



EVERGREEN REDD+ PROJECT



Document Prepared by RINA Services S.p.A.

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Prepared By	<i>RINA Services S.p.A. (RINA)</i>
Contact	<i>Via Corsica 12, 16128 Genova, Italy</i> <i>+39 01053851</i> <i>laura.severino@rina.org</i> <i>www.rina.org</i>

Approved by	Laura Severino (Authorized officer signing for the DOE) Head of Sustainability Compliance & New Scheme Development Coordination Unit 
Work carried out by	<i>Team Leader and Technical Expert: Rekha Menon</i> <i>Validator, Local Expert and Technical Expert: Gustavo Góes</i>

Summary:

RINA, commissioned by Ituxi Administração e Participação Ltda is performing validation of the project activity “Evergreen REDD+ Project”, against the VCS Version 04 and all applicable requirements therein, for the proposed monitoring period.

The proposed Evergreen REDD+ Project aims to avoid the unplanned deforestation (AUD) and avoided planned deforestation (APD) within the private property in the municipality of Apuí, southern Amazon. The project’s main objective is to increase surveillance around the project area, carry out trainings on sustainable cattle ranching, sustainable forest management, wild harvesting and agriculture. Proponent also intends to implement activities that will result in climate, community and biodiversity benefits. The present REDD project is expected to avoid a predicted 58,073.54 ha AUD and 26,470.88 ha APD resulting to 55,503,537 tCO₂e emissions reductions over the 30 - years project lifetime.

The VCS REDD project applies VCS methodology VM0007: REDD+ Methodology framework (REDD+ MF), version 1.6 of 08/09/2020 and corresponding modules/ tools are applied to quantify the GHG removals achieved in this project.

The Ituxi Administração e Participação Ltda has requested RINA to perform the validation audit, for which a Project Description, a Non-Permanence-Risk Report and supporting documents were provided to RINA. RINA, acting as an independent third party, has assessed the documents and evidence provided, and performed desk assessment and virtual assessment, which included a desk review, analysis of google earth images, videos of the site, interviews with stakeholders, interviews with the top management of PP and interviews with the technical and field staff of the project activity. RINA team verified the information contained and the emissions reductions and/or removals claimed in the Project

Implementation Report, calculated in compliance with the requirements of the Verified Carbon Standard (VCS) and the requirements of the methodology applied.

In total 07 Clarification Request, 03 Corrective Action Request and 00 Forward Action Request were raised.

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1 INTRODUCTION

1.1 Objective

RINA has been commissioned by Ituxi Administração e Participação Ltda to perform an independent validation of its VCS REDD project, “Evergreen REDD+ Project”. The objective of the Validation is to have an independent evaluation of a project activity by a VVB against the requirements of the VCS version 04.0, on the basis of the project design. In particular, the project's baseline, monitoring plan, and the project's compliance with relevant VCS requirements, VCS Program Guide, Registration & Issuance Process, Validation & Verification Manual, methodology & tools and host Party criteria are validated in order to confirm the correctness of the application of the approved baseline methodologies for the determination of the baseline and estimation of the emission reductions for the applicable crediting period.

1.2 Scope and Criteria

The validation scope is to review the VCS-PD against the VCS criteria which refer to VCS standard Version 4.1 and all the GHG program requirements. Validation is not meant to provide any consultancy towards the project participants. However, stated requests for clarifications and/or corrective actions may have provided input for improvement of the project design.

1.3 Level of Assurance

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

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

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

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

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

Role	Last Name	First Name	Country
Team Leader and Technical Expert	Menon	Rekha	<i>External Auditor - Rina Brazil</i>
Validator, Local Expert and Technical Expert	Góes	Gustavo	<i>External Auditor - Rina Brazil</i>
Technical Reviewer	Singh	Vinay	Internal Technical Reviewer
Technical Reviewer (Expert)	Singh	Vinay	Internal – Rina India

1.4 Summary Description of the Project

Provide a summary description of the project (no more than one page).

Project Proponents	Ituxi Administração e Participação Ltda, Milenio Empreendimentos and Carbonext Consultoria Ltda.
Title of the project activity	Evergreen REDD+ Project
Baseline and monitoring methodology	VM0007: REDD+ Methodology framework (REDD+MF)
Location of the project activity	The Evergreen REDD+ Project is situated in the Apuí municipality in the State of Amazonas, a region known as Southern Amazon. This municipality is located around 1,000km from Manaus, the capital of the State of Amazonas.
Brief description of the project	The proposed Evergreen REDD+ Project aims to avoid the unplanned deforestation (AUD) and avoided planned deforestation (APD) within the private property in the municipality of Apuí, southern Amazon. The project's main objective is to

	• increase surveillance around the project area (via various options, detailed in the PD), • carry out trainings on sustainable cattle ranching, sustainable forest management, wild harvesting and agriculture. • Fire brigade trainings to all the employees and neighbours. Proponent also intends to implement activities that will result in climate, community and biodiversity benefits. The present REDD project is expected to avoid a predicted 58,073.54 ha AUD and 26,470.88 ha APD resulting to 55,503,537 tCO₂e emissions reductions over the 30 -years project lifetime.
Projects crediting period	25 November 2020 to 24 November 2050

2 VALIDATION PROCESS

2.1 Method and Criteria

Validation is conducted using RINA procedures in line with the requirements specified in the VCS Standards and applying standard auditing techniques. The Validation consisted of the following three phases:

- Document review.
- Follow-up actions -Remote audits including interviews and site assessments using satellite imagery, GIS, shape files of PA, RRD, RRL, LB, videos, and pictures of the site.
- The resolution of outstanding issues and the issuance of the final Validation report.

The following sections outline each step in more detail.

2.2 Document Review

The PD version 01 of 13/12/2022 /1/, the applicability of the methodology, the baseline determination, emission reduction calculations provided in the form of a spreadsheet (PD_SPREADSHEET_29_12_2021.xls) /2/, non-permanence risk report, version 01 of 12/11/2021 and the documents listed in the table below, were reviewed during the offsite – audit.

/1/	Carbonext Consultoria Ltda : VCS-PD, Version 1 of 07/12/2021 Carbonext Consultoria Ltda : VCS-PD, Version 1.1 of 04/02/2022 Carbonext Consultoria Ltda : VCS-PD, Version 1.2 of 10/03/2022 Carbonext Consultoria Ltda : VCS-PD, Version 1.3 of 16/03/2022
/2/	Carbonext Consultoria Ltda: PD_SPREADSHEET_29_12_2021.xls, submitted on 29/12/2021
/3/	Property control and fire prevention.pdf
/4/	Land titles and ownership documents: Alvorada
/5/	Land titles and ownership documents: Aroeira
/6/	Land titles and ownership documents: Boa Lembrança
/7/	Land titles and ownership documents: Buiçu
/8/	Land titles and ownership documents: Damião
/9/	Vegetal Suppression Request_IPAM.pdf
/10/	Prospecting for the purchase of an airplane
/11/	MapBiomass - Historical LandUse maps
/12/	Satellite images from PSD and 10 years prior.docx
/13/	10SATE-1.doc
/14/	Forest Cover Map.png
/15/	Soil Map.png
/16/	Land use-land cover maps 2010 and 2019
/17/	Evergreen_FINANCIAL VIABILITY_v10_NPRR.xlsx
/18/	BIOMASSA_EVERGREEN_01.docx

/19/	BIOMASSA_EVERGREEN_02.docx
/20/	Brazilian Forest Code: Law no. 12.651, of 25 May 2012.
/21/	Provisory Measure nº 2.166-67.pdf
/22/	Public consultation analysis
/23/	VCS-Non-Permanence-Risk-Report-Template-v4.0_Evergreen_PD_07_12_21.docx
/24/	Local stakeholder consultation and supporting evidence: Emails
/25/	Local stakeholder consultation and supporting evidence: Interviews
/26/	Local stakeholder consultation and supporting evidence: Photos
/27/	Local stakeholder consultation and supporting evidence: Video
/28/	Stakeholders_ConsultaPública_Evergreen.xlsx
/29/	Police report
/30/	LULC Evergreen Baseline.xlsx
/31/	Remote sensing data and GIS, supervisor reports to justify the main causes of deforestation.docx
/32/	BDQUEIMADAS
/33/	Density of fire focus map.jpg
/34/	Proced_Forest Management Training_Evergreen.docx
/35/	Proced_Sustainable Cattle Management Training_Evergreen.pdf
/36/	Proced_Wild-Harvesting Training_Evergreen.pdf
/37/	Photos-Videos of the Project Area
/38/	IPAAM_PMFS Request_ Aroeira.pdf
/39/	PA_Evergreen_31980_v2.shp
/40/	Soil shapefile: BDIA_pedologia_31980_v2.shp
/41/	Forest types shapefile: BDIA_fitofisionomia_31980_v2.shp
/42/	Elevation shapefile: elevation_contour_lines_31980_v1.shp
/43/	Slope shapefile: slope_class_31980_v2.shp
/44/	Roads shapefile: estradas_total_v1_31980.shp

/45/	Janaina Dallan CV: CV_Janaina_Dallan_eng2020.pdf.
/46/	Luiz Fernando de Moura CV: Luiz_Fernando_de_Moura-CV_en.pdf.
/47/	David John Morris Swallow CV:21.03_David Swallow CV_EN.pdf.
/48/	Training Procedures: Proced_Forest Management Training_Evergreen.pdf Proced_Sustainable Cattle Management Training_Evergreen.pdf Proced_Wild-Harvesting Training_Evergreen.pdf
	Standard, methodologies and other guidance by the VCSA.
/49/	Verified Carbon Standard: VCS Standard version 4.1 dated 21 April 2021.
/50/	Verified Carbon Standard: VCS Validation and Verification Manual, version 4.0 dated 19 September 2019.
/51/	Verified Carbon Standard: VCS Program Definitions version 4.0 dated 19 September 2019.
/52/	Verified Carbon Standard: VCS Guidance for Standardized Methods version 3.3 dated 08 October 2013.
/53/	Verified Carbon Standard: VCS Program Guide version 4.0 dated 19 September 2019.
/54/	Verified Carbon Standard: VCS Validation Report Template, VCS version 4 dated 19 September 2019.
/55/	Verified Carbon Standard: VCS Project Description Template, VCS version 4 dated 19 September 2019.
/56/	Verified Carbon Standard: VCS AFOLU Non-Permanent Risk Tool version 4.0 dated 19 September 2019.
/57/	Verified Carbon Standard: VCS Non-Permanent Risk Report Template version 4.0 dated 19 September 2019.
/58/	Verified Carbon Standard: VM0007 “REDD+ Methodology Framework (REDD+ MF)”, version 1.6, 08 September 2020
/59/	Verified Carbon Standard: VMD0006 “Estimation of Baseline Carbon Stock Changes and Greenhouse Gas Emissions from Planned Deforestation and Planned Degradation” Version 1.3, 08 September 2020.

/60/	Verified Carbon Standard: VMD0007 “Estimation of Baseline Carbon Stock Changes and Greenhouse Gas Emissions from Unplanned Deforestation and Unplanned Wetland Degradation” Version 3.3., 08 September 2020
/61/	VCS Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities – VT0001, version 3.0 dated 01 February 2012.
/62/	Verified Carbon Standard: VMD0015 “Methods for monitoring of GHG emissions and removals in REDD and CIW projects (M-REDD)” Version 2.2, 08 September 2020
/63/	Verified Carbon Standard: VMD0001 Estimation of carbon stocks in the above- and belowground biomass in live tree and non-tree pools (CP-AB), v1.1, 11 October 2013
/64/	Verified Carbon Standard: VMD0005 Estimation of carbon stocks in the long-term wood products pool (CP-W), v1.1, 20 November 2012
/65/	Verified Carbon Standard: VMD0011 Estimation of emissions from market-effects (LK-ME), v1.1,
	Documents referred under Bibliography
/66/	Gold Standard: https://registry.goldstandard.org/projects?q=&page=1 , last accessed on 29 December 2021.
/67/	CDM: https://cdm.unfccc.int/Projects/projsearch.html , last accessed on 29 December 2021.
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/69/	CARRERO, G.C. Dinâmica do Desmatamento e Consolidação de Propriedades Rurais na Fronteira de Expansão Agropecuária no Sudeste do Amazonas. Master thesis, Instituto Nacional de Pesquisas da Amazônia. 68p. 2009.
/70/	Carrero, G. C. Análise de Mudança de Uso da Terra e Estrutura de Governança Ambiental nos Municípios do Profloram / Gabriel Cardoso Carrero et al. Manaus-AM, 2013.
/71/	CARRERO, G.C.; ALBUJA, G.; FRIZO, P.; HOFFMANN, E.K.; ALVES, Cristiano; BEZERRA, Caroline de S. A cadeia produtiva da Carne bovina no Amazonas. IDESAM, Manaus, 2015.
/72/	IPAM, ISA, Imazon. (2014). The Increase in Deforestation in the Amazon in 2013: a point off the curve or out of control?
/73/	KÖPPEN, W.; GEIGER, R. Klimate der Erde. Gotha: Verlag Justus Perthes. 1928. Wall Map.
/74/	Kratter, A. W. 1997. Bamboo Specialization by Amazonian Birds. Biotropica, 29(1): 100-110.

/75/	NOGUEIRA, E.M. Densidade de Madeira e Alometria de Árvores em Florestas do Arco do Desmatamento: Implicações para Biomassa e Emissão de Carbono a partir de Mudanças de Uso da Terra na Amazônia. 2008
/76/	PIACENTINI et al. 2015. Annotated checklist of the birds of Brazil by the Brazilian Ornithological Records Committee/Brazilian Journal of Ornithology, 23(2): 90-298.
/77/	Rio Negro Agroflorestal Ltda. (2020). Levantamento De Fauna De Vertebrados Terrestres Para Projeto de Avaliação de Biomassa.
/78/	Vitel, CSMN (2009) Modelagem da dinâmica do Desmatamento de uma Fronteira em Expansão, Lábrea, Amazonas. Masters dissertation, Instituto Nacional de Pesquisas da Amazonia (INPA)
/79/	WWF (Brasil). Mosaico da Amazônia Meridional: Vencendo limites geográficos e integrando gestão. Brasília-DF: WWF, 2014. 136 p. Available at: https://wwfbr.awsassets.panda.org/downloads/mam_livro_vencendo_limites_geograficos_final.pdf . Last accessed on: 20/08/2021
/80/	Embrapa: Ageitec: Embrapa Technological Information Agency. Available at: https://www.agencia.cnptia.embrapa.br/gestor/solos/tropicais/arvore/CONT000fzyjaywi02wx5ok0q43a0r58asu5l.html . Last accessed on: 01/12/2021.
/81/	ICMbio (2012) Perguntas e Respostas sobre Reserva Particular do Patrimônio Natural: https://www.icmbio.gov.br/portal/images/stories/comunicacao/downloads/perguntaserespostasrppn.pdf Last accessed on: 01/12/2021.
/82/	IPAM: 'Grilagem' Of Public Land In The Brazilian Amazon, 2006: https://antigo.mma.gov.br/estruturas/225/_arquivos/9__a_grilagem_de_terras_publicas_na_amaznia_brasileira_225.pdf . Last accessed on: 01/12/2021.
/83/	BNDES: Rural credit. https://www.bndes.gov.br/wps/portal/site/home/onde-atuamos/agropecuaria . Last accessed on: 01/12/2021.
/84/	IPCC: Guidelines for National Greenhouse Gas Inventories. Volume 4 AFOLU. 2006
/85/	Registered Florestal Santa Maria Project: https://registry.terra.org/app/projectDetail/VCS/875
/86/	Fearnside et al.: Greenhouse gas emissions from deforestation and forest fires in Roraima: sources and sinks, 2013
/87/	Barni et al.: Spatial distribution of forest biomass in Brazil's state of Roraima, northern Amazonia, 2016.

/88/	Brown, S., A. J. R. Gillespie, and A. E. Lugo, 1989. Biomass estimation methods for tropical forests with applications to forest inventory data. Forest Science, 35:881-902.
/89/	Saatchi, R.A. et al. Distribution of aboveground live biomass in the Amazon basin, 2007
/90/	IBAMA: Sustainable management authorized by Ibama in 2019 totaled 39 thousand hectares.
/91/	Instituto Socioambiental (ISA) (2019). O arco do desmatamento e suas flechas. https://www.socioambiental.org/sites/blog.socioambiental.org/files/nsa/arquivos/nova_geografia_do_arco_do_desmatamento_isa.pdf#overlay-context=pt-br/noticias-socioambientais/discurso-oficial-contra-fiscalizacao-impulsiona-destruicao-da-floresta-amazonica-mostra-isa
/92/	Secretaria de Estado do Meio Ambiente – SEMA. ESTADO DO AMAZONAS.. Altera a Resolução CEMAAM n° 17 de 20 de agosto de 2013, na forma deliberada na 47° Reunião Ordinária do CEMAAM. Resolução/CEMAAM N. 30 de 31 de outubro de 2018. WWF (Brasil) Protected Areas Program of the Amazon - ARPA (Brasil) (Org.). Arpa Biodiversidade. Amazonas:, 2010. 34 p.
/93/	IBGE: Population Estimates Tabnet Platform.
/94/	<i>World Bank Institute's Worldwide Governance Indicators.</i> Available at: http://info.worldbank.org/governance/wgi/Home/Reports .
/95/	Instituto Nacional de Pesquisas Espaciais (INPE). 2014. Projeto Prodes: Monitoramento da Floresta Amazônica Brasileira por Satélite. Disponível em: http://www.obt.inpe.br/prodes/index.php
/96/	ALLEN et al. Immediate damage by an earthquake to a temperate montane forest. Ecology, 1999, vol. 80, no. 2, pp. 708-714.
/97/	TOMINAGA et al. Desastres Naturais: conhecer para prevenir. Instituto Geológico, Governo do Estado de São Paulo, 3rd Edition, 2009.
/98/	REN et al. Mudslide-caused ecosystem degradation following Wenchuan earthquake 2008. Geophysical Research Letters, 2009, vol. 36, L 05401.
	Contract
/99/	Contrato_REDD_Evergreen_agosto2020 -vp.pdf
/100/ /	Contract signed between Carbonext and Avix dated 12 January 2021.
/101/ /	VCS Project Database: https://registry.verra.org/ , last accessed on 29 December 2021.

