

Brazilian Amazon APD Grouped Project



Report ID	EPL-VCS-2023-95
Project title	Brazilian Amazon APD Grouped Project
Project ID	2551
Verification period	01-January-2023 to 31-December-2023
Crediting period	02-August-2021 to 01-August-2121
Original date of issue	20-January-2025
Most recent date of issue	30-August-2025
Version	2.4
VCS Standard version	VCS Standard v4.7
CCB Standards version	CCB Standard v3.1
Project location	Brazil, Municipality (State)- PAI #1: Aripuanã (MT) PAIs #2-5: Sena Madureira (AC) PAI #6: Manicoré (AM) PAIs #7-15: Pará (PA) state, encompass 6 municipalities: Dom Eliseu, Rondon do Pará, Paragominas, Tomé-Açu and Ipixuna do Pará Brazilian Legal Amazon
Client	brCarbon Serviços Ambientais LTDA
Prepared by	EcoLance Pvt Ltd.

Approved by	 Rekha Menon
Work carried out by	Team Leader- Bouangeunh Khensabab Trainee Auditor/Local Expert /Technical Expert- Carolina Pendl Abinajm Trainee Auditor- Gaurav Arote Verifier- Amol Kulavmode Technical Reviewer- Rekha Menon

Summary:

- A description of the verification and the project**

EcoLance Private Limited (henceforth EPL), was commissioned by BRCarbon Serviços Ambientais LTDA, and has conducted the verification of project, “Brazilian Amazon APD Grouped Project” in Brazil, in accordance with VCS rules and contrary to all criteria established by the CCBA in its Climate, Community & Biodiversity Standards: v3.1. The project falls in the category, “Reduced Emissions from Deforestation and Degradation (REDD)” under sectoral scope 14 - Agriculture, Forestry, and Other Land Use (AFOLU) according to VCS Standard, v4.7. The Brazilian Amazon APD Grouped Project safeguards 30,750.5 hectare of Amazonia forests in 15 project activity instances (PAI’s). The areas of this grouped project activity are distributed in the municipalities of the Brazilian legal Amazon: PAI #1 is located in State of Mato Grosso, PAI #2 to #5 are distributed in State of Acre, PAI #6 in Amazonas and PAI #7 to #15 are in State of Pará.

The project utilizes the approved VCS methodology VM0007: REDD+ Methodology Framework (REDD+ MF) version 1.6 of 08/09/2020, along with corresponding modules/tools that are applied to quantify the amount of greenhouse gas (GHGs) reductions/removals achieved through this project.

BRCarbon Serviços Ambientais LTDA has requested EPL to perform the 3rd verification audit, for which a Monitoring Report, a Non-Permanence Risk Report and supporting documents were provided. EPL, acting as an independent third party, has assessed the documents and evidence provided, and performed desk assessment and presential assessment, which included a desk review, inspection of project site, interviews with stakeholders, interviews with the top management of PP and interviews with the technical and field staff of the project activity. EPL team verified the information contained and the emissions reductions and/or removals claimed in the Project Monitoring Report, calculated in compliance with the requirements of the VCS and CCB and the requirements of the methodology applied.

- The purpose and scope of verification**

The purpose and scope of this verification exercise is an independent third party (EPL) assessment of the proposed project, “Brazilian Amazon APD Grouped Project” against all the

requirements set by VCS Validation and Verification Manual v3.2. Verification was conducted using EPL's procedures in line with the requirements specified in the VCS program guide version 4.4, VCS Standard v4.7, VCS AFOLU Non-Permanence Risk Tool v4.2, CCB Standard v3.1 and ISO14064-3: 2019, etc. The verification consists of desk review, on-site assessment, the resolution of outstanding issues and the issuance of the final verification report and certification. This also assesses the accuracy of the GHG emission reductions and removals reported in the monitoring period stated in the MR.

- **The monitoring period**

This verification report covers the monitoring period from 1-January-2023 to 31-December-2023.

- **The method and criteria used for verification**

The Verification was conducted using EPL procedures in line with the requirements specified in the VCS Requirements, i.e., VCS Program Guide, VCS Version 4.4 of 29/08/2023, and VCS Standard, VCS Version 4.7 of 16/04/2024 and CCB standard v 3.1 of 21 June 2017. The GHG emission reductions are based on the applied methodology VM0007: REDD+ Methodology Framework (REDD+ MF) version 1.6 of 08/09/2020.

- **The number of findings raised during verification**

During the verification of the project, a total of 00 Corrective Action Requests (CARs), 10 Clarification Requests (CLs), and 06 Forward Action Requests (FARs) were raised concerning the implementation, operation, monitoring, and GHG emission reduction calculations, as per the VCS and CCB requirements, and the applied baseline and monitoring methodology (VM0007 REDD+ Methodology Framework). All CARs, CLs, and FARs have been successfully resolved following the necessary corrections and clarifications provided by the project proponent (PP). These resolutions are detailed in Appendix-3 of this verification report. The supporting documents provided by the PP were sufficient and valid to complete the verification process. A summary of the findings and the VVB's assessment is included in Appendix 3.

- **Any uncertainties associated with the verification**

The verification team has performed a comprehensive assessment of the assumptions and statements in the final Monitoring Report version 1.3 dated 05/06/2025. EPL deems with a reasonable level of assurance that the project complies with all verification criteria of VCS. This evaluation was supported by a robust audit trail, which included onsite visits and thorough document reviews. In addition to the information provided by the project participant (PP), the assessment team and Independent Legal Expert conducted an independent analysis of pertinent public information and land ownership and land tenure documents utilizing their technical expertise. Consequently, there are no identifiable uncertainties in the verification process. Based on EPL's review, the verification team concludes that the GHG emissions removals for the lands involved in the project have been measured in compliance with VCS rules.

- **Summary of the verification conclusion**

In conclusion, EPL confirms that the project "Brazilian Amazon APD Grouped Project" (VCS ID 2551) in Brazil, meets all the relevant requirements of VCS standards and guidelines, and Climate, Community & Biodiversity Standards, and correctly applies the VCS methodology

VM0007 v1.6. The project generates net GHG reductions 2,475,530 tCO₂e avoiding 4,458.62 ha of planned deforestation for the monitoring period of 1st January 2023 to 31st December 2023. The verification team concludes, with a reasonable level of assurance, that the quantification of net GHG emission reductions during the verification is free from material misstatements and meets the verification criteria. Furthermore, the team determines that the project delivers community, social and environmental benefits during its monitoring period, resulting in a net positive impact.

CONTENTS

1	INTRODUCTION	7
1.1	Objective (VCS, 4.1; CCB Program Rules, 4.2)	7
1.2	Scope and Criteria (VCS, 4.1; CCB Program Rules, 4.2)	7
1.3	Level of Assurance (VCS, 4.1; CCB Program Rules, 4.2)	8
1.4	Summary Description of the Project (VCS, 4.1; CCB Program Rules, 4.2)	9
2	VERIFICATION PROCESS	10
2.1	Audit Team Composition (VCS, 4.1; CCB Program Rules, 4.3.1)	11
2.2	Method and Criteria (VCS, 4.1; CCB Program Rules, 4.3.1)	13
2.3	Document Review (VCS, 4.1, CCB Program Rules, 4.3.1)	14
2.4	Interviews (VCS, 4.1, CCB Program Rules, 4.3.1)	45
2.5	Site Visits (VCS, 4.1, CCB Program Rules, 4.3.1)	50
2.6	Public Comments (VCS, 3.18; CCB Program Rules, 4.6)	57
2.7	Resolution of Findings (VCS, 4.1, CCB Program Rules, 4.3.1)	57
2.8	Eligibility for Validation Activities (VCS, 4.1; CCB Program Rules, 4.1)	59
3	VALIDATION FINDINGS	60
3.1	Participation under Other GHG Programs (VCS, 3.23, Appendix 2; CCB Program Rules, 3.1)	60
3.2	Methodology Deviations (VCS, 3.20)	60
3.3	Minor Changes to Project Description (CCB Program Rules, 3.5.6)	64
3.4	Project Description Deviations (VCS, 3.21; CCB Program Rules, 3.5.7 – 3.5.10)	65
3.5	New Project Activity Instances in Grouped Projects (VCS, 3.6; CCB, G1.13 – G1.15)	68
3.6	Baseline Reassessment (VCS, 3.2.6, 3.2.7)	75
4	VERIFICATION FINDINGS	75
4.1	Project Details	75
4.2	Summary of Project Benefits	79
4.3	General	91
4.4	Climate	136
4.5	Community	195
4.6	Biodiversity	200
4.7	Additional Project Implementation Information	205
4.8	Additional Project Impact Information	205
5	VERIFICATION CONCLUSION	205
5.1	Verification Summary	205
5.2	Verification Conclusion	205

