CTL June2019.pdf
/94/	Toro II CTL June2019.pdf
/95/	Toro II-2 CTL June2019.pdf
/96/	Toro2-1 CTL June2019.pdf
/97/	201105_VCS-Non-Permanence-Risk-Report_ForestFirst
/98/	201105_VCS-Risk-Report-Calculation_ForestFirst
/99/	201105_VCS-NPRT_ForestFirst_Non_Community_Influence
/100/	201105_VCS-Risk-Report-Calculation_ForestFirst_Non_influence
/101/	210927_VCS-NPRT_ForestFirst_Under_Community_Influence
/102/	210927_VCS-Risk-Report-Calculation_ForestFirst_Under_influence
/103/	External Risk
/104/	Internal Risk
/105/	Natural Risk
/106/	0610-001-02E Management Document Control System.pdf
/107/	0710-001-03S Plan de Proteccion al Fuego.pdf
/108/	0800-000-01E Planning and Technical Plan_Final.pdf
/109/	0850-003-01S Procedimiento de Evaluacion de Vias.pdf
/110/	0900-000-01E Silvicultural Plan_Final.pdf
/111/	0900-001-02E Plantation_Management_Plan.pdf
/112/	0920-001-01S Aplicacion de Herbicidas 100_.pdf
/113/	0920-003-01S Preparacion de tierras.pdf
/114/	0920-005-01S Plantacion con maquinas.pdf
/115/	0920-007-01S Aplicacion Manual de fertilizante.pdf
/116/	0920-008-01S Podas Acacia mangium.pdf
/117/	0920-012-01S Control de malezas en la fila con mochilla.pdf
/118/	0940-004-02S Control de Hormiga.pdf
/119/	X0920-004-01S Forest First Proceso de Siembra.pdf
/120/	WWF Agreement June 2010.pdf
/121/	0950-001-02S Almacenamiento de Combustibles.pdf
/122/	0970-001-01S Disposicion Final de residuos.pdf
/123/	1510-003-01S Atencion derrames de sustancias quimicas.pdf
/124/	1510-004-01S Procedimiento llenado de Bakkie Sakkies.pdf
/125/	1530-001-01S Almacenamiento y elementos de salubridad en casino.pdf
/126/	Bateria indicadores
/127/	Forestal de la Oriniquia Parte I
/128/	Forestal de la Oriniquia Parte II
/129/	Forestal de la Oriniquia Parte III
/130/	2do- informe Concejo Final

Number	Document Name
/131/	Establecimientos de Comercio PC
/132/	Listado resguardos y jac
/133/	Plan de Desarrollo PC 2016-2019
/134/	Predios Venturosa - Aceitico ICA
/135/	Presentación Informe
/136/	Aceitico
/137/	Areas Otorgadas _ANH
/138/	Areas Protegidas y Resguardos
/139/	División Administrativa
/140/	Localización General
/141/	Mapa Cobertura Aceitico (1)
/142/	Mapa Cobertura _Venturosa (1)
/143/	Mapa Predios reforestado
/144/	Mapa Limites AID
/145/	Puerto Carreño-PNN
/146/	Vereda_Venturosa 2000
/147/	Veredas Campo
/148/	Oficios.pdf
/149/	Alcaldia Puerto Carreño.pdf
/150/	Corporinoquia.pdf
/151/	Fundación Orinoquia.pdf
/152/	Invitación Pública.pdf
/153/	Isla Santa Elena Turismo.pdf
/154/	Prques Nacionales.pdf
/155/	Turismo Agropesca Novoa.pdf
/156/	anti-corruption policy.pdf
/157/	Politica de promoción de equidad de genero V2.pdf
/158/	181922-FOREST FIRST.pdf
/159/	181923-FOREST FIRST.PDF
/160/	181924-FOREST FIRST.PDF
/161/	181925-FOREST FIRST.pdf
/162/	181926-FOREST FIRST.pdf
/163/	181927-FOREST FIRST.PDF
/164/	181928-FOREST FIRST.PDF
/165/	181929-FOREST FIRST.pdf
/166/	181930-FOREST FIRST.pdf
/167/	181931-FOREST FIRST.PDF
/168/	181932-FOREST FIRST.pdf
/169/	181933-FOREST FIRST.PDF
/170/	181934-FOREST FIRST.PDF

Number	Document Name
/171/	181935-FOREST FIRST.pdf
/172/	181936-FOREST FIRST.pdf
/173/	181937-FOREST FIRST.PDF
/174/	SoilAnalysisResume.xlsx
/175/	19-09.Comp_list.xlsx
/176/	Informe Plantación 2016.pdf
/177/	Factura_Contratista_2016.pdf
/178/	Factura_Fertilizante_09-2016.pdf
/179/	Informe Plantación 2016.pdf
/180/	Carbon_average.xlsx
/181/	SGS May 2015 Forest First 46667-1
/182/	Wood Specifications Firts Test Results 2018.pdf
/183/	003-AM-NTC-176 Densidad en Madera
/184/	004-AM-NTC-176 Densidad en Madera
/185/	005-AM-NTC-176 Densidad en Madera
/186/	006-AM-NTC-176 Densidad en Madera
/187/	007-AM-NTC-176 Densidad en Madera
/188/	008-AM-NTC-176 Densidad en Madera
/189/	Basic_Density

2.4 Interviews

Between 06/09/2021 to 13/09/2021 a site visit to the project was undertaken. Interviews were conducted with Alejandra Monsalve and David Vasquez (South Pole Carbon) and Forest First Staff and some project participants to Forest First.

Interviews were carried out to assess understanding of program requirements and to determine if the Project Description is in accordance with the applied methodology. In consequence, on the interviews with the project developer (South Pole Group and Forest First) and the Project Participants, ICONTEC audited the procedures to determinate project boundary and baseline scenarios, carbon calculation, land eligibility as well as proof of land tenure/ownership, including leakage. In addition, the relevant issues related with the Sampling Plan and in the audit, plan found in Appendix 2 of this document.

The validation process included on site interviews with team members of the Venturosa, Puerto Carreño mayor's office staff, Servialimentos staff, Venturosa Police personal, Morichalito indigenous community and Forest First Staff. In addition, the audit team carried out meetings whit the community, in the Appendix 3 of this report is included the complete list of people that intervened in those meetings. Those interviews included aspects related to the knowledge about the project activities, impact, and benefits.

In the audit process, people belonging to the Forest First Colombia company, who have different positions, were interviewed, such as:

HSEQ Leader

Social coordinator

Harvest Supervisor

District chief

Supervisors

Harvest assistants / operators

Environmental controller

Nursery manager

Cooks

Those who are part of the project and its processes, contributing to the benefits that the implementation of forest plantations in the region has brought with it, some of them are foreigners, others belong to the existing indigenous communities and most of the workers are from the Venturosa, contributing to the income of the sector. This information can be shown in more detail in 2.5 section of this report.

2.5 Site Inspections

The objective of the on-site inspections performed were to:

- Ensure that the geographic area of the project, as reported in the Project Description, and the accompanying Shape File, is in conformance with the VCS /CCB program and methodology requirements.
- Perform a risk-based review of the project area to ensure that the project is in conformance the eligibility requirements of the VCS rules and the applicability conditions of the methodology.
- Perform a risk- based review of the project area in order to cover the sampling area.
- In fulfillment of the above objectives, the auditor performed an on-site inspection of the project area from 06/09/2021 to 13/09/2021.
- During field reconnaissance, GPS waypoints were collected at boundaries and other significant features including locations where photos were taken and control points.
- An assessment of the implementation and operation of the proposed VCS/CCB project through visual inspection and through the interviews with staff and the community.

Forest First Colombia aims to recover 22.104 ha of land degraded by livestock in Puerto Carreño and La Primavera, Vichada through the implementation of a plantation system with the planting of

Acacia (Acacia mangium) and *Eucalyptus (Eucalyptus pellita)* with 6,600 ha planted. Of the 29,796 ha, 22.104 hectares are eligible for project activities spread over 34 farms.

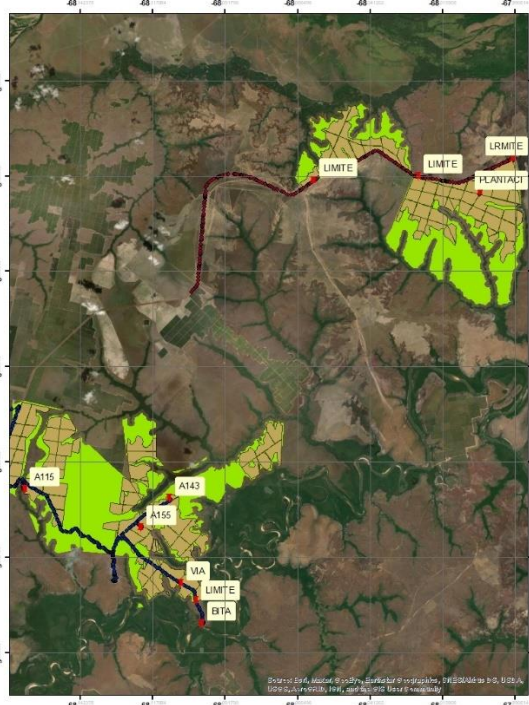
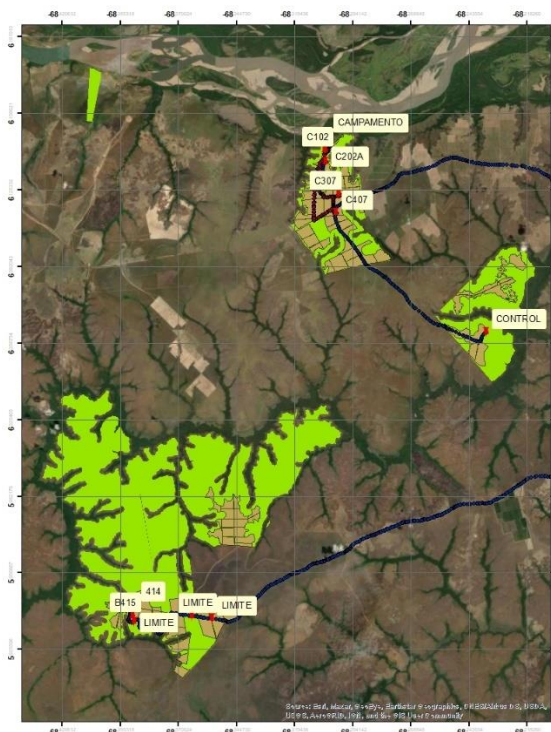
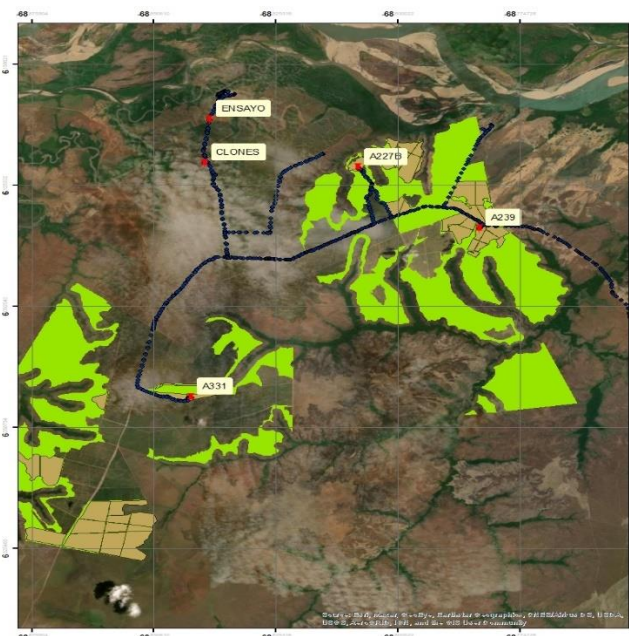
The GIS was reviewed, in this sense, the project area and the site inspections were completed to confirm the project boundaries, verify baseline, and check species, age and density of plantings. Site inspections were also conducted to evaluate the consistency of the designed stratification, The project site and plot location were confirmed with GPS.

According to that, several sites were checked, including representative samples for the identified strata. The sites visited during the validation/verification are provided in *Table 3*. A total of 16 plots of the 8 strata identified within the project were visited, the total of the plots in the project is 193 for all project, to ensure the reliability and traceability of the data.

Table 3. Plots

Strata	Number of plots	Plots
2017Am	3	B315-1, B313 y A143
2017Ep	3	A331, A115 y A155
2018Am	4	C102, C307-2 y B415 – B414
2018Ep	2	B333 y B330
2016Am	1	A227B
2019Ep	1	C407
2016Ep	1	A239
2019Am	1	C202A
TOTAL		16

In the following images, the routes and points visited during the on-site audit are observed, where some control points are identified, a total of 13 control points, to identify the limits of the eligible project area, identify the camps, the roads, the clone establishment plots and the water bodies closest to the project, complying with the buffer of 100 meters established by law when the water bodies and the 16 plots are found.



2.6 Public Comments (*Rules 4.6*)

The project PDD was posted to the VERRA website for the formal 30- day public comment period from 07/07/2021 to 06/08/2021. No comments were received.

2.7 Resolution of Findings

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

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

- a. Non-compliance with the program requirements or applied methodology are found in project description and / or has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient.
- b. Mistakes have been made in applying assumptions, data, or calculations of emission reductions which will impact the quantity of emission reductions.

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

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

As a result of this assessment there were found 13 findings (7 Corrective Action Request and 6 Clarification Request) and zero (0) FARs in the validation process. CAR and CLs were closed based upon adequate responses from the project proponent which meet the applicable requirements; findings were reassessed before their formal acceptance and closure. All findings included the issues raised, the response provided by the project proponent and the final conclusions are contained in the Appendix 1. All required changes are observed in PD Version 4 (31/10/2021), and the relevant annexes.

Consequent to the resolution of findings, the ICONTEC auditor concluded that the Project Description is accurate, complete, and provides an understanding of the nature of the project and the project benefits on climate, community, and biodiversity. In addition, the project proponent demonstrates how emission removals will be reached, monitored, and reported.

2.7.1 Forward Action Requests

There are no Forward Action Requests.

3 VALIDATION FINDINGS

3.1 Summary of Project Benefits

The summary of Project Benefits was completed appropriately. The unique project benefits (Section 1.1) in PD are adequate and describe the outcome or impact estimated by the end of the project lifetime with the pertinent section references. The section 1.2 (Standardized benefit metrics), including GHG emission reductions, forest cover, improved land management, training, employment, livelihoods, Health, education, water, wellbeing, biodiversity, and conservation contains the metric and showing adequately the project impacts. The auditor confirmed that all

achievements reported, in this section, are evidenced with information provided in the body of the document.

Finally, ICONTEC confirmed that all claims made, are supported with adequate information. The auditor agrees that the continuation of the project activities is in way to ensure the maintenance benefits.

3.2 General

3.2.1 Summary Description of the Project (G1.2)

Technologies / measures to be implemented by the project and eligibility of the project.

The Grouped Project aims to recover degraded lands, which are expected to remain degraded or to continue to degrade in the absence of the project and improve the carbon stocks of degraded forest through enrichments activities through forest plantations, to do this Forest First Colombia implement the most appropriate global business practices across all its operations in accordance with local national, and international laws and regulations.

Project proponent and other entities involved in the project

The project proponents are Forest First Colombia and South Pole Carbon as another entity involved in the project.

Project Proponent(s): Forest First Colombia SAS, Contact name: Jairo Vargas, Email: jairo.vargas@forestfirst.com, Phone number: +57 4 7450560

Other entities involved in the project: South Pole Carbon Asset Management SAS, Contact name: Maria Fernanda Buitrago, Email: m.buitrago@southpole.com Phone number: +57 4 5205000

The roles and responsibilities of each of them are adequately explained in the Project documentation. In the onsite visit, the auditor had interviews with the project participants.

Project start date

Section 2.1.14 of the PD states the following “the afforestation activities began on September 15, 2016. this date corresponds to the first planted lot (A227B and A235) in the project area”

According AFOLU requirements, the project start date of an AFOLU project shall be the date on which activities that lead to generation of GHG emission reductions or removals are implemented. Such activities may include preparing land for seeding, planting, changing agriculture or forestry practices, rewetting, restoring hydrological functions, or implementing management or protection plans.

The auditor reviewed the documents provided by the project participant, in planting report of the species in 2016, the fertilization invoices that were made, the excel with the information of the planted species and the corresponding sowing dates and the hiring of personnel for the month of September for forestry issues.

Project scale and estimated GHG emission reductions or removals

The estimated average annual GHG emission reductions or removals, during the crediting period (30 years) is 98.961 tCO₂e per year from 2016 to 2046, as reported in section 2.1.17 of the PD. Therefore, the auditor agrees that the project is a correctly classed as a project scale, per section 3.9.1 of the VCS Standard v.4.1.

Project location

The grouped project is in the jurisdiction of the Corporación Autónoma Regional de la Orinoquia (CORPORINOQUIA) in the Vichada Department, in the Puerto Carreño and La Primavera municipalities. The total project zone for instance I is 29.796 ha distributed across 34 farms located between the Bitá and the Meta rivers. The eligible area of the project was defined according to the requirements of the VCS Standard, the AR-ACM003 and the Corporinoquia resolution 500.41-15-1753 of 2015. The physical location of the project activities was confirmed through on-site inspections as part of the site visit (see section 2.5 above). Also, the auditor checked the project area boundaries in the GIS provided by the proponent project and the laws and methodologies applied.