/102 /	RINA: Recording of remote site audit, 2021.
/103 /	Carbonext Consultoria Ltda: Evergreen Leakage Belt shapefiles, 09 March 2022.
/104 /	Ituxi Administração e Participação LTDA: Partnership Agreement in a Carbon Credit Production Project. 01 September 2020.
/105 /	Ituxi Administração e Participação LTDA: Termo aditivo - Contrato Prestação de Serviço_Segurança". 25 November 2020.
/106 /	Ituxi Administração e Participação LTDA: Contrato Prestação de Serviço - Segurança. 01 December 2019
/107 /	Carbonext Consultoria Ltda: Contrato_REDD_Evergreen_agosto202.pdf. 07 November 2020
/108 /	IBGE: Technical Manual of the Brazilian vegetation. 1992

2.3 Interviews

On 24, 25 and 26 August 2021, the validation team from RINA conducted the remote audit to the Evergreen REDD+ Project and performed interviews via MS Teams with project proponents' staff and the three project owners. The entity involved in the project and stakeholders were also interviewed via MS Teams. The key personnel interviewed, and the main topics of the interviews are summarized in the table below.

	Date	Name and Role	Organization	Topic
/a/	24/08/2021, 25/08/2021 & 26/08/2021	Ricardo Stoppe - Project Owner	Ituxi Administração e Participação Ltda	VCS consideration, funding of the project, start date of the project Land tenure rights, Pre-project conditions, project implementation status and financial viability of the project, baseline and additionality, forest management
/b/	24/08/2021, 25/08/2021 & 26/08/2021	Renan Vitoriano Boehm - Project Owner	Milenio Empreendimentos	

				plan/conservation plan and QA/QC procedures. Land titles, Laws and policies, necessary approvals and permits from different authorities. Social Environmental Impact Assessment, sustainability development, community involvement, Stakeholder identification, stakeholder consultation and ongoing communication with stakeholders.
/c/	26/08/2021	Ganete Eloi da Silva - Administrative Manager	Ituxi Administração e Participação Ltda	Conservation plan and vigilance mechanism in place and stakeholder grievance.
/d/	24/08/2021, 25/08/2021 & 26/08/2021	Janaina Dallan - Project Owner	Carbonext Consultoria Ltda	Prior VCS consideration, additionality, Spatial and temporal boundaries, Reference region, Project Area, Leakage Belt, leakage management areas, LU/LC analysis, agents and drivers of deforestation, emission reduction calculations ex-ante and ex-post, forest inventory, measurement procedures, data recording and data archiving, actual deforestation, and nonpermanence risk report. Environmental impact assessment, Local stakeholder consultation and socio-economic assessment.
/e/	24/08/2021, 25/08/2021 & 26/08/2021	Luiz Fernando de Moura - Technical Director	Carbonext Consultoria Ltda	
/f/	24/08/2021, 25/08/2021 & 26/08/2021	David John Morris Swallow - REDD+ Technical Coordinator	Carbonext Consultoria Ltda	
/g/	24/08/2021, 25/08/2021 & 26/08/2021	Jéssica Guin - REDD+ Project Analyst	Carbonext Consultoria Ltda	
/h/	24/08/2021, 25/08/2021 & 26/08/2021	Alice Dias da Cruz - GHG Protocol Inventory Analyst	Carbonext Consultoria Ltda	

/i/	24/08/2021, 25/08/2021 & 26/08/2021	Rafael Henrique Ruas Martins (Remote Sensing & GIS expert)	Carbonext Consultoria Ltda	Remote sensing imagery, shape files of RR, PA, Leakage belt and leakage management area, LU/LC classes, forest cover benchmarks, accuracy assessment of maps, maps on spatial drivers of deforestation, projection of future deforestation, factor maps, deforestation risk maps and mapping location of future deforestation.
/j/	24/08/2021, 25/08/2021 & 26/08/2021	Mateus Trez (Remote Sensing & GIS expert)	Avix Engenharia e Estudos Técnicos	
/k/	26/08/2021	Fernanda Finamore Lemos da Silva – Leader of the extractive work of the community	City of Apui	Stakeholder consultation, Grievance mechanism, Benefits from the project, employment generation, trainings, patrolling from forest officers, trend in deforestation, livelihood, and socio-economic.
/l/	26/08/2021	Edimilson Pereira Lemos – Villager	Buiuçu Communtiy	

2.4 Site Inspections

The auditing team could not visit the site due to COVID-19 pandemic and subsequent travel restrictions. The VVB could not postpone the site visit due the prevailing uncertainty in travel restrictions and the deadline for completion of the project as per the VCS standard requirements and signed contract between the VVB and the PP. Additionally, it is noted that there is no mandatory VCS Program requirement that mentions that a site visit must be conducted (even for forestry projects). However, to make sure that the VVB complies with the clause 4.1.2 of VCS Standard Version 4.1, all the information provided in the PD and ER spread sheets was verified during the desk-review phase. In addition, the VVB also checked the documents against credible sources and interviews with concerned stakeholders. The VVB carried out the audit by other means of standard auditing techniques, which included video conference calls, videos of the site, videos of the project site, remote sensing imagery, publicly available documents and interviews via MS team. The recording of remote site audit is available with audit team /102/. The same is as per the VCS- COVID travel guidance(<https://verra.org/covid-19-travel-guidance/>).

During the desk assessment of the project, the auditing team assessed the implementation and operation of the proposed project activity, project area, reference region area and the leakage belt area,

baseline, additionality. The same was crosschecked by interviewing the stakeholders. Independent check of baseline deforestation was carried out by the authorized sites from the Brazilian Government.

2.5 Resolution of Findings

The objective of this phase of the validation is to resolve any outstanding issues which need to be clarified for RINA's positive conclusion on the project description. To guarantee transparency any findings raised during the audit are incorporated in the Appendix A to this report. A corrective action request (CAR) is raised if one of the following occurs:

- The project participants have made mistakes that will influence the ability of the project activity to achieve real, measurable additional emission reductions.
- The VCS Version 4.1 standard have not been met.
- There is a risk that the emission reductions cannot be monitored or calculated.

A clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable VCS Version 4.0 standard have been met.

The No. of CARs/CLs raised by RINA are the following

CAR:03, CL: 07 and FAR: 00

2.5.1 Forward Action Requests

A forward action request (FAR) is raised during validation to highlight issues related to project implementation that require review during the first verification of the project activity.

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

1. *the actual project monitoring and reporting practices requires attention and /or adjustment for the next consecutive verification period, or*
2. *an adjustment of the MP is recommended.*

No forward action requests (FAR) were identified.

3 VALIDATION FINDINGS

3.1 Project Details

Evergreen REDD+ Project is a grouped project located in the municipality of Apuí, Amazonas State, Brazil and aims to avoid the planned and unplanned deforestation (AUD and APD). As stated in the VCS PD /1/,

the first project activity instance has a project area of 130,554.80 ha within a private property, consisting of 100% Amazon rainforest. The project area is divided into five properties (farms): Fazenda Boa Lembrança, Fazenda São Damião, Fazenda Alvorada, Fazenda Aroeira and Fazenda Buiúçu.

The project's main objective is to increase surveillance around the project area, carry out trainings on sustainable cattle ranching, sustainable forest management, wild harvesting and agriculture. Proponent also intends to implement activities that will result in climate, community and biodiversity benefits.

The REDD project is expected to avoid a predicted 58,073.54 ha AUD and APD of 26,470.88 ha of deforestation over the 30-year project lifetime.

The project activity is under sectoral scope 14 (AFOLU). As described in Appendix 1 of the VCS Standard /49/, the project falls under the category of Reduced Emissions from Deforestation and Degradation (REDD).

According to the VCS Standard version 04 /49/, grouped projects shall include one or more sets of eligibility criteria for the inclusion of new project activity instances. At least one set of eligibility criteria for the inclusion of new project activity instances shall be provided for each combination of project activity and geographic area specified in the project description. PP clearly demonstrated in the VCS PD /1/ that the project activity instance and new project activity instances comply with the set of eligibility criteria provided in the VCS Standard.

Project proponent and other entities involved in the project

The project proponents are Ituxi Administração e Participação Ltda (landowner of the project and confirmed from land titles /4/ to /8/), Milenio Empreendimentos (landowner of the project and confirmed from land titles /4/ to /8/) and Carbonext Consultoria Ltda (consultant supporting Ituxi in project development) of host Party Brazil. The other entity involved in the project is Aviv Engenharia e Estudos Técnicos of host Party Brazil.

The entity Aviv Engenharia e Estudos Técnicos is responsible for the satellite imagery analysis for baseline assessment /100/.

The involvement of Ituxi Administração e Participação Ltda and Carbonext Consultoria Ltda was checked through the document VCS Listing Representation and of Aviv Engenharia e Estudos Técnicos was verified through the contract signed with Carbonext Consultoria Ltda /100/.

Ownership

As discussed, the project owners are Ituxi Administração e Participação Ltda, Milenio Empreendimentos and Carbonext Consultoria Ltda. The lands are owned by different entities as checked through the land titles /4/-/8/. The validation team cross checked the area of the land parcels from the GIS formats of the shape files /39/ and confirmed the same. Thus, the auditing team confirms that the project area is under the control of the Project owner with respect to Project implementation, management and monitoring.

Project start date

The start date of the Project is 25 November 2020, which is the date when the project owner submitted a request to the official organ IPAAM, to obtain permission /9/ to deforest a legal proportion of the Alvorada property in the Project Area (PA). It is clarified that the approved avoided planned deforestation request is the most advanced documentation that the project owner was able to obtain without in fact deforesting the property. Regarding the AUD activities, all of the project properties already had the explicit contractual intentions of conserving forests and conducting REDD+ projects on them prior to 25/11/20, as evidenced by:

- The contract between Carbonext and the Project Proponent (regarding the Alvorada, Buiucu and Aroeira properties) /107/
- And the partnership contract between the project proponents Milênio and Ituxi Administração companies (regarding the São Damião and Boa Ventura II properties) /104/.

Furthermore, to substantiate the AUD activity, an amendment /105/ was made with effect as of 25/11/20 to the contract with a private security company, which had been hired originally on 01 December 2019 /106/ to monitor the REDD+ projects led by Ituxi Administração (being Unitor and Ituxi REDD+ projects), to provide security and vigilance services in the field to the Evergreen REDD+ projects. In this sense, the amendment serves to make explicit that the private security services were effective in the Evergreen REDD+ area as of 25/11/20.

Project crediting period

The project crediting period is established as 30 years from 25 November 2020 to 24 November 2050. The project lifetime is 30 year and the same is the GHG accounting period.

Project scale and estimated GHG emission reductions or removals

The project is a large project (greater than 300,000 tonnes of CO_{2e} per year) according to the requirements of section 3.9.1 of the VCS Standard. The project is estimated to result in an average GHG emission reductions and removals equivalent to 1,850,117 tCO₂ per year.

Project location

The project sites are located in the municipality of Apuí, Amazonas state. The geographical coordinates delimiting the 5 properties were crosschecked through GIS analysis using the shapefiles provided by PP /39/. The area of each property was cross checked through the National Institute of Colonisation and Agrarian Reform (INCRA) maps /4/-/8/.

The validation of the geographic boundaries of the project area are clearly described in section 3.3.3 of this report.

Conditions prior to project initiation

The entirety of the Project Area currently meets the internationally accepted definition of forest, and was forest for a minimum of 10 years before the project start date. The VVB checked the evidence of the presence of forest 10 years before the start date and the correspondence of forest types in the PA (Dense Submontane Tropical Forest (code “Ds”) and Submontane Open Tropical Forest (code “As”)

/11//14//108/. Thus, confirming that the project was not initiated to to generate GHG emissions for the purpose of their subsequent reduction, removal or destruction.

The Evergreen REDD Project makes an important contribution to the conservation of Southern Amazonia's biodiversity as well as to climate regulation in Brazil and South America. The present and prior environmental conditions of the project area, including as appropriate information on the climate, hydrology, topography, relevant historic conditions, soils, vegetation and ecosystems have been discussed in section 1.13 of the PD, which was further crosschecked with the evidence /40//41//42//43/ and confirms to be appropriate.

Project compliance with applicable laws, statutes and other regulatory frameworks

RINA team was able to confirm that the project complies with all applicable laws, statues and other regulatory frameworks. Evidence to this effect includes a review of all pertinent legislation identified in the VCS PD and of compliance with the same, then confirmed through interviews with project personnel and other relevant stakeholders /28/.

The law applicable to this project is the Brazilian Forest Code /20/, which states that 80% of farms located in the Amazon biome must have a Legal Reserve (RL), and a permanent preservation area (APP). According to information provided by the bidders, the area of the project meets these regulations. However, this legislation has not been fully realized in the country due to lack of government oversight, which brings a significant loss of forest cover and deforestation threats, which can be observed in the region reference of the project.

Apart from the above, the company has also obtained the permits from environmental authorizations /9/.

Participation under other GHG programs:

The proposed project is not registered (or seeking registration) under other GHG program(s); moreover, there is no evidence of the project's rejection from any other GHG programs as per the GS and CDM project data base /66//67/.

Other forms of credit:

Net GHG removals generated by the project activity will not be used for compliance with emissions trading programs and other binding limits. The project does not receive other forms of environmental credits. This is confirmed by interacting with the project owner.

Leakage management for AFOLU projects

The main leakage management activities are defined as forest management courses, cooperation with SEMA, training on sustainable wild-harvesting, training of fire brigades, surveillance activities designated to mitigate illegal logging and land occupation in the area, potential roll-out to other areas and combatting illegal land occupation. Detailed information on the same is provided in section 3.1 – "Project type, technologies and measures implemented, and eligibility of the project".

Commercially sensitive information

As described in the VCS PD /1/, none of the information provided to the VVB was withheld from the public version of the report.

Sustainable development contributions

The main aim of the project is not only conserving 130,554.81 ha of the project area, the other important objective of the programme is to contribute positively to sustainable development of the project area and aligns itself with a number of the Sustainable Development Goals (SDGs) including goals 1, 3, 8, 13 and 15. Though the project contributes to multiple sustainable developmental co-benefits like quality education, skill enhancement by trainings, including technical and vocational skills, for employment, decent jobs and entrepreneurship etc. The same was checked and confirmed during the site visit by interviewing the stakeholders.

PP discussed in the VCS PD how the project will help federal and state governments in achieving the deforestation reduction goal. Reducing deforestation and promoting sustainable development in the Amazon is also a key component to Brazil's Nationally Determined Contribution (NDC) under the Paris Agreement. According to the Brazilian Government Ministry for the Environment (in Portuguese, Ministério do Meio Ambiente), the implementation of REDD+ activities are an important component to meet the Country's contribution under the United Nations Framework Convention on Climate Change while preserving natural forest resources.

RINA was able to verify all the documented evidence listed above during the validation process and can confirm that data and considerations are complete and accurate. Moreover, RINA confirms that the description of the proposed project activity, as contained in the PD /1/ sufficiently covers all relevant elements, is accurate and complete and that it provides the reader with a clear understanding of the nature of the project.

3.2 Safeguards

3.2.1 No Net Harm

As mentioned in the VCS PD /1/, the project does not cause any potential negative environmental and socio-economic impacts since this project is a conservation project implemented in private properties. The positive impacts identified by PP are described in section 2.1 of the VCS PD.

3.2.2 Local Stakeholder Consultation

As per the audit observations and interaction with the stakeholders it was confirmed that physical stakeholder consultation was carried out between July 15th and 17th 2021 /25/ /26/ /27//28/ at the community level by two project agents and due to COVID pandemic feedbacks were also invited from various organizations via email between June 18th and July 16th 2021, which also included Government organizations like ADEMAP, ADAF, Aripuana-Guariba Agroextrativist Association, Apuí Environment Secretary, Apuí Administration Department, Apuí City Hall, CEUC – AM, Department of Education, Culture and Sports of the Municipality of Apuí, IDAM, Idesam, IPAAM, Jatuarana National Forest, Secretary of Production of the Municipality of Apuí, SEMA, Sucunduri State Forest, RESEX Aripuanã, UFAM /24/. The e-mail invitation receipts were presented to the VVB team /24/.

Noted that the project did not receive any negative comments either in presential meeting or via e-mail. The same is also made transparent in the VCS PD. A communication channel (phone and email) has been established with stakeholders to better explain the project activities and to respond to stakeholders' doubts and concerns related to the project.

3.2.3 Environmental Impact

As discussed in the VCS PD /1/, the environmental impacts are very minimal and in fact, the project will lead to positive impacts like forest conservation practices, maintenance of the forest cover and the conservation of values species and biodiversity. The project does not appear to have a negative environmental impact as compared to the baseline, as evidenced by the project activities designed to prevent future deforestation through securing land tenure, preventing the encroachment of unauthorized deforestation agents, and promote the development of sustainable incomes in local communities.

3.2.4 Public Comments

The project was submitted for public commenting from 22 July 2021 to 22 August 2021. The same was checked from the Verra website. Noted that the project has not received any public comments.

3.2.5 AFOLU-Specific Safeguards

Local Stakeholder Identification and Background.

The processes used to identify local stakeholders likely impacted by the project was a survey in the project region. The list of the impacted stakeholders was provided in section 2.2 of the VCS PD /1/.

PP identified 50 residents within the 20km radius of the project were interviewed, corresponding to 20,2% of local residents. No one was living within the project area.

A description of the social, economic and cultural diversity within local stakeholder groups and the differences and interactions between the stakeholder groups were described in the VCS PD /1/. In addition, it is also stated that no changes were identified among the stakeholders involved with the project. However, in case of any changes this will be informed.

The expected changes in well-being and other stakeholder characteristics under the baseline scenario, including changes to ecosystem services identified as important to local stakeholders were also included in section 2.5 of the VCS PD /1/.

Risks to Local Stakeholders.

The auditing team verified that information regarding to risks to local stakeholders due to project implementation and how the project will mitigate such risks were included in the VCS PD /1/. The risks were confirmed by interview during the remote audit /a/, /h/ and /l/.