5.3 Ex-ante vs. Ex-post ERR Comparison	207
APPENDIX 1: ABBREVIATIONS	208
APPENDIX 2: PROJECT RISKS TABLE	209
APPENDIX 3: LIST OF CORRECTIVE ACTION REQUESTS (CARS), CLARIFICATION REQUESTS (CLS), AND FORWARD ACTION REQUESTS (FARS)	215
APPENDIX 4: TEAM COMPETENCY CERTIFICATES	235

1 INTRODUCTION

1.1 Objective (VCS, 4.1; CCB Program Rules, 4.2)

EPL has been engaged by BRCarbon Serviços Ambientais LTDA to conduct an independent verification of its VCS REDD+ project, titled the “Brazilian Amazon APD Grouped Project.”

The purpose of the verification process is to have a qualified Validation and Verification Body (VVB) assess the project’s compliance with the VCS standard version 4.7, based on the project design documentation. Specifically, the verification process will examine the project’s implementation and monitoring to ensure that the monitoring plan outlined in the Project Document (PD) is in place.

Verification is a required step for all CCB projects to ensure that stakeholders benefit from the project and that it is in line with the CCB requirements. The independent verification process will evaluate the reported greenhouse gas (GHG) emission reductions for the relevant monitoring period to confirm their accuracy and validity, forming the basis for the issuance of Voluntary Emission Reductions (VERs/VCUs).

The objectives of the verification are to:

- Confirm that the project has been implemented and operated in line with the Project Description (PD).
- Review the completeness and accuracy of the monitoring report and supporting documentation.
- Verify that data collection and storage adhere to the approved monitoring methodology and plan.
- Ensure that the monitoring system is fully operational, and that Verified Carbon Units (VCUs) are being generated without any risk of double counting.
- Verify that the reported data is accurate, complete, consistent, transparent, and free from material errors or omissions, through a thorough review of monitoring records and emission reduction calculations.

1.2 Scope and Criteria (VCS, 4.1; CCB Program Rules, 4.2)

The scope of the verification audit is to assess the emission reductions and/or removals achieved by the project in accordance with the Verified Carbon Standard (VCS) and the applicable methodology. The monitoring period under review is from 1st January 2023 to 31st December 2023. The audit scope is defined as follows:

- To verify that the actual monitoring systems and procedures are in compliance with those described in the project’s monitoring plan;

- To evaluate the reported GHG emission reduction data and provide a conclusion, with a reasonable level of assurance, regarding the accuracy and completeness of the data, ensuring it is free from material misstatement;
- To verify that the reported GHG emission data is sufficiently supported by appropriate evidence.

The project will be assessed against the VCS Program Guide v4.4 and VCS Standard v4.4. In line with the recommendations outlined in the latest version of the VCS Validation and Verification Manual (v3.2), EPL has applied a rule-based approach to the verification process, focusing on identifying significant reporting rules and evaluating the reliability of the project's monitoring systems.

The verification process is not intended to provide project participants with advice. However, any requests for clarification and/or corrective actions arising from the audit may contribute to the improvement of the monitoring report.

1.3 Level of Assurance (VCS, 4.1; CCB Program Rules, 4.2)

Reasonable Level of Assurance

In accordance with VCS Standard v4.7 para 4.1.2, 4.1.10 and 4.1.24, an assessment was conducted to provide a reasonable level of assurance regarding compliance with the established audit criteria and materiality threshold. A project quality plan was developed based on the nature of the project, where emission reductions or removals for large projects achieving a total reduction or removal of 300,000 tons of carbon dioxide equivalent per year were considered. The materiality threshold was defined as 5%, which falls within the scope of the audit. Based on the audit findings, a positive evaluation statement is provided, which reasonably assures that the project's GHG assertion is materially accurate and fairly represents the GHG data and information.

All the revisions of the verification report before being submitted to the client were subjected to an independent technical review (ITR) to ensure that all verification activities were completed in accordance with the relevant EPL procedures and requirements. The ITR was conducted by qualified technical reviewer(s) in compliance with EPL's qualification scheme for VCS validation and verification.

Table 1: The verification team and the technical reviewers consist of the following personnel:

Role	Last Name	First Name	Country
Team Leader	Khensabab	Bouangeunh	Laos
Host country Expert/ Technical	Pendl	Carolina	Brazil

Expert and Trainee auditor			
Verifier	Kulavmode	Amol	India
Trainee auditor	Arote	Gaurav	India
Technical Reviewer	Menon	Rekha	India

1.4 Summary Description of the Project (VCS, 4.1; CCB Program Rules, 4.2)

Table 2: Project Summary

Project proponent	BRCarbon Serviços Ambientais LTDA
Title of the project activity	Brazilian Amazon APD Grouped Project
Baseline and monitoring methodology	VM0007: REDD+ Methodology Framework (REDD+ MF) version 1.6 of 08/09/2020
Location of the project activity	The Grouped Project covers a region in the municipalities of the Brazilian legal Amazon: PAI #1 is in State of Amazonas, PAI #2 to #5 are distributed in State of Acre, PAI #6 in Mato Grosso and PAI #7 to #15 are in State of Para, Brazil.
Brief description of the project	The Brazilian Amazon REDD+ APD Grouped Project focuses on reducing GHG emissions by avoiding deforestation, protecting biodiversity, and generating social benefits through sustainable development. The current (third) monitoring period (1st January 2023 to 31st December 2023), covering PAIs #1 to #15, resulting in a net emission reduction of 2,475,530 tCO₂ and the avoidance of 4,458.62 hectares of deforestation. Carbon measurement was carried out using field surveys, UAV-based LiDAR remote sensing, and forest inventories, improving biomass estimation accuracy. Other carbon pools (litter, SOC, deadwood) were assessed through sample collection. Legal agreements with landowners ensure conservation practices for at

	least 40 years, depending on the PAI. Satellite monitoring tracks deforestation and degradation, while biodiversity surveys are conducted to ensure conservation goals are met. Social activities focused on community empowerment and economic development, such as strengthening the manioc flour value chain. Regional teams ensure support for each community, addressing unique challenges while meeting project objectives. The project applies “VM0007 REDD+ Methodology Framework (REDD+ MF)” version 1.6 methodology dated 08/09/2020. As per the PD, the project is estimated to sequester 2,356,638 tCO₂e during the current monitoring period from 01/01/2023 to 31/12/2023. The total achieved removals for this period are estimated to be 2,305,305 tCO₂e. After accounting for a 12% buffer allocation (292,474 tCO₂e), the net achieved VCUs amount to 2,012,83 tCO₂e.
Project Monitoring period	01 st January 2023 to 31 st December 2023
Projects crediting period	02 nd August 2021 to 01 st August 2121

2 VERIFICATION PROCESS

The objective of the verification was to assess compliance with VCS Version 4 (and updates), the CCB Second Edition, the selected methodology (VM0007, v1.6), and the validated Project Description (PD) for the Brazilian Amazon APD project. EPL evaluated the Greenhouse Gas (GHG) emission reductions for the verification period from 01 January 2023 to 31 December 2023, focusing on the AFOLU criteria, specifically Reduced Emissions from Deforestation and Degradation – Avoided Planned Deforestation (REDD-APD), and CCB criteria. The review also included an assessment of how well the project proponent addressed project emissions, carbon stock reductions, potential leakage outside the project boundary, and the overall climate, community, and biodiversity benefits of the project.