The scenario existing prior to the implementation of the project

By reviewing the descriptions in the project document, the additional information and interviews during the on-site visit, the auditor confirmed and agrees with the characterization of the scenario existing prior to implementation of the project as described in section 3.1.4 of the PD. Therefore, ICONTEC can confirm that the scenario that existed prior to the implementation of the project is a scenario of ongoing deforestation and degradation of the land within the project boundary, following a similar trend to that of the region. Degraded grassland has historically been subject to burning activities to reduce tree cover and expand pastures for further developing extensive cattle ranching activities.

The project's climate, community, and biodiversity objectives

The auditor confirms that the project description (CCB Version 3, VCS Version 3) section 2.1.1 defines the project's climate, community, and biodiversity objectives, and that they are specific, measurable, and distinct, per the CCB (indicator G1.2) requirements.

3.2.2 Physical Parameters (G1.3)

Table 3 in PD contains the general description of the location of the expansion area for the grouped project in section 2.1.5.1. Physical parameters are described in section 2.1.5.2. In addition, the project proponent presents supplementary evidence in the form of maps regarding ecosystem and topography in the project area in section 2.1.5.

The auditor assessed the information presented and review some data in the documents referred by the project proponent (Cardozo *et al.*, 2009, IDEAM, 2014, documents of Corporinoquia, among others). Nevertheless, the auditor team visited the areas of the project, and confirm the description and parameters stated in the PD is adequate.

3.2.3 Social Parameters (G1.3)

The audit team confirmed the information about social parameters contained in Section 2.1.6 of the PD while on the site visit. The project area was visited in on-site visit, and group and individual interviews were conducted with the community in the project area. In addition, the following information was reviewed:

Claudia Álvarez Cortés *et al.* 2017. consultor group. ESTUDIO LÍNEA BASE SOCIOECONÓMICA PARA LAS PRIMERAS ZONAS DE PLANTACIÓN DE FORESTAL DE LA ORINOQUÍA. Parte 1,2 y 3.

Plan de Desarrollo de Puerto Carreño 2016-2019. Alcaldía de Puerto Carreño

Información Línea Base de Puerto Carreño. Gobernación del Vichada. Nov 20 del 2017

Estudio línea base Socioeconómica del Vichada. Nov 17 del 2017

And other documents that were used to guarantee the social parameters of the project.

In this sense, ICONTEC confirms that the information about social parameters is consistent with the social conditions in the project area.

3.2.4 Project Zone Map (G1.4-7, G1.13, CM1.2, B1.2)

In section 2.1.7 of the PD, the project zone of the grouped project corresponds to the figure 5, all the information and maps provided by the project proponent were examined and confirmed in the GIS of the project and control points in visit in-situ.

In the first version of PD, areas were identified that were not eligible for the project, these areas had to be modified in the most recent version of the PD document. The CAR 5 was adequately responded by the project proponent and the project zone and project area is in accordance with the project location, eligibility, and activities. Therefore, ICONTEC confirms the accuracy of the project zone map.

3.2.5 Stakeholder Identification (G1.5)

In section 2.1.8 of the PD adequately addresses how the identification of stakeholder was carried out. The influence is of the project and the community groups directly or indirectly affected was established. In this process, the support of community leaders, the presidents of the Communal Action Councils of local villages and the Police Station were highly useful because they helped to raise awareness about the meeting for Local Stakeholders consultation as seen the section 2.3.7 of the PD for Aceitico and Venturosa community. In addition, the project proponent used so many meetings and different strategies to transmit the information to the community.

Within Finding CL 5, the project proponent makes an addition to the PD about all the stakeholders involved, who were identified during the on-site visit and were not observed in the document, stakeholders who were interviewed during the audit dates and which can be seen in the interview lists in the documents attached to this document. During the on-site visit, the auditor team

requested to the community the aspects related with information about project activities and the impacts of the project, this allowed confirm the compliance with this requirement.

3.2.6 Stakeholder Descriptions (G1.6, G1.13)

In section 2.1.9 of the PD, all communities, community groups and other stakeholders in the project was listed in the table 8, with a brief description of their rights, interest, and relevance to project activities. By crosschecking documentation and interviews with the project proponent and community in the project area, the auditor verified that all communities, community groups and other stakeholders that are included in the project were correctly identified in the project description.

In this project the stakeholdes identified was Forest First Colombia (FFC) workers, Rural community settled in Aceitico and Venturosa, Morichalito Indigenous Community, National and local Government, El Tuparro National Natural Park, Foundations, and other local organizations. In the interviews, the audit team identified the work done between FFC and the stakeholders to work together on the project objectives and identified gaps and needs in the region and the project area.

3.2.7 Sectoral Scope and Project Type

The project is an Afforestation, Reforestation and Revegetation (ARR) and Improved Forest Management (IFM), under sectoral scope 14 (AFOLU). As described in Section 4.2 of the VCS AFOLU Requirements. The project activities fall under these designations because the objective of these activities is to reduce net GHG emissions by recovering land degraded by land use that promotes deforestation, such as cattle raising, through the establishment of timber plantations, agroforestry systems, enrichment and assisted natural regeneration. The project is a grouped project that aims to recover degraded lands, which are expected to remain degraded or to continue to degrade in the absence of the project.

3.2.8 Project Activities and Theory of Change (G1.8)

According to the project description, to predict how the project intends to achieve its climate, community and biodiversity objectives, a theory of change was developed for each of the following critical factors identified in the project instances for climate community and biodiversity: Limited knowledge of forest benefits and climate change, unsatisfied basic needs, unsustainable land uses. The information includes the activity description, the expected climate, community, and/or biodiversity (Outputs, Outcomes, Impacts) and relevance to project's objectives.

The auditor took the following steps to validate causal relationships or the theory of change that link project activities (recovery of degraded lands, forest management and protection, employment generation, and community training provided) with climate, community and biodiversity benefits anticipated of the project, see section 2.1.11 of the PD.

- Assessment of whether the project proponent adequately applies the theory of change methodology and whether the text of the PD is supported by related information.

- Through interviews with community members, in the site visit, the auditor confirmed that the assumptions in the explanation model are the result of the consultation process and are consistent.
- During the site visit, the auditor included this topic in the discussions, asking how the focal concerns were identified with stakeholders and community groups, as well as how they were used to inform the climate, community, and biodiversity objectives of the project.

ICONTEC can conclude that the PD theory of change is accurate, comprehensive, and provides an understanding of the nature of the project and how it will achieve its climate, community, and biodiversity goals.

3.2.9 Sustainable Development

The description in PD in section 2.1.12, contains an explanation of the expected impacts and how the project will contribute to the following national sustainable development goals: 5, 8, 13 and 15, which include gender equality, decent work and economic growth in the region, climate action and life on land.

The auditor confirmed that the PD contains detailed information to justify how the project contributes to all four objectives. Through cross-checking and interviews with the project developer and proponent, the auditor confirmed that the benefits considered are potential contributions to the completion of the project.

In summary, the audit concludes that the project's sustainable development contributions as written in the PD are accurate, complete, and provide an understanding of the project's sustainable development contributions.

3.2.10 Implementation Schedule (G1.9)

The key dates and milestones set out in Section 2.1.13 of the PD, are in conformance with the project activity implementation.

3.2.11 Benefits Assessment and Crediting Period (G1.9)

The project crediting period (30 years) is the same duration as the evaluation periods of the capacity to adapt to climate change and the resilience, biodiversity and well-being of the community that result from the project activities, which it is appropriate. The 30-year project crediting period fully meets the requirements of Section 3.8 of the VCS Standard, as it falls between the minimum of 20 years and the maximum of 100 years for AFOLU projects.

The auditor confirmed that according to Section 3.3.1 of the AFOLU Requirements, the project has a credible plan to manage and implement the project during the project crediting period, as follows: review of relevant sections in PD and confirmed that the project's monitoring plans will allow the measurement of progress towards the desired results and impacts of the project activity; interviews with community members and project staff, and cross-checking of relevant information on the activities being developed.

In addition, the auditor confirmed that there are no differences between GHG emissions accounting, climate adaptation capacity, and resilience, community, and biodiversity assessment periods.

3.2.12 Risks to the Project (G1.10)

A risk analysis was carried out over a period of 100 years following the guide of the VCS AFOLU Non-permanence Risk Tool" Version 4.0. The project proponent considered the risk separately for two areas, considering CAR 6 (Area 1 under the influence of indigenous communities and Area 2 without the influence of indigenous communities). The result of the risk of non-permanence was 18% for area 1 and 16% for area 2.

Assessing the accuracy of potential natural and human-induced risks to expected climate, community, and biodiversity benefits, over the life of the project, identified by the project, includes assessing the information that supports the potential risk identified by the project proponent (see also section 3.3.10 below).

The document indicates the possible risks that may affect the benefits of the project and identifies the necessary measures to mitigate these risks. ICONTEC evaluated the risk assessment performed by the project proponent and evaluated all assumptions, justifications and documentation provided by the project proponent to support the project risk. The information included in the PD was confirmed and is in accordance with the supporting documents, solving the finding found during the audit.

3.2.13 Benefit Permanence (G1.11)

By reviewing the measures required and included in the project description and interviews with the project developer and project proponent, the project intends to maintain the benefits of climate, community, and biodiversity beyond its lifetime through community empowerment because of training in forest management, fire control and the importance of conservation.

Information on the recovery of degraded lands, forest management and protection, employment generation and community training provided, training in forest management, leadership, community empowerment, and environmental education, all foster awareness of the importance of forests and the sustainable uses of the earth. included in the PDs involving the activities and related data. Confirmation of these claims consisted of documentary review and interviews with the project developer and project proponent, verifying related evidence, and through discussions with community members.

3.2.14 Financial Sustainability (G1.12)

The auditor reviewed the assumptions and data considered, and the financial mechanisms adopted for the implementation of the project and to achieve the climate, community, and biodiversity benefits of the project.

The breakeven point of the project's cash flow is between seven and up to ten years maximum from the current risk assessment. The project has 43% of the total cash available as callable financial resources before breaking even, as discussed with the project representatives. In addition, the project is currently under review and investors are being sought to cover the rest.

The economic income from carbon sequestration will help Forest First Colombia SAS face the barriers posed by plantation activities and continue with social investment and biodiversity monitoring activities. The auditor can conclude that all income assumptions are reasonable and credible.

ICONTEC concludes that the projected cash flow is adequate to support the implementation of the project activities and to achieve the climate, community, and biodiversity benefits of the project.

3.2.15 Grouped Projects

1) Eligibility Criteria for Grouped Projects (G1.14)

In section 2.1.21 of the PD (Grouped Projects), the project proponent provides a list of the eligibility criteria that project instances need to meet for the inclusion of any new eligible areas as instances willing to participate within the proposed grouped project, regarding the areas under control of the PP and the conditions about eligibility, baseline scenario and additionality conditions for the specified project activity and geographic area.

ICONTEC confirms that definition of eligibility criteria complies with paragraph 3.5.15 of the VCS Standard version 4.1 and meet the requirements of G1.14.

2) Scalability Limits for the Grouped Projects (G1.15)

According to the explanation in the section of PD, "The scalability of the project is limited to Puerto Carreño and La Primavera municipalities in the Vichada Department of Colombia. Forest First Colombia SAS will be responsible for performing management activities, ensuring the sustainability of plantations, and monitoring. In addition, project scalability could be limited by financial resources: the addition of new instances to the project should have a financial plan and a schedule for activities".

The auditor confirmed, by crosschecking documentary and interviews in on-site visit, the information to validate the scalability limits and whether the scalability limits meet the requirements of G1.15 of the CCB Standards and section 3.5.16 of the VCS Standard, including, as appropriate, the required information.

3) Risk Mitigation Approach for Grouped Projects (G1.15)

Risks associated with the non-continuation of benefits will be minimized by involving areas with owners committed to the project objectives and that meet the eligibility criteria. In line with that affirmation, the scalability limits, and the measures relevant are considered appropriately by the project proponent.

3.2.16 Land-Use Scenarios without the Project (G2.1)

Section 3.1.4 (PD) contains the description of the baseline scenario. Moreover, additionality was analyzed by following the "Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities Version 01". Applying the procedures outlined in the tool,

the credible alternative land use scenarios that would have occurred on the land within the project boundary correspond to:

- Continuation of the pre-project land use: a high grazing pressure and by one of the highest rates of human-induced fire in South America.
- Project activity on the land within the project boundary performed without being registered as a VCS AFOLU project: reforestation, agroforestry, commercial plantations, and natural regeneration.

By crosschecking documentary and interviews in on-site visit, the auditor concludes the following regarding the range of potential land-use scenarios and the associated drivers of land use changes most likely to occur within the project zone in the absence of the project: Realistic and credible land-use scenarios that would have occurred on the land within the proposed project boundary in the absence of the AFOLU project activity under the VCS” have been identified in the PD, per the “Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities Version 01”.

3.2.17 Most-Likely Scenario Justification (G2.1)

Reviewing the documentation and relevant information, the auditor validated the most-likely land use scenario, in line to confirm that the scenario of “Continuation of the pre-project land use: livestock activities” is the most probable and credible land-use in the project area. In this sense, the absence of the project, land is likely to continue to be used for livestock activities, which is in line with the rest of the region.

In conclusion, based on on-site observation, interviews and related documentation, auditor confirms that there have been no significant changes in social, political or economic circumstances, relative to those existing in recent history, that would lead to a difference between the most likely land-use scenario within the project area in the absence of the project and the scenario of Continuation of the pre-project land use. In this way, the auditor concludes that the most-likely land-use scenario in absence of the project, as described in the PD, is justified.

3.2.18 Community and Biodiversity Additionality (G2.2)

The project proponent provides information about how project activities of both instances would not have been implemented under the without-project scenario due to technological, investment, and local ecological conditions, as well as social barriers. The auditor carried out interviews in the field to confirm that project benefits are additional to existing laws, regulations, and governance arrangements. Furthermore, the auditor was able to confirm the additionality, based on his knowledge of the forest sector in Colombia.

In summary, ICONTEC concludes that the justification for the additionality of the project activities, as provided in the PD, is appropriate and in conformance with VCS and CCB requirements.

3.2.19 Stakeholder Access to Project Documents (G3.1)

The auditor confirms that the project proponent has a complete framework for disseminating the project to the communities. The project proponent correctly explains stakeholder participation and adequately presents the summary of stakeholder access mechanisms to project documents.

In the project, several consultation meetings were held with stakeholders (the community and project workers) to explain the objectives of the project and identify its potential impacts. The process also included questions about community perceptions of the project to be implemented. During the local consultation, topics such as climate change, the voluntary carbon market and the general concepts of the project were addressed in simple language so that all participants could understand it and meetings were also held in Sikuani language, for the indigenous communities of Morichalito

In addition, a communication mechanism was established so that workers could send comments and concerns about the project through suggestion boxes located in Puerto Carreño and La Venturosa, and in each camp any request is received at the forest first offices, who will communicate them to the project owner, who will then send a response.

The auditor confirmed that the project's stakeholder engagement plans, and practices meet the requirements of G3.1. To meet the requirement, the project demonstrated that it made project documentation accessible to communities and other stakeholders.

3.2.20 Community Costs, Risks and Benefits (G3.2)

The project proponent clearly explains how relevant and adequate information on the potential costs, risks, and benefits for the communities, identified through a participatory and transparent process, has been provided to the communities. To this end, during the local consultation with the community, the activities, risks, and benefits of the project were clearly explained. In addition, the identification and analysis of impacts was carried out in a collective and participatory manner, through which an assistant helped each subgroup to reflect on the past, present, and future of the community in relation to the project.

The local consultation was carried out with fifteen forest first workers who had participated in various activities of the plantation, either in its initial phase (establishment) or in the current phase (maintenance). During the meeting, employees were asked questions to explore their understanding of the project activities. It was also explained how the process of reforestation of native trees results in carbon sequestration, thus contributing to the mitigation of climate change, and how the different measures help to mitigate climate change.

The auditor, through cross-checking and interviews, confirmed that the project proponent explains the potential costs, risks and benefits of the project for the communities. The auditor completed the evaluation, including the review of documentation related to (Local Consultation on Supporting Information: [invitation letters], among others).

During an on-site visit, the auditor confirmed with the communities and project workers that they understood the information provided and their participation in the project.

3.2.21 Information to Stakeholders on Validation and Verification Process (G3.3)

For the dissemination of the project, there are informative posters, socializations on different dates as explained by the project proponent, emails, and letters with local authorities, which include photographs of the socialization of the Project documents with the main expected net impacts on biodiversity, climate, and communities, and on the Forest First Colombia website, you will also find the information, in addition to the mailboxes. In addition, during the local consultation, all participants, workers, and communities were informed about the validation and registration process, noting that an external auditor (from a validation and verification body) visits the area to carry out this process.

To validate this information, the auditor reviewed and discussed the content of the local consultations and meetings and confirmed that the VCS / CCB validation process was discussed with community members in a variety of meetings. ICONTEC can conclude that the measures taken, and the communication methods used to inform the communities are in accordance with the requirement.

3.2.22 Site Visit Information and Opportunities to Communicate with Auditor (G3.3)

To determine whether communities and other stakeholders have been informed of the auditor's site visit in a timely manner before it occurs, and how direct and independent communication between communities and other stakeholders or their representatives and the auditor will be facilitated, the auditor conducted interviews with community members throughout the project area and established that the communities had been informed of the auditor's site visit in a timely manner.