Respect for Local Stakeholder Resources

Risks to local stakeholder resources due to project implementation and how the project will mitigate such risks, including plans to ensure the project will not impact local stakeholders' property rights without the free, prior and informed consent is described in the VCS PD /1/. Moreover, it is also mentioned that the project will not introduce any invasive species or allow an invasive species to thrive through project implementation and no fertilizers, chemical pesticides, biological control agents will be used.

Communication and Consultation

Processes to ensure ongoing communication and consultation, including a grievance redress procedure to resolve any conflicts that may arise between the project proponent and local stakeholders are described in the VCS PD /1/.

Grievance redress and conflict management procedures, as well as benefit sharing mechanisms, will be discussed with communities through stakeholders' consultations. Furthermore, a permanent communication channel with local stakeholders was created in order to receive any comments or suggestions regarding the present REDD project. All comments received will be responded, and grievances will be resolved in a suitable timeframe whenever possible, taking into account culturally appropriate conflict resolution methods.

3.3 Application of Methodology

3.3.1 Title and Reference

The project has applied the VCS methodology entitled "REDD+ Methodology Framework (REDD+ MF)" (VM0007), version 1.6, 08 September 2020 /58/. The methodology and tools and the specific versions of them applied by the project, were valid at the time of validation.

3.3.2 Applicability

For each of the applied methodology's applicability conditions, describe the steps taken to assess compliance of the project with the applicability condition. Provide a conclusion with respect to each applicability condition.

The project applies the VCS methodology VM0007 – "REDD+ Methodology Framework (REDD+ MF)" /58/. Each project activity instance included in the grouped project will have to follow the applicability conditions under the methodology and applied tools.

Applicability Condition	Justification
Land in the project area has qualified as forest at least 10 years before the project start date.	Remote sensing imagery /11//12/ /16/ was provided to confirm that all areas within the project area have been forest for a minimum of ten years. /108/
The project area can include forested wetlands (such as bottomland forests, floodplain forests, mangrove forests) as long as they do not grow on peat. Peat shall be defined as organic soils with at least 65% organic matter and a minimum thickness of 50 cm. If the project area includes forested wetlands growing on	The project proponent has stated that the project area does not include forested wetlands. No forested wetlands were observed during the onsite inspection, nor from review of the satellite imagery /40/. The same was also confirmed from the IBGE-Soil maps /15/.

peat (e.g. peat swamp forests), this methodology is not applicable.	
Project proponents must be able to show control over the project area and ownership of carbon rights for the project area at the time of verification.	The same was checked from the land titles and ownership documents -CCIR (Certificate of Registration of Rural Propert), INCRA and land titles 'Matricula' /4/ to /8/.
Baseline deforestation and baseline forest degradation in the project area fall within one or more of the following categories: Unplanned deforestation (VCS category AUDD); Planned deforestation (VCS category APD); Degradation through extraction of wood for fuel (fuelwood and charcoal production) (VCS category AUDD).	Baseline deforestation in the project area falls within APD and AUD: - APD category, as the agent of deforestation is the project proponent; - AUD category: deforestation agents are cattle ranchers, timber harvesters and infrastructure.
Baselines shall be renewed every 10 years from the project start date.	The baseline will be renewed in November 2030.
All land areas registered under the CDM or under any other carbon trading scheme (both voluntary and compliance-orientated) must be transparently reported and excluded from the project area. The exclusion of land in the project area from any other carbon trading scheme shall be monitored over time and reported in the monitoring reports.	The Evergreen Project REDD+ is not registered in any carbon trading scheme or program. This is verified through interviews with project proponents during the onsite visit and internet research of VCS and CDM databases /67//101/
If land is not being converted to an alternative use but will be allowed to naturally regrow (i.e. temporarily unstocked), this framework shall not be used.	Forest clearing in the baseline is followed by establishment of pasture, which prevents forest regrowth.
Leakage avoidance activities shall not include: Agricultural lands that are flooded to increase production (e.g. paddy rice); Intensifying livestock production through use of "feed-lots" and/or manure lagoons.	Leakage avoidance activities do not include flooding agricultural land or creating feed-lots or manure lagoons.

The proposed project meet also meets the following applicability condition of the module VMD0006 “Estimation of Baseline Carbon Stock Changes and Greenhouse Gas Emissions from Planned Deforestation and Planned Degradation” Version 1.3 /59/.

Applicability Condition	Justification
The module is applicable for estimating the baseline emissions on forest lands (usually privately or government owned) that are legally authorized and documented to be converted to non-forest land.	The proponents have requested to IPAAM permission to clear up to 20% of the Alvorada propriety /9/, according to the legal limit prescribed in the Brazilian Forest Code.
Where, pre-project, unsustainable fuelwood collection is occurring within the project boundaries modules BL-DFW and LK-DFW shall be used to determine potential leakage.	No fuelwood collection has been conducted within the project area. This statement can also be confirmed through the public consultation carried out with the community, as none of the interviewees mentioned collecting wood for fuelwood or any other activity /24/ to /28/.

The proposed project meet also meets the following applicability condition of the module VMD0007 “Estimation of Baseline Carbon Stock Changes and Greenhouse Gas Emissions from Unplanned Deforestation and Unplanned Wetland Degradation” Version 3.3. /60/

Applicability Condition	Justification
Baseline agents of deforestation shall: (i) clear the land for settlements, crop production (agriculturalist) or ranching, where such clearing for crop production or ranching does not amount to large scale industrial agriculture activities; (ii) have no documented and uncontested legal right to deforest the land for these purposes; and (iii) are either resident in the reference region or immigrants. Under any other condition this framework shall not be used.	The baseline agents of deforestation clear the land for ranching as final land use. These land squatters have no legal right to use or deforest the land. These agents of deforestation are from nearby communities or immigrants looking for land to illegally harvest wood and convert the land for pasture.
Where, pre-project, unsustainable fuelwood collection is occurring within the project boundaries modules BL-DFW and LK-DFW shall be used to determine potential leakage.	No fuelwood collection has been conducted within the project area. This statement can also be confirmed through the public consultation carried out with the community, and none of the interviewees mentioned collecting wood for charcoal or any other activity /24/ to /28/.

VMD0009 Estimation of emissions from activity shifting for avoided planned deforestation/forest degradation and avoided planned wetland degradation (LK-ASP), v1.3

Applicability Condition	Justification
The module is applicable for estimating the leakage emissions due to activity shifting from forest lands that are legally authorized and documented to be converted to non-forest land, including activity shifting to forested wetland that is drained or degraded as a consequence of project implementation.	The proponents have the official request and the plan to deforest 20% of the Alvorada propriety /9/.
This tool must be used for projects in areas where planned deforestation happens on forested wetlands, regardless of the absence of wetland within the project boundaries.	There are no forested wetlands within the project area /15//40/.
The module is mandatory if Module BL-PL has been used to define the baseline, and the applicability conditions in Module BL-PL must be complied with in full.	Module BL-PL (VMD0006) was applied and all the conditions were complied with, as mentioned above.

The proposed project meet also meets the following applicability condition of the tool “Tool for the demonstration and assessment of additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) project activities, Version 3.0 /61/.

Applicability Condition	Justification
AFOLU activities the same or similar to the proposed project activity on the land within the proposed project boundary performed with or without being registered as the VCS AFOLU project shall not lead to violation of any applicable law even if the law is not enforced.	The proposed REDD project does not lead to violation of any applicable law even if the law is not enforced. The project is in compliance with the forest code (Law N° 12.651, 25/05/2012) /20/.

The use of this tool to determine additionality requires the baseline methodology to provide for a stepwise approach justifying the determination of the most plausible baseline scenario. Project proponent(s) proposing new baseline methodologies shall ensure consistency between the determination of a baseline scenario and the determination of additionality of a project activity.	Stepwise approach has been used in justifying the determination of the most plausible baseline scenario. The same has been discussed in more detail in section 3.4 of the VCS PD /01/.
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RINA team confirms that the project meets all the applicability criteria of the methodology and associated tools or modules.

3.3.3 Project Boundary

Spatial Boundaries

The project consists of different project related areas. In the methodology, several criteria are described to identify and delineate the boundaries. The boundary delineation and area size is based on the assessment of satellite images in line with the methodology requirements and described in detail in the in the PD /01/ and supporting documents. Respective data is provided in form of GIS files /39//103/. These include:

- Project Area (PA): 130,554.8 ha
- Reference Region (RRL): 321,979.86 ha
- Reference Region (RRD): 262,661.56 ha
- Leakage Belt: 120,089.87 ha.

The boundaries were assessed using the Satellite Images and Image processing technologies and interviews and based on the secondary evidence received on the design of the project. The boundaries as defined in the field were found to be consistent with the indications in the PD.

The methodology requires minimum from 10 m x 10 m to 100 m X 100m spatial resolution remote sensing images for the analysis. In this case, PP has used MapBiomass Database. MapBiomass is an initiative of the Greenhouse Gas Emissions Estimation System (SEEG) from the Climate Observatory's and is produced by a collaborative network of co-creators made up of NGOs, universities and technology companies /11/.

As per the Mapbiomas documents /11/, the Spatial resolution is higher than 30m and accuracy of the classification of Land use / Land Cover is above 90% which is meeting the methodology requirement.

Project Area (PA)

The project area is composed of 5 properties located at the municipality of Apuí, Amazonas State. The properties sum to 189,058.45 ha and the project area comes to 130,554.80 ha of forest. The Project Area (PA) boundary was constructed by taking the validated property boundary shape file and cutting off

the areas classified by MAPBIOMAS as non-forested areas, deforested areas until the project start date /39/. The resulting PA shape file was checked by the VVB during the audit /39/.

Reference Region (RR)

The reference region has 321,979.86 ha and was delimited by GIS software. In accordance with VM0007 methodology, module VMD0007-BL-UP_v3.3 /58/ the following criteria were taken into account in the analysis of similarity between Reference Region and the Project Area:

Criteria	Similarity Comparison
Agent groups	In the entire RRD at the beginning of the historical reference period, post-deforestation land-use is 98.93% pastureland for cattle ranching. The active agent of deforestation in both the RRD at the start of the historical reference period, and that expected to cause deforestation in the Project Area during the project term is cattle ranching
Forest classes	According to the classification of Brazilian vegetation carried out by IBGE /41/, both the Project Area and the RRD are entirely covered by native Amazonian vegetation, falling into four categories of vegetation type: Submontane dense tropical rainforest, Submontane open tropical forest, Alluvial dense tropical rainforest and Lowland dense tropical rainforest.
Elevation	Altitude variation in the PA and reference regions is relatively low, 100% of the two areas lying between 0 m and 500 m, therefore there is a 100% match regarding this variable /42/.
Slope	The relief of the majority of both the PA and the RRD is flat to mildly hilly, with 94% of the RRD and 88% of the PA classified as under 15% slope. /43/
Soil Types	Analysis of both the RRD and the Project Area, according to the Brazilian Soil Classification System (SiBCS, 2006), contains three different soil types: Yellow Latosols, Red-yellow Latosols and Red-Yellow Argisol /40/
Transportation networks and human infrastructure	The analysis of difference between the PA and RRD was conducted in terms road density (m/km ²) resulting in a difference of 14%, thus falling within the maximum difference of $\pm 20\%$ permitted by the methodology /44/.

Leakage Belt

In accordance with VM0007 methodology, module VMD0007-BL-UP_v3.3 /60/ the following criteria were considered in the analysis of similarity between the Leakage Belt and the Project Area:

Criteria	Similarity Comparison
All parts of the leakage belt must, at a minimum, be accessible and reachable by project baseline deforestation agents with consideration of agent mobility	The Leakage Belt Area is accessible and reachable by project baseline deforestation agents with consideration of agent mobility presenting a road density of 50.9 m/km ² /44/.
Forest classes	According to the classification of Brazilian vegetation carried out by IBGE /41/, both the Project Area and the Leakage Belt are entirely covered by native Amazonian vegetation, falling into four categories of vegetation type: Submontane dense tropical rainforest, Submontane open tropical forest, Alluvial dense tropical rainforest and Lowland dense tropical rainforest.
Elevation	Altitude variation in the PA and leakage belt is relatively low, 100% of the two areas lying between 0 m and 500 m, therefore there is a 100% match regarding this variable /42/.
Slope	The relief of the majority of both the PA and the RRD is flat to mildly hilly, with 89% of the RRD and 88% of the PA classified as under 15% slope /43/.
Soil Types	Analysis of both the Leakage Belt and the Project Area, according to the Brazilian Soil Classification System (SiBCS, 2006) /40/ contains three different soil types: Yellow Latosols, Red-yellow Latosols, Red-Yellow Argisol and Ferrihumiluvic Spodosol. The predominant types of soil in both the PA and Leakage Belt are noted by Embrapa sources /80/ to be favorable to the implementation of pasturelands
Road density	The Project Area has a road density of 63.4 m/km ² /44/, and the Leakage Belt of 50.9 m/km ² , resulting in a difference of

	19.7%, which is inside the maximum difference of $\pm 20\%$ permitted by the VM0007 BL-UP.
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Temporal boundaries

The start and end years of the historical reference period are 2012 and 2020 which comply with the requirements of the methodology /58/. The historical reference period was defined as the years 2012 until 2020; accordingly, remote sensing imagery of the RR was acquired for the years 2012, and 2020. Further, the historical Landcover changes extracted from mapbiomas /11/ for each year and analysis was carried out, which is more than the methodology expectation.

Starting date of the project-crediting period of the project activity: The project crediting period of the Evergreen REDD+ Project commenced at 25/11/2020.

Starting date and end date of the first fixed baseline: The starting date and end date of the first fixed baseline period are the 25/11/2020 to 24/11/2030 respectively.

Boundaries on emissions sources and carbon pools have been validated by review of the selected methodology, by documentation supplied by the project proponent, and by physical field observations. It is RINA's opinion that the selected boundaries are consistent with the requirements of the VCS standard and selected methodology and appropriately justified.

	Sources	Gas	Included / Excluded	Justification / Explanation of choice
Baseline	Biomass burning	CO ₂	Excluded	Excluded as recommended by the applied methodology. Counted as carbon stock change.
		CH ₄	Included	Included as non-CO ₂ emissions from biomass burning in the baseline scenario, according to the methodology.
		N ₂ O	Included	Included as non-CO ₂ emissions from biomass burning in the baseline scenario, according to the methodology.
	Livestock emissions	CO ₂	Excluded	Not a significant source according to methodology.

Project		CH ₄	Excluded	Conservatively excluded – expected to be greater under the baseline scenario as compared to the project.
		N ₂ O	Excluded	Conservatively excluded – expected to be greater under the baseline scenario as compared to the project.
	Biomass burning	CO ₂	Excluded	No biomass burning increase is predicted to occur in the project scenario compared to the baseline case. Therefore, considered insignificant.
		CH ₄	Included	Included as non-CO ₂ emissions from biomass burning in the project scenario, according to the methodology.
		N ₂ O	Included	Included as non-CO ₂ emissions from biomass burning in the project scenario, according to the methodology.
	Livestock emissions	CO ₂	Excluded	Not a significant source as no livestock or agriculture increase is predicted to occur in the project scenario compared to the baseline case.
		CH ₄	Excluded	No livestock or agriculture increase is predicted to occur in the project scenario compared to the baseline case. Therefore, considered insignificant.
		N ₂ O	Excluded	As above.

By assessing the documentation provided by the PPs as well as the observations made and interviews, held onsite the audit team concludes that the boundary and selected sources, sinks and reservoirs are justified for the project.

3.3.4 Baseline Scenario

The procedure for determination of the baseline scenario was applied using the instructions from methodology VM0007 “REDD+ Methodology Framework (REDD+ MF)”, version 1.6 /58/.

As mentioned in the VCS PD/1/, Forest land is expected to be converted to non-forest land in the baseline scenario, under two mechanisms, or components, of the baseline: Avoided Unplanned Deforestation (AUD) and Avoided Planned Deforestation (APD). The AUD baseline component involves a predicted 17,618 hectares of deforestation over the first 10 years of project lifetime, as further described below. The APD component is regarding a 26,471 ha subsection (20%) of the Alvorada property, which has documented forest clearing plans.

The VVB team has observed cattle ranching activity in the reference region /16/ and also analysed police records and local reports that offer proof of historic invasions of the farm /29/. As described in the VCS PD /1/, the landowners cannot afford efforts and costs to keep long-term vigilance of the project boundaries to avoid unplanned deforestation from uncontrolled invasions. The project financial spreadsheet corroborates this assumption, according to the VVB team.

The baseline scenario provided in section 3.4 of the VCS PD is realistic and credible for the region, as verified through interviews, document review and also considering the dynamics of deforestation in Amazon.

3.3.5 Additionality

As required by the methodology, VT0001 Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities, version 3.0 /61/ has been correctly used to demonstrate additionality. In addition, sufficient information has been provided so that a reader can reproduce the analysis and obtain the same results. The VVB’s specific comments regarding the demonstration of additionality are as follows.

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

As per Sub-step 1a, the land use scenarios identified in section 3.5 of the VCS PD include those scenarios required by VT0001. PP chose the following scenarios:

- i) Scenario 1: continuation of pre-project land use. Under the pre-project scenario, one guard per each of the five properties was required for surveillance and upkeep of the properties, all of which have no economic activity;
- ii) Scenario 2: project activity on the land within the project boundary performed without being registered as the VCS AFOLU project. Project activities performed without being registered as the VCS AFOLU project. As there are no economic activities besides REDD being implemented, the scenario involves costs but no income;

iii) Scenario 3: Small-scale beef cattle farming;

RINA team can confirm that all identified land use scenarios above are credible, as they currently exist and are technically feasible in the project region. The credible alternative land-use scenarios that could have occurred on the land within the project boundary are SCENARIOS 1, 2 and 3, above.

On the basis of expert knowledge, the validation team can confirm that scenarios 1, 2 and 3 are in accordance with mandatory laws and regulations /20/.

Given that these scenarios have been identified, in accordance with the CDM AR-AM Tool, the PP proceed to Step 3 (Barrier analysis). Step 2, investment analysis, was not applicable to the project because the additionality tool /61/ allows for the application of either STEP 2 or STEP 3 and does not require that both be applied.

STEP 3. Barrier analysis

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

PP has appropriately established existing barriers that prevent the implementation of the proposed type of project activity from being carried out if the project activity is not registered as a VCS AFOLU project. The following barriers were established for the analysis.