The verification team conducted a thorough verification process to assess the inclusion of six new Project Activity Instances (PAIs #10 to #15) in the Brazilian Amazon Project. The process focused on confirming compliance with the eligibility and inclusion criteria outlined in the CCB PD, VCS PDMR, and VCS Standard v4.7. The team verified that the new PAIs are not registered

under any other GHG programs, meet the required forest cover conditions, and are subject to legal deforestation, as confirmed through remote sensing data, GIS datasets, and site visits. The baseline scenario and additionality for the new PAIs were also verified, ensuring consistency with the project's overall approach.

Additionally, the verification team confirmed that the new PAIs are located within the Legal Amazon biome and meet the inclusion criteria, including regularized land status, long-term conservation agreements with landowners, and valid deforestation permits and/or requisition for vegetation suppression request. All necessary technical, financial, and geographic information required for compliance was reviewed and validated. The audit also confirmed that the start dates for the new PAIs align with the conservation agreements and that they are eligible for carbon crediting, with crediting periods based on the baseline deforestation rates. Overall, the audit confirmed that the new PAIs meet all required criteria for inclusion in the project, ensuring compliance with the VCS and CCB standards. The detailed validation process for the new PAIs added during this monitoring period is described in Section 3.5 of this report.

2.1 Audit Team Composition (VCS, 4.1; CCB Program Rules, 4.3.1)

The verification team brings extensive experience in the AFOLU sector, and team is comprised of certified lead auditors with expertise in Environmental Management Systems, Quality Management Systems, and other sustainability standards, along with strong backgrounds in ecological assessments, habitat mapping, environmental and social impact assessments (EIA/SIA), and GIS and remote sensing applications. Additionally, they have significant experience in forest conservation, management, and carbon inventory, and are proficient in statistical and remote sensing software. With deep knowledge of deforestation drivers, forest legislation, and governance in regions such as Brazil and Latin America, the team ensures reliable assessments of carbon projects, including GHG accounting, biodiversity, and land-use management. For VCS/CCB verifications, EPL's team includes experts such as native Brazilian speakers, geospatial specialists, certified foresters, wildlife biologists, and AFOLU experts in IFM, REDD, and WRC categories. All desktop verification activities and calculation/modeling reviews were conducted in-house by EPL's experienced staff, which includes forest engineers, GIS specialists, and remote sensing experts. With over 15 VCS and/or CCB validation/verifications completed since 2023, EPL staff have strong ecological, biodiversity, and forestry backgrounds, ensuring thorough and accurate audits. During the site visit, the team included a Portuguese speaker to facilitate communication and ensure proficiency in the local language.

Verification team composition:

Role	Last Name	First Name	Country
Team Leader	Khensabab	Bouangeunh	Laos
Host country Expert/ Technical	Pendl	Carolina	Brazil

Expert and Trainee auditor			
Verifier	Kulavmode	Amol	India
Trainee auditor	Arote	Gaurav	India
Technical Reviewer	Menon	Rekha	India

Bouangeunh Khensabab holds Master's degree in Tropical Forestry and Management. He has more than 20 years of experience in the field of Forest conservation, management, silviculture activities including forest carbon inventory in South-East Asia. He has over 10 years of Auditing experience in the field of VCS REDD projects and Forest certification audits. He is a qualified lead assessor in Environmental Management Systems, Forest Carbon Partnership Facility (FCPF). He is also a qualified auditor and has been actively involved in validation/verification of forest carbon projects (REDD) since 2015. He is very much familiar with issues surrounding drivers and agents of deforestation, and forest legislation and governance in Brazil.

Carolina Pendl Abinajm is an Environmental Manager from the University of São Paulo (USP) and currently a GHG Auditor at EcoLance. She has extensive experience in the environmental area, focusing on climate change, having worked on monitoring several projects to generate carbon credits in the energy sector, in addition to preparing corporate inventories of greenhouse gas emissions. Since 2020 Carolina has been dedicated to developing forest carbon projects, such as REDD+, aimed at forest conservation, having worked on the design, validation and verification of approximately 10 projects in this segment. She also has experience coordinating a team of technical analysts in the development and document review activities of REDD+ projects, as well as operating registration platforms. She is very much familiar with issues surrounding drivers and agents of deforestation, and forest legislation and governance in Brazil. Also proficient in the relevant local and regional language of project location.

Amol Kulavmode holds a master's degree in science, specialization in Botany (Angiosperm taxonomy). He has 10+ years research experience in Forestry, Wildlife and climate change including intensive forest carbon monitoring research work. He is familiar with the GHG auditing protocol, and his expertise lies in REDD, and forestry (IFM) related projects. Additionally, he has sound knowledge of GIS, remote sensing and Ecological modelling- Occupancy Modelling, Niche Modelling, and Spatial Modelling. Worked on Human- Wildlife conflict project in Central Indian Landscape. He has worked as a technical area expert for ARR, REDD+ and IFM projects (verification and validation). He has strong expertise in Baseline documentation of Flora and Fauna including preparation of conservation and preservation plan.

Gaurav Arote is a distinguished GIS and Remote Sensing Professional with a robust academic background and over seven years of industry experience. Holding an M.Tech degree in Geo-informatics and an M.A. in Geography, Gaurav has honed his skills in Digital Image Processing, Spatial Analysis, and Geo-Statistical Analysis. His expertise extends to a variety of software tools, including ArcGIS, QGIS, ERDAS IMAGINE, etc. He has been actively involved in carrying out

validation/verification activities of VCS and CCB projects across South-East Asia and Latin America.

Rekha Menon has carried out validation/verification activities of more than 400 projects in various emission reduction standards across Southeast Asia, Africa and Latin America. She has more than 18 years of experience in the field of climate change and sustainability. She has successfully registered/issued 35+ projects from AFOLU sector, wherein 15 of them are REDD projects. She is also a certified lead auditor for the schemes like FSC-COC, EnMS, Environmental Management System, Quality Management system, MRV in shipping sector, and sustainability assurance standards. She holds a degree in Botany, Zoology, M.Tech in Environmental Management and M.Sc. in Environmental Science.

2.2 Method and Criteria (VCS, 4.1; CCB Program Rules, 4.3.1)

Verification was conducted using EPL's procedures in line with the requirements specified in the Rules for the Use of the VCS Standard v4.7 and CCB Standard v3.1, Validation and Verification manual v3.2 and applying standard auditing techniques. As detailed in this report, findings were issued to ensure that the project satisfied all VCS and CCB requirements completely. The verification process involves the following:

- A review of the document review, data and information submitted by the project proponent in context of the reference VCS-CCB rules and guidelines was carried out to verify their completeness.
- Site visit, interview, or interactions with the representative of the project proponent, project employees and local stakeholders were undertaken.
- A review of the monitoring plan, the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, and the quality assurance and quality control procedures.
- A review of calculations and assumptions made in determining the GHG data and emission reductions.
- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

A sampling plan was developed to guide the audit, ensuring efficiency and minimizing errors. It focused on assessing risks to determine the necessary procedures for effective auditing. Based on the previous verification and monitoring reports, it was clear that there were no communities present in and around the project area for certain PAIs (PAI #01, PAI#06 to 15). Therefore, the site visit plan was prepared considering community presence and the addition of new PAIs. The verification team visited PAIs #02 to #05 to interact with the communities and understand their perspective on the project. Additionally, the site visit included new areas (PAIs #10 to #15) that were added during this monitoring period. A Quality Plan was also created to support site visit

and evidence gathering, addressing potential risks during the process. During the desk review, the EPL team thoroughly analyzed the project's quantification and conducted independent data checks. The on-site visit was designed to cover the communities living within the project area and dependent on it. The verification team also reviewed the project's remote sensing analyses, resulting in additional data checks. The qualitative review involved assessing verifiable evidence, field data (interviews and measurements), and conducting independent research to verify the project's compliance with the criteria. A site inspection was carried out, where the VVB team interviewed the project implementer, local authorities, community members, and the project proponent. The verification team evaluated the project's operations, QA/QA procedures, and interviewed key personnel. They also assessed the quality control measures in place to identify and correct errors in reported monitoring parameters. The verification team carried out meticulous review of the documentation and evidence to verify the correct application of the methodology and checked ER calculations, data required for the GHG removal calculations. EPL carried out this verification and reports a reasonable level of assurance that the project complies with all criteria and that the achieved emission reductions are from free material errors, omissions or misstatements.