In addition, the related documentation was reviewed, confirming the level achieved by the project, including the assessment of the audit team visit and the VCS / CCB validation process.

3.2.23 Stakeholder Consultations (G3.4)

To identify the stakeholders, the project's area of influence was established, as well as the community groups that were directly or indirectly impacted by the project. According to the explanation, the interested parties are workers from the Forest First Colombia Company; community: Aceitico and La Venturosa; indigenous community: Morichalito; the local authority in charge of promoting territorial development and the Orinoquia Regional Autonomous Corporation - CORPORINOQUIA (territorial entity, in charge of managing the environment and renewable natural resources), in Puerto Carreño and La Primavera.

The stakeholder identification and consultation process are adequately described. Table 8 in the PD (Section 2.1.9) presents the main stakeholders identified, in the project area, and the rights, interests and general relevance to the project.

The auditor examined the documentation related to the consultations with stakeholders (meetings and events). In addition, during the on-site visit, the auditor consulted the indigenous communities, the community of La Venturosa and Aceitico, and workers on this matter. In this sense, the information included in the PD and the related report was confirmed and is correct.

3.2.24 Stakeholder Consultation Channels (G3.5)

The project proponent held several consultation meetings that were held with stakeholders (project communities and workers) to explain the project's objectives and identify its potential impacts. The invitation was made through formal letters delivered physically and digitally and in rural and indigenous communities, by megaphone or door to door.

Relevant aspects of project implementation were discussed and community perceptions about the project were also investigated. According to DP, "socialization meetings have been held with stakeholders on issues related to the formulation and implementation of the Forest Carbon Project. During these meetings the communities had the opportunity to express their comments and suggestions. Based on the results of this exercise, Changes were incorporated into the project design document "In addition, at the end of the meeting, an interview was held with the workers to identify the working conditions in which they were to carry out their activities.

The auditor reviewed documentation related to the stakeholder consultation channels used by the project proponent to comply with G3.5, including the project proponent's justification that adequate levels of information exchange occurred. During the on-site visit, the auditor asked community groups and workers about this issue. In this sense, the information included in the PD and the related report was confirmed and is correct.

3.2.25 Stakeholder Participation in Decision-Making and Implementation (G3.6)

The project proponent developed some strategies to facilitate community participation in decision-making and implementation. In this sense, the identification of impacts was elaborated from the social cartography. Collective work was encouraged to promote the participation of all attendees in the group discussion.

To validate this information, the auditor reviewed and discussed the content of the local consultations and meetings and confirmed that the process to enable effective participation in a culturally appropriate and gender-sensitive manner with all communities was adequate. During the interviews, questions were asked that could verify the information, where gender equity has increased over time, work during the pandemic was able to support several families, not only from nearby villages but from Puerto Carreño, resulting in a community participation for the solution of the problems that we currently have in the country.

Through cross-checking and documentation review, ICONTEC can conclude that the communication methods used to ensure stakeholder participation in decision-making and implementation are in accordance with the requirement.

3.2.26 Anti-Discrimination Assurance (G3.7)

The project proponent adequately describes the measures necessary and taken to ensure that the project proponent and all other entities involved in the project design and implementation are not involved or complicit in any form of discrimination or sexual harassment with respect to the project. In this way, it is evidenced that community participation in the project has been inclusive, according to individual and independent capacities of gender, cultural identity, and religion. The project has

within its policies one related to gender equity and anti-corruption, which have been applied since 2018 in the company.

Through the interviews carried out on site, respect for the diversity of cultures that exists within the different camps was verified, having people not only from different regions, but from neighboring countries, always respecting the cultures and religions that this entails.

Through a documentary review and interviews with project participants, the auditor confirmed that the hiring process is transparent, and the procedures are non-discriminatory, based on merit, and that anyone can submit their resumes in the mailboxes located in Puerto Carreño and in La Venturosa.

3.2.27 Feedback and Grievance Redress Procedure (G3.8)

Project design and implementation includes a process for receiving, listening to, responding to, and attempting to resolve complaints within a reasonable period. direct communication between FFC and the board of directors of the Venturosa and Aceitico CAB.

Additionally, a letter box will be available at the Aceitico and Venturosa police stations, and at the office of Puerto Carreño for the registration of comments, where all community members can approach and express their disagreement or suggestions concerning the project.

For the registration of comments by the workers, each camp has a suggestion box. In addition, the supervisor of each team is responsible for resolving doubts and taking the team's comments to their superiors.

Through a desk review and interviews with project participants, workers, and other stakeholders, during the on-site visit, the auditor confirmed that the project's feedback and grievance redress procedure meets the requirements of G3.8.

3.2.28 Worker Training (G3.9)

The project proponent adequately describes the measures necessary and taken to provide guidance and training to project workers and relevant people from the communities with the aim of developing useful skills and knowledge at the local level to increase local participation in the implementation of the project.

In this sense, the PD includes posters with information related to biological risks, fire risks, and in each camp, there are boards with the data from the fire calculator and with the species of fauna that can be found during the working hours, among other aspects associated with contractual arrangements with project workers. Employees are trained for all their field work before starting. During the establishment phase, the engineer in charge of the plantation conducts on-site training.

Through the review of documents and interviews with the project developer, the project proponent and the project workers, the auditor confirmed that the information presented is adequate and meets the requirements of G3.9 on the training given to the different workers and the continuous training that is had regarding the most recurrent issues, which in this case are forest fires.

3.2.29 Community Employment Opportunities (G3.10)

The project has a mechanism to employ workers in the plantation activities, according to the works and workers needed. The project's practices about how the project provides equal employment to people from the community was validated during the on-site visit. By document review, interviews with the project proponent and observations made during the site visit, the auditor confirmed that the information presented is consistent and according to the requirement.

3.2.30 Relevant Laws and Regulations Related to Worker's Rights (G3.11)

The document includes the relevant laws and regulations that cover the rights of workers in the host country (Colombian Labor Code). To inform workers, there is a document in the Substantive Labor Code adopted by Decree Law 2663 of 1950, the recommendations adopted by the organization, the international labor conferences, and the Political Constitution of Colombia. In chapter 2.3.16 to the PD, you can find all the laws and regulations used by the company to guarantee labor rights.

In summary, the description includes the measures necessary and taken to inform workers about their rights. In addition, the project proponent ensures that the project complies with applicable laws and regulations covering workers' rights and demonstrates how compliance is achieved.

3.2.31 Occupational Safety Assessment (G3.12)

The PD includes the description in relation to assess situations and occupations that might arise through the implementation of the project and pose a substantial risk to worker safety, including the measures needed and taken to inform workers of risks and to explain how to minimize such risks.

FFC created Emergency Plan covering the necessary training and procedures to respond to any type of eventuality that puts the health or life of its employees at risk.

The auditor required and reviewed the information and documentation associated (Planes de protección al fuego, Planing and technical plan, and others). In conclusion, the measures needed and taken to inform workers of risks and to explain how to minimize such risks are established adequately.

3.2.32 Project Governance Structures (G4.1)

Confirming this requirement, the auditor reviewed the project description and the project's governance structure as well as roles and responsibilities of all who be involved in the project development and implementation. By means of interviews of contact persons of Forest First Colombia and as Project Owners, to confirm that the PD description of the governance structure is accurate.

The auditor concludes that the description is complete and comprises the roles and responsibilities of all the entities involved in project design and implementation.

3.2.33 Required Technical Skills (G4.2)

The auditor reviewed the PD and confirmed that it identifies the required technical skills needed to implement the project successfully, including which entities will provide which technical skills. In addition, the auditor realized the assessment of curriculum vitae of professionals involved in the project activities and the information supported by site inspections, according to the field visit of some project sites, in farms included in the project boundary.

The information and evidence confirm the technical skills required to implement the project successfully, including community engagement, biodiversity assessment and carbon measurement and monitoring skills.

3.2.34 Management Team Experience (G4.2)

The project proponent document adequately the management team's expertise and prior experience implementing land management and carbon projects at the scale of this project. The auditor reviewed the information and documentation accompanying.

In summary, ICONTEC concludes that the description is complete and comprises the evidence of experience implementing land management and carbon projects at the scale of this project.

3.2.35 Project Management Partnerships/Team Development (G4.2)

FFC Colombia has partnered with highly experienced forest operators in the country to support operations in the field. FFC, provides the documents, contracts, and other supporting documents that each of the associates relates to carry out the project, each one fulfilling the functions described in chapter 2.4.4 of the PD.

In summary, ICONTEC concludes that the description is complete and includes the evidence of the experience in the implementation of projects of each of the partners, with sufficient skill and knowledge in each of their fields, to develop the activities described by the proponent. of the project for its development.

3.2.36 Financial Health of Implementing Organization(s) (G4.3)

The auditor reviewed the assumptions and data considered, and the financial information of the implementing organizations. Among other documents, the auditor reviewed the document entitled financial model and financial statements (See also Section 3.2.14 of this report). In addition, through the CL 6, the project proponent demonstrates the financial statements reported for all direct and indirect parties to the project and how it is communicated to them

ICONTEC concludes that the projected cash flow is adequate to support the implementation of project activities and evidences the financial soundness of the implementing organization (s) to ensure adequate financial support during the life of the project.

3.2.37 Avoidance of Corruption and Other Unethical Behavior (G4.3)

The information presented correctly explains the capability of the project proponent and the process to ensure the correct use of the funds. The auditor procured validate that the project proponent and any other entities involved in project design and implementation are not involved in, or complicit in, any form of corruption.

According to the reviewed information, the project proponents and all the entities involved in the project are not inserted in any form of corruption.

3.2.38 Commercially Sensitive Information (Rules 3.5.13 – 3.5.14)

This section is not applicable. No sensitive information has been generated nor excluded from the public version of the project.

3.2.39 Statutory and Customary Property Rights (G5.1)

The map accurately describes the rights of tenure, use, access and management of lands, territories, and resources in the project area.

During the on-site visit, properties that did not have the appropriate documents were identified that, thanks to CAR 05, do not fall within the project's area of influence. This was assessed by reviewing the official land use maps in Colombia and copies of the Real Estate Registry [LandTenure]. The auditor also interviewed project staff to validate land tenure and property rights, and checkpoints throughout the eligible project area.

3.2.40 Recognition of Property Rights (G5.1)

The auditor completely reviewed the PD and information conjunct, confirming that it contains detailed descriptions of statutory and customary rights as relates to land, territory and resources in the project.

3.2.41 Free, Prior and Informed Consent (G5.2)

According to the revised information and descriptions in DP, the property is delimited as private land (See also section 3.2.39 above). Most of the properties are given by usufruct, which allows forest activity, the rest are of the company.

During the on-site visit, the auditor considered this aspect in discussions with the developer and the project owner. In conclusion, the project is respecting the property rights of the communities.

3.2.42 Property Rights Protection (G5.3)

This section is not applicable. This topic was addressed in the section 3.2.39, above. According to it, there is not relocation of habitation or activities in the project area.

3.2.43 Illegal Activity Identification (G5.4)

Each camp has security guards that were evidenced in the tours made, to enter the project areas you must have prior authorization, and you must always carry a card inside the facilities.

Auditor confirmed, by cross check in because of on-site observations and interviews, that there are not any illegal activities that could affect the project's impacts.

3.2.44 Ongoing Disputes (G5.5)

According to the description in the PD, "There are currently no land disputes in the project area. The RSR documents report, as annotations, all changes to land rights since the first allocation, indicating that the land tenure of the project properties has been clear for at least the last 14 years".

During the on-site visit, the auditor considered this aspect in discussions with the developer regarding the proximity to the Morichalito indigenous community, and the owner of the project. In conclusion, there are no ongoing disputes or unresolved conflicts over rights to lands, territories, and resources. However, the project contemplates measures to resolve disputes conflicts (See Non-Permanence Risk Reports).

3.2.45 National and Local Laws (G5.6)

The commercial plantations have been registered in accordance with the national regulations described in Decree 1071 of 2015.⁴⁷ Regarding traditional authorities, not approvals are required, the project is on private land and there are no collective territories or traditional authorities in the project area.

The project proponent enlists the national and local laws and regulations. In addition, the compliance of the project with the pertinent legislation and regulations is described. The information supported by site inspections, and interviews with the project developer and the project proponent, permitted to the auditor conclude that the description is accurate and complete.

Also in this way, the auditor reviewed the national environmental policies, the forestry relevant policies and the regional regulations, involving in this assessment, the requirements for this type of projects. In this sense, also, the Resolution 1447, that applies broadly to all mitigation projects in Colombia insofar as it establishes the regulations for monitoring, reporting, and verification of national mitigation actions through the National Registry of GHG Emission Reductions (RENARE) from the issuance of the Resolution (01 of August 2018).

The resolution sets forth the procedures that initiatives must follow to register on the RENARE platform once it becomes operational if the initiative is pretending to participate in the NDCs or payments set forth the national government such as the Colombian Carbon Tax and to comply with the Forest Reference Emission Levels

Other International Instruments, Ramsar, Convention on Biological Diversity, and the Sustainable Development goals were also considered during the project design. The legal aspects were reviewed during the remote interviews with the project management team and other stakeholders

Thus, ICONTEC deems the national and regional laws and regulations related to the project activities were taken into consideration for the project design by crosschecking of those policies and the project activities, the assessment allowed conclude that the project is in compliance with all relevant laws and regulations regarding the legal aspects of the project and all relevant laws listed, analyzed and described in Project Description.

3.2.46 Approvals (G5.7)

This section is not applicable. The project does not require approval.

3.2.47 Project Ownership (G5.8)

According to the description in the PD and the attached documentation, the land is private property, Acacia and eucalyptus plantations belong to FFC. Therefore, FFC will manage the carbon credits.

The auditor concludes that the PD is accompanied by pertinent evidence establishing project ownership. The explanation in PD and documentation responds adequately to the requirement.

3.2.48 Management of Double Counting Risk (G5.9)

The emissions reduction or removal because of this project will not be used for compliance under any other trading program or mechanism. The auditor confirmed this information, supported by additional documentation, site inspections, according to the field visit of project sites, and interviews with the project developer and the project proponent. According to it, the explanation in PD and documentation responds adequately to the requirement

3.2.49 Emissions Trading Programs and Other Binding Limits

ICONTEC established and can conclude that the emissions removal because of this project will not be used for compliance under any other trading program or mechanism.

3.2.50 Other Forms of Environmental Credit

The auditor concludes that the project has not sought or received another form of GHG-related environmental credit, as confirmed through the review of PD and additional information related to.

3.2.51 Participation under Other GHG Programs

The project has not been registered nor is not seeking registration under any other GHG program.

3.2.52 Projects Rejected by Other GHG Programs

The auditor concludes that the project has not been rejected by any other GHG program, as confirmed through the linked information with this topic.

3.2.53 Double Counting (G5.9)

The project does not seek to generate or has received any other form of environmental or social credit, including any tradable climate, community, or biodiversity unit.

3.3 Climate

3.3.1 Title and Reference

The project applied one methodology: AR-ACM0003 A/R Large-scale Consolidated Methodology – Afforestation and reforestation of lands except wetlands. Version 02.0.

Tools referenced, and adequately applied by the project, are the following:

AR-AM Tool 02: combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities. Version 1.0

AR-AM Tool 08: estimation of non-CO₂ GHG emissions resulting from the burning of biomass and attributable to an A/R CDM project activity. Version 4.0

AR-AM Tool 12: estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities. Version 3.1

AR Tool 14: estimation of carbon stocks and change in carbon stocks trees and shrubs in A/R CDM project activities. Version 4.2

AR-AM Tool 15: estimation of the increase in GHG emissions attributable to the displacement of pre- project agricultural activities in A/R CDM project activities

AR-AM Tool 16: tool for the estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities. Version 1.0

VCS AFOLU Non- Permanence Risk Tool: VCS Version 4.0

The auditor confirmed that the specific versions of all tools referenced and applied by the project, be valid at the time of validation.

3.3.2 Applicability

The Project Proponent addresses each of these applicability conditions, correctly and including the consistency between the requirements and the project activity. The applicability criteria of the methodologies have been assessed as presented in the Table 4.