Investment barriers:

- Debt funding is not available for the for the land-use scenarios;
- No access to international capital markets;
- Lack of access to credit;

Institutional barriers:

- Risk related to changes in government policies or laws;
- Lack of enforcement of forest or land-use-related legislation.

Barriers due to social conditions and land-use practices:

- Widespread illegal practices (e.g. illegal grazing, non-timber product extraction and tree felling);

Barriers relating to land tenure, ownership, inheritance, and property rights:

- Lack of suitable land tenure legislation and regulation to support the security of tenure;
- Possibilities of large price risk due to the fluctuations in the prices of products related to the project activity over the project period in the absence of efficient markets.

Sub-step 2b. Elimination of land use scenarios that are prevented by the identified barriers

Investment barriers:

Investment barriers exist in terms of Scenarios 1 and 2, there are very few options for conservation of forest on private properties, above and beyond legal requirements, without generating any financial returns. The exception is the Private Natural Heritage Reserves (“RPPNs” in Portuguese) which in the State of Amazonas are on average much smaller than the project area (0.05%, on average, of the Project Area as described in Step 4 below) and they generate further costs and no particular incentives or subsidies, as shown in a 2012 ICMbio manual /81/. However, regarding Scenario 3 (Cattle farming), there are numerous funding resources and credit lines for cattle raising activities in Brazil /83/.

Institutional barriers: This barrier hinders any legally compliant alternative land use scenario (specifically, Scenario 1 - 2), as it represents unfair competition from non-compliant producers (Lack of enforcement of forest or land-use-related legislation), causing uncertainty to investors (Risk related to changes in government policies or laws).

Barriers due to social conditions and land-use practices: This barrier hinders any compliant alternative land-use scenarios (Scenarios 1 – 2), due to widespread illegal practices, which lead to unfair competition from a great portion of regional producers and insecurity related to land tenure (trespassing by squatters). On the other hand, this factor favors cattle raising and pastureland (Scenario 3) which, as previously described, often depends on illegal practices to be financially viable.

Barriers relating to land tenure, ownership, inheritance, and property rights: This barrier hinders the legally compliant land-use scenarios (Scenarios 1 – 2), and represents an incentive to squatters and land-grabbers, which are in many cases associated with cattle farming /82/ Scenario 3.

Sub-step 2c. Determination of baseline scenario.

As put into context above, Scenario 3 (small-scale beef cattle farming) would not be hindered or prevented by any of the barriers identified in Sub-step 2a. Thus, Scenario 3 is confirmed as the most plausible alternative land-use scenario, in the absence of the project activity.

In this sense, according to the tool:

“Forestation” (or the REDD project activity, in this case) “without being registered as a VCS AFOLU project activity” is not included in the list of land use scenarios that are not prevented by any barrier”

And the list contains only one land use scenario, therefore it is necessary to continue with Step 4: Common practice test.

STEP 4. Common practice test

According to T-ADD “CDM Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities” /61/, the previous steps are complemented with an analysis of the extent to which similar activities have already diffused in the geographical area of the proposed VCS AFOLU project activity.

This analysis took into account similar activities in the project region, being the municipalities of Apuí and Novo Aripuanã, Amazonas, and the type of land area analyzed were private natural heritage reserves, a land category known as RPPN in Brazil. This is because they are private conservation reserves, and in this sense are comparable to the Evergreen area.

It was found through the official organ ICMBio /81/, that in the state of Amazonas there are 14 such areas, with an average of 65.5 ha. Therefore, the private conservation areas are very smaller (0.05%) in size to the Evergreen REDD project, and they are very distant (666 km) from the project area, and not located in the same jurisdictional area (municipality).

Thus, the VVB is of the opinion that the proposed project is not common practice in the area. RINA concurs with the project proponent's assertion that the project is not common practice. In conclusion, RINA verified that the project proponents have employed the correct use of the VCS Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities /61/, that they have followed all of its respective steps correctly, and that thus the project can be considered to be additional.

3.3.6 Quantification of GHG Emission Reductions and Removals

RINA team assessed the calculations of baseline emissions, project emissions, leakage and the expected net GHG reductions and removals by sinks. Corresponding calculations were carried out based on calculation spreadsheets /2/. Correctness of calculations can be confirmed as they were replicated by the audit team using the information provided. The values and estimates presented in the PD are considered reasonable based on the documentation reviewed, further references and the result of the interviews during the audit. Based on the information reviewed it can also be confirmed that the sources used are correctly quoted and interpreted in the PD. All assumptions and data indicated in the PD and all relevant sources were checked and confirmed. Detailed information on the verification of parameters used in the equations is presented in section 4 of the PD /1/.

In essence, the methodology was correctly applied following the requirements. All values in the PD are considered reasonable in the context of the proposed VCS project activity. Data sources are quoted correctly. Hence, the calculation of baseline stocks and removals, leakage and the expected net anthropogenic GHG removals by sinks are considered correct.

Baseline emissions:

According to the VM0007 REDD+ Methodology Framework (REDD+MF) /58/ the baseline of the REDD project activity is estimated ex ante as follows:

$$\Delta C_{BSL-REDD} = (\Delta C_{BSL,planned} + \Delta C_{BSL,unplanned} + \Delta C_{BSL,deg\ rad - FW/C})$$

$\Delta C_{BSL-REDD}$	Net GHG emissions in the REDD baseline scenario up to year t^* (t CO ₂ e)
$\Delta C_{BSL,planned}$	Net GHG emissions in the baseline scenario from planned deforestation up to year t^* – from Module BL-PL (t CO ₂ e)
$\Delta C_{BSL,unplanned}$	Net GHG emissions in the baseline scenario from unplanned deforestation up to year t^* – from Module BL-UP (t CO ₂ e)
$\Delta C_{BSL,deg\ rad - FW/C}$	Net GHG emissions in the baseline scenario from degradation caused by fuelwood collection and charcoal making up to year t^* – from Module BL-DFW (tCO ₂ e)

Carbon Stocks

Four forest classes with varying biomass levels are present in Project Area /41/: Submontane dense tropical rainforest (covering 51% of the total area); Submontane open tropical forest (46%); Alluvial dense tropical rainforest (2%); and Lowland dense tropical rainforest (1%). Therefore, the Submontane dense and Submontane open categories represent 97% of the total, and it was considered conservative and efficient to exclude the two remaining classes of Alluvial dense tropical rainforest (2%); and Lowland dense tropical rainforest (1%). It is conservative to do so as their biomass values are on average 37% higher than the two forest classes taken into account, being: Alluvial dense tropical rainforest 696.2 t/ha; and Lowland dense tropical rainforest 585.7 t/ha. For Submontane Dense Tropical Rainforest (code “Ds”), scientific references (Fearnside et al. 2013 /86/; Barni et al. 2016/87/) have sourced biomass data for the project estimations, resulting in 679.0 and 696.6 tCO₂.ha⁻¹, respectively (i.e., average 687.8 tCO₂.ha⁻¹; CV%: 1.8%), equivalent to 399 t.ha; for Submontane Open Tropical Forest (code “As”) biomass estimates are presented in Fearnside et al. (2013) /86/; and Barni et al. (2016) /87/; whose figures converted to carbon stocks result in 708.3 and 680.9 tCO₂.ha⁻¹, respectively (i.e., average of 694.6 tCO₂.ha⁻¹; CV%: 2.8%), equivalent to 403 t.ha.

In order to calculate the carbon pools (above and belowground) for each stratum, the total biomass of the total area of each stratum was multiplied by a CF (Carbon Fraction) in Dry Matter equal to 0.4722 (conversion from dry mass to tC), and then by 44/12 (conversion factor from tC to tCO₂).

Baseline emissions from unplanned deforestation

Satellite images from Mapbiomas /11/ of the historical reference period between 2012 and 2020, it was used to estimate the rate of annual deforestation. The resulting average annual rate in the submontane dense stratum is 1.86%. The baseline must be revisited at fixed 10-year intervals from the start of the project.

In order to estimate emissions from unplanned deforestation that would occur in the Project Area in the absence of project (i.e. in the baseline case), the annual estimated area of multiplied by the sum of aboveground and belowground carbon stocks in forest for each biomass stratum

Emissions from biomass burning in the baseline

Based on the IPCC 2006 Inventory Guidelines /84/, estimating greenhouse gas emissions from biomass burning was determined as:

$$E_{BiomassBurn,i,t} = \sum_{g=1}^G ((A_{burn,i,t} * B_{i,t} * COMF_i * G_{g,i}) * 10^{-3}) * GWP_g$$

Where:

$E_{BiomassBurn,i,t}$ Greenhouse gas emissions due to biomass burning as part of deforestation activities in stratum i in year t; tCO₂-e of each GHG (CO₂, CH₄, N₂O)

$A_{burn,i,t}$ Area burnt for stratum i at time t; ha

$B_{i,t}$ Average aboveground biomass stock before burning stratum i, time t; tonnes d.m. ha⁻¹

$COMF_i$ Combustion factor for stratum i; dimensionless (default value derived from Table 2.6 of IPCC, 2006)

$G_{g,i}$ Emission factor for stratum i for gas g; kg t⁻¹ dry matter burnt (default values derived from Table 2.5 of IPCC, 2006)

GWP_g Global warming potential for gas g; t CO₂/t gas g (default values from IPCC SAR: CO₂ = 1; CH₄ = 21; N₂O = 310)

g 1, 2, 3 ... G greenhouse gases

i 1, 2, 3 ... M strata

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

Wood products carbon pool in the baseline

To estimate the biomass carbon of the commercial volume extracted in the process of deforestation, the following equation was applied, according to “Option 2: Commercial inventory estimation”, as recommended in the CP-W /64/:

$$C_{XB,i} = C_{ABtree,i} * \frac{1}{BCEF} * Pcom_i$$

Where:

$C_{XB,i}$	Mean stock of extracted biomass carbon from stratum i ; t CO ₂ -e ha ⁻¹
$C_{AB_{tree},i}$	Mean aboveground biomass carbon stock in stratum i ; tCO ₂ -e ha ⁻¹
$BCEF$	Biomass conversion and expansion factor (BCEF) for conversion of merchantable volume to total aboveground tree biomasses; dimesnionless
i	1,2,3, ... M strata

Project Emissions

The Project Area currently does not carry out any activities, so there are no project emissions to report at the time of audit.

Leakage

According to the methodology VM0007 /58/ Net GHG emissions due to leakage from the REDD project activity is estimated as follows:

$$\Delta C_{LK-REDD} = (\Delta C_{LK-AS,planned} + \Delta C_{LK-AS,unplanned} + \Delta C_{LK-AS,deg\ rad - FW/C} + \Delta C_{LK-ME,})$$

Where:

$\Delta C_{LK-REDD}$	Net GHG emissions due to leakage from the REDD project activity up to year t^* , (t CO ₂ e)
$\Delta C_{LK-AS,planned}$	Net GHG emissions due to activity shifting leakage for projects preventing planned deforestation up to year t^* – from Module LK-ASP (t CO ₂ e)
$\Delta C_{LK-AS,unplanned}$	Net GHG emissions due to activity shifting leakage for projects preventing unplanned deforestation up to year t^* – from Module LK-ASU (t CO ₂ e)
$\Delta C_{LK-AS,deg\ rad - FW/C}$	Net GHG emissions due to activity shifting leakage for degradation caused by extraction of wood for fuel up to year t^* – from Module LK-DFW (t CO ₂ e)
$\Delta C_{LK-ME,}$	Net GHG emissions due to market-effects leakage up to year t^* – from Module LK-ME (t CO ₂ e)

Market Leakage (LK-ME)

Total GHG emissions due to market-effects leakage through decreased timber harvest is equal to the summed emissions from timber harvest in the baseline case potentially displaced plus a leakage factor:

$$LK_{MarketEffects,Timber} = \sum_{i=1}^M (LF_{Me} * AL_{T,i})$$

Where:

$LK_{MarketEffects,Timber}$	Total GHG emissions due to market- effects leakage through decreased timber harvest; t CO2-e
LF_{Me}	Leakage factor for market-effects calculations; dimensionless
$AL_{T,i}$	Summed emissions from timber harvest in stratum i in the baseline case potentially displaced through implementation of carbon project; t CO2-e
i	1,2,3,...M strata

The deduction factor (LFME) was adopted as 0.2, given that the biomass of total aboveground tree is considered to be 32,65% greater in the Amazon Biome than in the Project Area. According to the module VMD0011 (LK-ME) /65/, when the mean biomass is more than 15% greater than the biomass within the project boundaries, the LFME shall be considered 0.2.

The total volume that would have been logged in the baseline in the Project Area, across strata and time periods, is estimated as follows:

$$AL_{T,i} = \sum_{t=1}^t (C_{BSL,XBT,i,t})$$

Where:

$AL_{T,i}$	Summed emissions from timber harvest in stratum i in the baseline case potentially displaced through implementation of carbon project; t CO2-e
$C_{BSL,XBT,i,t}$	Carbon emission due to displaced timber harvests in the baseline scenario in stratum i in time t; t CO2-e

i	1,2,3,...M strata
t	1, 2, 3, ... t years elapsed since the projected start of the REDD project activity

The carbon emission due to the displaced logging has two components: the biomass carbon of the extracted timber and the biomass carbon in the forest damaged in the process of timber extraction:

$$C_{BSL,XBT,I,T} = ([V_{BSL,XE,I,t} * D_{mn} * CF] + [V_{BSL,XE,I,t} * LDF] + [V_{BSL,XE,I,t} * LIF]) * \frac{44}{12}$$

Where:

$C_{BSL,XBT,i,t}$	Carbon emission due to displaced timber harvests in the baseline scenario in stratum i in time t; t CO2-e
$V_{BSL,XE,I,t}$	Volume of timber projected to be extracted from within the project boundary during the baseline in stratum i at time t; m3
D_{mn}	Mean wood density of commercially harvested species; t d.m.m-3
CF	Carbon fraction of biomass for commercially harvested species j; t C td.m.-1
LDF	Logging damage factor; t C m-3 (default 0.53 t C m-3 for broadleaf and mixed forests)
LIF	Logging infrastructure factor; t C m-3 (default 0.29 t C m-3)
i	1,2,3,...M strata
t	1, 2, 3, ... t years elapsed since the projected start of the REDD project activity

Leakage outside (LK-ASU)

According to the applied module LK-ASU the proportion migrating to the Leakage Belt is calculated as the area of the Leakage Belt as a proportion of the total available forest area nationally (AVFOR). AVFOR was estimated as follows:

$$AVFOR = TOTFOR - PROTFOR - MANFOR$$

Where

AVFOR	Total available national forest area for unplanned deforestation; ha
TOTFOR	Total available national forest area; ha

PROTFOR	Total area of fully protected forests nationally; ha
MANFOR	Total area of forests under active management nationally; ha

TOTFOR consisted of multiplying size of the Brazilian Amazon by 97%, which represents its preserved area, according to SEMA /92/. As a result, TOTFOR represents 486,461,572 ha. According to the Embrapa /80/, PROTFOR is equivalent to 10.4% of the Brazilian territory, calculated as 88,566,400 ha. MANFOR is estimated in 1,400,000, according to IBAMA /90/. In this context, AVFOR is estimated as 396,495,172 ha.

The proportion of Leakage Belt area related to the total available national forest area (PROPLB) is calculated by dividing Leakage Belt area by AVFOR. This procedure results in PROPLB equal to 0.000306171 (dimensionless).

The proportional leakage for areas with immigrating populations (LK_{PROP}) was then equal to the immigrating proportion multiplied by the proportion of available national forest area outside the Leakage Belt multiplied by the proportional difference in stocks between forests inside and outside the Leakage Belt

$$LK_{PROP} = PROP_{IMM} * (1 - PROP_{LB}) * PROP_{CS}$$

Where:

LK_{PROP}	Proportional leakage for areas with immigrating populations; proportion
$PROP_{IMM}$	Estimated proportion of baseline deforestation caused by immigrating population; proportion
$PROP_{LB}$	Area of forest available for unplanned deforestation as a proportion of the total national forest area available for unplanned deforestation; proportion
$PROP_{CS}$	Proportional difference in stocks between areas of forest available for unplanned deforestation both inside and outside the Leakage Belt; proportion

LK_{PROP} was estimated in 0.018.

Leakage due to the proportion of the baseline deforestation actors who are displaced to areas outside the Leakage Belt was therefore equal to the change in stocks in the baseline scenario minus the change in stocks in the project scenario multiplied by the proportional leakage factor for areas with immigrating populations:

$$\Delta C_{LK-ASU,OLB} = (\Delta C_{BSL,LK,unplanned} - \Delta C_{P,LB}) * LK_{PROP}$$

Where:

$\Delta C_{LK-ASU,OLB}$	Net CO2 emissions due to unplanned deforestation displaced outside the Leakage Belt ; t CO2-e
$\Delta C_{BSL,LK,unplanned}$	Net CO2 equivalent emissions in the baseline from unplanned deforestation in the leakage belt; t CO2-e
$\Delta C_{P,LB}$	Net CO2 equivalent emissions within the leakage belt in the project case; t CO2-e
LK_{PROP}	Proportional leakage for areas with immigrating populations; proportion

For the difference in emissions from unplanned deforestation within the Leakage Belt in the baseline and in the project case, a 10% factor was considered (i.e. $\Delta C_{P,LB}$ was considered to be 10% higher than $\Delta C_{BSL,LK,unplanned}$). It is assumed that this factor is valid for the Evergreen REDD+ Project, given that the project proponent will adopt a series of activities for leakage mitigation, as previously mentioned in this VCS-PD.

Leakage Outside (LK-ASP)

According to the module VMD0009 (LK-ASP): “Where the specific deforestation agent can be identified, leakage does not need to be considered where it can be demonstrated that the management plans and/or land-use designations of the deforestation agent’s other lands (which must be identified by location) have not materially changed as a result of the project¹ (e.g., the deforestation agent has not designated new lands as timber concessions, increased harvest rates in lands already managed for timber, cleared intact forests for agricultural production or increased fertilizer use to enhance agricultural yields).”