Table 03: Verification schedule:

Audit process	Timeline
Kick off meeting	21 th May 2024
Desk review	22 nd May 2024
Opening meeting	27 th May 2024
Onsite visit	27 th -31 st May 2024 and 17 th -21 st June 2024
Preparation of draft finding report	30 th August 2024
Preparation of final reports	06 th December 2024
Technical Review	23 rd December 2024
Report submission	20 th January 2025

2.3 Document Review (VCS, 4.1, CCB Program Rules, 4.3.1)

The verification of this project was performed through the document review and on-site visit carried out in line with the requirements specified in VCS standard v4.7, CCB standard v3.1, and applied methodology VM0007 v1.6. The MR version 2.1 of date 12/08/2025 / 1/, in in particular

the applicability of the methodology, the baseline determination, the emission reduction calculations provided in the form of an ER spreadsheet version 03 of date 21/08/2025 /2/, non-permanence risk report /68//69/ and the documents listed in the table below, were reviewed during the verification audit. Moreover, the document reviewed included GIS datasets, images, maps and reports /46//47//48//49/, land tenure contracts /51//61/, stakeholder consultation documents /33/, management plan (fire and logging activities, etc.) /52/. The verification team cross-checked and verified all evidence against the VCS-CCB MR v1.3 /1/ and its relevant section. The supporting documents that were reviewed are listed below.

Table 04: List of documents reviewed during this verification

/1/	BRCarbon: VCS-CCB Monitoring Report for the project “Brazilian Amazon APD Grouped Project” MR v1.2 dated 17/01/2025, v1.1 dated 13/03/2024, v1.3 dated 05/06/2025, v2.0 dated 01/08/2025 and dated 12/08/2025.
/2/	BRCarbon: VCS-CCB Monitoring Report ER calculation spread sheet “2551_MR3_CALCULUS_TABLE_INTEGRATED_09012025.xlsx”, version 1 dated 15/01/2025, version 2 dated 01/08/2025 and version 3 dated 21/08/2025.
/3/	BRCarbon: VCS Joint PDMR- Brazilian Amazon APD Grouped Project v1.8 of 22/03/2022.
/4/	BRCarbon: CCB PD- Brazilian Amazon APD Grouped Project v1.3 of 16/08/2022.
/5/	VCS: VCS Standard v4.7 of 16/04/2024.
/6/	CCB: CCB Standard v3.1 of 21/06/2017.
/7/	VCS: VM0007 REDD+ Methodology Framework (REDD+ MF) v1.6. of 08/09/2020.
/8/	VCS: Validation and Verification Manual version 3.2 of 19/10/2016.
/9/	VCS: AFOLU Non permanence Risk Tool v4.2.
/10/	VCS: VMD0005 (CP-W) Estimation of carbon stocks in the long-term wood products pool, v1.1, of 20/11/2012.
/11/	VCS: VMD0006 Estimation of baseline carbon stock changes and greenhouse gas emissions from planned deforestation/forest degradation and planned wetland degradation (BL-PL) v1.3, 08/09/2020.
/12/	VCS: VMD0015 Methods for monitoring of GHG Emissions and removals (M-MON), v2.1, 20/11/2012.
/13/	EPL: Field notes of the site visit, and interview with the stakeholders.
/14/	EPL: Participants (presence) list of the interviewed stakeholders.

/15/	VCS Validation report prepared by Earthood Services Pvt Ltd: Brazilian Amazon APD Grouped Project v2.3 of dated 25/10/2022.
/16/	BRCarbon Biodiversity Monitoring Dissemination: 2023 Biodiversity monitoring dissemination report, Brazilian Amazon Grouped APD Project.
/17/	BRCarbon Biodiversity Monitoring Communication Reports: - Disclosure Report: Biodiversity Monitoring Concern Group Properties March 2023. - Disclosure Report: Biodiversity Monitoring Brazilian Amazon APD Grouped Project PAI#2-5 September 2023. - Disclosure Report: Biodiversity Monitoring Brazilian Amazon APD Grouped Project FAZENDA LAGOA GRANDE II November 2023. - Disclosure Report: Biodiversity Monitoring Brazilian Amazon APD Grouped Project FAZENDA RIBEIRO RONDON December 2023.
/18/	BRCarbon Biodiversity Monitoring Summary: 2551_MR03_BioSummary_2024-09-24.HTML file, of 17/10/2024. - Splist_summary_2551_MR03_2024-09-24.xlsx, of 17/10/2024.
/19/	Biodiversity Report by Consultant PAI#1: - Report Terrestrial Fauna_Fazenda Castanhal, Aripuana-MT_4°C_April_2023 V2.pdf of 02/11/2023. - Avifauna_4°C_April_23.xlsx, of 17/10/2024. - Herpetofauna_4°C_April_23.xlsx, of 17/10/2024. - Mesofauna_4°C_April_23.xlsx, of 17/10/2024. - Aripuana cameratrap map.PNG. - Coordinates of Cameratraps.xlsx, of 17/10/2024. - GPS Files- Faz Castanhal 23_04_23.gpx, Faz Castanhal 24_04_23.gpx, Faz Castanhal 25_04_23.gpx, Faz Castanhal 26_04_23.gpx, Faz Castanhal 27_04_23.gpx, Faz Castanhal 28_04_23.gpx, Faz Castanhal 29_04_23.gpx.
/20/	Biodiversity Report by Consultant PAI#6: - Report Terrestrial Fauna_ Fazenda Lagoa Grande II_Manicore-AM_40C_June_2023 V2.pdf of 05/11/2023. - Avifauna Fazenda Lagoa Grande II (2°C - June 23)_v2.xlsx, of 17/10/2024. - Herpetofauna Fazenda Lagoa Grande II (2°C - June 23)_v2.xlsx, of 17/10/2024. - Mesofauna Fazenda Lagoa Grande II (2°C - June 23)_v2.xlsx, of 17/10/2024. - Coordinates of Cameratraps.xlsx, of 17/10/2024. - GPS Files- 20230625 Faz Lagoa Grande 25_06.gpx, 20230626 Faz Lagoa Grande 26_06.gpx, 20230626 Faz Lagoa Grande 27_06.gpx, 20230626 Faz Lagoa Grande 28_06.gpx, 20230626 Faz Lagoa Grande 29_06.gpx, 20230626 Faz Lagoa Grande 01_07.gpx, 20230702 Deslocamento Lagoa