Table 4. Methodology

Methodology for Afforestation and reforestation of lands except wetlands (v.2.0)	
Applicability criteria	Project compliance

a. The land subject to the project activity is not categorized as 'wetland'	Fragile lands such as forests, lagoons, alluvial plains, wetlands, and bodies of water were excluded from the project boundary given the land eligibility analysis that was carried out, buffers of 100 meters were also made to the water bodies present nearby. to the project areas. These areas are protected by the owners and only the pasture areas are subject to the activities of the AR project ICONTEC reviewed the land eligibility analysis and the supporting information provided to justify the applicability of the project, in the site visit some control points established during the audit were reviewed and concluded that the project proponent addresses these applicability criteria.
b. Soil disturbance attributable to the project activity does not cover more than 10% of area in each of the following types of land, when the land is included within the project boundary: • Land containing organic soils; • Land which, in the baseline, is subject to land-use and management practices and receive inputs listed in appendices 1 and 2 of the AR-ACM003 methodology.	The soil evaluation carried out by the project shows the absence of land with organic soils. Furthermore, the explanation in the baseline analysis demonstrates unmanaged grasslands as expected land use (without receiving inputs as listed in appendices 1 and 2 of the AR-ACM003 methodology) or forest without improvement activities. Consequently, soil organic carbon is expected to increase less in the absence of project activity, relative to the baseline. In this sense, the auditor concludes compliance with this condition.
R-AM Tool 02 Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities. Version 1.0	
a) Forestation of the land within the proposed project boundary performed with or without being registered as the A/R DCM project activity shall not lead to the violation of any applicable law, even if it is not enforced. b) This tool is not applicable to small-scale A/R project activities.	The project will not result in the violation of any applicable law (see section 3.2.45) Net anthropogenic GHG removal is expected to exceed 16,000 tons of CO₂ per year and is not developed by low-income communities. Icontec with the review of the information confirms the applicability of the tool for the baseline
AR-AM Tool 08 Estimation of non-CO₂ GHG emissions resulting from the burning of biomass attributable to an A/R CDM project activity. Version 4.0	
Applicability criteria	Project compliance

a) The tool is applicable to all fire occurrences within the project boundary. b) Non-CO2 GHG emissions resulting from any fire occurrence within the project boundary shall be accounted for each incidence of fire that affects an area greater than the minimum threshold area reported by the host party for the purpose of defining forest, provided that the accumulated area affected by such fires in a given year is $\geq 5\%$ of the project area.	Non-CO2 GHG emissions resulting from any fire will be accounted for within the project boundaries. The emission of greenhouse gases other than CO2 resulting from the loss of aerial tree biomass due to a fire (if it occurs) is considered and calculated using the aerial biomass in trees of the relevant strata. Thanks to the documents that the project has developed, for the management and prevention of forest fires, it is possible to quantify these values in the event that they occur, ICONTEC has reviewed all the information corresponding to this tool, where the proponent of the project complies with it.
AR-AM Tool 15 Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity	
Applicability criteria	Project compliance
This tool is not applicable if the displacement of agricultural activities is expected to cause, directly or indirectly, any drainage of wetlands or peatlands.	The project leaks are equal to zero, according to the application of the tool, ICONTEC determines that the project proponent has used the data correctly.

The Table 17 in PD presents the applicability conditions as derived from the methodological tools used by the project. ICONTEC reviewed the baseline scenario, the land eligibility, the leakage assessment, the prior conditions of the project and the supporting information provided to justify the applicability of the project and concluded that the project proposer addresses each of these applicability conditions correctly and including the consistency between the requirements and the project activity, in the project description.

By all-inclusive review and cross-checking, ICONTEC corroborated that the selected methodologies and the methodological tools involved, applies to the project activity and was correctly justified and applied with respect to the following: project boundary, baseline identification, formulae to determine emission reductions, additionality and monitoring methodology.

3.3.3 Project Boundary

At the project start date, the project area must include only forest land. Landsat images, KLM files and coordinates were provided to the audit team and confirmed that project area is forest as defined by the national definition.

The relevant GHG sources, sinks and reservoirs for the project and baseline scenarios are presenting in section 3.1.3 in the PD. GHG pools for the project include above-ground biomass, below-ground biomass, dead wood, litter and soil organic carbon. Emission of non-CO2 GHGs resulting from the loss of aboveground tree biomass due to fire (in the event that occur) is

considered and calculated using the above ground biomass in trees of relevant strata. For project areas under IFM, this source is not included (as burning is not allowed).

The project area and the site inspections were completed to confirm the project boundaries and evaluate the consistency of the presented information. The project boundary was inspected on field by taking GPS points and comparing the results with the maps and Geographical Information System (GIS files) provided by the proponent. In addition, some sites of the project were also visited. All maps were carefully reviewed in order to confirm the spatial limits.

The project boundary was visited, regarding the baseline conditions. ICONTEC defined a sample size for the sites visited. Those sites were selected randomly, in the list of sites and identified in field by using a GPS with an accuracy of <10m. (See section 2.5 on this report).

By appraised information and the on-site visit, ICONTEC could conclude that the project boundary and selected sources, sinks and reservoirs are adequately justified for the project. Moreover, the auditor reviewed that the carbon pools were included or excluded by assessing the calculation sheets provided by the proponent and concluded that all pools were properly selected and included/excluded. In consequence, the project boundary and selected sources, sinks and reservoirs are adequately justified for the project.

3.3.4 Baseline Scenario

The baseline scenario was justified applying the Tool for the demonstration and assessment of additionality in VCS Agriculture, forestry and Other Land Use (AFOLU) project activities Version 3.0. The most likely land-use scenario in the absence of the project is the use of land for cattle farming (AR activity) and forest in different succession stages (IFM activity). The project proponent follows the procedures outlined in the mentioned tool.

The description of the process followed to identify the baseline scenario and demonstrate additionality was presented in Section 3.1.4 of the PDD. All steps and sub-steps to identify the baseline scenario were followed according to the methodology. Alternative land use scenarios were identified with respect to the proposed project activities, and which could be defined as a baseline scenario.

The credible alternative land use scenarios that would have occurred on the land within the project boundary correspond to:

- Continuation of the pre-project land uses: Livestock activities
- Project activity on the land within the project boundary performed without being registered as the VCS AFOLU Project (Agroforestry, commercial plantations and natural regeneration).

Cattle farming, agriculture and Project activity on the land within the project boundary performed without being registered as the VCS AFOLU Project (Commercial reforestation and agroforestry).

Based on those alternative land uses identified, the project proponent identifies barriers to project implementation related to investment, local tradition, social conditions and land use practices, and ecological conditions.

In this sense, applying the decision tree presented in the Tool, in the outcome of sub-step 3b is concluded that: Livestock activities, which is in line with the rest of the region and cattle farming.

Project activity on the land within the project boundary performed without being registered as a VCS AFOLU Project face all the identified barriers. Therefore, the use of land for livestock activities is the baseline scenario.

The identification of the baseline scenario was discussed with the project proponent and landowners, during the on-site visit. All the assumptions and documentation provided were justified and verified through reviewing national and local information along with the project proponent. By means of such interviews and document review, comparing the information provided with the reality and the characteristics of both the Project and the common practice in the project area, it was concluded that the analysis contained in the PD is credible and realistic.

In accordance with the requirements of the baseline and additionality tool, a common practice analysis has been. Pertinent section on PD includes a discussion about. ICONTEC confirmed that the project initiative is different of the common practices in the region project.

In concurs with observations made during the site visit and information provided by project proponent, in addition with the review of documentation related to the forestry sector and the dynamic of the land use in the project area, considering the evidence and application of the VCS tool, as required by the methodology, the auditor finds that the historical uses and the economic determinants of land use would most probably result in a continuation of extensive cattle farming is the most plausible baseline scenario.

In summary, ICONTEC concludes that the procedures for identifying the baseline scenario were correctly followed and the identified scenario reasonably represents what would have occurred in the absence of the project.

3.3.5 Additionality

See the discussion under section 3.3.4. Note that under the VCS Standard V. 4.1 section 3.13, additionality is to be demonstrated and assessed in accordance with the requirements set out in the methodology.

The project proponent applied the steps outlined in the VCS Tool, VT0001, "R-AM Tool 02 Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities. Version 1.0" to demonstrate the additionality of the project. ICONTEC concluded that the scenarios described are feasible and are in concordance with current national and local laws and regulations.

According the information in the PD, livestock is the most important activity in the project area (Baseline scenario). In line with this conclusion, the pertinence of the additionality analysis presented in the PD was assessed and discussed, based on a document review and interviews with the project proponent. The auditor examined the documentation that provide evidence and justify the exactitude of the information and descriptions in PD, including the credibility of each barrier identified in the barrier analysis and the appropriateness of the geographical region used in

the common practice analysis. Agreeing the analysis presented, all the alternative land use scenarios are legal and enforced by mandatory applicable laws and regulations in Colombia.

Moreover, after the assessment of the explanations and justifications in the PD and the review of the submitted evidence, also detailed in the project document, ICONTEC deems credible and reliable the supported documents provided (see Section 2.3, above). The information described in the PD is consistent with them.

In conclusion, it was verified that the project is not the most likely scenario, and it is not the common practice. Hence, the emission removals occurring from the project are deemed additional to those that would occur in the absence of the project activity. Thus, the proposed VCS AFOLU project activity is not the baseline scenario, the proposed VCS AFOLU project activity can be considered additional.

3.3.6 Methodology Deviations

This section is not applicable, as no methodology deviations have been applied to the project.

3.3.7 Quantification of GHG Emission Reductions and Removals

The data and parameters used, are detailed in the following file: 210331_ExanteER_AR-ForestFirst_Consolidated (All data and parameters were available at validation). The quantification of GHG emission reductions and removals were determined using data, parameters and equations contained in the methodology applied by project proponent.

All data parameters and calculations were assessed by ICONTEC, with the person in charge of processing the data in order to identify possible human errors. In conclusion, the spreadsheet formulae, conversions and aggregations are accurate and provide reliable results.

Quantification of baseline emissions

The project proponent estimates the baseline emissions estimation using the A/R Methodological tool “Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities Version 4.2”. According to this tool, carbon stock in trees in the baseline can be accounted as zero if one or more of the conditions presented in the section 5.12 of the tool are fulfilled. For the IFM activities, the baseline was considered zero as the monitoring of the carbon stock will consider only the trees planted.

ICONTEC verified the information available, and the process implemented by project proponent, during the documentary review and confirmed this information by observations on the project area during the site visit. Consequently, ICONTEC has been confirmed through visual inspection that expansion of the cattle farming activities is adequately referred in the PD. Also, the information collected during the interviews with the landowners confirmed the presented information.

Quantification of project emissions

The procedures and equations identified in the PD for calculating net GHG emissions follow the procedures and equations laid out in the methodology, including reference to specified CDM tools for individual pools.

Quantification of leakage

As described in section 3.2.3 of PD, the project has not caused any change in activities that occurring before project implementation. Considering this, leakage emission attributable to the displacement of grazing activities in the Project Area is considered insignificant and hence measured as zero. Leakage due to IFM activities was accounted as zero as no logging activities were considered in the baseline.

The auditor concludes that the leakage was considered appropriately and is justified and conforms to the VCS requirements.

Quantification of GHG Emission Reductions and Removals

Based on the information and the estimations tools and files. All data, conversion factors, formulas, and calculations were provided by the project proponent in spread sheet format to guarantee all calculations were accessible for review and detailed in PD (Table 27 to 31).

The data and parameters used, are detailed in the following file: 211031_ExanteER_AR-ForestFirst_Consolidated, contained in the following table.

Table 5.Parameters

	Species	Key data	Source
MAI (vol)	<i>E. pellita</i>	20	Yepes et al. (2011). Protocolo para la estimación nacional y subnacional de biomasa-carbono en Colombia. Table 11. Supporting information: [Bibliography/Yepes_IDEAM_2011]
	<i>A. mangium</i>	26	
Carbon fraction	<i>E. pellita</i>	0,509	Local estimations. Supporting information: [Wood_analysis/Carbon]
	<i>A. mangium</i>	0,513	
Factor C to Co2	all	3,667	IPCC "Good Practice Guidance for LULUCF". 2006. Table 4.3
BCEF	all	0,7 to 4	IPCC (2006). Good Practice Guidance for LULUCF. Table 4.5. https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/4_Volume4/V4_04_Ch4_Forest_Land.pdf
R (root - shoot ratio)	Trees	0,25	CDM_AR_tool_14. "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities". Page 18 to 20.
	Shrubs	0,4	
Mean annual increment	<i>E. pellita</i>	20	Yepes et al. (2011). Protocolo para la estimación nacional y subnacional de biomasa-carbono en Colombia. Table 11. Supporting information: [Bibliography/Yepes_IDEAM_2011]
	<i>A. mangium</i>	26	
DFdw (Dead wood)	Trees	6%	CDM_AR_tool_12. "Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities", Version 03.0

	Species	Key data	Source
Litter (Dfu)	trees	1%	CDM_AR_tool_12. "Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities", Version 03.0

Considering all the data and parameters in the table above, the auditor reviewed the parameters in the referenced source, confirming the data. Similarly, the auditor evaluated the spreadsheets, verifying that the data and equations in the methodology comply with the calculation request.

The auditor considers that all the assumptions, sources and data are indicated in the PD and all the relevant information about the project, was confirmed and verified completely. Consequently, we can conclude that the methodology was applied following all the requirements, equations and methodological procedures. Likewise, ICONTEC was able to confirm that the sources used are correctly cited with the most recent versions and are properly interpreted in DP.

ICONTEC was able to determine that the equations, sources, assumptions, parameters and statistical procedures meet the methodological and standard requirements. In addition, ICONTEC evaluated the total calculations to assess the accuracy of the results for baseline emissions, project emissions, leakage, and emission removal.

Regarding the procedures in the corresponding requirement of the VCS Standard, ICONTEC confirms the following statements:

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

In summary, ICONTEC concluded that the assumptions and data sources were conservative and well selected after reviewing the supporting documents provided by the proponent. All risks were assessed according to the development of other projects in Colombia that include forestry projects and by reviewing all legal documents provided by the project proponent (see Section 2.3, above).

3.3.8 Monitoring Plan

ICONTEC verified that a Monitoring Plan was included in the PD. The monitoring plan is intended to facilitate the monitoring, recording, reporting and verification activities necessary for the evaluation of the project's performance and the determination of the emission reductions achieved in accordance with the applied methodology.

The auditor has verified all the parameters presented in the monitoring plan with the requirements of the methodology. In this sense, the Monitoring Plan contains all the necessary parameters, with adequate descriptions regarding: Data source, measurement procedures, monitoring frequency and QA / QC procedures to be applied.

The Monitoring Plan is described in more detail and all MP topics are included. The project monitoring procedures were designed in accordance with the requirements of the CDM Methodology AR-ACM0003, with emphasis on: verification of changes in carbon stocks in the selected reservoirs, standard operating procedure (SOP), data analysis and monitored parameters and procedures for internal audit and QA / QC.

The auditor verified the parameters, data source, measurement procedures, frequency of monitoring, and QA / QC procedures. The requirements for monitoring changes in carbon stocks were correctly applied. The project boundary was defined following the methodology and specifically for the project conditions. The selected monitoring frequency of the parameters is consistent with the requirements of the methodology.

Based on these descriptions and the documentary verifications, the DOE considers that the technical and organizational design proposed in the Monitoring Plan is adequate to ensure that removals resulting from the project can be reported ex post and verified. The monitoring plan presented meets the requirement of the AR-ACM0003 methodology.

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

Through interviews with the relevant project personnel, the auditor confirms that the project proponent account with a complete framework for dissemination of the project to communities and other stakeholders. Monitoring Plans and all documents and information about the results of the monitoring and verification of this project will be published in the platforms of VERRA as usual. Additionally, the project owners will prepare summaries of the monitoring plan and results to be communicated to the communities and other stakeholders. Please refer to section 2.3.2 (PD) to see more details of project documents dissemination with communities and workers

3.3.10 Non-Permanence Risk Analysis

The project proponent has been determined the risk factors through a qualitative analysis, following the guidance of the VCS AFOLU Non-Permanence Risk Tool and providing enough evidence and documentation. ICONTEC evaluated the risk assessment undertaken by the project proponent and assessed all data, rationales, assumptions, justifications, and documentation provided by the project proponent to support the non-permanence risk rating.