The Alvorada property is currently under the ownership of Ituxi Administração e Participação Ltda , and Milenio Empreendimentos is the other project area owner involved in the Evergreen REDD project. No forest clearing or sustainable forest management plans have been requested by either company since project start date 25th November 2020.

Net GHG emission reductions or removals

According to VCS: VM0007 REDD+ Methodology Framework (REDD+ MF) v1.6, The total net greenhouse gas emissions reductions of the REDD project activity are calculated as

follows:

$$NER_{REDD} = (\Delta C_{BSL-REDD} - \Delta C_{WPS-REDD} - \Delta C_{LK-REDD})$$

Where:

NER_{REDD}	Total net GHG emission reductions of the REDD project activity up to year t^* (t CO ₂ e)
$\Delta C_{BSL-REDD}$	Net GHG emissions in the REDD baseline scenario up to year t^* (t CO ₂ e)
$\Delta C_{WPS-REDD}$	Net GHG emissions in the REDD project scenario up to year t^* – from Module MREDD (t CO ₂ e)
$\Delta C_{LK-REDD}$	Net GHG emissions due to leakage from the REDD project activity up to year t^* (t CO ₂ e)

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

Data and parameter applied for the calculation of biomass are listed in the PD, the data and respective sources were reviewed by the audit team and found in compliance with requirements of the methodology.

Changes in carbon stocks of tree and non-tree biomass, non-CO₂ emissions due to biomass burning, leakage emissions equations and formulas were correctly applied and the stepwise approach was followed as per applied methodology.

The estimation of the total uncertainty of the REDD Project Activity was conducted in compliance with the VCS module by quantifying the uncertainty for the projection of baseline rate of deforestation as well as the estimation of stocks in carbon pools.

Over the first fixed baseline period of 30 years, total net anthropogenic removals of 36,368,215 tCO₂-e are expected. The calculations of the net anthropogenic GHG removals were carried out in an Excel spreadsheet /2/. All calculations are in compliance with the applied VCS methodology and its corresponding tools. The steps of the calculations are fully traceable and adequate for the project conditions and considered correct by RINA team:

- All assumptions and data used by the project participants are listed in the PD, including their references and sources;
- All documentation used by project participants as the basis for assumptions and source of data is correctly quoted and interpreted in the PD;
- All values used in the PD are considered reasonable in the context of the proposed VCS project activity;
- The baseline methodology has been applied correctly to calculate project emissions, baseline emissions, leakage and emission reductions;
- All estimates of the baseline emissions can be replicated using the data and parameter value provided in the PD.

3.3.7 Methodology Deviations

No methodology deviations applied to the proposed REDD project activity.

3.3.8 Monitoring Plan

Identify the parameters to be monitored and describe the steps taken to validate the suitability and eligibility of monitoring equipment and procedures.

The monitoring plan is presented in section 5 of the PD /1/. All of the required data and Parameters relevant to the validation as of the date of this report and verification are available and provided in section 5.3 of the PD. All of the monitoring equipment and procedures specified in the monitoring plan are applicable and eligible per VCS requirements and the requirements of the module Module VMD0015 “Methods for monitoring of GHG emissions and removals in REDD and CIW projects (M-REDD)” Version 2.2, 08 September 2020 /62/.

Parameters available at the time of validation:

Data/parameter	Unit	Value applied	Assessment
CF	tCt/td.m-1	0.47	IPCC 2006 INV GLs AFOLU Chapter 4 Table 4.3 /84/
44/12	Dimensionless	44/12	2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 4 AFOLU /84/
R	t root d.m.t-1 shoot d.m	0.37	CP-AB - page 17; “Tropical rainforest”; “>125 t.ha ⁻¹ ”. /63/
WW _{ty}	Dimensionless	0.24	Default value for developing countries: VCS Module VMD0005 REDD Methodological Module: Estimation

			of Carbon Stocks in The Long-Term Wood Products Pool (CP-W). - page 14. /64/
SLF _{ty}	Dimensionless	0.20	VCS Module VMD0005 REDD Methodological Module: Estimation of Carbon Stocks in The Long-Term Wood Products Pool (CP-W): Sawnwood, page 13. /64/
OF _{ty}	Dimensionless	0.80	VCS Module VMD0005 REDD Methodological Module: Estimation of Carbon Stocks in The Long-Term Wood Products Pool (CP-W) /64/.
P _{COMi}	Dimensionless	Submontane dense: 0.08235 Submontane open: 0.08155	For calculation of this parameter, the volume of merchantable wood in exploitation (in m ³ /ha) has been based on "Florestal Santa Maria Project" /85/ (35.08 m ³ /ha), whose Project Area is located about 120 km South of this Project Area and has the same two forest classes represented within it /41/.
C _{WP,i}	t CO ₂ e ha ⁻¹	2.61	VCS Module VMD0005 REDD

			Methodological Module: Estimation of Carbon Stocks in The Long-Term Wood Products Pool (CP-W) /64/.
Cab_tree	t CO ₂ e ha ⁻¹	433.3 for Submontane dense 437.6 for Submontane open	The value is the result of the division of the total aboveground carbon pool per stratum by the area.
Cbb_tree	t CO ₂ -e ha ⁻¹	254.5 for Submontane dense 257.0 for Submontane open	The value is the result of the division of the total aboveground carbon pool per stratum by the area.
C _{XB}	t CO ₂ -e ha ⁻¹	27.03	Mean stock of extracted biomass carbon from stratum i
BCEF	Dimensionless	1.32	According to CP-AB - page 14, being the average of the three proposed factors /63/.
Cab _{icl}	tCO ₂ /ha	Submontane dense tropical rainforest: 432.6 Submontane open tropical forest: 437.7	Based on the study from Fearnside et al. 2013 /86/ and Barni et al. 2016 /87/). As per the methodology requirements. The values are reassessed every 10 years or when data is more than 10

			years old, whichever occurs first.
COMF	Dimensionless	0.50	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 4 Agriculture, Forestry and Other Land Use, Chapter 2, "Primary tropical moist forest /84/
G _{gi}	g kg ⁻¹ dry matter burnt	$GCH_4 = 4.8$ $GN_{20} = 0.2$	Volume 4, Chapter 2, of the IPCC 2006 Inventory Guidelines in table 2.5 (see Annex 2: emission factors for various types of burning for CH ₄ and N ₂₀). /84/
Deforestation	ha	Yearly variable	Mapbiomas /11/
Dmm	t d.m.m ⁻³	0.59	Brown, S., A. J. R. Gillespie, and A. E. Lugo, 1989 /88/.
LDF	t C m ⁻³	0.53	VMD0011 LK-ME /65/
LIF	t C m ⁻³	0.29	VMD0011 LK-ME /65/
LFme	Dimensionless	0.2	VMD0011 (LK-ME) /65/
C _{LB}	t CO _{2e} ha ⁻¹	435.8	Based on similarity analysis, data from the Project Area was applied to Leakage Belt area. It was taken a weighted average of

			aboveground biomass inside the Project Area.
COLB	t CO ₂ e ha ⁻¹	578.1	Saatchi, R.A. Houghton, R.C. dos Santos Alvalá, J.V. Soares, and Yifan Yu /89/.
DLF	%	10	PP conservatively allowed a 10% leeway as leakage due to displaced deforestation based on the various measures/activities' implementation by the REDD project.

Parameters determined ex-post

Data/parameter	Frequency and measurement method
Aburn,i,t	The measuring instrument used is remote sensing and GIS. The parameter will be monitored annually.
A _{DistPA}	The measuring instrument used is remote sensing and GIS. The parameter will be monitored at least every 5 years or if verification occurs on a frequency of less than every 5 years.
A _{BSLPat}	The measuring instrument used is remote sensing and GIS. The parameter will be monitored annually.
V _{EXT z i t}	Records and reports documenting amount of wood extracted within project boundary. The parameter will only be measured if the project proponents decide to have forest management, depending on the market conditions and knowing

	that the management need to have the FSC certification
C _{EXT z i t}	Records and reports documenting amount of wood extracted within project boundary. The parameter will only be measured if the project proponents decide to have forest management, depending on the market conditions and knowing that the management need to have the FSC certification
C _{LG i t}	Biomass carbon stock of timber extracted within the project boundary (C _{EXT z i t}) is summed to volume of logs in sustainable forest management (V _{EXT z i t}) multiplied by LDF (Logging damage factor). The parameter will only be measured if the project proponents decide to have forest management with FSC certification
A _{DECKS,i,t}	Field measurements or reported measurements such as postharvest assessment reports and post-harvest maps that are based on field measurements. Remote sensing data and GIS. The parameter will only be measured if the project proponents decide to have forest management with FSC certification
A _{ROAD,i,t}	The average width of the roads may be estimated through systematically sampling road width. The parameter will only be measured if the project proponents decide to have forest management with FSC certification
L _{sk}	Reported measurements such as post-harvest assessment reports, post-harvest maps that are based on field measurements, or Annual Operational Plans of the Sustainable Management Plan. The parameter will only be measured if the project proponents decide to have forest management with FSC certification
C _{AB_tree, dest}	On-the-ground measurement, data according to the Annual Operational Plans of the Sustainable Management Plan, and scientific data review.

	Monitored at least every 5 years or if verification occurs on a frequency of less than every 5 years examination must occur prior to any verification event.
CBB_tree,dest	On-the-ground measurement, data according to the Annual Operational Plans of the Sustainable Management Plan, and scientific data review. Monitored at least every 5 years or if verification occurs on a frequency of less than every 5 years examination must occur prior to any verification event.
Cs/u,ig	On-the-ground measurement, Annual Operational Plans of the Sustainable Management Plan, and peer-reviewed data study. Measurement shall take place one time prior to any verification event.
Cb,ig	On-the-ground measurement, Annual Operational Plans of the Sustainable Management Plan, and peer-reviewed data study. Measurement shall take place one time prior to any verification event.
W _{skid}	The average width of skid trails created within a stratum i can be based on reported widths; a conservative estimate based on machinery used; or additional field measurements. Monitored at least every 5 years or if verification occurs on a frequency of less than every 5 years examination must occur prior to any verification event
Leakage outside	The measuring instrument used is remote sensing and GIS. The parameter will be monitored annually.
MANFOR	Official country-specific data from IBAMA /90/. The parameter will be monitored annually.
PROTFOR	Official country-specific data from ISA /91/. The parameter will be monitored annually.
TOTFOR	Official country-specific data from SEMA /92/. The parameter will be monitored annually.

$\Delta C_{P, LB}$	Procedure as per Module M-REDD /62/. The parameter will be monitored annually.
$PROP_{IMM}$	Official country-specific (government) data from IBGE /93/. The parameter will be monitored annually.
$A_{DefLB, i, t}$	The measuring instrument used is remote sensing and GIS. The parameter will be monitored annually.
$A_{DefPA, l, u, t}$	The measuring instrument used is remote sensing and GIS. The parameter will be monitored annually.
RF_t	All sources of data from the VCS Non-Permanence Risk Report will be used to measure the various risk factors. The parameter will be monitored annually.
Project Forest Cover Monitoring Map	The measuring instrument used is remote sensing and GIS. The parameter will be monitored at least every 5 years or if verification occurs on a frequency of less than every 5 years examination must occur prior to any verification event
Leakage Belt Forest Cover Monitoring Map	The measuring instrument used is remote sensing and GIS. The parameter will be monitored at least every 5 years or if verification occurs on a frequency of less than every 5 years examination must occur prior to any verification event
$A_{DefLB, i, u, t}$	The measuring instrument used is remote sensing and GIS. The parameter will be monitored annually.

RINA confirms that the list of parameters is complete and that the values assumed for ex-ante calculations will lead to precise or at least conservative estimations. RINA team concludes that the PP is able to implement the monitoring plan to report verifiable ex-post GHG net anthropogenic removals.

3.4 Non-Permanence Risk Analysis

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

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

Risk Factor	Validation Findings	Risk Rating
1. Project Management (PM)		
a)	<i>Risk factor does not apply as the project area’s vegetation is 100% native with no planting occurring as seen during the remote audit in the satellite images and classification /11/. Not applicable correctly applied.</i>	0
b)	<i>The project did not generate carbon credits previously.</i>	0
c)	<i>The validation team checked all the evidence cited in the VCS non-permanence risk report and also interviewed personnel working in the project and confirms any area of required experience is covered by at least one individual with at least 5 years’ experience in the area /45/ /46/ /47/.</i>	0
d)	<i>The validation team checked during remote audit that management team is located less than a day of travel from the project site. It is checked from the google map that the travel time to the project site is less than a day. The same was confirmed during the site visit and interviews with them</i>	0
e)	<i>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 /45//46//47/.This evidence is listed in item c) of the non- permanence risk report and has been checked by the validation team.</i>	-2
f)	<i>PP has developed an adaptative management plan that includes activities such as fire prevention and surveillance protocols /3/ to ensure well-functioning and maintenance of the project.</i>	-2

	<i>Total Project Management (PM)</i> <i>Total may be less than zero.</i>	-4
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<i>Risk Factor</i>	<i>Validation Findings</i>	<i>Risk Rating</i>
2. Financial Viability (FV)		
a)	<i>Not applicable.</i>	0
b)	<i>Not applicable.</i>	0
c)	<i>Not applicable.</i>	0
d)	<i>The project cash flow breakeven point, where the annual income consistently exceeds annual outgoing occurs in year 4. The audit team discussed key details with the PP regarding the cash in and cash out used to create the cash flow in which it is demonstrated where the breakeven point is reached /17/.</i>	0
e)	<i>Not applicable.</i>	0
f)	<i>Not applicable.</i>	0
g)	<i>Not applicable.</i>	0
h)	<i>It is checked that the PP has secured 80% or more of the funds before reaching the breakeven point, is secured. The calculations are explicit in the spreadsheet /17/.</i>	0
i)	<i>Project has available callable financial resources to cover at least 50% of total cash out before project reaches breakeven /17/.</i>	-2
	<i>Total Financial Viability (FV)</i> <i>Total may not be less than zero.</i>	0

<i>Risk Factor</i>	<i>Validation Findings</i>	<i>Risk Rating</i>
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Opportunity Cost (OC)		
a)	Not applicable.	0
b)	Not applicable.	0
c)	Not applicable.	0
d)	Not applicable.	0
e)	Not applicable.	0
f)	PP considered NPV from project activity at least 50% more profitable than the most profitable alternative land use activity as checked in the "Financial viability" spreadsheet /17/.	-4
g)	The PP is not a non-profit organization.	0
h)	The project is protected by a legally binding commitment to continue management practices that protect credit carbon stocks over the length of the crediting period /99/.	-2
i)	Not applicable.	0
	Total Opportunity Cost (OC) Total may be less than 0.	-6

Risk Factor	Validation Findings	Risk Rating
3. Project Longevity (PL)		
a)	Not applicable.	0
b)	As mentioned in item h) above, the project has a legal agreement or requirement to continue management practice over the length of the crediting period /99/. PP defined the maximum project longevity is 30 years.	15
	Total Project Longevity (PL) May not be less than zero.	15

2. External Risk

Risk Factor	Validation Findings	Risk Rating
1. Land Tenure and Resource Access/Impacts (LT)		
a)	The Audit team has checked the ownership and right of use documents. The ownership of each land has the user right, which was checked and confirmed from the land titles /4/ to /8/.	0
b)	Not applicable.	0
c)	It was verified that there are 50 community members living within and surrounding the project area /24/ to /28/. However, there are no disputes over land tenure or ownership.	0
d)	As assessed above, there are no disputes over access/use rights in the project area.	0
e)	Not applicable.	0
f)	As discussed above the project area is protected by a legally binding commitment to continue management practices /99/.	-2
g)	It was verified that there is documented evidence that measures have been taken to restore justice of the overlap of a private property with the project property Aroeira /29/.	0
	Total Land Tenure (LT) Total may not be less than zero.	0

Risk Factor	Validation Findings	Risk Rating
1. Community engagement (CE)		
a)	It is checked that no residents within the Evergreen REDD+ Project Area /24/ to /28/.	0
b)	It is been checked that there are around 20.2% inhabitants living within 20 km of the project boundary outside the project area, who have been consulted /24/ to /28/.	0

c)	As assessed above through the evidence the audit team confirmed that the project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area /48//k/ /l/	-5
	Total Community Engagement (CE) Total may be less than zero.	-5

Risk Factor	Validation Findings	Risk Rating
1. Political Risk (PC)		
a)	Not applicable.	0
b)	Not applicable.	0
c)	The audit team confirmed that the 5 year (2015- 2019) mean governance score for Brazil across the six governance indicators of World Bank Institute's Worldwide Governance Indicators is -0.177 /94/. Therefore, agrees that the political risk is 2.	2
d)	Not applicable.	0
e)	Not applicable.	0
f)	The audit team checked the following 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
	Total Political (PC)	0

	Total may not be less than zero.	
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3. Natural Risk

Risk Factor	Validation Findings	Risk Rating
F	The fire risk in the project location is considered to be insignificant during the period from 2012 to 2020 as evidences by INPE sources report /95/. Evergreen's Adaptative Management Plan is in place, having the aim of reducing risks of fire and related trespassing /3/. Mitigation: 0.25	0
PD	It was communicated to the audit team and confirmed based on professional experience that there was no record of any pest and disease outbreak in the project area since the area is covered by 100% Amazon Rainforest, i.e., "natural forests". Mitigation: 1	0
W	The VVB team has confirmed through a review of the reference indicated in the risk report, that the risk of carbon stocks loss due to extreme weather was considered due to droughts caused in the amazon forest because Pacific and Atlantic Sea Surface Temperatures effect. Mitigation: 1	2
G	The VVB team has confirmed through a review of the reference indicated in the risk report /96/-/98/, that there are no geological events damaging the project site.	N/A
ON	No other sources of natural risk were identified.	N/A
	Total Natural Risk (as applicable, F + PD + W + G + ON)	2.00

The overall non-permanence risk rating that was determined for the project, using below Table is 7.0.

Risk Category	Rating
Internal Risk	5.00

External Risk	0.00
Natural Risk	2.00
Overall Risk Rating (a + b + c)	7.00

In summary, the overall risk rating that was determined for the project, in accordance with the VCS Non-Permanence Risk Tool, is 7.0%. The audit team has concluded that the above risk rating is in conformance with the VCS rules.