	Grande - Curara.gpx, 20230703 Deslocamento Curara - Manicoré .gpx, 20230702 Faz Lagoa Grande 02_07.gpx.
/21/	Biodiversity Report by Consultant PAI#7-15: - Report Terrestrial Fauna Pará v1.pdf. of June 2023. - Avifauna raw data March_2023.xlsx. of 17/10/2023. - Herpetofauna raw data March_2023.xlsx. of 17/10/2023. - Mesofauna raw data March_2023.xlsx. of 17/10/2023. - Cameratrap location Map.PNG - GPS Files- 20220706 Fazenda Degraus.gpx, 20220708 Faz. Floresta 1.gpx, 20220709 Faz. Floresta 1.gpx, 20230301 Faz Ribeiro T15.gpx, 20230302 Faz Ribeiro T14.gpx, 20230303 Faz Ribeiro (último dia).gpx, 20230304 Faz. Capinzal T11.gpx, 20230306 Faz capinzal .gpx, 20230307 Faz Degraus.gpx, 20230308 Faz. Degraus (incluído T03).gpx, 20230309 Área 01 Transectos 07 e 16A.gpx, 20230309 Faz. Degraus.gpx, 20230309 Translado Faz Degraus a Faz. BM.gpx, 20230310 Paragominas Área 01 (Faz. Rúbia e Floresta I).gpx, 20230311 Faz Núbria retirada traps.gpx, 20230311 Trajeto área 01 a Belém.gpx.
/22/	Trigger Species Assessment: - Alves et al 2021 - IUCN_assessment_ Ateles_chamek.pdf. - BirdLife International 2018 - IUCN_assessment_Psophia obscura.pdf. - da Silva et al 2018 - IUCN_assessment_Inia_geofrensis.pdf. - Fialho et al 2021 - IUCN_assessment_Cebus_kaapori.pdf. - Groenendijk et al 2022 - IUCN_assessment_Pteronura_brasiliensis.pdf.
/23/	BRCarbon Carbon Pool Degradation Monitoring: - LiDAR Carbon Pool Degradation Monitoring for PAI#1-15: - Appendix_Degradation_Monitoring_GPA_APD_AC_2023 of 17/10/2024 - LiDAR monitoring images of 17/10/2024 - Appendix_VII_PAI_1_6_MT_AM_Carbon_Pools_Measures of 17/10/2024 - Biomass_Forest_Inventory_PAI_1_MatoGrosso_24_02_2023.xlsx, of 17/10/2024 - Biomass_Forest_Inventory_PAI_6_Amazonas_28_02_2023.xlsx, of 17/10/2024 - Calculus_Dw_Fraction_AM.R (R file) - Calculus_Dw_Fraction_AM.xlsx, of 17/10/2024 - Liter_PAI1-5_AC_MT.xlsx, of 17/10/2024 - SOC_MT_PAI_6_Lagoa_Grande_06032023.xlsx, of 17/10/2024 - SOC_PAI1-5_AC_MT.xlsx, of 17/10/2024 - Appendix_VII_PAI_2-5_AC_Carbon_Pools_Measures of 17/10/2024 - Biomass_Forest_Inventory_PAI_2-5_Acre_15_02_2023.xlsx, of 17/10/2024

	12. Biomass_Forest_Inventory_PAI_2-5_Acre_15_02_2023.xlsx, of 17/10/2024 13. Litter_PAI_1-5_AC_MT. xlsx, of 17/10/2024 14. SOC_PAI_1-5_AC_MT.xlsx. of 17/10/2024 15. LIDAR images for PAI#07 to PAI#15 16. Appendix_VII_PAI_7-15_PA_Carbon_Pools_Measures conducted on February 2023 17. Appendix_VII_PAI_7- 15_PA_Carbon_Pools_Measures_MR3_ENG_16092024 (CARBON STOCKS ESTIMATES: UAV-LIDAR AND FIELD-BASED FOREST INVENTORY- February 2023) <i>English version for PAI#07-15</i> 18. Appendix_VII_PAI_7- 15_PA_Carbon_Pools_Measures_MR3_POR_16092024 (ESTIMATIVA DE ESTOQUE DE CARBONO- February 2023) <i>Portuguese version for PAI#07-15</i> 19. GPD APD Brazilian Amazon - PARÁ 20. GPD APD Brazilian Amazon - PARÁ state 21. Biomass_Forest_Inventory_PAI_7-15_Para_01_03_2023.xlsx, of 17/10/2024 22. Litter_PAI_7-15_PA.xlsx, of 17/10/2024 23. SOC_PAI_7-15_PA.xlsx, of 17/10/2024 24. Protocolos_Field_Inventory_SOP_QA_BRC.pdf.
/24/	BRCarbon Communication Channels: 1. FLOWCHART_COMMUNICATION_CHANNEL_ALOBRC_ENGLISH.pdf 2. COMMUNICATION_PROCESS_ALOBRC_PORTUGUESE.pdf
/25/	BRCarbon: Protocol of criteria for prioritizing communities and territories for social activities.pdf.
/26/	BRCarbon CODE OF ETHICS & CONDUCT BRCARBON.pdf.
/27/	Artesian Well construction: 1. Well construction works in the Vila Brazil Ipixuna community in Para_PA_2022.MP4 2. Artesian wells built for traditional communities Ipixuna do Para_PA_2022.PNG
/28/	Project implementation activity for community at Vila Brazil (Analysis of Water): 1. Water analysis - wells Vila Brazil.pdf. 2. Hydrogeochemical analysis of groundwater - human supply.pdf. 3. Digital Invoice for Water Testing.pdf. 4. Artesian well maintenance meeting photos 5. Artesian well maintenance community meeting attendance list and authorization.pdf

	6. Contract between BRCarbon Servicos Ambientais LTDA and Torres LTDA Laboratory for water quality testing.pdf. 7. Authorization of Groundwater collection and uses through well(s), by Deputy Secretariat for Water Resources and Climate Management-SARGH.pdf.
/29/	Training attendance list: 1. Forest fire training - Rio concrem II 2. Forest fire training- Dom Eliseu PA 3. Forest fire training- Sister Irmã Dorothy P.A. 4. Forest fire training- Irmã Dorothy community
/30/	School building construction: 1. School building construction of IRMÃ Dorothy Municipality Photos with GPS tags 2. School building construction in Dorothy Settlement Photos with GPS tags 3. Dorothy Municipal School construction contract.pdf 4. Dorothy school construction meeting notes.pdf
/31/	Religious Structure Construction: 1. Delivery_material_construction_for_religious_activities_PA_Irma_Dorothy_Community.JPG 2. Religious structure acknowledgement and agreement letter from Municipal Secretary of Administration, Planning and Management Rodon of Para/PA.pdf dated 05/10/2023.pdf
/32/	Educational support details: 1. School enrollment details for early age children, Preschool I and II, 1 st to 5 th year and 6 th to 9 th year class. 2. Details of Provisions made such as furniture for Dorothy Stang and Urutum Municipal Elementary School. 3. Agreement, Land donation and Educational Partnership letter from INCRA for expansion of Urutum Municipal elementary school located in Bom Jesus Settlement. 4. Agreement, Educational Partnership letter from INCRA for Dorothy School located in Sister Dorothy Stang Settlement. 5. Agreement, Educational Partnership letter from INCRA for Bonfim Municipal Elementary School from INCRA located in Bonfim Settlement. 6. Agreement, Educational Partnership letter from INCRA for IRMÃ Dorothy School.
/33/	BRCarbon Monitoring Plan and report dissemination: 1. Photographic records of monitoring report submission to various institutional stakeholders. 2. Institutional stakeholder Meeting points.
/34/	BRCarbon Livelihood mapping consultation photos: 1. Consultation in Barreirinha