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

Table 6. Risk Analysis

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

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
Project Management	Species planted (where applicable) associated with more than 25% of the stocks on which GHG credits have previously been issued are not native or proven to be adapted to the same or similar agro-ecological zone(s) in which the project is located.	0	not applicable	N/A
	Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50% of stocks on which GHG credits have previously been issued.	0	not applicable	N/A
	Management team does not include individuals with significant experience in all skills necessary to successfully undertake all project activities (ie, any area of required experience is not covered by at least one individual with at least 5 years' experience in the area).	0	not applicable	N/A
	Management team does not maintain a presence in the country or is located more than a day of travel from the project site, considering all parcels or polygons in the project area.	0	not applicable	N/A
	Mitigation: Management team includes individuals with significant experience Management team includes individuals with significant experience in AFOLU project design and implementation, carbon accounting and reporting (eg, individuals who have successfully managed projects through validation, verification and issuance of GHG credits) under the VCS Program or other approved GHG programs.	-2	The carbon project developer team, South Pole, has extensive technical expertise in developing AFOLU projects, as well as in-depth knowledge of national and international carbon markets. The risk rating is justified	No corrective actions request or Clarifications
	Mitigation: Adaptive management plan in place	-2	A forest management and establishment plan of the planting area was developed and is being implemented. The risk rating is justified	No corrective actions request or Clarifications
Financial viability	Project cash flow breakeven point is greater than 10 years from the current risk assessment	0	not applicable	N/A

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
	Project cash flow breakeven point is between 7 and up to less than 10 years from the current risk assessment	2	Project cash flow breakeven is in 2029, eight years from the current risk assessment. The project representatives and documented in FFC 2019 Financial Statements. The risk rating is justified	CL 2
	Project cash flow breakeven point between 4 and up to less than 7 years from the current risk assessment	0	not applicable	N/A
	Project cash flow breakeven point is less than 4 years from the current risk assessment	0	not applicable	N/A
	Project has secured less than 15% of funding needed to cover the total cash out before the project reaches breakeven	0	not applicable	N/A
	Project has secured 15% to less than 40% of funding needed to cover the total cash out required before the project reaches breakeven	0	not applicable	N/A
	Project has secured 40% to less than 80% of funding needed to cover the total cash out required before the project reaches breakeven	1	The project has secured 40% to less than 80% of the funding needed to cover the total cash out required before the project reaches the break-even point. The risk rating is justified	CL 2
	Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven	0	not applicable	N/A
	Mitigation: Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven	0	not applicable	N/A

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
Opportunity cost	NPV from the most profitable alternative land use activity is expected to be at least 100% more than that associated with project activities; or where baseline activities are subsistence-driven, net positive community impacts are not demonstrated	0	not applicable	N/A
	NPV from the most profitable alternative land use activity is expected to be between 50% and up to 100% more than from project activities	0	not applicable	N/A
	NPV from the most profitable alternative land use activity is expected to be between 20% and up to 50% more than from project activities	0	not applicable	N/A
	NPV from the most profitable alternative land use activity is expected to be between 20% more than and up to 20% less than from project activities; or where baseline activities are subsistence-driven, net positive community impacts are demonstrated	0	not applicable	N/A
	NPV from project activities is expected to be between 20% and up to 50% more profitable than the most profitable alternative land use activity	0	not applicable	N/A
	NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity	-4	According to the assessed information, NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity. The risk rating is justified	No corrective actions request or Clarifications
	Mitigation: Project proponent is a non-profit organization	0	not applicable	N/A
	Mitigation: Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over the length of the project crediting period (see project longevity)	0	not applicable	N/A

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
	Mitigation: Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over at least 100 years (see project longevity)	0	not applicable	N/A
Project longevity	Without legal agreement or requirement to continue the management practice	18	Without legal agreement or requirement to continue the management practice beyond the 30 years projected for the project activities	No corrective actions request or Clarifications
	With legal agreement or requirement to continue the management practice	0	not applicable	N/A
External risk				
Land and resource tenure	Ownership and resource access/use rights are held by same entity(s)	0	Ownership and resource access / use rights are held by the same entity FFC.	No corrective actions request or Clarifications
	Ownership and resource access/use rights are held by different entity(s) (eg, land is government owned and the project proponent holds a lease or concession)	0	not applicable	N/A
	In more than 5% of the project area, there exist disputes over land tenure or ownership	0	There are no disputes over land tenure or ownership	No corrective actions request or Clarifications
	There exist disputes over access/use rights (or overlapping rights)	0	There are no disputes over access / use or overlapping rights	No corrective actions request or Clarifications

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
	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	0	not applicable	N/A
	Mitigation: Project area is protected by legally binding commitment (eg, a conservation easement or protected area) to continue management practices that protect carbon stocks over the length of the project crediting period	0	not applicable	N/A
	Mitigation: Where disputes over land tenure, ownership or access/use rights exist, documented evidence is provided that projects have implemented activities to resolve the disputes or clarify overlapping claims	0	not applicable	N/A
Community engagement	Less than 50 percent of households living within the project area who are reliant on the project area, have been consulted	0	not applicable	N/A
	Less than 20 percent of households living within 20 km of the project boundary outside the project area, and who are reliant on the project area, have been consulted	0	not applicable	N/A
	Mitigation: The project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area	-5	Indeed, the project generates net positive impacts on the social and economic wellbeing of the local communities who derive livelihoods from the project area. The socioeconomic potential impacts are documented and it was verified. The risk rating is justified.	No corrective actions request or Clarifications

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
Political risk	Governance score of less than -0.79	0	not applicable	N/A
	Governance score of -0.79 to less than -0.32	0	not applicable	N/A
	Governance score of -0.32 to less than 0.19	2	From the governance indicators scoring, the average (of the available last five years) Colombian governance score is -0.187. Political risk was evaluated through the review of documents and literature such as Governance score estimated for Colombia is -0.187 – worldwide governance indicators issued by the World Bank and the document REDD in Colombia issued by the REDD Desk. The risk rating is justified.	No corrective actions request or Clarifications
	Governance score of 0.19 to less than 0.82	0	not applicable	N/A
	Governance score of 0.82 or higher	0	not applicable	N/A

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
	Mitigation: Country implementing REDD+ Readiness or other activities such as: 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	-2	Colombia is active in the UNFCCC REDD+ negotiations where it supports market-based mechanisms and has been a vocal proponent of the idea that REDD+ should accommodate a stepped subnational approach, not only to reference levels and measuring, reporting and verification (MRV) but also regarding eligibility for Phase 3 of REDD+ (results-based payments). Colombia is a member of the World Bank Forest Carbon Partnership Facility (FCPF) and became a UN-REDD+ partner country in 2013. The risk rating is justified	No corrective actions request or Clarifications
Natural risk				
	Fire (F)	1,25	The risk rating is justified	No corrective actions request or Clarifications
	Pest and Disease Outbreaks (PD)	1,00	The risk rating is justified	No corrective actions request or Clarifications
	Extreme Weather (W)	0	not applicable	N/A
	Geological Risk (G)	0	not applicable	N/A
	Other natural risk (ON1)	0	not applicable	N/A
	Other natural risk (ON2)	0	not applicable	N/A
	Other natural risk (ON3)	0	not applicable	N/A

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
2. Under community influence				
Internal risk				
Project Management	Species planted (where applicable) associated with more than 25% of the stocks on which GHG credits have previously been issued are not native or proven to be adapted to the same or similar agro-ecological zone(s) in which the project is located.	0	not applicable	N/A
	Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50% of stocks on which GHG credits have previously been issued.	2	There are two community settlements surrounded the project area. The relationship between them and the project owner is friendly, and no on-going enforcement issues or disputes have been raised. However, 1.3 Km from the project properties called paraiso, an indigenous community was settled in 2016, and in the project area under its influence (1,626.4 ha, defined as the area from the community settled to the Chaquichaque stream, the natural barrier for the community mobilization), community activities, such as hunting or fires for honey collection could occur. The risk rating is justified	CAR 07

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
	Management team does not include individuals with significant experience in all skills necessary to successfully undertake all project activities (ie, any area of required experience is not covered by at least one individual with at least 5 years' experience in the area).	0	not applicable	N/A
	Management team does not maintain a presence in the country or is located more than a day of travel from the project site, considering all parcels or polygons in the project area.	0	not applicable	N/A
	Mitigation: 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.	-2	The carbon project developer team, South Pole, has extensive technical expertise in developing AFOLU projects, as well as in-depth knowledge of national and international carbon markets. The risk rating is justified	No corrective actions request or Clarifications
	Mitigation: Adaptive management plan in place	-2	A forest management and establishment plan of the planting area was developed and is being implemented. The risk rating is justified	No corrective actions request or Clarifications
Financial viability	Project cash flow breakeven point is greater than 10 years from the current risk assessment	0	not applicable	N/A
	Project cash flow breakeven point is between 7 and up to less than 10 years from the current risk assessment	2	Project cash flow breakeven is in 2029, eight years from the current risk assessment. The project representatives and documented in FFC 2019 Financial Statements.	CL 2

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
			The risk rating is justified	
	Project cash flow breakeven point between 4 and up to less than 7 years from the current risk assessment	0	not applicable	N/A
	Project cash flow breakeven point is less than 4 years from the current risk assessment	0	not applicable	N/A
	Project has secured less than 15% of funding needed to cover the total cash out before the project reaches breakeven	0	not applicable	N/A
	Project has secured 15% to less than 40% of funding needed to cover the total cash out required before the project reaches breakeven	0	not applicable	N/A
	Project has secured 40% to less than 80% of funding needed to cover the total cash out required before the project reaches breakeven	1	The project has secured 40% to less than 80% of the funding needed to cover the total cash out required before the project reaches the break-even point. The risk rating is justified	CL 2
	Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven	0	not applicable	N/A
	Mitigation: Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven	0	not applicable	N/A
Opportunity cost	NPV from the most profitable alternative land use activity is expected to be at least 100% more than that associated with project activities; or where baseline activities are subsistence-driven, net positive community impacts are not demonstrated	0	not applicable	N/A
	NPV from the most profitable alternative land use activity is expected to be between 50% and up to 100% more than from project activities	0	not applicable	N/A
	NPV from the most profitable alternative land use activity is expected to be between 20% and up to 50% more than from project activities	0	not applicable	N/A

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
	NPV from the most profitable alternative land use activity is expected to be between 20% more than and up to 20% less than from project activities; or where baseline activities are subsistence-driven, net positive community impacts are demonstrated	0	not applicable	N/A
	NPV from project activities is expected to be between 20% and up to 50% more profitable than the most profitable alternative land use activity	0	not applicable	N/A
	NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity	-4	According the assessed information, NPV from project activities is expected to be at least 50% more profitable than the most profitable alternative land use activity. The risk rating is justified	No corrective actions request or Clarifications
	Mitigation: Project proponent is a non-profit organization	0	not applicable	N/A
	Mitigation: Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over the length of the project crediting period (see project longevity)	0	not applicable	N/A
	Mitigation: Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over at least 100 years (see project longevity)	0	not applicable	N/A
Project longevity	Without legal agreement or requirement to continue the management practice	18	Without legal agreement or requirement to continue the management practice beyond the 30 years projected for the project activities	No corrective actions request or Clarifications

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
	With legal agreement or requirement to continue the management practice	0	not applicable	N/A
External risk				
Land and resource tenure	Ownership and resource access/use rights are held by same entity(s)	0	Ownership and resource access / use rights are held by the same entity FFC.	No corrective actions request or Clarifications
	Ownership and resource access/use rights are held by different entity(s) (eg, land is government owned and the project proponent holds a lease or concession)	0	not applicable	N/A
	In more than 5% of the project area, there exist disputes over land tenure or ownership	0	There are no disputes over land tenure or ownership	No corrective actions request or Clarifications
	There exist disputes over access/use rights (or overlapping rights)	5	Disputes over access/use could potentially occur with the indigenous community. The risk rating is justified	CAR 07
	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	0	not applicable	N/A
	Mitigation: Project area is protected by legally binding commitment (eg, a conservation easement or protected area) to continue management practices that protect carbon stocks over the length of the project crediting period	0	not applicable	N/A
	Mitigation: Where disputes over land tenure, ownership or access/use rights exist, documented evidence is provided that projects have implemented activities to resolve the disputes or clarify overlapping claims	0	not applicable	N/A
Community engagement	Less than 50 percent of households living within the project area who are reliant on the project area, have been consulted	0	not applicable	N/A

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
	Less than 20 percent of households living within 20 km of the project boundary outside the project area, and who are reliant on the project area, have been consulted	0	not applicable	N/A
	Mitigation: The project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area	-5	Indeed, the project generates net positive impacts on the social and economic wellbeing of the local communities who derive livelihoods from the project area. The socioeconomic potential impacts are documented and it was verified. The risk rating is justified.	No corrective actions request or Clarifications
Political risk	Governance score of less than -0.79	0	not applicable	N/A
	Governance score of -0.79 to less than -0.32	0	not applicable	N/A
	Governance score of -0.32 to less than 0.19	2	From the governance indicators scoring, the average (of the available last five years) Colombian governance score is -0.187. Political risk was evaluated through the review of documents and literature such as Governance score estimated for Colombia is -0.187 – worldwide governance indicators issued by the World Bank and the document REDD in Colombia issued by the REDD Desk. The risk rating is justified.	No corrective actions request or Clarifications

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
	Governance score of 0.19 to less than 0.82	0	not applicable	N/A
	Governance score of 0.82 or higher	0	not applicable	N/A
	Mitigation: Country implementing REDD+ Readiness or other activities such as: 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	-2	Colombia is active in the UNFCCC REDD+ negotiations where it supports market-based mechanisms and has been a vocal proponent of the idea that REDD+ should accommodate a stepped subnational approach, not only to reference levels and measuring, reporting and verification (MRV) but also regarding eligibility for Phase 3 of REDD+ (results-based payments). Colombia is a member of the World Bank Forest Carbon Partnership Facility (FCPF) and became a UN-REDD+ partner country in 2013. The risk rating is justified	No corrective actions request or Clarifications
Natural risk				
	Fire (F)	1,25	The risk rating is justified	No corrective actions request or Clarifications
	Pest and Disease Outbreaks (PD)	1,00	The risk rating is justified	No corrective actions request or Clarifications
	Extreme Weather (W)	0	not applicable	N/A
	Geological Risk (G)	0	not applicable	N/A

Risk factor	Risk	Risk Rating	Risk factor and/or mitigation description	Corrective Actions /Clarifications
	Other natural risk (ON1)	0	not applicable	N/A
	Other natural risk (ON2)	0	not applicable	N/A
	Other natural risk (ON3)	0	not applicable	N/A

The result of the Non-Permanence Risk is 18% for the Under-community influence and 16% for the non community influence. The document and support for each risk factor applicable to the project were verified, including any relevant evidence (See also section 2.3, above). By reviewing, an assessment of the quality of documentation and data provided to support the risk score was realized, in terms of the auditing process.

3.3.11 Optional Gold Level: Regional Climate Change Scenarios (GL1.1)

Not applicable.

3.3.12 Optional Gold Level: Climate Change Impacts (GL1.2)

Not applicable

3.3.13 Optional Gold Level: Measures Needed and Designed for Adaptation (GL1.3)

Not applicable.

3.4 Community

3.4.1 Descriptions of Communities at Project Start (CM1.1)

Section 4.1.1 of the PDD provides a detailed description of the historical context of the wellbeing of the communities in the project zone and the characteristics and diversity of the communities in the project zone. The audit team considers the information set out in the project description, to describe the wellbeing and the characteristics and diversity of the communities in the project zone is credible and faithfully represents the reality in the project zone. In addition, the audit team reviewed the information sources and deems reliable and official sources of studies, research or other papers from the project area were used in the preparation of these descriptions.

ICONTEC was able to confirm the wellness information on the descriptions of the communities at the beginning of the project and any significant community changes in the past, and with the interviews with different actors in different communities. In conclusion, the explanation sufficiently responds to the requirement.

3.4.2 Interactions between Communities and Community Groups (CM1.1)

Community groups present in the area are related to social organizations such as JAC; the basic social organizations are characterized by being groups constituted voluntarily by the community for self-management of their integral development. Those organizations motivate the constitution and participation of other community groups within the community.

The different groups in the community have been interested in informing themselves and providing information on the care of the environment. The auditor reviewed the PD and confirmed it contains a comprehensive description of communities and community groups, checking that the descriptions contained in the PD are correct and consistent with the information related to project communities.

ICONTEC concludes that the interactions at the start of the project between the communities and community groups described in Section 4.1.1 of the project description are thorough and accurate.

3.4.3 High Conservation Values (CM1.2)

Not applicable. In the area there are no high conservation values related to the community.

3.4.4 Without-Project Scenario: Community (CM1.3)

According to the description, the quality of life of the communities would not change in a scenario without the project, unless the historical trend takes another direction with the intervention of the Government or other public or private institutions intervention. Additionally, educational conditions are reduced for the young population of the area, preventing the formation of human capital and motivating the displacement of the young population to areas with better educational and work opportunities.

The expected changes in the well-being conditions and other characteristics of communities and community groups under the without-project land use scenario was validated in course of the evidence review and information supported by site inspections, according to the field visit of some project sites, in farms included in the project boundary. In addition, during the on-site visit, the auditor interviewed local community members and project developer, who confirmed that the assumptions in the project description is accurate and clearly defensible. ICONTEC, therefore concludes that the expected changes to the community well-being in the without-project scenario are well-supported.

3.4.5 Expected Community Impacts (CM2.1)

The impact evaluation was carried out with an adequate methodology. The full text in section 4.2.1 and Table 34 (page 143, PD) includes the expected impacts of the project on the community. The explanation adequately responds to the request.

Based on participatory strategies, the identification of impacts with the community was carried out. The exercise was developed by subgroups and consisted of describing the area of influence of the project, before and during the implementation of the project. (See the socioeconomic baseline information report for the year 2017).

The auditor's evaluation confirmed that the PD includes a detailed assessment of the expected community impacts on the well-being of the communities. The project proponent employs appropriate methodologies, including the recommended Biodiversity and Social Impact Assessment (SBIA) assessments, and includes anticipated and positive and negative impacts resulting from community project activities, based on the "Livelihoods Approach sustainable - SLA". During the site visit, the auditor interviewed members of the local community. The auditor

consequently concludes that the expected impacts for each community identified in the project description are well supported.

3.4.6 Negative Community Impact Mitigation (CM2.2)

According to the information presented in DP, the community did not identify any impacts that may be related to their well-being. In the Project Area there are no attributes of high conservation value related to the community.

Through cross-checking, the auditor could confirm that no negative impacts are expected from the implementation of project activities. In this way, it is not necessary to address measures to mitigate negative impacts. For this, the explanation adequately responds to the requirement.

3.4.7 Net Positive Community Well-Being (CM2.3, GL1.4)

The net effects expected due to project activities include positive changes in the community, offering them subsistence alternatives and enhancing their level of attachment to the territory. The project activities provide new opportunities for economic support for the community. In this way, the net impact of the project is positive for local communities.

By reviewing the related documentation, and the description in the PD, the auditor confirmed that the anticipated net well-being impacts of the project are predicted to be positive for all identified community groups. Though on-site visit, the auditor interviewed local community members who confirmed these statements.

ICONTEC concludes that the project's anticipated net well-being impacts are expected to be positive, compared with their anticipated well-being conditions under the without-project land use scenario.

The project does not intend to meet the Gold Level for climate change, adaptation benefits.

3.4.8 High Conservation Values Protected (CM2.4)

There are no High Conservation Values related to community well-being.