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

4 VALIDATION CONCLUSION

RINA has performed the validation of the grouped project “Evergreen REDD+ Project” on the basis of VCS Standard version 4.1 and VCS Validation and Verification Manual version 4.0, as well as criteria given to provide for consistent project operations, monitoring and reporting. The project is located in Brazil and covers 130,554.81 hectares.

The review of the project design documentation and the subsequent follow-up interviews have provided validation team with sufficient evidence to determine the fulfilment of stated criteria.

The project correctly applied the VCS methodology VM0007 “REDD+ Methodology Framework (REDD+ MF)”, version 1.6.

The validation process was performed on the basis of all issues and criteria of VCS. The conclusions of this report show that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation and verification.

APPENDIX A: ABBREVIATIONS

Abbreviations	Full texts
<i>AFLOU</i>	<i>Agriculture Forestry and Other Land Use</i>
<i>AUD</i>	<i>Avoided Unplanned Deforestation</i>
<i>BE</i>	<i>Baseline Emissions</i>
<i>CAR</i>	<i>Corrective Action Request</i>
<i>CDM</i>	<i>Clean Development Mechanism</i>
<i>CER(s)</i>	<i>Certified Emission Reduction(s)</i>
<i>CL</i>	<i>Clarification Request</i>
<i>CO₂</i>	<i>Carbon dioxide</i>
<i>CO₂e</i>	<i>Carbon dioxide equivalent</i>
<i>DNA</i>	<i>Designated National Authority</i>
<i>DOE</i>	<i>Designated Operational Entity</i>
<i>ER</i>	<i>Emission Reductions</i>
<i>FAR</i>	<i>Forward Action Request</i>
<i>GHG(s)</i>	<i>Greenhouse gas(es)</i>
<i>GWP</i>	<i>Global Warming Potential</i>
<i>IPCC</i>	<i>Intergovernmental Panel on Climate Change</i>
<i>PD</i>	<i>Project Description</i>
<i>PE</i>	<i>Project Emission</i>
<i>PP(s)</i>	<i>Project Participant(s)</i>
<i>REDD</i>	<i>Reducing Emissions Deforestation and Degradation</i>
<i>RINA</i>	<i>RINA Services S.p.A.</i>
<i>SS(s)</i>	<i>Sectoral Scope(s)</i>
<i>TA(s)</i>	<i>Technical Area(s)</i>
<i>UNFCCC</i>	<i>United Nations Framework Convention on Climate Change</i>
<i>VCS</i>	<i>Verified Carbon Standard</i>
<i>VVB</i>	<i>Validation and Verification Body</i>
<i>VVS</i>	<i>Validation and Verification Standard</i>

APPENDIX B: CORRECTIVE ACTION REQUEST, CLARIFICATION REQUEST AND FORWARD ACTION REQUEST

CL ID	01	Section no.	3.1	Date: 28/08/2021
Description of CL				

Section 1.1 Summary Description of the Project

1. PP is requested to provide the conservation action plan/mitigation action plan for the proposed project. Project description not transparent on the conservation activities carried out so far. Confirm the same with evidence.
2. Provide the planned deforestation plan. Supported with evidence.
3. The estimations of AUD and APD along with the emissions estimated is provided for 10 years. However, the crediting period claimed is for 30 years. You are also requested to provide the estimates for 30 years.
4. SFMPs is also one of the measures implemented in conservation. Currently the approval is requested only for one of the properties. Not clear if this would be applied to other properties as well. Also provide the request letter submitted to the government authority for the approval of other properties.
5. A brief description of the scenario existing prior to the implementation of the project is not transparent.

Section 1.2: Sectoral Scope and Project Type

1. The project category: Avoided planned deforestation is missing

Section 1.3 Project Eligibility

There are few points, which are not discussed as per the requirements of VERRA. Kindly make the same transparent as per the below:

1. The project meets all applicable rules and requirements set out under the VCS Program.
2. The project applies a methodology eligible under the VCS Program.
3. The implementation of this project activity does not lead to the violation of any applicable law;
4. This is an eligible AFOLU project category under the VCS Program: reduced emissions from deforestation and degradation (REDD);
5. This project is not located within a jurisdiction covered by a jurisdictional REDD+ program.
6. Implementation partners are identified in the project activity.
7. This project does not convert native ecosystems to generate GHG. The project area only contains native forested land for a minimum of 10 years before the project start date.
8. This project does not occur on wetlands and does not drain native ecosystems or degrade hydrological functions.
9. non-permanence risk will be analysed in accordance with the VCS Program document AFOLU Non-Permanence Risk Tool.

Section 1.4 : Project Design

1. Make it transparent that this is a grouped project.

2. Assessment criteria not transparently discussed for the eligibility criteria.

1.5 project proponent

1. As per the discussions had during the audit, Mr. Renan (the 2nd project owner) is not from Ituxi. PP is requested to provide the contract copy the landowner is having with Ituxi.

2. Also, we understand carbon next is one of the PP, kindly revise the tabular format as per the project proponent and not other entities.

1.7 ownership

1. The area of Alvorada Farm in the documents is 132,354.39 ha. In Table 3 of the PD the value is 80,911.4ha. PP is requested to clarify. Further the CCIR from Alvorada, Boa Lembrança and Aroeira are missing. Kindly provide the same.

2. PP is requested to provide the land titles with maps for the property Lembrança.

3. As per the table 3, the ownership of Boa Lembrança and São Damiao is Milenio Empreendimentos. However, this is not transparent under the Project proponent section. PP to provide more details on the same.

1.8 project start date

The start date considered for the project is 25/11/2020, which is based on the request letter submitted to IPAAM. However, one of the eligibility criteria discussed in section 1.4 of the PD states that in the case the project involves APD, activities must have the relevant deforestation permits, approved by the relevant State authority. Kindly clarify.

Project participant response

Date: dd/mm/yyyy

Section 1.1 Summary Description of the Project

1. PP is requested to provide the conservation action plan/mitigation action plan for the proposed project. Project description not transparent on the conservation activities carried out so far. Confirm the same with evidence.

It was made clearer which activities have already been implemented and which will be implemented in the future. As evidence, the Property Control and Fire Fighting Procedure was provided, as well as the procedures for the training that will be carried out.

Furthermore the contract with the third-party company was made available in the drive: [here](#).

2. Provide the planned deforestation plan. Supported with evidence.

The deforestation plan has been provided from the qualified forest engineer ([Vegetation suppression maps](#))

3. The estimations of AUD and APD along with the emissions estimated is provided for 10 years. However, the crediting period claimed is for 30 years. You are also requested to provide the estimates for 30 years.

The estimates of emissions reductions from AUD and APD have been adapted to 30 years.

4. SFMPs is also one of the measures implemented in conservation. Currently the approval is requested only for one of the properties. Not clear if this would be applied to other properties as well. Also provide the request letter submitted to the government authority for the approval of other properties.

The confirmed SFMP plans apply only to Aroeira property and the proof of the request submitted to organ IPAAM was provided in the audit drive. The activities are predicted to begin in 2027, at which date the licensed SFMP will be duly provided, however currently only the request to IPAAM is available, and the full license will be provided closer to the start date of the activities. The PMFS request is available [here](#).

5. A brief description of the scenario existing prior to the implementation of the project is not transparent.

A brief description of the scenario existing prior to the implementation of the project has been included.

Section 1.2: Sectoral Scope and Project Type

1. Avoided planned deforestation was included in this section.

Section 1.3 Project Eligibility

There are few points, which are not discussed as per the requirements of VERRA. Kindly make the same transparent as per the below:

The points mentioned were added to the Section 1.3, as per requirements of VERRA.

Section 1.4 : Project Design

1. Make it transparent that this is a grouped project.

It is now transparent that this is a grouped project.

2. Assessment criteria not transparently discussed for the eligibility criteria.

Table 1 was added with information of the eligibility criteria and the criteria assessment.

1.5 project proponent

1. As per the discussions had during the audit, Mr. Renan (the 2nd project owner) is not from Ituxi. PP is requested to provide the contract copy the landowner is having with Ituxi.

The partnership contract is available [here](#)

2. Also, we understand carbon next is one of the PP, kindly revise the tabular format as per the project proponent and not other entities.

The tabular format has been revised.

1.7 ownership

1. The area of Alvorada Farm in the documents is 132,354.39 ha. In Table 3 of the PD the value is 80,911.4ha. PP is requested to clarify. Further the CCIR from Alvorada, Boa Lembrança and Aroeira are missing. Kindly provide the same

The area of Alvorada Farm in the documents is 132,354.39 ha refers to the total property area, while the area of 80,911.4ha is the PA area. A column was added to Table 06 (previously Table 03) with the property area for each property. Also, the CCIR from Alvorada, Boa Lembrança and Aroeira are available at the folder “CL 01 - Land titles and ownership documents” [here](#).

Regarding the transfer of possession of the Aroeira property to Ituxi Administração company, the CONTRATO DE COMPRA E VENDA FAZENDA AROEIRA FINAL[1441]-Manifesto is available in the the Drive [here](#).

2. PP is requested to provide the land titles with maps for the property Lembrança.

The land titles with maps for the property Lembrança are provided [here](#).

3. As per the table 3, the ownership of Boa Lembrança and São Damiao is Milenio Empreendimentos. However, this is not transparent under the Project proponent section. PP to provide more details on the same.

Milenio Empreendimentos has been included as a project proponent in section 1.5 as well as the table in 1.7, ownership.

1.8 project start date

The start date considered for the project is 25/11/2020, which is based on the request letter submitted to IPAAM. However, one of the eligibility criteria discussed in section 1.4 of the PD states that in the case the project involves APD, activities must have the relevant deforestation permits, approved by the relevant State authority. Kindly clarify

According to Verra, the following items are acceptable, in order to approve an APD project: “projects would need something additional to the Forest Code such as a management plan or clear-cut permission to those areas.”

Further, to communication with the auditors by e-mail, it was agreed that the deforestation plan would be acceptable, which has duly been provided at audit.

Documentation provided by project participant

Section 1.1 Summary Description of the Project

1. Training Procedures and Property Control and Fire Fighting Procedure

(Folder CL 01)

1.5 project proponent

1. The partnership contract is available here

1.7 ownership

1. The CCIR from all properties are available here.

2. It was provided the land titles with maps for the property Lembrança here. The name of the documents are: “Planta do Imóvel Fazenda Boa Lembrança”, “Mapa fazenda boa lembrança”

2. Provide the planned deforestation plan. Supported with evidence.

Vegetation suppression maps (prepared by the project's forestry engineer)

DOE assessment	Date: 20/12/2021
Section 1.1 Summary Description of the Project 1. PP provided the conservation action plan / mitigation action plan for the proposed project and it was made clearer which activities have already been implemented and which will be implemented in the future. 2. The deforestation plan has been provided and clarifies the areas of planned deforestation. 3. The estimates of emissions reductions have been correctly adapted. 4. The SFMP plans apply only to the property of Aroeira and the proof of the request submitted to the IPAAM body was checked by RINA team. 5. The brief description of the scenario existing prior to the implementation of the project is now transparent. Section 1.2: Sectoral Scope and Project Type 1. Avoided planned deforestation was included. Section 1.3 Project Eligibility All the points mentioned were added to the Section 1.3, as per requirements of VERRA. This item is closed. Section 1.4 : Project Design 1. It is now transparent that this is a grouped project. 2. Assessment criteria is now transparent discussed. 1.5 project proponent 1. The evidence has been provided and accepted. 2. The tabular format has been correctly revised. 1.7 ownership 1. It is now clear that the area of Fazenda Alvorada in the documents is 132,354.39 ha refers to the total area of the property, while the area of 80,911.4 ha is the PA area. Additional documents were provided and checked. 2. The land titles were provided and accepted. 3. Milenio Empreendimentos has been included as a project proponent. This item is closed. 1.8 project start date 1. The deforestation plan was accepted as evidence. <i>This CL is closed.</i>	

CL ID	02	Section no.	3.1	Date: 28/08/2021
Description of CL				
Section 1.11 Description of the project activity 1. Historical reference period selected is 2012 to 2020. However, other sections of the PD refer to 2010 -2019. Kindly update. 2. Provide us the study “1996. An IPAM/ISA/IMAZON (2014) study presents several factors that have traditionally been linked to the felling of forests”. 3. The description also states that protected areas can be used for sustainable activities. However, prior approvals from the environmental authorities needs to be taken. However, we understand that the same is not applicable in the project areas. 4. Deforestation by land title category in the Brazilian amazon provided in the table 1 is for the year 2013. You are requested to update the same with recent studies. 5. Land use maps provided for Apui Municipality is for 2010 and 2019. PP is requested to update the same with 2012 and 2020. Accordingly update the figures provided in table 2. 6. PP to clarify if the project is located within a jurisdiction covered by a jurisdictional REDD+ program and also confirm the stand the PP would take in case a jurisdictional program comes into place. Also provide status on the same. Leakage Management areas 1. Not transparent on the leakage risk mitigation activities will be developed for each project site according to specific drivers of deforestation and degradation, and their potential for displacement. The leakage belt, which is also identified as leakage management areas are close to the properties (Alvorado, Buiuçú and Aroeira). Sustainable forest Management plan 1. As per the ER sheet and other sections of the PD, SFMP is planned for 20% of Alvorada, which is 26111. However, the same is not consistent with what is discussed under SFMP. 2. Further the total area of Alvorada as per table 3 is 80,911.4, which is 62% of the project area and the 20% of the same is 161,822.8. So, we understand it is not for one property but 20% of the entire project area. So in such case, approvals and permit are required for all the properties in the project area. PP to clarify, how is it appropriate to provide a map only for Aroeira property. 3. Provide reference for minimal cutting cycle and the maximum cutting level. evidence to confirm that the annual productivity of the managed forest area is 0.86 m³/ha/year, such that at the end of 35 years, the 30 m³ previously extracted has been recovered, which completes one cycle”.				
Project participant response				Date: 12/11/2021

Section 1.11 Description of the project activity

1. The historical reference period was updated to 2012 – 2020 throughout the PD.
2. The study is available via [this link](#)
3. The description was rephrased to make the content clearer.
4. Deforestation by land title category in the Brazilian amazon provided in the table 4 is now updated for the year 2020, according to the Mapbiomas (footnote nº9 in the PD).
5. “Figure 3. Land-use in Apuí Municipality in 2012 and 2020 (Source: Mapbiomas)” was updated as requested.
6. The current status of jurisdictional programs in the region and nationally was explained in section 1.11 “Jurisdictional and Nested REDD (JNR)”.

Leakage Management areas

1. Not transparent on the leakage risk mitigation activities will be developed for each project site according to specific drivers of deforestation and degradation, and their potential for displacement. The leakage belt, which is also identified as leakage management areas are close to the properties (Alvorado, Buiuçú and Aroeira).

It was clarified in section 1.17 of the PD that, in accordance with VM0007 methodology, the Leakage Management Area is the same as the Leakage Belt (LB) area, and the latter is 100% forested at project start date (Module BL-UP_v3.3).

Furthermore, the leakage management activities are in accordance with the activities of the communities living there, in view of data from the community stakeholder consultation (see section 2.2), specifically it addresses the universally reported activity of NTFP harvesting.

Sustainable forest Management plan

- 1 The area of planned deforestation of Alvorada was corrected in the PD.
2. The total area of the Alvorada property is 132,354.39 ha however only 80,911.4 ha of it will be part of the project area. The removal of vegetation (“supressão vegetal”) allowed by law of 20% of the property considers the total area of the property (132,354.39 ha), thus, 20% of Alvorada corresponds to 26,470.88ha, this area being considered as the APD area.
3. The section 1.11 (Sustainable Forest Management Plan) has been rephrased to make it clearer that these parameters are defined by resolution nº406/02/02/2009 regulated by the National Environment Council ([here](#))
 - I. “The estimated annual productivity of the managed forest for the group of commercial species, **when there are no studies for the area**, will be 0.86 m³/ha/year” Since there are no studies in the area yet, it’s estimated 0,86m³/ha/year as recommended.

Documentation provided by project participant

Section 1.11 Description of the project activity
2. IPAM/ISA/IMAZON (2014)

DOE assessment

Date: 20/12/2021

Section 1.11 Description of the project activity

1. The historical reference period was updated to 2012 – 2020 throughout the PD.
2. The study was provided and accepted.
3. The description was correctly rephrased.
4. Deforestation by land title category in the Brazilian amazon provided in the table 4 is now updated for the year 2020.
5. Land use maps provided for Apui Municipality is now for 2012 and 2020 and the figures accordingly updated.
6. The current status of jurisdictional programs in the region and nationally was explained in section VCS PD.

Leakage Management areas

1. The leakage risk mitigation activities that will be undertaken for each project site are now transparent.

Sustainable forest Management plan

- 1 The area of planned deforestation of Alvorada was corrected in the PD.
2. The total area, the Alvorada suppression area and the approvals and licenses are clarified.
3. Reference to the minimum cutting cycle and the maximum cutting level were evidenced and justified.

This CL is closed.

CL ID	03	Section no.	3.2	Date: 28/08/2021
Description of CL				

1. Local stakeholder consultation

PP is requested to clarify the other options of communication channel developed by the PP to interact and address the grievances of the stakeholders.

2. Public comments

PP is requested to update the section, based on the current status of the project.

3. Environmental Impacts

As per the audit observations, the project does not involve any planting activities in the project, then why does the PD states that the project activity does not foresee the implementation of planting activities using potentially invasive or exotic species. The Project team guarantees that no genetically modified organisms (GMOs) will be used to generate GHG emissions reductions or removals. PP to clarify.

Project participant response

Date: 01/09/2021

1. Local stakeholder consultation

The other options of communication channel were included.

2. Public comments

The current status was included.

3. Environmental Impacts

The explanation in the section 2.3 has been rephrased to make it clear that there will be no plantations, so there is no risk of introducing invasive or exotic species.

Documentation provided by project participant

DOE assessment

Date: 20/12/2021

1. The other communication channel options developed by PP have been clarified and included in the VCS PD.

2. The Public Comments section has been updated correctly.

3. Section 2.3 has been rephrased, making it clear that there will be no plantations.

This CL is closed.