	2. Consultation in Rio Azul 3. Consultation in Rio Bonito
/35/	BRCarbon Hive box donation agreement and details.pdf
/36/	BRCarbon Workshop invitation: 1. Invitation details for Barreirinha 2. Invitation details for Rio Azul 3. Invitation details for Rio Bonito
/37/	BRCarbon Summary of Planning workshop (commercial production activities): 1. Barreirinha, 2. Rio Azul, 3. Rio Bonito
/38/	BRCarbon List of participants of commercial production workshop: 1. Barreirinha, 2. Rio Azul, 3. Rio Bonito
/39/	BRCarbon List of materials requested for renovation of Pulp and Honey house.pdf
/40/	BRCarbon Collective economic development and strategic planning for traditional communities in Paragominas – PA.pdf
/41/	BRCarbon Collective economic development and strategic planning PA Águia and Barreirinha.pdf
/42/	BRCarbon Objectives and workshop planning for P.A Águia and Barreirinha – Paragominas.xlsx
/43/	A. Feedback and Grievance Redress Procedure.pdf B. Grievance communication and Redress Flowchart.pdf
/44/	Grievance communication and redress poster in Portuguese and English language
/45/	BRCarbon General Project Evaluation Questionnaire.pdf
/46/	BRCarbon GIS datasets: 1. MR3_Project_Areas_Brazilian_Amazon_2551.shp 2. MR3_Properties_Boudaries_Brazilian_Amazon_2551.shp 3. MR3_Leakage_Areas_Brazilian_Amazon_2551.shp 4. Deforestation_MR3_Project_Areas_Brazilian_Amazon_2551.shp 5. FITO_Deforestation_MR3_Project_Areas_Brazilian_Amazon_2551.shp 6. Deforestation_MR3_Leakage_Areas_Brazilian_Amazon_2551.shp 7. FITO_Deforestation_MR3_Leakage_Areas_Brazilian_Amazon_2551.shp 8. deter-amz-deter-public.shp 9. INPE_DETER_2023_2024-01-02.shp 10. Alerts_DETER_MR3_Project_Areas_Brazilian_Amazon_2551.shp
/47/	BRCarbon Remote sensing datasets: 1. NDVI for PAI #1 to #15 2. Project areas for PAI #1 to #15

	3. Leakage areas for PAI #1 to #15 4. Proxy Areas details: i. Slope ii. Soil iii. Vegetation iv. Elevation 5. Burned areas analysis 6. Satellite image collection for PAI #1 to #15
/48/	BRCarbon 3 rd Monitoring Deforestation Report
/49/	BRCarbon Deforestation analysis: 1. FITO_Deforestation_MR3_Leakage_Areas_Brazilian_Amazon_2551.xlsx 2. FITO_Deforestation_MR3_Project_Areas_Brazilian_Amazon_2551.xlsx 3. Loss Event Monitoring_2551_MR3 1.xlsx 4. Similarity_MR3_Proxy_Areas_Brazilian_Amazon_2551.xlsx 5. Burned areas analysis 3rd monitoring.xlsx
/50/	BRCarbon FUNAI documentation: 1. Meeting records with FUNIA.pdf 2. Indigenous day celebration video.mp4
/51/	BRCarbon Agreements/Contracts: 1. Agreement between BRCarbon and ADÃO RIBEIRO SOARES to conserve the native vegetation.pdf 2. Agreement between BRCarbon and lincorporadora Manicore LTDA to conserve the native vegetation.pdf 3. Agreement between BRCarbon and Gilson Antonio Moreira Machado to conserve the native vegetation.pdf 4. Agreement between BRCarbon and Floraplac Industrial LTDA to conserve the native vegetation.pdf
/52/	BRCarbon Project implementation schedule monitoring periods.
/53/	BRCarbon Technical skills and CV's of BRCarbon team
/54/	BRCarbon Social Engagement Protocol.pdf
/55/	BRCarbon Mapping of Value Chain Strengthening Details: A. Rio Azul 1. Invite Poster for Rio Azul workshop 2. List of participants in Rio Azul Workshop 3. Photos of workshop conducted in Rio Azul B. Rio Bonito 1. Invite Poster for Rio Bonito workshop 2. List of participants in Rio Bonito Workshop

	3. Photos of workshop conducted in Rio Bonito C. Barreirinha 1. Invite Poster for Barreirinha workshop 2. List of participants in Barreirinha Workshop 3. Photos of workshop conducted in Barreirinha
/56/	Intention to deforest requisition and Historical Authorization details: PAI#1 (Castanhal): 1. Map of Property Location.pdf 2. Map of UPA and forest exploration areas details.pdf 3. Forest Exploration Plan.pdf 4. Thematic map of Property.pdf 5. Infrastructure map of Property.pdf 6. Thematic map of Forest Inventory.pdf 7. Forest Exploration map.pdf 8. Standard requirements of forest exploration.pdf 9. Forestry requirement plans details submitted to Secretariate of Environment of State Mato Grosso.pdf 10. Sistema Nacional de Cadastro Ambiental Rural (SICAR) registration details.pdf 11. Status of CAR registration.pdf PAI#2 (Katiana): 1. Map of Property Location.JPG 2. Forest Exploration authorization.pdf 3. Map of UPA and forest exploration areas details.JPG 4. Forest Exploration Plan.pdf 5. Map of APP areas.JPG 6. Infrastructure map of Property.pdf 7. Application for Environmental Licensing submitted to Environmental Institute of Acre.pdf 8. Institute of Colonisation and Agrarian Reform- INCRA registration details.pdf 9. Sistema Nacional de Cadastro Ambiental Rural (SICAR) registration details.pdf 10. Status of CAR registration.pdf PAI#3 (Palmares): 1. Forest Exploration Plan.pdf 2. Status of CAR registration.pdf 3. Standard requirements of forest exploration.pdf PAI#4 (Porongaba): 1. Forest Exploration Plan.pdf 2. Status of CAR registration.pdf 3. Standard requirements of forest exploration.pdf

	PAI#5 (Potiguar): 1. Forest Exploration Plan.pdf 2. Status of CAR registration.pdf 3. Standard requirements of forest exploration.pdf PAI#6 (Lagoa Grande): 1. Land Transfer Documents: i. Contrato social INCORPORADORA MANICORE LTDA.pdf ii. Primeira alteracao INCORP MANICORE LTDA.pdf iii. Segunda Alteracao INCORP MANICORE LTDA.pdf iv. Terceira Alteracao Incorporadora Manicore Ltda.pdf v. Quarta alteracao INCORPORADORA MANICORE LTDA.pdf vi. Quinta Alteracao CONTRATO SOCIAL.pdf vii. Sexta Alteracao CONTRATO SOCIAL.pdf 2. Approval request for agricultural activity submitted by previous owner (IVO Almeida Rodrigues) to the President of Institute of Environmental Protection, State of Amazonas- IPAAM.JPEG 3. Approval of agricultural activity by IPAAM-Amazonas.pdf 4. Technical Process and Protocol details: Application for Environmental Licence for Large animal husbandry- Incorporadora Manicore LTDA.pdf 5. Requirements of Large Animal Husbandry details by IPAAM- Amazonas.pdf 6. Authorization details for Large Animal Husbandry- i. Cadastro de Atividade.pdf ii. Memorial descritivo Atividade.pdf iii. Inventario_Florestal_Faz_Lagoa_Grande_Rev.pdf iv. Projeto_Agropecuario_Faz_Lagoa_Grande_Rev 2.pdf v. Coordenadas.pdf vi. Mapa_IN93_2022-Imagem.pdf vii. Mapa_IN93_2022-Tematico.pdf viii. ART_ELABORACAO.pdf ix. ART_EXECUCAO.pdf PAI#7-8 (Nubia Floresta): 1. Vegetation suppression authorization request submitted to Secretariate of Environment and Sustainability- SEMMA, State of Para.pdf 2. Request for use of Fire in the form of Controlled Burning submitted to Secretary of Environmental Institute of Para.pdf 3. Vegetation suppression approval letter from Secretariate of Environment and Sustainability- SEMMA, State of Para.pdf PAI#9: (Ribeiro Rondon) 1. Forest Exploration Plan.pdf 2. Status of CAR registration.pdf 3. Standard requirements of forest exploration.pdf
--	--