3.4.9 Impacts on Other Stakeholders (CM3.1)

The potential positive impacts were identified, and no negative impacts are expected from the project activities implementation. The evidence assessed to confirm that corresponds to information supported by site inspections, according to the field visit of some project sites, in farms included in the project boundary. In addition, the interviews with the project developer and the project proponent. The explanation responds adequately to the requirement.

ICONTEC consequently agrees with the conclusions drawn regarding potential positive and negative impacts that the project activities may cause to the well-being of other stakeholders.

3.4.10 Mitigation of Negative Impacts on Other Stakeholders (CM3.2)

No negative impacts have been identified on other stakeholders, and therefore no measures or activities are necessary. The auditor reviewed the PD, regarding measures needed and included in the project, in consistence with project community characteristics and local circumstances. The explanation responds adequately to the requirement.

3.4.11 Net Impacts on Other Stakeholders (CM3.3)

No negative impacts on other identified stakeholders are expected. Conversely, there are no impacts on expected welfare. The auditor reviewed the PD and confirmed that the anticipated net well-being impacts of the project are expected to be positive for other stakeholders. Though on-site visit, the auditor interviewed local community members who confirmed these assertions.

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

The project monitoring and evaluation plan is based on the Theory of Change approach. The indicators presented in the monitoring plan (Table 35) will be evaluated at least every five years; however, an annual monitoring frequency (in some cases) is established for each indicator; the objective of monitoring the indicators is to identify the level of compliance or noncompliance of these, for the development of new strategies that lead to compliance.

The auditor evaluated the presented information, including the assumption, indicator, type of indicator, source of verification and frequency, as described in the PD. This review permits confirm that the project proponent employs adequately the Theory of Change and the Social Impact Assessments, as suggested by the CCB Standards.

The auditor established that the monitoring plan selected indicators that are straight linked to the project's community development objectives and impacts, and that the appropriate sampling methods, frequencies, and reporting methods are used. Though interviews with local communities and project owner, the auditor could confirm that the community monitoring plan meets the requirements of the relevant CCB Standard indicators, and whether it meets the requirements of CM4.1 and CM4.2.

The project does not intend to meet the Gold Level for climate change, adaptation benefits.

3.4.13 Monitoring Plan Dissemination (CM4.3)

The auditor confirms that project proponent raises local consultations and briefings in which the monitoring plan will be presented and validated, and subsequent meetings will present the results related to the impact of the project. This ensures direct communication with the community including a feedback tool that generates improvements for the project and the community.

To confirm this affirmation, during the on-site visit, the auditor confirmed that the community monitoring plan will be available for public as is specified in the PD. Additionally, all documents and information about the results of the monitoring and verification of this project will be published in the platforms of the VCS and CCB standards as usual.

3.4.14 Optional Gold Level: Exceptional Community Criteria (GL2.1)

The project does not seek to be validated at the Gold Level for exceptional benefits of the community.

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

Not applicable.

3.4.16 Optional Gold Level: Community Participation Risks (GL2.3)

Not applicable

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

Not applicable

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

Not applicable

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

The project does not seek to be validated at the Gold Level for exceptional benefits of the community.

3.4.20 Optional Gold Level: Benefits, Costs, and Risks Communication (GL2.7)

Not applicable

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

Not applicable

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

Not applicable

3.5 Biodiversity**3.5.1 Existing Conditions (B1.1)**

Project proponents describe biodiversity (flora, fauna) within the project zone at the start of the project and threats to that biodiversity, using appropriate methodologies and key assumptions.

The information, supported by site inspections and the evidence collection, according to the field visit of project sites, in the area included in the project boundary, confirmed the affirmations regarding the conditions in the biodiversity conditions. In addition, the interviews with the project developer (South Pole Carbon Asset Management S.A.S), the project proponent and communities

has been conducted observing the information and descriptions. The auditor concludes the equate response to the requirement, including the accuracy and appropriateness of monitored data.

3.5.2 High Conservation Values (B1.2)

The High conservation values in “AFFORESTATION OF DEGRADED GRASSLANDS IN VICHADA” were evidenced because of qualifying attributes and focal area (Fragments of forest present in the project zone and project area), this is adequately explained in the project description. By collecting evidence, the auditor evaluated the accuracy of the information and considers that this is valid and adequate. To that, during on-site visit this aspect was discussed in depth.

For more information see section 5.1.2 of the PD.

3.5.3 Without-project Scenario: Biodiversity (B1.3)

The scenario without project includes the continuation of the livestock under conventional conditions of low productivity in both instances. The Project Description Document includes a description about the expected changes to biodiversity conditions in the without-project scenario. In general, under the without-project land use scenario, biodiversity in the project zone is affected by decrease of forest cover, increase of forest fragmentation and simplification of the vertical structure of vegetation and loss of biodiversity (fauna and flora), the practices include using regular, uncontrolled fires to encourage new grass growth, which is more palatable to the cattle. All this burning over many decades has resulted in the creation of a hard crust on the soil surface, which allows the rainfall to pond on the surface and then run off instead of infiltrating the soil.

The auditor validated how the without-project land use scenario would affect biodiversity conditions in the project zone, through the review of the threatened species lists and confirmed a subset of these in the IUCN Red List, and the scientific literature cited for the endemic species, and other documentation referred (see Section 2.3, above). The auditor confirmed through interviews with the project proponent as well as an evidence collection, confirmed the justifications regarding the expected changes to biodiversity conditions in the without-project scenario.

In conclusion, the auditor agrees with the project assessment regarding expected changes to biodiversity conditions in the without-project scenario.

3.5.4 Expected Biodiversity Changes (B2.1)

The project proponent explains the expected biodiversity changes, including assessment of estimated changes on fauna and flora and a connectivity analysis. Moreover, net positive biodiversity impacts, including assessment of predicted and actual, positive, and negative, direct, and indirect impacts resulting from project activities under the with-project scenario in the project zone and over the project lifetime.

By crosschecking, review of the documentation related to and interviews with the project owner, the auditor can conclude that the project proponent uses appropriate methodologies to recognize the expected impacts for each biodiversity element identified in the project description.

3.5.5 Mitigation Measures (B2.3)

The Table 38 in the Project Document shows the expected impacts of the project. According to that, and additional information in section 5.2.1 there is a reference about the positive impact of the project. In response to that, the auditor confirmed in the presented information and during the on-site visit the measures planned to mitigate negative impacts on biodiversity and designed for maintenance or enhancement of the HCV attributes.

In this way, through field observation and interview with the project owner, the auditor confirmed the description on project document:

- Implementation of protocols for the efficient use of water, the project proponent training workshop every six month on the conservation and efficient use of water, and installed taps, toilets, and other accessories with water-saving and efficient use systems.
- Management of wastewater, the project implemented a wastewater treatment system for each of the camps that are part of the project and perform preventive maintained of the wastewater treatment system.
- Prevention and control of contamination by chemical inputs and fuels, the project conducts an annual training workshop for project members on the handling of agrochemicals and fuels, carry out the tanking, maintained, and washing of machinery and equipment in the areas designated for these activities, and implemented the fuel management and contingency plan.
- Wildlife management and wild flora management, the project training workshop for project members on wildlife management and on environmental zoning and other strategies for ecosystem conservation, transport injured animals to the Corporinoquia wildlife Rehabilitation center; Protect Forest, morichales and wetland ecosystems, maintain savannah corridors associated with planted areas allow native fauna.
- Forest fire management, the project will conduct an annual training workshop for project member on the prevention and care of fires and uncontrolled burns, and the implementation to the forest fire contingency plan.

In conclusion, the auditor agrees with the project planning regarding mitigation measures needed and is consistent with the precautionary principle.

3.5.6 Net Positive Biodiversity Impacts (B2.2, GL1.4)

Considering the description in section 5.2.3 in the project description, the Table 38 shows the expected impacts of the project. See section 3.5.2 to 3.5.5 (above) for verification activities and documents assessed, interviews conducted, and observations made to support the conclusion.

In summary, the auditor could conclude that the impacts in the project zone will be positive compared with conditions under the without-project land use scenario.

The project does not intend to meet the Gold Level for climate change, adaptation benefits.

3.5.7 High Conservation Values Protected (B2.4)

According to the project description and assessed information related, that no HCVs related to biodiversity are negatively affected by the project. This is first of all because project activities are not implemented on the forest.

In this sense, no negative effects have been evidenced because of project activities in any of the high conservation values, on the contrary, the project activities include some measures for maintenance or enhancement the high conservation value attributes related to biodiversity. The auditor evaluated the accuracy of the information and considers that this is valid and adequate. In order to that, the assessment allowed conclude that all activities have led to the generation of positive impacts as a result of the implementation of the project.

3.5.8 Species Used (B2.5)

The species used by the project activities are *Acacia mangium* and *Eucalyptus pellita*. During the on-site visit, the auditor was able to observe the systems that include the project activities. None of the species used is classified as an invasive species according to the categorization suggested by the official documentation in Colombia (<http://www.parquesnacionales.gov.co/portal/es/especies-exoticas-con-potencial-invasor/listado-oficial-of-invasive-species-for-colombia/>). However, in the world database of invasive species, ISSG: <http://www.iucngisd.org/gisd/>, if the specie *Acacia mangium* is reported as invasive, the project proponent has implemented a management plan of the plantation ([0900-001-02E_Plantation_Management_Plan]), and this species is fully controlled in nearby natural ecosystems, this species was planted until 2019 and will not be planted again on the project grounds, although it has been used worldwide for restoration of degraded lands as mentioned in the document of Castellanos and León, 2011.

The proponent of the project, through a specific procedure in a specific site, the monitoring of species that are considered invasive in other countries, such as the specific issue of *Acacia mangium*, where through some steps, frequencies and Different managers will be able to identify these species over time and will be able to monitor and determine the degree of invasion with the project's own data (See section 5.2.6 of the PD).

In conclusion, when reviewing the relevant documentation and observation during the on-site visit, the auditor considers the use of the species by the project, in accordance with the requirement of the CCB.

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

The two species used in the project activity are non-native, as shown in table 39 of the PD. Considering in the same way that the species are suitable for the establishment of plantations in the region, the use of *Acacia mangium* will not have any significant negative effect because the plantations are not taking place in natural areas. Additionally, the species will not colonize natural areas due to light conditions and heat that affects the regeneration of new individuals (Quiceno, 2017); The plantations of *Eucalyptus pellita* will not have significant negative effects, although it has a high-water consumption rate, the rainfall reported in the project area is higher than the amount of water needed for the plantations, so it is unlikely that negative impacts will be generated.

Furthermore, there are no known potential adverse effects of the species. The auditor agrees to use the species in project activities.

3.5.10 GMO Exclusion (B2.7)

According to the information reported by the project proponent, no GMOs are used in the project activities. All the seeds used in each nucleus come from certified Colombian companies. For more information, consult resolution ICA 734 of March 11, 2015, and resolution ICA 1050 of April 9, 2015. The team of auditors reviews the documents and resolutions endorsing this provider, is reliable and guarantees the veracity of the information.

3.5.11 Inputs Justification (B2.8)

The project proponent provides the explanation and justification about the use of organic fertilizers and other (NPK 14-4-23, NPK 12-24 -12 and Roundup 747 (Gliphosate)). The application of fertilizers is a common practice in forestry plantations in Colombia because low fertility is common in soils in some regions.

The auditor verified that the project does not use chemical pesticides, biological control agents and other inputs. The documentation assessed and the observations in on-site visit permits conclude the adequate use of inputs by the project.

3.5.12 Waste Products (B2.9)

Through field observation and interviews with the project owner, the auditor was able to confirm that the waste and waste management process is appropriately determined by the project proponent, establishing resource efficiency and pollution prevention in the camps and green points. The explanation meets the requirement.

3.5.13 Negative Offsite Biodiversity Impacts (B3.1) and Mitigation Measures (B3.2)

By crosschecking and collecting evidence, the auditor concludes that only positive biodiversity impacts will occur due to the project; as a result, per Section 3.5.4 and 3.5.6, potential negative offsite impacts on biodiversity outside the project zone are not likely. In consequence, there is no need to mitigate negative impact

3.5.14 Net Offsite Biodiversity Benefits (B3.3)

According to the assessment described in Section 5 in the project description, “net impacts on biodiversity in Project Zone will be positive (compared to the without project scenario and considering that measures to mitigate possible adverse impacts are being implemented by the project owners)”. In this way, it is expected that project activities generate more favorable conditions for natural regeneration than conditions linked to abandoned pastures.

Done the documents assessed, the interviews conducted, and observations made in on-site visit, to collecting evidence, the auditor concludes that the project will produce net positive biodiversity impacts.

3.5.15 Biodiversity Monitoring Plan (B4.1, B4.2, GL1.4, GL3.4)

The project proponent describes the activities for monitoring (flora and fauna), including the parameters to monitor. The variables to monitor the activities associated to biodiversity benefits were identified. Finally, the project's objectives and that it meets the requirement.

During on-site visit, the auditor interviewed the project owner and assessed the objective of surveys. In addition, the auditor was able to independently confirm the accuracy of the work performed by the project partners in charge of those activities, through validation activities. In this sense, the auditor confirmed that the plan has selected biodiversity indicators that are directly linked to the project's biodiversity objectives, and that the appropriate sampling methods, frequencies, and reporting methods are explained.

The project does not intend to meet the Gold Level for climate change adaptation benefits.

The project does not intend to meet the Gold Level for exceptional biodiversity benefits.

To that, the criteria and parameters to monitor is considered, by the auditor, as adequate.

In summary, ICONTEC concludes that the biodiversity monitoring plan meets the requirements of the relevant CCB Standard indicators.

3.5.16 Biodiversity Monitoring Plan Dissemination (B4.3)

The auditor confirms that the project owner has an outline for dissemination of the monitoring plan, and any results of monitoring undertaken in accordance with the monitoring plan. All Monitoring Plan and all documents and information about the results of the monitoring will be published in the platforms of VERRA as usual. See section 2.3.2 in the project description to get more details of project documents dissemination with communities and workers.

While on site, the auditor confirmed that the biodiversity monitoring plan was available for public review.

3.5.17 Optional Gold Level: High Biodiversity Conservation Priority Status (GL3.1)

Not applicable

3.5.18 Optional Gold Level: Trigger Species Population Trends (GL3.2, GL3.3)

Not applicable

4 VALIDATION CONCLUSION

ICONTEC performed the validation process of the "AFFORESTATION OF DEGRADED GRASSLANDS IN VICHADA, COLOMBIA". Through reforestation activities to recover degraded land, the project aims to improve soil conditions in the project area and re-establish ecosystem connectivity. Connecting the remaining patches of forest, which will promote biodiverse habitats, will do this. Furthermore, the increase in forest cover and sequestration of carbon in living biomass,

will contribute to the reduction of greenhouse gas emissions. The project starting date is September 15, 2016. The Estimated net GHG emission reductions or removals are 2.968.818 tCO₂e whitening the 30-year crediting period.

The validation was performed based on the VCS Agriculture, Forestry and Other Land Use (AFOLU) Requirements, and VCS Standard, Version 4.1. Moreover, based on the Climate, Community & Biodiversity Standards Third Edition (June 2017) and Rules for the Use of the Climate, Community & Biodiversity Standards.

The review of the Project Description and the subsequent follow up interviews has provided ICONTEC with sufficient evidence to determine the fulfillment of the stated criteria. The project correctly applies the following methodology: AR-ACM0003 A/R Large-scale Consolidated Methodology "Afforestation and Reforestation of lands except wetlands" - Version 2.0.

ICONTEC's examination process includes test-based assessments of all evidence relevant. After review of all project information, procedures, calculations, supporting documentation and selected site visits, ICONTEC confirms that the project description is accurate and consistent with all VCS criteria, and the applied methodology. In addition, ICONTEC confirms all project activities, including goals, scope and criteria, level of assurance and the PD compliance to the CCB Project Design Standards, Third Edition, as documented in this report are complete. The project is in accordance with Climate, Community and Biodiversity Alliance, conforming to all requirements.

In summary, it is ICONTEC's opinion that the grouped project "AFFORESTATION OF DEGRADED GRASSLANDS IN VICHADA, COLOMBIA", as described in the PD version 3, meets all relevant CCB requirements.