CL ID	04	Section no.	3.2.7	Date: 28/08/2021
Description of CL				
Project Boundary 1. GHG emissions and sources not transparent on the emissions from fossil fuel consumption. PP to justify the emissions are less than 5% of the total emissions, if considered insignificant. 2. PP is requested to justify the appropriateness of selection of reference area, which is across the federal road and close to urban settlements. It is assumed that road access and close to urban settlements is tend to more deforestation. It was also noted that a similar class of road (Federal) is not the case in project areas. 3. PP to provide all supportive documents (Roads, Slope, Settlements, etc) in GIS Format in reference region, project area and leakage belt for comparison of Similarity and validate the values & figures. 4. Planned and Unplanned Deforestation details (Historical & Projected) – Including the supportive documents 5. Land use Maps 2010 – 2019 (Vector Format is preferable) 6. Forest Class Maps – Classification Methodology, Accuracy assessment Results and Data Sources. (Project area & Reference Region and leakage belt.) 7. One of the conditions for AUD to be meet is navigable rivers. The same was not considered in the analysis since there are no waterways. However, the PD states that the PO has purchased motorboats to carry out the monitoring by rivers. Also, as per the project location, the first access is by road and 2 by water ways. PP to clarify the same. 8. Provide maps of APD and AUD.				
Project participant response				Date: 15/09/2021

Project Boundary

1. GHG emissions and sources not transparent on the emissions from fossil fuel consumption. PP to justify the emissions are less than 5% of the total emissions, if considered insignificant.

According to calculations presented in folder “T-SIG_significance” the sum of emissions from surveillance activities (main activity responsible for CO2 emissions) is estimated as 17.7 tCO2e/year, which is far below the 5% threshold compared with total emission reductions and, therefore, being considered as insignificant emissions. This explanation has been added to item “4.1” of the VCS-PD.

2. PP is requested to justify the appropriateness of selection of reference area, which is across the federal road and close to urban settlements. It is assumed that road access and close to urban settlements is tend to more deforestation. It was also noted that a similar class of road (Federal) is not the case in project areas.

- The RRD (salmon color) very rarely overlaps with the Trans-Amazon highway (dark black line), in fact a buffer was drawn around it so that the RRD usually does not overlap with it, in order to maintain the: of the 181.2 km of the highway that fall close to the border of the RRD, only 19.6 km (10.8%) overlap with it (red lines).
- What the RRD does frequently overlap with is included is the peripheral roads (light black lines) around the trans-Amazon highway. The RRD is generally asymptotic to the highway.
- The RRD was drawn up in accordance with the requirements of the VM0007 methodology (module VMD0007-BL-UP_v3.3, Part 1. Definition of boundaries): “Road density (m/km²) for the RRD is the same, less than, or does not exceed by more than 20% that of the project area, including a buffer around the project area of at least 1 km, at the start of the historical reference period”.

The supportive video map is available [here](#).

3. PP to provide all supportive documents (Roads, Slope, Settlements, etc) in GIS Format in reference region, project area and leakage belt for comparison of Similarity and validate the values & figures.

All supporting documents in GIS format are available [here](#).

4. Planned and Unplanned Deforestation details (Historical & Projected) – Including the support documents

Regarding unplanned deforestation, GIS analysis was conducted according to pre-classified land-use maps obtained from the Mapbiomas platform (<https://mapbiomas.org/>).

The planned deforestation details was according to the documents deemed acceptable by the VCS (“deforestation management plan or clear-cut permission”), which was presented in the form of the planned deforestation maps at audit.

All support documents in GIS format are available [here](#).

5. Land use Maps 2010 – 2019 (Vector Format is preferable)

All supportive documents in GIS format are available [here](#).

6. Forest Class Maps – Classification Methodology, Accuracy assessment Results and Data Sources. (Project area & Reference Region and leakage belt.)

The supportive document is available [here](#).

7. One of the conditions for AUD to be meet is navigable rivers. The same was not considered in the analysis since there are no waterways. However, the PD states that the PO has purchased motorboats to carry out the monitoring by rivers. Also, as per the project location, the first access is by road and 2 by water ways. PP to clarify the same.

The density of rivers in the RRD is 52% the density in the Project Area (RRD: 0,0038 km/ha; PA: 0,0073 km/ha) which therefore is less dense in the PA, which is in accordance with VM0007 (BL-UP_v3.3 module) criteria: “Where navigable

rivers are present in the project area, navigable river/stream density(m/km²) for the RRD is the same, less than, or does not exceed by more than 20% that of the project area”.

All supportive documents in GIS format are available [here](#).

8. Provide maps of APD and AUD.

Map of APD are available [here](#).

Documentation provided by project participant

DOE assessment

Date: 20/12/2021

Project Boundary

1. The justification for emissions below 5% of total emissions were accepted.
2. The justification for the selection of the reference area is accepted, as it meets the conditions established by the methodology.
3. All supporting documents in GIS format are now available.
4. Details of planned and unplanned deforestation were provided.
5. All supporting documents in GIS format are available and have been checked.
6. Forest Class maps checked and accepted.
7. The point was clarified and the PP made a change to the PD to make it transparent.
8. Maps of APD and AUD checked and accepted.

This CL is closed.

CL ID	05	Section no.	3.2.9	Date: 28/08/2021
Description of CL				

Additionality

1. Justify the applicability conditions as per the combined tool.
2. Justify the prior VCS consideration with evidence.
3. Step-1: list out only the credible land use scenarios. Noted that the project scenario has been excluded from the step -1, which is not correct.
4. Barrier analysis to be discussed specific to each scenario, which are remaining from the 1st step. Barrier analysis for the proposed project with REDD revenues not demonstrated. Demonstrate barriers for each credible scenario identified as per the requirements of the tool as support the same with evidence.

Project participant response

Date: 15/09/2021

1. Justify the applicability conditions as per the combined tool.

The applicability conditions were updated in the PD to be in accordance with the combined tool.

2. Justify the prior VCS consideration with evidence.

It was clarified in the PD that “the sale carbon credits, in this case VERs were seriously considered in the decision to proceed with the project activity. This is proven by the contract between the project proponents and Carbonext being signed (on 7th November 2020) prior to the project start date (25th November 2020). Evidence to this effect was duly provided at audit”.

3. Step-1: list out only the credible land use scenarios. Noted that the project scenario has been excluded from the step -1, which is not correct.

This point has been adjusted according to points raised at audit, as above.

4. Barrier analysis to be discussed specific to each scenario, which are remaining from the 1st step. Barrier analysis for the proposed project with REDD revenues not demonstrated. Demonstrate barriers for each credible scenario identified as per the requirements of the tool as support the same with evidence.

Analysis of specific barriers applicable to each scenario identified have been included in Step 2, Barrier analysis, in accordance with the CDM combined tool for additionality (“ar-am-tool-02-v1.pdf”) and guidance above.

Documentation provided by project participant

2. The contract the contract between the project proponents and Carbonext (signed on 7th November 2020) was provided via the following: [CL 05 folder](#)

DOE assessment	Date: 07/12/2021
<i>1. The applicability conditions were correctly updated in the PD.</i> <i>2. Evidence that the planned sale incentive of CERs was seriously considered prior to the start of the project activity was provided and verified.</i> <i>3. Step 1 has been revised and accepted.</i> <i>4. The barriers for each credible scenario identified in accordance with the tool's requirements were demonstrated and evidence was checked.</i> <i>This CL is closed</i>	

CL ID	06	Section no.	3.2.10	Date: 28/08/2021
Description of CL				

Emission Reductions

1. provide the calculation sheet along with the references for arriving at a deforestation rate of 1.32%. PP to further clarify, if the value chosen is conservative.
2. PP to justify the values taken for BCEF and Root to shoot ratios as per the module available in VERRA.
3. The values used for biomass factor is inconsistent in the ER sheet and PD. PP to further clarify the appropriateness of using these values and justify the same as per the requirements for the methodology.
4. Pcom (Commercial volume as a percent of total aboveground volume in stratum) is chosen as per the requirements of module. Where in the module clearly states that the source of data shall be with priority from higher to lower preference as follows: (a) Direct forest inventory of the project area, distinguishing commercially viable stocks on the basis of species and tree size, referencing local expert knowledge or a participatory rural assessment (PRA) of harvest practices and markets; (b) Forest inventory from a proxy area in the same region, representing the same forest type and age class, distinguishing commercially viable stocks on the basis of species and tree size, referencing local expert knowledge of harvest practices and markets National and forest type-specific or eco-region-specific (e.g. from National GHG inventory).
5. Justify the value considered for OFty (Fraction of wood products that will be emitted to atmosphere between 5 and 100 years of timber harvest by class of wood product ty; dimensionless).
6. Justification on the value used for combustion factor, why only tertiary forest is considered and not primary and secondary.
7. Appropriateness of considering the area selected for burnt. The area burnt is the proportion of forest area burned during historical reference period for each forest class. Justify the values used.
8. PP to clarify on how the default biomass stock present on the grassland considered , clarify the climatic zone considered.
9. As per the PD the proportion of baseline deforestation converted to pasture was considered 90%. However, in the ER sheet it is taken 100%.
- 10 . PP to justify the references used in leakage outside as per the module.
11. As per the table 12 of the PD, the leakage belt area is 121, 515. However, as per the ER sheet the same is considered to be 121,395. Clarify.
12. Clarify the value chosen for COLB as per the methodology/module requirement.
13. Justification of the values used in the calculation of $\Delta C_{BSL,LK,unplanned}$ (Net CO₂ emissions in the baseline from unplanned deforestation in the leakage belt up to year t*), $\Delta C_{P,LB}$ (Net greenhouse gas emissions within the leakage belt in the project case up to year t) and $\Delta CLK-ASU,OLB$. If $\Delta CLK-ASU-LB$ as calculated is <0 then $\Delta CLK-ASU-LB$ (Net CO₂ emissions due to unplanned deforestation displaced from the project area to the leakage belt up to year t* (t CO₂e) must be set equal to 0 to prevent positive leakage.
14. justify the values considered for LDF and LFME as per the requirements of the module.
15. Appropriateness of considering 10% as leakage factor.
16. Values considered for planned deforestation from 2022 to 2027.

17. How the recent policies, laws from the government or funds obtained from different organization in REDD projects to avoid deforestation rate is accounted in the ER calculations. During the interactions with the PP, it was noted that many sawmills in the region were recently closed. PP to clarify on how this is accounted in the project activity.

18. Estimation of Uncertainty for REDD+ Project Activities not transparent.

Project participant response

Date: 09/09/2021

Emission Reductions

1. provide the calculation sheet along with the references for arriving at a deforestation rate of 1.32%. PP to further clarify, if the value chosen is conservative.

The deforestation rate has been updated to 1.86%, citing the source of the data which was analysed by GIS professionals (Mapbiomas), and the calculation has been provided for audit in the following spreadsheet: 'PD_SPREADSHEET_11_11_2021'. In the main calculation spreadsheet (sheet "LOCATION ANALYSIS", cell E12), an updated value has been inserted, reflecting the deforestation rate measured in the Reference Region (RRD). The original value has been taken from GIS analysis, presented in spreadsheet "PD_SPREADSHEET_11_11_2021", sheet "Baseline_Deforestation_RRD", cell J16. It is important to remark that the original 1.32% deforestation rate value was not correct, as the average had been made by dividing the total deforestation by 10, When it should be divided by 9. Also, the data from 2020 was updated, since it was released by Mapbiomas a week after the audit.

2. PP to justify the values taken for BCEF and Root to shoot ratios as per the module available in VERRA.

The value for BCEF was considered as 1.36, according to CP-AB - page 14, being the average of 20-40 cm and 40-80 cm trees.

As for the Root to shoot ratio, it was considered as 0.37 according to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, V. 4, Ch. 4, AFOLU, pg. 4.49, Table 4-4; value for Tropical rainforest. In the module VMD0001 (CP-AB), the reference to the IPCC is wrong, since the value shown for tropical rainforest is, in reality, for Tropical moist deciduous forest, as the images below.

Source: VMD0001

Table 4.4 in IPCC GL AFOLU

Domain	Ecological Zone	Aboveground biomass	Root-to-shoot ratio	Range
Tropical	Tropical rainforest	<125 t.ha ⁻¹	0.20	0.09-0.29
		>125 t.ha ⁻¹	0.24	0.22-0.33
	Tropical dry forest	<20 t.ha ⁻¹	0.56	0.28-0.66
		>20 t.ha ⁻¹	0.56	0.28-0.66

Source: 2006 IPCC Guidelines for National Greenhouse Gas Inventories

Tropical	Tropical rainforest		0.37	Fitkau and Klinge, 1973
	Tropical moist deciduous forest	above-ground biomass <125 tonnes ha ⁻¹	0.20 (0.09 - 0.25)	Mokany <i>et al.</i> , 2006
		above-ground biomass >125 tonnes ha ⁻¹	0.24 (0.22 - 0.33)	Mokany <i>et al.</i> , 2006
	Tropical dry forest	above-ground biomass <20 tonnes ha ⁻¹	0.56 (0.28 - 0.66)	Mokany <i>et al.</i> , 2006
		above-ground biomass >20 tonnes ha ⁻¹	0.28 (0.27 - 0.28)	Mokany <i>et al.</i> , 2006

3. The values used for biomass factor is inconsistent in the ER sheet and PD. PP to further clarify the appropriateness of using these values and justify the same as per the requirements for the methodology.

The original values of biomass taken from Fearnside et al. (2013) and Barni et al. (2016) for Submontane Dense Tropical Rainforest (code "Ds") and for Submontane Open Tropical Forest (code "As") biomass estimates are presented in sections 1.13 and 4.1 of the VCS-PD. These values are consistent in the ER sheet and PD. In column K of "PA A_B CARBON POOLS" in the ER sheet, it is demonstrated that aboveground biomass carbon stocks are the same as presented in section "5.1" of the VCS-PD.

4. Pcom (Commercial volume as a percent of total aboveground volume in stratum) is chosen as per the requirements of module. Where in the module clearly states that the source of data shall be with priority from higher to lower preference as follows: (a) Direct forest inventory of the project area, distinguishing commercially viable stocks on the basis of species and tree size, referencing local expert knowledge or a participatory rural assessment (PRA) of harvest practices and markets; (b) Forest inventory from a proxy area in the same region, representing the same forest type and age class, distinguishing commercially viable stocks on the basis of species and tree size, referencing local expert

knowledge of harvest practices and markets National and forest type-specific or eco-region-specific (e.g. from National GHG inventory).

In section 5.1 of the PD, the Pcom table has been updated with the following text: “For calculation of this parameter, the volume of merchantable wood in exploitation (in m³/ha) has been based on “Florestal Santa Maria Project” (35.08 m³/ha), whose Project Area is located about 120 km South of this Project Area and has the same two forest classes represented within it (According to Figure 22 of FSM VCS-PD): Submontane open tropical forest (“As”), and Submontane dense tropical forest (“Ds”)”, in the IBGE classification, which are the same as those predominating in this project (51% and 46% of the Evergreen PA, respectively).

Age classes are assumed to be similar, as both sites had not been deforested or managed until the date of their forest inventories (i.e., both were primary forests).

In this context, it is assumed that the composition of species and tree sizes are the same, given the identical IBGE classification for both typologies, given that both areas held primary forests at the inventory date. Importantly, based on literature consulted, both As and Ds typologies have very close aboveground biomasses (As: 254 t/ha; Ds: 251 t/ha): therefore, it is assumed that tree sizes are also similar in primary forest sites. In the “Florestal Santa Maria Project” aboveground biomass ranges from 224 to 268 t/ha, while the average aboveground biomass in this project is estimated as 253 t/ha.

Furthermore it is noted that the climate type is the same for both projects – specifically, Tropical monsoon climate area (type (“Am”) of the Köppen climate classification system). And the predominant soil type in both project is the same, Red-Yellow Argisol (PVe), as shown under Figure 20 of the FSM PD.

Thus, as prescribed in CP-W, a forest inventory from a proxy area in the same region, representing the same forest type and age class was chosen for calculation of this parameter”

5. Justify the value considered for OFty (Fraction of wood products that will be emitted to atmosphere between 5 and 100 years of timber harvest by class of wood product ty; dimensionless.

The value for OFty was considered as 0.8 since the value for SLF, according to VMD0005 (CP-W), is considered 0.2 for sawnwood. As the sum OFty and SLF needs to be equal to 1, OFty is 0.8.

6. Justification on the value used for combustion factor, why only tertiary forest is considered and not primary and secondary.

For correction in the calculation spreadsheet and in the VCS-PD, a new combustion factor has been adopted. The-E-BPB refers to Table 2.6 of 2006 IPCC Guidelines for National Greenhouse Gas Inventories Volume 4 Agriculture, Forestry and Other Land Use, Chapter 2, “Primary tropical moist forest” https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/4_Volume4/V4_02_Ch2_Generic.pdf (last visited in 20/09/2021): value 0.50. This value is more suitable for the local conditions, as it refers to “Primary tropical moist forest”, which is the case in the Project Area.

7. Appropriateness of considering the area selected for burnt. The area burnt is the proportion of forest area burned during historical reference period for each forest class. Justify the values used.

The Amazon Biome comprises a great amount of biomass, and post-deforestation residuals are very abundant. There is no technology known and economically feasible to allow mechanical skidding or disposal of deforestation residual biomass. Selling of these residuals is not feasible, as transportation is more expensive than the residual material itself. In this context, the only feasible alternative for cattle ranchers for land clearing is setting fire in those residues, getting

rid of them thoroughly, quickly, and cheaply. According to an article in the "Globo" newspaper: "Basically, whenever you deforest, you burn it. This is a viable way to get rid of all the weeds. Burning also helps prepare the soil for planting. It serves to reduce soil acidity, a problem in the Amazon, and deposits nutrients" - Philip Fearnside, American biologist and scientist. <https://g1.globo.com/natureza/noticia/2019/08/23/queimadas-e-desmatamento-estao-relacionados-na-amazonia-entenda.shtml>

This explanation has been added to the VCS-PD.

8. PP to clarify on how the default biomass stock present on the grassland considered, clarify the climatic zone considered.

The post-deforestation land use biomass (pasture / grassland) has been totally updated. The PP opted to use a country-specific value, instead of the IPCC value: the 27.8 tCO₂/ha value has been taken from the "Third Brazilian Inventory of Greenhouse Gas Emissions and Removals Reference Reports Land Use, Land Use Change and Forestry Sector", Ministry of Science, Technology and Innovation, 2015.