	PAI#9-15: 1. Requisition to Vegetation suppression in Early Stage of Regeneration request submitted to Secretariate of Environment and Sustainability- SEMMA, State of Para.pdf. Authorization is for properties: PAI#10 Fazenda D'Graus I (2nd page of the pdf file) - 26/12/2022; PAI#11 Fazenda D'Graus II (4th page of the pdf file) - 26/12/2022; PAI#12 Fazenda D'Graus VI (3rd page of the pdf file) - 26/12/2022; PAI#13 Fazenda Nova Esperança (5th page of the pdf file) - 26/12/2022; PAI#14 Fazenda São Domingos (1st page of the pdf file) - 23/12/2022; PAI#15 Fazenda Capinzal (6th page of the pdf file) - 26/12/2022. <i>Historical documentation-</i> 2. Vegetation Suppression map.pdf 3. Vegetation suppression carried out for the Property Fazenda Capinzal communication details with suppression map submitted to Secretariate of Environment and Sustainability- SEMMA, State of Para.pdf of dated January 2021. 4. Authorization of Secondary Vegetation suppression in Early Stage of Regeneration approval for the property Fazenda Catedral from Secretariate of Environment and Sustainability- SEMMA, State of Para.pdf of dated 08-April-2023. 5. Authorization of Secondary Vegetation suppression in Early Stage of Regeneration approval for the property Fazenda Reflora I from Secretariate of Environment and Sustainability- SEMMA, State of Para.pdf of dated 03-September-2019. 6. Protocol and Requirements of Vegetation Suppression for the property Fazenda Sao Domingos by Secretariate of Environment and Sustainability- SEMMA, State of Para.pdf 7. Intent to deforest submitted to Secretariate of Environment and Sustainability- SEMMA, State of Para.pdf 8. Licence to deforest for property FAZENDA UNIÃO I, II and III authorizations by Secretariate of Environment and Sustainability- SEMMA, State of Para.pdf of dated 24-Novemembr-2018 and 07-March-2013. 9. Authorization of Secondary Vegetation suppression in Early Stage of Regeneration approval for the property Fazenda Rio Concrem.pdf of dated 26-November-2020 <i>ASV Permit History-</i> 1. Arquivo-537_Fazenda_Floresta 2. Arquivo-538_Floresta 3. Arquivo-540_Ribeiro 4. Arquivo-544_Sao_Domingos
--	---

	5. Arquivo-545_DGaus_I 6. Arquivo-546_Dgraus_VI 7. Arquivo-547_Dgraus_II 8. Arquivo-548_Nova_Esperanca 9. Arquivo-549_Capinzal_I 10. Fazenda Capinzal.pdf January 2021. 11. Fazenda Jaquiral.pdf 14-May-2013. 12. Fazenda Capinzal.pdf 19-December-2022. 13. Fazenda Capinzal II.pdf 13-October-2012. 14. Fazenda Dgraus I.pdf 05-April-2011. 15. Fazenda Dgraus III.pdf 20-Novemembr-2013 16. Fazenda Dgraus IV.pdf 15-January-2011 17. Fazenda Nova Esperanza.pdf 17-May-2012 18. Fazenda Rio Concrem.pdf 02-February-2011
/57/	Land Title Details: PAI#1 (Castanhal): 1. CERTIFICACAO_INCRA_revBS.pdf 2. Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf 3. CAR - Fazenda Castanhal 1 e 2.pdf 4. CAR - Parecer Tecnico Fazenda Castanhal 1 e 2.pdf 5. CAR_2023_FAZ-CASTANHAL.pdf 6. CCIR_2020_FAZ-CASTANHAL.pdf 7. CCIR_2021_FAZ-CASTANHAL.pdf 8. CCIR_2023_FAZ-CASTANHAL.pdf 9. CERT_NEG-DEB-ITR-2020_FAZ-CASTANHAL.pdf 10. CERT_NEG-DEB-ITR-2023_FAZ-CASTANHAL.pdf 11. MAT_01-AGO-2023_FAZ-CASTANHAL-4209.pdf 12. MAT_15-SET-2023_FAZ-CASTANHAL-847.pdf 13. MAT_15-SET-2023_FAZ-CASTANHAL-848.pdf 14. MAT_27-JUL-2023_FAZ-CASTANHAL-4208.pdf 15. PARECER_JURÍDICO_FAZ-CASTANHAL.pdf PAI#2 (Katiana): 1. CCIR de 2020 - FAZENDA SERINGAL KATIANA.pdf 2. CCIR de 2021 - FAZENDA SERINGAL KATIANA.pdf 3. Certidão de Inteiro Teor. M-5055.pdf 4. Certidão Positiva com efeito de Negativa. Dez_2020.pdf 5. BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf 6. CAR - Fazenda Seringal Katiana.pdf 7. CAR-2023_SERINGAL KATIANA.pdf

	8. CCD_4-DEZ-2020_FAZ-KATIANA.pdf 9. CERT-INTEIRO-TEOR_2023_FAZENDA KATIANA.pdf 10. CERT-INTEIRO-TEOR_MATRÍCULA-2085_FAZ KATIANA.pdf 11. CERT-INTEIRO-TEOR_MATRÍCULA-5055_FAZ KATIANA.pdf 12. CERT-NEGATIVA-DÉBITOS-ITR_2023_FAZ KATIANA.pdf 13. PROC. 54260.000764.00-82_revBS.pdf PAI#3 (Palmares): A. CCIR 2021, 2023 1. CCIR44307016228.pdf 2. CCIR57255683239 Palmares 2023.pdf 3. NOVOS_CCIR44307016228.pdf 4. NOVOS_CCIR57255683239 Palmares 2023.pdf B. Palmares Gleba 1A. Matrícula 2.038 1. CCD da Palmares Gleba 1A, matrícula 2.038. Dez_2020.pdf 2. CCIR - Fazenda Palmares Gleba 1-A M2038.pdf 3. Certidão Negativa de Débito. Dez_2020.pdf 4. Memorial Descritivo. Matricula 2038.pdf 5. Mapa. Matricula 2038.pdf 6. Certidão de Embargo do IBAMA. BATISTA _ CIA LTDA. 07_12_2020.pdf 7. CIT_25-JAN-2021_FAZ-PALMARES.pdf C. Palmares Gleba 1B. Matrícula 2.039 1. Certidão de Inteiro Teor. M-2039.pdf 2. CCD da Palmares Gleba 1B, matrícula 2039. Dez_2020.pdf 3. CCIR - Fazenda Palmares Gleba 1-B - M2039.pdf 4. Certidão Negativa de Débito.pdf 5. Memorial Descritivo. Matricula 2039.pdf 6. Mapa. Matricula 2039.pdf 7. Cópia de Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf D. Palmares Gleba 1C. Matrícula 2.040 1. Certidão de Inteiro Teor. M-2040.pdf 2. CCD da Palmares Gleba 1C, matrícula 2.040. Dez_2020.pdf 3. CCIR - Fazenda Palmares Gleba 1-C - M2040.pdf 4. Certidão Negativa de Débito.pdf 5. Memorial Descritivo. Matricula 2040.pdf 6. Mapa. Matricula 2040.pdf 7. Cópia de Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf E. Palmares Gleba 1D. Matrícula 2.046 1. Certidão de Inteiro Teor. M-2046.pdf 2. CCD da Palmares Gleba 1D, matrícula 2.046. Dez_2020.pdf
--	---

	3. CCIR - Fazenda Palmares Gleba 1-D - M2046.pdf 4. Certidão Negativa de Débito.pdf 5. Memorial Descritivo. Matrícula 2046.pdf 6. Mapa. Matrícula 2046.pdf 7. Cópia de Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf <i>F. Palmares Gleba 1E. Matrícula 2.041</i> 1. Certidão de Inteiro Teor. M 2041.pdf 2. CCD da Palmares Gleba 1E, matrícula 2.041. Dez_2020.pdf 3. CCIR - Fazenda Palmares - Transcrição 2041.pdf 4. Certidão Negativa de Débito. Dez_2020.pdf 5. Memorial Descritivo. Matrícula 2041.pdf 6. Mapa. Matrícula 2041.pdf 7. Cópia de Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf <i>G. Palmares Lote 5. Matrícula 514</i> 1. Certidão de Inteiro Teor. M-514.pdf 2. CCD da Palmares Lote 05, matrícula 514. Dez_2020.pdf 3. CCIR - Seringal Palmares lote 05 - M514.pdf 4. Memorial Descritivo. Matrícula 514.pdf 5. Mapa. Matrícula 514.pdf 6. Cópia de Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf <i>H. Palmares Parte III. Matrícula 776</i> 1. Certidão de Inteiro Teor. M-776.pdf 2. CCD da Palmares Parte III, matrícula 776. Dez_2020.pdf 3. CCIR - Fazenda Palmares Parte III - M776.pdf 4. Certidão Negativa de Débito.pdf 5. Memorial Descritivo. Matrícula. 776.pdf 6. Mapa. Matrícula 776.pdf 7. Cópia de Cópia de Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf <i>I. Palmares Parte IV. Matrícula 778</i> 1. Certidão de Inteiro Teor. M-778.pdf 2. CCD da Palmares Parte IV, matrícula 778. Dez_2020.pdf 3. CCIR - Seringal Palmares (Parte IV) - M778.pdf 4. Certidão Negativa de Débito.pdf 5. Memorial Descritivo. Matrícula 778.pdf 6. Mapa. Matrícula 778.pdf 7. Cópia de Cópia de Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf
--	--