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

CAR No.	01	Requirement: 3.2.3	VCS Standard V4.1	Date: 13-09-2021
Description of the CAR				
Attach in the PDD, within chapter 2.4.4, the responsibilities, and roles that the different parts of the Project fulfill during the accreditation of the Project (30 years).				
Response from the project developer				Date: 30-09-2021
Chapter 2.4.4 of the PDD, was updated with the responsibilities, and roles of the different parts of the Project and their participation in the timeline.				
Documentation submitted by the project developer				
The project document is modified				
Evaluation of the audit team				Date: 04-10-2021
The Project Developer has complied with the corresponding modifications requested, adding the responsibilities and roles of the different parties that are part of the project.				
CAR Closed				

CAR No.	02	Requirement: 3.6	VCS – Standard V4.1	Date: 13-09-2021
Description of the CAR				
Attach the trust information – contract between the parties.				
Response from the project developer				Date: 30-09-2021
Trust and usufruct agreements were included in the legal status folder. [PD_V2/Supporting information PD/Legal_status]				
Documentation submitted by the project developer				
- Trust and usufruct agreements: [PD_V2/Supporting information PD/Legal_status]				
Evaluation of the audit team				Date: 04-10-2021
The project proponent does not submit all legal information, such as contracts made between Forest First and South Pole.				
CAR Open				
Response from the project developer				Date: 07-10-2021

The Services agreement (ERSA) between Forest First and South Pole has been added to [PD_V3/Supporting information PD/Legal_status/ERSA_ForestFirst_SP]	
Documentation submitted by the project developer	
- Services agreement: [PD_V3/Supporting information PD/Legal_status/ERSA_ForestFirst_SP]	
Evaluation of the audit team	Date: 11-10-2021
The project proponent attaches the documents that support the information necessary to close the finding. CAR Closed	

CAR No.	03	Requirement: 3.5.8 to 3.5.15	VCS – Standard V4.1	Date: 13-09-2021
Description of the CAR				
Attach the missing documents corresponding to the land eligibility (land use) of all the properties for project area.				
Response from the project developer				Date: 30-09-2021
Land use certifies were included in the supporting information folder: [PD_V2/Supporting_information_PD/Land_use_certifies]				
Documentation submitted by the project developer				
- Land use certifies: [PD_V2/Supporting_information_PD/Land_use_certifies]				
Evaluation of the audit team				Date: 04-10-2021
The project proponent attaches all the documents corresponding to land use, to comply with the eligibility of the project with all the requirements that correspond to each of the 34 properties. CAR Closed				

CAR No.	04	Requirement: 3.5.8 to 3.5.15	VCS – Standard V4.1	Date: 13-09-2021
Description of the CAR				
Taking into account the study carried out for the eligibility of the Project areas, 12 properties have not yet been acquired or purchased by the company and do not have the detailed studies presented for the rest of the areas, where the study of land eligibility, which means that these properties do not have the same characteristics (cartographic) as the others, so it is recommended that these areas are not included for this present Validation as eligible areas and when they have detailed studies , are re-entered into the Project as eligible areas. Recalculate the eligible area of the Project and modify in the corresponding documents				

Response from the project developer	Date: 30-09-2021
The 12 areas that had not been acquired by the project owner were excluded from this first instance eligibility analysis, the final eligible area is 22,095 ha, the adjusted cartographic information is in the folder [PD_V2/Supporting_information_PD/GIS] and the values were updated through the document (PD - section 2.1.5).	
Documentation submitted by the project developer	
- Adjusted project area: [PD_V2/Supporting_information_PD/GIS]	
Evaluation of the audit team	Date: 04-10-2021
The project proponent removes the properties that did not meet the eligibility criteria, leaving 22,095 ha of eligible area	
CAR closed	

CAR No.	05	Requirement: 3.11 3.14	VCS – Standard V4.1	Date: 13-09-2021
Description of the CAR				
Make the modification and the respective justification of the differentiation of measurements in the plots of the years 2019, going from 500 m2 to 700m2, in the Project PD				
Response from the project developer				Date: 30-09-2021
Based on statistics analysis, the company is studying and determining the most appropriate sampling methodology for the forest inventories, analyzing permanent plots of 500 m2 and 700 m2. The information was included in the section 3.3.3.1.2 (Plot type and size) of the PD, in the section 3.1.3.1.2 (Plot type and size) of the MR and the detailed description in the folder: [PD_V2/Forest_Inventory_Protocols/Plot_size_justification]				
Documentation submitted by the project developer				
- Plot size analysis: [PD_V2/Forest_Inventory_Protocols/Plot_size_justification]				
Evaluation of the audit team				Date: 05-10-2021
The project proponent has modified the project document and attached the justification report of the size of the plots that are within the project, completing the finding.				
CAR Closed				

CAR No.	06	Requirement: 2.1.2 2.2 – 2.3 -2.4	AFOLU Permanence Tool	Non- Risk	Date: 13-09-2021
Description of the CAR					
Carry out the modification of the Risk of non-permanence of the Project by areas and not one in general, evaluating the risk that exists within the Project area in San Cristobal, due to the presence of					

the Morichalito community, which requires an additional analysis of the social issue and the risk that this may have in the areas of direct influence of the Project.	
Perform the calculations with the respective percentages of NPRT by areas for the Project.	
Response from the project developer	Date: 30-09-2021
The Morichalito indigenous community settled in the territory in 2016 is located 1,3 Km from the edge of the Paraiso I farm (closest farm to the community). The NPRT was re-evaluated for the area under the influence of the indigenous community, defined as the area from the community settled to the Chaquichaque stream (natural barrier for community mobilization), this covers an eligible area of 1,626.4 ha (section 2.1.18 of the PD). The area under the influence of Morichalito community has a final risk of 18% [PD_V2/Supporting_information_PD/NPRT/210927_VCS-NPRT_ForestFirst_Under_Community_Influence] The potential ER were re-estimated, including the new risk percentage and the final values are 2,996,904 tCO₂e for ex-ante estimations [PD_V2/Supporting_information_PD/ER] and 482,168 tCO₂e for ex-post estimations [MR_V2/Supporting_information_PD/ER].	
Documentation submitted by the project developer	
- Morichalito influence map: [PD_V2/Supporting_information_PD/NPRT/Morichalito_influence] - Adjusted NPRT: [PD_V2/Supporting_information_PD/NPRT/210927_VCS-NPRT_ForestFirst_Under_Community_Influence] - Adjusted ex-ante estimations: [PD_V2/Supporting_information_PD/ER] - Adjusted ex-post estimations. [MR_V2/Supporting_information_PD/ER]	
Evaluation of the audit team	Date: 04-10-2021
The project proponent has made the modifications of the risk of non-permanence for all areas of the project. However, in the 210922_ExpostER_AR_ForestFirst_JQU2_ALM8_MFB table in the Key Data sheet, when the calculation of the area by stratum is carried out for the risk of non-permanence it is calculated only at 18%, understanding that this represents only a part of the project area and 16% represents the rest of the project area but these discount calculations are not shown.	
CAR Open	
Response from the project developer	Date: 07-10-2021
The calculations were adjusted and three documents were generated: 1. ER estimations for the area under 16% buffer; 2. ER estimations for the area under 18% buffer; 3. The consolidation of 1 and 2. The final value is 2,967,664 tCO₂e for ex-ante estimations. This value was adjusted through the documents.	
Documentation submitted by the project developer	
1. Adjusted ex-ante estimations (16% buffer): [PD_V3/Supporting_information_PD/ER/211007_ExanteER_AR-ForestFirst_Risk16%] 2. Adjusted ex-ante estimations (16% buffer): [PD_V3/Supporting_information_PD/ER/211007_ExanteER_AR-ForestFirst_Risk18%] 3. Adjusted ex-ante estimations (16% buffer): [PD_V3/Supporting_information_PD/ER/211007_ExanteER_AR-ForestFirst_Consolidated]	
Evaluation of the audit team	Date: 11-10-2021

The project proponent has made the modifications resulting in a new tCO₂e value throughout the project horizon.

CAR Closed

CAR No.	07	Requirement: G5.6	CCB Standards V3.1	Date: 16-10-2021
Description of the CAR				
It is not guaranteed that the Project fully complies with national and local laws, insofar as it establishes the regulations for the monitoring, reporting and verification of national mitigation actions through the National Registry for the Reduction of GHG Emissions (RENARE) as of the issuance of the Resolution (August 1, 2018), and the Project, although it is true, made the publication, it has been rejected. Make the pertinent clarifications and modifications to be able to comply with the Environmental regulations.PD - Validation				
Response from the project developer				Date: 19-10-2021
The feasibility phase of the project was registered and approved by RENARE and currently the project is in the formulation phase. The formulation phase was initially rejected by RENARE, asking clarification related to the sources of financing, this was already solved and the current status is: formulation – request for approval (http://renare.siac.gov.co/GPY-web/#/gpy/databasreg/13/2541).				
Documentation submitted by the project developer				
- Notificación de solicitud de cambio de fase: [PD_V4/Supporting_information_PD/Legal status] - Solicitud de información: [PD_V4/Supporting_information_PD/Legal status]				
Evaluation of the audit team				Date: 22-10-2021
The project proponent has made the pertinent modifications and the project is already enabled on the RENARE platform. SAC Closed				

CL No.	01	Requirement: 3.7	VCS Standard V4.1	Date: 13-09-2021
Description of the CL				
Complement chapter 3.1.4, with the necessary supports that support the start date, delving into the information available on the plots in the Project area A227 to A235. This information can be complemented with the purchase of plant material, evidence of plantings on the established starting date, hiring of personnel, etc.				
Response from the project developer				Date: 30-09-2021

The 2016 planting report, with the details of the process and date of planting was included in the folder [PD_V2/Supporting_information_PD/StartDate]

Documentation submitted by the project developer

- Planting report 2016: [PD_V2/Supporting_information_PD/StartDate]

Evaluation of the audit team

Date: 04-10-2021

The project proponent must demonstrate the implementation of the plantation on the project start date, in addition to the information that has been presented, documents or invoices are required to prove the project start date.

Take into account what is established in Standard VCS V4.1 numeral 3.7 "The project start date of an AFOLU project is the date on which activities that led to the generation of GHG emission reductions or removals are implemented (e.g., preparing land for seeding, planting, changing agricultural or forestry practices, rewetting, restoring hydrological functions, or implementing management or protection plans)."

CL open

Response from the project developer

Date: 07-10-2021

The 2016 planting report details the date of plantation ([PD_V3/Supporting_information_PD/StartDate/INFORME PLANTACION 2016]. Page 9), indicating that the lots A227B and A235 were planted on September 15, 2016.

Additionally, the following documents were included: the fertilizers invoice (dated September 02, 2016, previous to planting date): [PD_V3/Supporting_information_PD/StartDate/factura_fertilizante_09-2016] and; the invoice with the detailed activities of Enbosque contractor for the period August 26, 2016 to September 25, 2016, the activities of preplant spray, planting manual and fertilize at planting can be found for the lot A227, and planting mechanical for the lot A235. [PD_V3/Supporting_information_PD/StartDate/factura_contratista 2016]

Documentation submitted by the project developer

- Fertilizers invoice: [PD_V3/Supporting_information_PD/StartDate/factura_fertilizante_09-2016]
- Enbosque contractor invoice: [PD_V3/Supporting_information_PD/StartDate/factura_contratista 2016]

Evaluation of the audit team

Date: 11-10-2021

The project proponent has made the modifications and attached the necessary documentation to respond to the finding.

CAR Closed

CL No.	02	Requirement:	2.2	AFOLU Permanence Tool	Non-Risk	Date: 13-09-2021
Description of the CL						
Clarify the percentage that the Project is insured with the available funds, justifying, or evidencing within the PD the 43% that is shown in the Risk of non-permanence calculations.						
Response from the project developer						Date: 30-09-2021

The project has as available funds, approximately US\$50,000,000, which has been financed mainly with PIK debt and equity from a friends and family round. This value corresponds to 43% of the value needed to reach the previous year's cash flow breakeven point of the project (see project cash flow: [PD_V2/Supporting_information_PD/NPRT/InternalRisks/Financial_Viability]).

The funds are reported in the financial statements of December 31, 2019, located in the folder [PD_V2/Supporting_information_PD/NPRT/InternalRisks/Financial_Viability/FFC 2019 Financial Statements] (See balance sheet and notes 10 and 11 - page 13). Clarification: the financial statements are expressed in thousands of Colombian pesos and the cash flow in thousands of dollars, so the conversion from pesos to dollars must be made with the exchange rate of the respective year (2019).

Documentation submitted by the project developer

- 2019 Financial statement: [PD_V2/Supporting_information_PD/NPRT/InternalRisks/Financial_Viability/FFC 2019 Financial Statements]

Evaluation of the audit team

Date: 04-10-2021

The proponent of the project clarifies the financial issue corresponding to the percentage of 43% presented in the risk of non-permanence.

CL Closed

CL No.	03	Requirement: 3.11 3.14	VCS Standard V4.1	Date: 13-09-2021
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Description of the CL

Consider the requests submitted for the carbon quantification documents, to present the due support of the information sources and that they are consistent with the final calculations.

Response from the project developer

Date: 30-09-2021

The potential ER were re-estimated according to the adjustments of the CARs 05 and 07. All sources of information were reviewed, no value changed, however the original units of the value were clarified. The final values are 2,996,904 tCO₂e for ex-ante estimations [PD_V2/Supporting_information_PD/ER] and 482,168 tCO₂e for ex-post estimations [MR_V2/Supporting_information_PD/ER].

Documentation submitted by the project developer

- Adjusted ex-ante estimations: [PD_V2/Supporting_information_PD/ER]
- Adjusted ex-post estimations: [MR_V2/Supporting_information_MR/ER]

Evaluation of the audit team

Date: 07-10-2021

In the Monitoring Report document 210922_ExpostER_AR_ForestFirst_JQU2_ALM8_MFB in the Key Data sheet, when the calculation of the area by stratum for the risk of non-permanence is calculated, it is calculated only at 18%, understanding that this represents only a part of the project area and 16 % represents the rest of the project area but these discount calculations are not shown.

CL Open

Response from the project developer

Date: 07-10-2021

The document of the ex-post estimations was adjusted to clarify the applying of the different buffers.	
Documentation submitted by the project developer	
- Adjusted ex-post estimations: [MR_V3/Supporting_information_MR/ER]	
Evaluation of the audit team	Date: 11-10-2021
The project proponent has made the modifications resulting in a new tCO ₂ e value throughout the project horizon.	
CAR Closed	

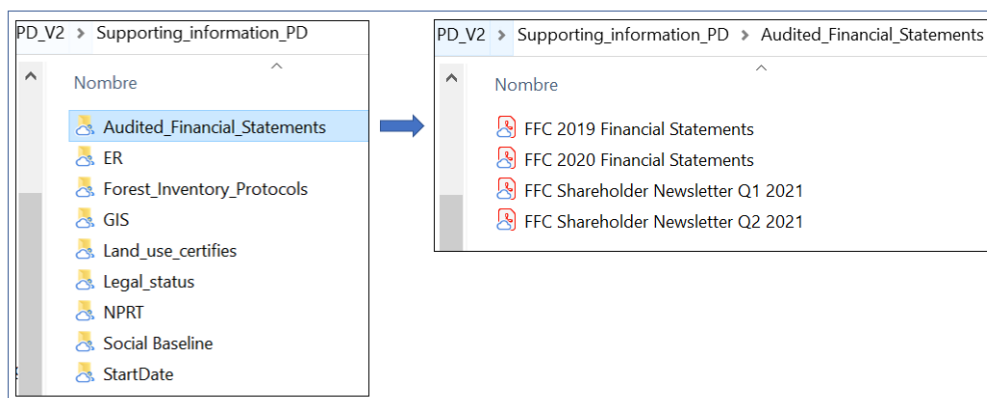
CL No.	04	Requirement: CM1	CCB Standards V3.1	Date: 13-09-2021
Description of the CL				
Complement the information regarding the hiring of personnel to identify the personnel that is in the plant, the personnel that are contracted or subcontracted, the female personnel, the personnel belonging to indigenous communities, among others, to complement the information both Validation document as well as the Verification document.				
Response from the project developer				Date: 30-09-2021
The personnel hired directly and contracted through other entities and the number of women hired is reported in the document: [MR_V2/Supporting_information_MR/Community/Employees/MaeEmp Annual Staff List]. The number of people hired from the indigenous community for the last year of the monitoring period (2020) was included in the section 4.1.3 (page 54) of the MR: 3 men and 1 woman directly employed by FFC; and 5 men and 1 woman employed by contractors. This has been also included as a footnote in section 1.2 Standardized benefit metrics table (page 7) and in the Table 8 Evaluation from the indicators (page 49) of MR.				
Documentation submitted by the project developer				
- Annual Staff list: [MR_V2/Supporting_information_MR/Community/Employees/MaeEmp Annual Staff List]				
Evaluation of the audit team				Date: 04-10-2021
The project proponent made modifications and adjustments to the requested documents related to the project employees.				
CL Closed				

CL No.	05	Requirement: 3.16	VCS Standard V4.1	Date: 13-09-2021
Description of the CL				
Attach the Stakeholders result table within the PD, to give more weight and support to the participation of the different actors that are directly and indirectly part of the Project.				

Response from the project developer	Date: 30-09-2021
Stakeholders result was added to section 2.1.8 Stakeholder Identification (of the PD), and the source document of information added in [PD_V2/Supporting_information_PD/Social Baseline]	
Documentation submitted by the project developer	
- Relationship plan: [PD_V2/Supporting_information_PD/Social Baseline]	
Evaluation of the audit team	Date: 04-10-2021
The project proponent attaches the requested information on the participation and identification of the project stakeholders	
CL Closed	

CL No.	06	Requirement:	VCS Standard V4.1	Date: 13-09-2021
Description of the CL				
Attach the information that supports and justifies the participation of the shareholders and their knowledge of the processes that have been carried out within the Project.				
Response from the project developer				Date: 30-09-2021
The annual financial statements of 2019 and 2020 and the Quarterly Bulletins of 2021 (Q1 and Q2) were included in the folder [PD_V2/Supporting_information_PD/Audited_Financial_Statements]. These documents are used to keep all interested in the project informed about the activities, shareholder participation and all the relevant financial information that has been carried out within the Project. The information was included in section 2.4.5 Financial Health of Implementing Organization (of the PD).				
Documentation submitted by the project developer				
- Annual financial statements of 2019 and 2020: [PD_V2/Supporting_information_PD/Audited_Financial_Statements] - Quarterly Bulletins of 2021 (Q1 and Q2): [PD_V2/Supporting_information_PD/Audited_Financial_Statements]				
Evaluation of the audit team				Date: 04-10-2021
The project proponent modifies the PD, however the information in the support folder is not evident, where there is no folder named Audited_Financial_Statements				
CL Open				
Response from the project developer				Date: 07-10-2021

This information had been added in the support folder, its location is confirmed below:



Documentation submitted by the project developer

No new documents were submitted

Evaluation of the audit team

Date: 11-10-2021

The proponent of the project gave access to the folders that were with some type of blockade to be able to access the information, managing to validate and verify. Likewise, there are the documents that are attached as support for financial information and the participation of all the stakeholders involved in the process.