9. As per the PD the proportion of baseline deforestation converted to pasture was considered 90%. However, in the ER sheet it is taken 100%.

According to analysis made on the RRD, 99.44% of all deforested area is addressed to cattle ranching (pasture). This value has been considered as 100% in the spreadsheet, as other land uses have insignificant areas.

10. PP to justify the references used in leakage outside as per the module.

In section 5.2 of the VCS-PD, the references used in leakage outside have been explained.

11. As per the table 12 of the PD, the leakage belt area is 121, 515. However, as per the ER sheet the same is considered to be 121,395. Clarify.

The Leakage Belt value presented in "Table 20. Project Area, Leakage Belt, and Reference Region forest areas" was corrected according to the ER sheet.

12. Clarify the value chosen for COLB as per the methodology/module requirement.

The value of 578,1 tCO₂/ha is the total mean biomass for floodplain forest in the Amazon basin of 157.66 tC/ha (according to Table 7 from the study 'S.S. Saatchi, R.A. Houghton, R.C. dos Santos Alvalá, J.V. Soares, and Yifan Yu. Distribution of Aboveground Live Biomass in the Amazon Basin. 2007.), multiplied by 44/12, the conversion factor from tC to tCO₂. The information has been added to the respective parameter table in "5.1" of the VCS-PD. As per LK-ASU, the number is derived from peer-reviewed literature that is appropriate, as it considers the same biome.

13. Justification of the values used in the calculation of $\Delta C_{BSL,LK,unplanned}$ (Net CO₂ emissions in the baseline from unplanned deforestation in the leakage belt up to year t*), $\Delta C_{P,LB}$ (Net greenhouse gas emissions within the leakage belt in the project case up to year t) and $\Delta CLK-ASU,OLB$. If $\Delta CLK-ASU-LB$ as calculated is <0 then $\Delta CLK-ASU-LB$ (Net CO₂ emissions due to unplanned deforestation displaced from the project area to the leakage belt up to year t* (t CO₂e) must be set equal to 0 to prevent positive leakage.

In the ER calculation sheet, the leakage outside the leakage belt has been set as zero, to prevent positive leakage.

14. justify the values considered for LDF and LFME as per the requirements of the module.

The LDF was adjusted to 0.53, according to the VMD0011 (LK-ME) for broadleaf and mixed forests. As for the LFME, the value of 0.2 was considered given that the biomass of total aboveground tree is considered to be 32,65% greater in the Amazon Biome than in the Project Area (values presented at the ER sheet, as "C_{LB}" and "C_{OLB}" in "Leakage

Outside”). According to the module VMD0011 (LK-ME), when the mean biomass is more than 15% greater than the biomass within the project boundaries, the LFME shall be considered 0.2.

15. Appropriateness of considering 10% as leakage factor.

The ex-ante 10% leakage factor indicates that the actual ex-post deforestation in the LB will surpass the ex-ante estimated LB deforestation in 10%. This assumption has been used in other projects using the VM0007 methodology, as the FSM REDD Project. As per LK-ASU, where leakage prevention activities are implemented, the factor must be equal to the proportion of the baseline agents estimated to be given the opportunity to participate in leakage prevention activities. Given that the PP is divulging the project activity and recruiting new project instances, it can be stated that most of neighbors are being given opportunity to participate in leakage prevention activities. However, the real leakage will only be measured and known ex-post. For the first monitoring period, with measurements done in 2021, it has been shown that no increase in deforestation in the LB could be attributed to the project activity.

16. Values considered for planned deforestation from 2022 to 2027.

Planned deforestation values correspond to 20% of Alvorada farm, as permitted by the Brazilian legislation. The result is in the folder ‘PD_SPREADSHEET_11_11_2021’, sheet ‘Planned Deforestation’ – C19.

17. How the recent policies, laws from the government or funds obtained from different organization in REDD projects to avoid deforestation rate is accounted in the ER calculations. During the interactions with the PP, it was noted that many sawmills in the region were recently closed. PP to clarify on how this is accounted in the project activity.

The initiative of closing illegal sawmills has last only for few months and all the sawmills have been re-opened. As seen in deforestation data accumulated in 2021, it has been evidenced that deforestation tends to increase more than the deforestation rate estimated during the reference period.

Socio-economic, and legal factors contributing to the tendency for increased deforestation, and making the baseline conservative, have been described under section 3.4 Baseline Scenario, in the text beginning “Furthermore, there are several socio-political factors which strongly suggest deforestation rates in the Amazon can be expected to increase even more compared to the current ones (...)”, and ending “(...) Beef exports have continued to increase, growing by almost 7% in 2020 and close to 8% in 2021, increasing by more than 15% in the 2020/2021 period. Chinese importers increased their purchases of Brazilian beef by more than 150% in 2020.”

18. Estimation of Uncertainty for REDD+ Project Activities not transparent.

As explained in X-UNC (https://verra.org/wp-content/uploads/2020/09/VMD0017-X-UNC_v2.2.pdf), the module focuses on the following sources of uncertainty applicable to this project: i) Determination of rates of deforestation and degradation; ii) Uncertainty associated with estimation of stocks in carbon pools and changes in carbon stocks. It is here assumed that there is zero uncertainty in baseline rate of deforestation, as the numbers are equal to a long-term average (BL-UP; which is the case in this project, where deforestation rate was taken as the average of the reference period) and are based on actual deforestation plans (BL-PL; which is the case in this project, as a planned deforestation plan is available). A text has been added to the VCS-PD (section 4.1), to explain the uncertainties of each component foreseen in X-UNC.

Documentation provided by project participant

12. <u>Folder CL 06: SS Saatchi study</u>	
DOE assessment	Date: 07/12/2021
Emission Reductions 1. The deforestation rate has been updated to 1.86%, citing the source of the data which was analysed by GIS professionals (Mapbiomas), and the calculation has been provided for audit. 2. The value considered for BCEF and Root to shoot ratios as per the module available in VERRA was revised and the justification was accepted. 3. The value considered for biomass factor are consistent in the ER sheet and PD. 4. All justifications required for the chosen data source have been provided. The description in section 5.1 of the PD has been updated which now covers all the variables mentioned. 5. The justification of the value considered for OFty was accepted. 6. The value considered for COMF was revised and the justification was accepted. 7. Justification provided by PP is accepted. 8. The default biomass stock present on the considered pasture and the climatic zone are clarified. 9. Justification provided by PP is accepted. 10. References used in leakage outside have been explained in section 5.2 of the VCS-PD. 11. Value corrected in the revised version and closed. 12. The value chosen for COLB is in accordance with the methodology / requirement of the module. 13. Justification provided by PP is accepted. 14. Justification provided by PP is accepted. 15. Justification provided by PP is accepted. 16. Values were demonstrated and checked. 17. Justification provided by PP is accepted. 18. Justification provided by PP is accepted. This CI is closed.	

CL ID	07	Section no.	3.3	Date: 28/08/2021
Description of CL				

Non-Permanence risk analysis

1. The non-permanence risk report includes the monitoring period. However, the project is validation. PP is requested to correct the same.

2. It is checked that the criteria's as pr the NPR report is missing. PP is requested to include the same.

3. Project Management

a. Though the GHG credits have not been issued, PP is requested to provide the list of ongoing enforcement to prevent encroachment by outside actors required to protect the carbon stocks.

b. Under criteria C, PP is requested to discuss on the project implementation team.

d. Criteria D not justified as per the requirements. Also support the same with evidence.

4. Financial viability

a. Project cash flows not transparent on the capital cost, operation and maintenance cost, cost incurred so far with respect to implementation of the REDD project. PP is requested to provide break down of the same and support the same with evidence. It is further not transparent on how the revenues from the timber harvesting and the cost involved in timber harvesting is included. Also, not transparent on how the cost involved in different activities planned by project owner is accounted in the financial sheet. PP is further requested to provide the audited balance sheet for the cost incurred so far in the project.

5. External Risks

a. PP to clarify or provide the mitigation action plan in place for the land disputes and in cases an overlap of area is noticed.

6. Community Engagement

a. It is understood that 20% of the households living within 20 km have been consulted. PP is requested to rephrase the sentence.

7. Political Risk

a. Provide the reference link of governance score and transparently show on how the score is calculated.

8. Natural Risk

a. PP is requested to provide either foot note with links or the pdf of documents referred under natural risk.

Project participant response

Date: 02/09/2021

Non-Permanence risk analysis

1. *The non-permanence risk report includes the monitoring period. However, the project is validation. PP is requested to correct the same.*

The monitoring period was excluded.

2. *It is checked that the criteria's as pr the NPR report is missing. PP is requested to include the same.*

The criteria's as per were added to the NPR report.

3. Project Management

- a. *Though the GHG credits have not been issued, PP is requested to provide the list of ongoing enforcement to prevent encroachment by outside actors required to protect the carbon stocks.*

The list of ongoing enforcement to prevent encroachment by outside actors was included.

- b. *Under criteria C, PP is requested to discuss on the project implementation team.*

According to the AFOLU Non-Permanence Risk Tool V.4.0, the management team are those responsible for day-to-day project management and the implementation of project activities, and/or carbon project development partners who have contractual commitments to support the activities of the project. Thus, the team is formed by Carbonext, the proponents and local agents.

- d. *Criteria D not justified as per the requirements. Also support the same with evidence*

The distances and possible itineraries of the teams were explained and the spreadsheet with the routes was made available ([Travel Itinerary](#))

4. Financial viability

- a. *Project cash flows not transparent on the capital cost, operation and maintenance cost, cost incurred so far with respect to implementation of the REDD project. PP is requested to provide break down of the same and support the same with evidence. It is further not transparent on how the revenues from the timber harvesting and the cost involved in timber harvesting is included. Also, not transparent on how the cost involved in different activities planned by project owner is accounted in the financial sheet. PP is further requested to provide the audited balance sheet for the cost incurred so far in the project.*

In Section H) of the Non-Permanence Risk Analysis (NPRR):

- It is specified that no capital cost was involved, with further details.
- The maintenance and surveillance costs have been specified at BRL258.857,00 per year, with the total sum varying per property

As forest management is a possibility for 2027 but not certain, and does not have a management plan yet, revenue from wood sales was not considered in the analysis.

The surveillance costs were made available [here](#) and the income evidence of the proponent is [here](#).

5.External Risks

- a. *PP to clarify or provide the mitigation action plan in place for the land disputes and in cases an overlap of area is noticed.*

It was mentioned what is the standard process in cases of land dispute, but basically it is the registration of a police report and in cases where a resolution cannot be reached amicably between both parties, a legal process is carried out.

6. Community Engagement

a. It is understood that 20% of the households living within 20 km have been consulted. PP is requested to rephrase the sentence.

The sentence was rephrased.

7. Political Risk

a. Provide the reference link of governance score and transparently show on how the score is calculated.

The rationality about the score calculation was included and evidence made available.

8. Natural Risk

a. References were made available at the [CL 7 - Bibliography folder](#).

Documentation provided by project participant

- Spreadsheet with cost analysis [Evergreen FINANCIAL VIABILITY v7](#)
- NPRR: [VCS-Non-Permanence-Risk-Report-Template-v4.0 Evergreen 18 11 21](#)
- All FINANCIAL EVIDENCE is in the folder [Financial Evidence](#)

All the evidence below is in the folder [CI 07](#)

3. Project Management

d. [Travel Itinerary](#)

7. Political Risk

[CAR 07 - WGI Data](#) folder contains the spreadsheet "WGI_Score", which have the rationale of the calculation, and also the spreadsheet "wgidataset" which was downloaded from the WGI Website (<https://info.worldbank.org/governance/wgi/Home/Reports>)

8. Natural Risk

[CL 7 - Bibliography folder](#).

DOE assessment	Date: 07/12/2021
Non-Permanence risk analysis 1. The monitoring period was excluded from the non-permanence risk report. 2. The criteria's as per were added to the NPR report. 3. The list of ongoing enforcement to prevent encroachment by outside actors was included. 4. The latest version of cashflow is transparent as to capital cost, operation and maintenance cost, cost incurred so far in relation to the implementation of the REDD project. Details of the calculations were provided with evidence. In addition, details about the logging plans were clarified. 5. Mitigation actions in place for land disputes and in cases where an area overlap taken by the PP has been clarified. 6. The sentence was rephrased. 7. The governance score reference and score calculation were provided and accepted. 8. References were made available by the PP. This CL is closed.	

CAR ID	01	Section no.	3.2.6	Date: 28/08/2021
Description of CAR				
1. Applicability conditions Justification on the applicability conditions of the methodology (VM0007) and associated tools not transparent in section 3.2 of the PD.				
Project participant response				Date: 14/09/2021
The applicability conditions of the methodology and associated tools were included in a clearer manner.				
Documentation provided by project participant				

DOE assessment	Date: 07/12/2021
Justification on the applicability conditions of the methodology (VM0007) and associated tools is now transparent in section 3.2 of the PD. This CAR is closed.	

CAR ID	02	Section no.	3.2.9	Date: 28/08/2021
Description of CAR				
PP is requested to demonstrate the common practice of analysis as per the methodological tool “common practice”, version 03.1- CDM executive board. Justify the same with evidence.				
Project participant response				Date: 06/10/2021
The “STEP 4. Common practice test” has been updated in the VCS-PD, as per the methodological tool.				
Documentation provided by project participant				
DOE assessment				Date: 07/12/2021
Section 3.5 of the PD has been revised as per the methodological tool. This CAR is closed.				

CAR ID	03	Section no.	3.2.12	Date: 28/08/2021
Description of CAR				

Monitoring

1. Under parameters available for validation: parameters related biomass burning, wood production, pasture and leakage are not transparent. Also revise the mentioned default values as per the requirements of the associated modules.
2. Evidence to justify the estimated effectiveness index.
3. parameters related to logging gap, skid trails roads and decks, wood products, leakage outside not available in section 5.2 of data and parameters monitored.
4. section 5.3 of the PD is not transparent on the central GHG information system and controls associated with the project and its monitoring.

Project participant response

Date: 16/09/2021

Monitoring

1. Under parameters available for validation: parameters related biomass burning, wood production, pasture and leakage are not transparent. Also revise the mentioned default values as per the requirements of the associated modules.

Parameters were added to the section 5.1 and the default values were revised. The definition of some of these values are described in the CL 06.

2. Evidence to justify the estimated effectiveness index.

The effectiveness index is not a parameter required by VM0007 and the respective parameter table has been eliminated from section 5.1 of the VCS-PD.

3. parameters related to logging gap, skid trails roads and decks, wood products, leakage outside not available in section 5.2 of data and parameters monitored.

Parameters were added to the section 5.2.

Parameters related to logging gap and skid trails roads and decks were added as a precaution, since the decision to have forest management in the project is still to be made by the project proponents, depending on the market conditions and FSC certification.

4. section 5.3 of the PD is not transparent on the central GHG information system and controls associated with the project and its monitoring.

More information was included in the section and the Property Control and Fire Fighting procedure was cited, which standardizes fire control and surveillance practices. Moreover, at the end of section 5.3 of the Monitoring Plan, the follow text has been added for more clarity: "The central GHG information system and controls, associated with the project and its monitoring, are under technical responsibility of Carbonext. The backup of central GHG information system and controls is kept in a cloud drive, as well as in hard drives of project proponents for security. The monitoring controls are also under Carbonext responsibility and respective information is updated according to pre-determined monitoring frequencies and inclusion of new instances".

Documentation provided by project participant

All the evidence related to this CAR is in the folder **CAR 03**

4. Property Control and Fire Fighting Procedure (“Proced_Control e Combate a Incendio”)

DOE assessment

Date: 07/12/2021

1. Parameters were added to the section 5.1 and the default values were revised.
2. *Justification provided by PP is accepted.*
3. Parameters were added to the section 5.2 following the M-REDD.
4. *Justification provided by PP is accepted and the further information included checked.*

This CAR is closed.



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

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

Rekha Menon

è qualificato come:
is qualified as:

TEC, VAL, VER, TL, ITRP

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

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE SECTORAL SCOPE
1.2	Renewables	1
2.1	Electricity distribution	2
13.1	Solid waste and wastewater	13
13.2	Manure	13
14.1	Afforestation and reforestation	14

REVISIONE REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE REASON FOR THE REVISION
0	19/07/2016	First issue with new template (this certificate is linked to CDM qualification)

Responsabile di schema
Scheme Leader
Rita Valeroso



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

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

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VCSA	per condurre la Validazione e la Verifica di Progetti VCS to carry out Validation and Verification of VCS Projects
GS Foundation	per condurre la Validazione e la Verifica di Progetti GS to carry out Validation and Verification of GS Projects
Ecologica Institute	per condurre la Validazione e la Verifica di rapporti SCS to carry out Validation and Verification of SCS Reports
American Carbon Registry ACR	per condurre la Validazione e la Verifica di Progetti ACR to carry out Validation and Verification of ACR projects
The Climate, Community & Biodiversity Alliance CCB	per condurre la Validazione e la Verifica di Progetti co-benefici CCB to carry out Validation and Verification of co-benefits CCB projects



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

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

Vinay SINGH

è qualificato come:
 is qualified as:

TEC, VAL, VER

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

1.2, 14.1

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

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

Il Resp. CEINS
 Head of CEINS



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

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GG Foundation	per condurre la Validazione e la Verifica di Progetti GG to carry out Validation and Verification of GG Projects
Ecologica Institute	per condurre la Validazione e la Verifica di rapporti SGS to carry out Validation and Verification of SGS Reports
American Carbon Registry ACR	per condurre la Validazione e la Verifica di Progetti ACR to carry out Validation and Verification of ACR projects
The Climate, Community & Biodiversity Alliance CCB	per condurre la Validazione e la Verifica di Progetti co-benefici CCB to carry out Validation and Verification of co-benefit CCB projects



CERTIFICATO DI QUALIFICA
QUALIFICATION CERTIFICATE

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

Gustavo Goes Lima

è qualificato come:¹
is qualified as:

CDM, VCS, SCS - TEC

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

14.1

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

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

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

Il Resp. CEINS
Head of CEINS



¹ Legend:

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

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

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