CL closed

APPENDIX 2: SAMPLING PLAN

Título de la iniciativa del proyecto de mitigación de GEI	AFFORESTATION OF DEGRADED GRASSLANDS IN VICHADA, COLOMBIA			
Nombre completo y cargo del responsable del proyecto	Jairo Alberto Vargas Cárdenas – Gerente de Sostenibilidad Forest First Colombia S.A.S			
Correo electrónico	Jairo.vargas@forestfirst.com	Celular	3007821917	
Dirección, incluyendo el País.	Calle 75 No. 5-88, Bogotá, colombia			
Datos y cargo de la persona de contacto	Jairo Alberto Vargas Cárdenas – Gerente de Sostenibilidad Alejandra Monsalve – coordinadora de proyectos – a.monsalve@southpole.com Tobey J. Russ, (Representante Legal) - oficinabogota@forestfirst.com			
Tipo de auditoria	Validación	X	Verificación	X
	Totalmente remota		Parcialmente remota	
Con un cordial saludo, me dirijo a usted para remitir la propuesta del plan de la auditoria que se realizará al proyecto de mitigación de GEI presentado por su organización. Así mismo, para la reunión de apertura				

y reunión de cierre de la auditoría le agradezco invitar a las personas relevantes de las áreas que serán auditadas.

Para el balance diario de información del equipo auditor le agradezco disponer de agenda y un espacio físico o remoto para realizar la reunión, así como también el acceso a la documentación básica de la iniciativa de mitigación de GEI.

En cuanto a las condiciones de seguridad y salud ocupacional aplicables a su organización, por favor informarlas antes de realizar la visita en sitio para que el equipo auditor pueda solicitar a ICONTEC los elementos de protección personal que sean necesarios.

La información que se conozca por la ejecución de esta auditoría será tratada confidencialmente, por parte del equipo auditor e Icontec. El idioma de la auditoría y su informe será en Inglés.

Las condiciones de este servicio se encuentran indicadas en el R-PS-012 REGLAMENTO PARA SERVICIOS DE VALIDACIÓN Y VERIFICACIÓN.

Criterio de la auditoría	NORMA: Verified Carbon Standard (VCS) v.4.1 The Climate Community and Biodiversity Standards (CCB) v.3.1 METODOLOGÍAS: AR-ACM0003 A/R Large-scale Consolidated Methodology – Afforestation and reforestation of lands except wetlands. Version 02.0. TOOLS: 1. AR-AM Tool 02: combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities. Version 1.0 2. AR-AM Tool 08: estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity. Version 4.0 3. AR-AM Tool 12: estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities. Version 3.1 4. AR-Tool 14: estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities. Version 4.2 5. AR-AM Tool 15: estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity 6. AR-AM Tool 16: tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities. Version 1.0 Resolución 1447 de 2018 del Ministerio de Ambiente y Desarrollo Sostenible
Objetivos de la auditoría	Para validación: Evaluar la probabilidad de que la implementación del proyecto de GEI planificado produzca las remociones / reducciones de GEI declaradas por el responsable del proyecto, considerando lo siguiente: • La conformidad con los criterios de validación aplicables, incluyendo los principios y requisitos de las normas o programas de GEI pertinentes dentro del alcance de la validación.

	• El establecimiento, justificación y documentación del proyecto de mitigación de GEI. • La pertinencia de los controles planificados del proyecto de GEI. • Para verificación: Verificar el cumplimiento en la implementación de las actividades del proyecto de mitigación, incluyendo las asociadas a la metodología seleccionada para el proyecto, considerando lo siguiente: • La conformidad con los criterios de verificación aplicables, incluyendo los principios y requisitos de las normas o programas de GEI pertinentes dentro del alcance de la verificación. • La información y documentación de la planificación del proyecto de GEI, incluyendo procedimientos y criterios para el proyecto, la línea base, el control y el aseguramiento de la calidad, la gestión del riesgo y los documentos de esta verificación. • Las emisiones, remociones, reducciones de emisiones e incrementos de remociones que se informan en la línea base y el proyecto de GEI. • Cualquier cambio significativo en las emisiones, remociones, reducciones de emisiones y aumentos de remociones de GEI desde el último periodo de informe, o desde la validación del proyecto, • El cumplimiento de los principios y los controles reales del proyecto y del sistema de monitoreo, verificación y reporte necesarios para cumplir con sus procedimientos documentados y la legislación vigente de acuerdo con los criterios de auditoría.
Alcance de la auditoría	• Límites del proyecto incluyendo sus escenarios y los escenarios de línea base LOCALIZACIÓN Departamento de Vichada, municipios de Puerto Carreño y La Primavera ESPECIES Eucalipto (<i>Eucalyptus pellita</i>) y Acacia (<i>Acacia mangium</i>). ÁREA DE ESTABLECIMIENTO: 30.605 ha. PARCELAS 193 parcelas permanentes circulares de 500 m² y 700 m², con un radio de 12,62 m. (8 Estratos). Para el periodo de validación dado entre 15 de septiembre de 2016 y el 14 de septiembre de 2046, en el escenario de línea base se pueden obtener un total de

4.184.164 tCO₂e, para obtener anualmente un promedio de 139.489 tCO₂e, en 46 predios entre Puerto Carreño y La Primavera.

Área del Proyecto: 30.605 ha de área elegible.

Área plantada al año 2021: 6.600 ha.

Zona total del proyecto: 38.859 ha

Para el periodo de verificación dado entre 15 de septiembre de 2016 y el 03 de diciembre de 2020, se van a verificar un total de 574.501 tCO₂e, con un descuento del 16% para un total de 482.581 tCO₂e.

Área de los Estratos.

Stratum	Area (ha)
2016Am	164
2016Ep	110
2017Am	865
2017Ep	2,332
2018Am	679
2018Ep	1,339
2019Am	191
2019Ep	920
Total	6,600

Tomado de Documento de Reporte de Monitoreo AFFORESTATION OF DEGRADED GRASSLANDS IN VICHADA, COLOMBIA.

- Infraestructura física, actividades, tecnologías y procesos del proyecto de GEI

FOREST FIRST COLOMBIA S.A.S: Experiencia en establecimiento, manejo e implementación de proyectos forestales en Colombia.

- Fuentes, sumideros y/o reservorios de GEI

Fuente: Plantación forestal de Eucalipto (*Eucalyptus pellita*) y Acacia (*Acacia mangium*).

Sumideros y/o reservorios: Biomasa.

SUMIDERO Y/O RESERVORIO	HERRAMIENTA	GEI
Biomasa aérea y subterránea	AR-Tool 14: estimation of carbon stocks and the change in carbon stocks of trees and shrubs in A/R CDM project activities. Version 4.2	CO ₂
Madera Muerta	AR-AM Tool 12: estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities. Version 3.1	CO ₂

	Biomasa de madera quemada	AR-AM Tool 08: estimation of non-CO2 GHG emissions resulting from the burning of biomass and attributable to an A/R CDM project activity. Version 4.0	N2O CH4																								
	Tipos de GEI, y GEI: CO2, N2O, CH4																										
	Periodos de tiempo definidos para ejecutar la actividad del proyecto																										
	VALIDACIÓN: 15 de septiembre de 2016 y el 14 de septiembre de 2046. VERIFICACIÓN: 15 de septiembre de 2016 y el 03 de diciembre de 2020.																										
	Horizonte del proyecto: 30 años																										
Nivel de Aseguramiento	Resolución 1447 de 2018 – 95%	Materialidad - Importancia Relativa	Resolución 1447 de 2018 – 5%																								
Plan de Muestreo	En cuanto a la información y documentación de la planificación del proyecto de mitigación de GEI, incluyendo procedimientos y criterios para el proyecto, la línea base, el control y el aseguramiento de la calidad, la gestión del riesgo y los documentos de esta verificación, se relacionan en la siguiente tabla:																										
	<table><tr><th>Parámetros</th><th>Muestreo (%)</th><th>Nivel de Aseguramiento (100%)</th></tr><tr><td>Metodologías y herramientas utilizadas para el cálculo de las remociones</td><td>100</td><td>100</td></tr><tr><td>Fórmulas para el cálculo de las remociones</td><td>100</td><td>100</td></tr><tr><td>Datos de actividad (Dasometría)</td><td>100</td><td>14</td></tr></table>			Parámetros	Muestreo (%)	Nivel de Aseguramiento (100%)	Metodologías y herramientas utilizadas para el cálculo de las remociones	100	100	Fórmulas para el cálculo de las remociones	100	100	Datos de actividad (Dasometría)	100	14												
	Parámetros	Muestreo (%)	Nivel de Aseguramiento (100%)																								
	Metodologías y herramientas utilizadas para el cálculo de las remociones	100	100																								
	Fórmulas para el cálculo de las remociones	100	100																								
	Datos de actividad (Dasometría)	100	14																								
	En cuanto al número de parcelas a visitar y su localización regional se relacionan en la siguiente tabla:																										
	<table><tr><th>Estratos</th><th>Parcelas</th><th>Opciones Parcelas</th></tr><tr><td>2017Am</td><td>3</td><td>B315-1, B313 y A143</td></tr><tr><td>2017Ep</td><td>3</td><td>A331, A115 y A155</td></tr><tr><td>2018Am</td><td>4</td><td>C102, C307-2 y B415 – B414</td></tr><tr><td>2018Ep</td><td>2</td><td>B333 y B330</td></tr><tr><td>2016Am</td><td>1</td><td>A227B</td></tr><tr><td>2019Ep</td><td>1</td><td>C407</td></tr><tr><td>2016Ep</td><td>1</td><td>A239</td></tr></table>			Estratos	Parcelas	Opciones Parcelas	2017Am	3	B315-1, B313 y A143	2017Ep	3	A331, A115 y A155	2018Am	4	C102, C307-2 y B415 – B414	2018Ep	2	B333 y B330	2016Am	1	A227B	2019Ep	1	C407	2016Ep	1	A239
	Estratos	Parcelas	Opciones Parcelas																								
	2017Am	3	B315-1, B313 y A143																								
2017Ep	3	A331, A115 y A155																									
2018Am	4	C102, C307-2 y B415 – B414																									
2018Ep	2	B333 y B330																									
2016Am	1	A227B																									
2019Ep	1	C407																									
2016Ep	1	A239																									

	2019Am	1	C202A	
	TOTAL	16		
Nombre del auditor líder	Laura María García Murillo - LG		Correo electrónico	lmgarciam@icontec.org
Auditor			Experto técnico	
Reunión de apertura	6-09-2021		Hora	4:00 pm
Reunión de cierre	13-09-2021		Hora	4:00 pm
Fecha en la que se diligencio el plan de auditoria	17-06-2021			

PLAN DE ACTIVIDADES

FECHA	HORA	REQUISITO POR AUDITAR	AUDITOR	NOMBRE y CARGO DEL AUDITADO
16-06-2021 al 18-06-2021	08:00 - 05:00	Planificación y revisión de escritorio.	LG	
06-09-2021	4:00 - 6:00	Reunión de apertura	LG	David Vasquez Ospina – Southpole Alejandra Rodriguez – forest First Alejandra Monsalve – South Pole Jairo Vargas – Forest First John Salazar Rubio – Planning manager Oswaldo Apasinto – Gerente Forestal Marvin Risco - COO
07-09-2021	4:00 am – 5:00 pm	Desplazamiento Carreño - Venturosa- Venturosa Desplazamiento venturosa – San Cristobal Presentación equipos FFC Desplazamiento a Inspección la Venturosa Entrevistas comunidad (Escuela, inspección, JAC, Centro de Salud)	LG	David Vasquez Ospina – Southpole Alejandra Rodriguez – forest First Alejandra Monsalve – South Pole Jairo Vargas – Forest First John Salazar Rubio – Planning manager Oswaldo Apasinto – Gerente Forestal Marvin Risco - COO
08-09-2021	6:30 am – 5:00 pm	Visita Vivero – Bodegas – San Cristobal Desplazamiento Garza Morena Corta Fuego Medición Parcelas A331	LG	David Vasquez Ospina – Southpole Alejandra Rodriguez – forest First Alejandra Monsalve – South Pole

		Parcelas A227b – A239 Parcelas A227b- A239 Entrevistas Empleados y contratistas		Jairo Vargas – Forest First John Salazar Rubio – Planning manager Oswaldo Apasinto – Gerente Forestal Marvin Risco - COO
09-09-2021	6:30 am – 5:30 pm	Paraiso Parcelas B315-1, B313, B330 y B333 Bosque Hato Nuevo Visitas Camaras Trampa y puntos de conservación (punto tobey)	LG	David Vasquez Ospina – Southpole Alejandra Rodriguez – forest First Alejandra Monsalve – South Pole Jairo Vargas – Forest First John Salazar Rubio – Planning manager Oswaldo Apasinto – Gerente Forestal Marvin Risco - COO
10-09-2021	6:00 am – 5:30 pm	Toro 2 Entrevistas Toro 2 Parcelas C102 – C202 a Visita ensayos y clones	LG	David Vasquez Ospina – Southpole Alejandra Rodriguez – forest First Alejandra Monsalve – South Pole Jairo Vargas – Forest First John Salazar Rubio – Planning manager Oswaldo Apasinto – Gerente Forestal Marvin Risco - COO
11-09-2021	6:00 am – 5:30 pm	Parcelas A143- A155- A115 Parcela B415 Bita 3 y Bitá 4	LG	David Vasquez Ospina – Southpole Alejandra Rodriguez – forest First Alejandra Monsalve – South Pole Jairo Vargas – Forest First John Salazar Rubio – Planning manager Oswaldo Apasinto – Gerente Forestal Marvin Risco - COO
12-09-2021	6:00 am – 5:30 pm	Juriepe Parcelas C138 – C304 y C307 Parcelas C307-1 C307 -2 C407	LG	David Vasquez Ospina – Southpole Alejandra Rodriguez – forest First Alejandra Monsalve – South Pole Jairo Vargas – Forest First John Salazar Rubio – Planning manager

				Oswaldo Apasinto – Gerente Forestal Marvin Risco - COO
13-09-2021	2:00 pm – 6:00 pm	Entrevista Corporinoquia	LG	David Vasquez Ospina – Southpole Alejandra Rodriguez – forest First Alejandra Monsalve – South Pole Jairo Vargas – Forest First John Salazar Rubio – Planning manager Oswaldo Apasinto – Gerente Forestal Marvin Risco - COO
Observaciones:				
• Durante las entrevistas el equipo auditor revisará por muestreo, la documentación referenciada dentro de la descripción del proyecto y/o en el reporte de monitoreo. • Este plan de actividades es flexible y puede ser modificado de común acuerdo con el titular del proyecto. • Todo el personal del titular del proyecto relacionado con la iniciativa de mitigación de GEI debe estar disponible si es solicitado por el equipo de auditoria con el propósito de evaluar cualquier requisito • Durante cualquier fase de este proceso de evaluación (revisión documental, previa a la visita en sitio, visita en sitio, redacción del informe de auditoría o revisión técnica) se pueden declarar hallazgos, los cuales deben ser resueltos antes de enviar la documentación relevante (descripción del proyecto, reporte de monitoreo, hojas de cálculo, informes de auditoría, entre otros) al programa de GEI.				

APPENDIX 3: INTERVIWES



LISTADO DE ASISTENCIA ENTREVISTAS

Nombre del programa: Asesoría de Desarrollo Sostenible y Vida Verde Facilitador: Laura García
Lugar: Riohacha - La Guajira - Colombia Fecha: Septiembre - Noviembre 2011 Duración (hrs):

N°	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Andrés Salazar	45154319	Forestal Forestal	Lider HIA	Puerto Colombia	06/09/2011	
2	Leidy Daryana Jimenez	1061291863	FEC	Procesadora de Leche	Puerto Colombia	08/09/2011	
3	Diego Carlos Medina	34859931	FEC	Superintendente	Puerto Colombia	07/09/2011	
4	Luis Antonio Lino	1063099	FEC	Asesor Distrital	Guarino SC	07/09/2011	
5	Yolanda Cárdenas	031034	FEC	Asesor Social	Campesino	07/09/2011	
6	Luis Orlando Pacheco	11330014	FEC	Asesor Social	Campesino SC	08/09/2011	
7	Michael Rangel Acuña	116215208	FEC	Asesor Social	Campesino SC	08/09/2011	
8	Fernando Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
9	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
10	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
11	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
12	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
13	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
14	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
15	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
16	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
17	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
18	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
19	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
20	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	
21	Andrés Salazar	01255046	Almendra	Asesor Social	Guarino SC	08/09/2011	



LISTADO DE ASISTENCIA ENTREVISTAS

Nombre del programa: Appointees of Regional Council in Vichada Facilitador: Leona Gaces
 Lugar: Proyecto: Peto Gaces - Vichada Fecha: 06/07/2021 - 14/09/2021 Duración (hrs):

Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	David Alvarado	17233997306	AltoDin	Gerente General		06/07/2021	
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