	<i>J. Palmares Parte VII. Matrícula 765</i> 1. Certidão de Inteiro Teor. M-765.pdf 2. CCD da Palmares Parte VII, matrícula 765. Dez_2020.pdf 3. CCIR - Fazenda Palmares Parte VII - M765.pdf 4. Certidão Negativa de Débito.pdf 5. Memorial Descritivo. Matricula 765.pdf 6. Mapa. Matricula 765.pdf 7. Cópia de Cópia de Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf <i>K. Palmares Parte VIII. Matrícula 781.pdf</i> 1. Certidão de Inteiro Teor. M-781.pdf 2. CCD da Palmares Parte VIII, matrícula 781. Dez_2020.pdf 3. CCIR - Seringal Palmares Parte VIII - M781.pdf 4. Certidão Negativa de Débito.pdf 5. Memorial Descritivo.pdf 6. Mapa. Matricula 781.pdf 7. Cópia de Cópia de Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf <i>L. Palmares Parte VIII-A. Matrícula 782</i> 1. Certidão de Inteiro Teor. M-782.pdf 2. CCD da Palmares Parte VIII-A, matrícula 782. Dez_2020.pdf 3. CCIR - Fazenda Palmares 8 A-Remanescente - M782.pdf 4. Certidão Negativa de Débito.pdf 5. Memorial Descritivo. Matricula 782.pdf 6. Mapa. Matricula 782.pdf 7. Cópia de Cópia de Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf <i>M. Palmares_Arrolamento-Bens_Batista-CIA</i> 1. Termo de Arrolamento – Batista.pdf 2. Levantamento Arrolamento - Batista e Cia.pdf 3. Consulta Relatorio Fiscal – Atualizado.pdf PAI#4 (Porongaba): 1. CCIR de 2020.pdf 2. CCIR de 2021. Fazenda Seringal Porongaba.pdf 3. CCIR57256780238 Porongaba 2023.pdf 4. Certidão de Inteiro Teor. M-2553.pdf 5. Cadeia Dominial da Fazenda Porongaba. Matrícula 2.553. Dez_2020.pdf 6. Certidão Positiva com Efeito de Negativa.pdf 7. Junior Galvane Batista. Certidão Negativa de Embargo do IBAMA. 07_12_2020.pdf 8. 2553_Acoes_Reais_Reipersecutoria.pdf
--	--

	9. 2553_Cadeia_Dominial.pdf 10. 2553_Inteiro_Teor.pdf 11. 2553_Positiva_Onus.pdf 12. CAR_PAI#4_Porongaba.pdf 13. Certidão Seringal Porongaba.pdf 14. NOVOS_CAR_SERINGAL-PORONGABA.pdf 15. NOVOS_CCIR57256780238 Porongaba 2023.pdf 16. NOVOS_Certidao-65718593 ITR Porongaba.pdf 17. NOVOS_CertidaoNegativaDebitos_Seringal-Porongaba.pdf 18. NOVOS_MATRICULA-2553.pdf 19. NOVOS_MATRICULA-5355-PORONGABA.pdf 20. NOVOS_PAI04_SERINGAL-PORONGABA_KIT - 157.pdf 21. NOVOS_PAI04_SERINGAL-PORONGABA_MATRICULA-2553.pdf 22. NOVOS_Procedimento-Civel-FazendaNacional.pdf 23. Parecer Jurídico CS.pdf 24. SERINGAL-PORONGABA_SENTENCA.pdf PAI#5 (Potiguar): 1. CCIR de 2020. Fazenda Potiguar Parte A.pdf 2. CCIR de 2021. Fazenda Seringal Potiguar Parte A.pdf 3. CCIR59626837235_Seringal Potiguar - Parte A.pdf 4. NOVOS_CCIR59626837235_Seringal Potiguar - Parte A.pdf 5. SIGEF 2021. MAPA_SIGEF_POTIGUAR_PARTE_A.pdf 6. SIGEF 2021. MAPA_SIGEF_POTIGUAR_PARTE_B.pdf 7. Certidão da Cadeia Dominial. Fazenda Potiguar. Matrícula 1.435. Dez_2020.pdf 8. Certidão de Inteiro Teor. M-5100.pdf 9. Escritura_compra_venda_Potiguar_B.pdf 10. MEM_SIGEF_POTIGUAR_PARTE_A.pdf 11. MEM_SIGEF_POTIGUAR_PARTE_B.pdf 12. Certidão Negativa de Débitos. Fazenda Potiguar Parte A e B. Dez_2020.pdf 13. Cópia de BATISTA _ CIA LTDA. Certidão de Embargo do IBAMA. 07_12_2020.pdf 14. 5100_Acoes_Reais_Reipersecutoria.pdf 15. 5100_Cadeia_Dominial.pdf 16. 5100_Inteiro_Teor.pdf 17. 5100_Negativa_Onus.pdf 18. CAR_PAI#5_Potiguar_Part1.pdf 19. CAR_PAI#5_Potiguar_Part2.pdf 20. NOVOS_CAR_SERINGAL-POTIGUAR-01.pdf 21. NOVOS_CAR_SERINGAL-POTIGUAR-02.pdf 22. NOVOS_Certidao-65718526 ITR Potiguar.pdf
--	---

	23. NOVOS_CertidaoNegativaDebitos_Seringal-Potiguar.pdf 24. NOVOS_PAIO5_SERINGAL-POTIGUAR_KIT - 5100.pdf 25. Parecer Jurídico CS.pdf PAI#6 (Lagoa Grande): 01_LAGOA GRANDE - CAR RETIFICADO.pdf 01_LAGOA GRANDE - Certidão_narrativa_SECTAM.pdf 03_LAGOA GRANDE - CCIR.pdf 05_LAGOA GRANDE - ITR.pdf 06_LAGOA GRANDE - CAR.pdf 07_LAGOA GRANDE - CERTIDÃO REIPERSECUTÓRIA - M 2718-Assinado.pdf 07_LAGOA GRANDE - CND_Acao_Civil_Publica.pdf 07_LAGOA GRANDE - CND_IBAMA_EMBARGOS.pdf 07_LAGOA GRANDE - CND_Receita_Federal.pdf 07_LAGOA GRANDE - CND_Trabalhista.pdf 07_LAGOA GRANDE - CTF_IBAMA.pdf 08_LAGOA GRANDE - Amazonia Protege.pdf 08_LAGOA GRANDE - CN_AÇÃO CIVIL PÚBLICA.pdf 08_LAGOA GRANDE - CN_ITR.pdf 09_LAGOA GRANDE - Certidao civel.pdf 09_LAGOA GRANDE - Certidao criminal.pdf 15.Documentos_Proprietarios.pdf - CAR-PENDING-REASON_LAGOA-GRANDE-II.pdf - CAR-PENDING-REASON-2_LAGOA-GRANDE-II.pdf - CCD_31-OUT-2022_FAZ-LAGOA-GRANDE-II.pdf - CCIR-2023-LAGOA-GRANDE-II.pdf - CERT_NEGATIVA_DEBITOS_ITR_LAGOA-GRANDE-II.pdf - CERT-INTEIRO-TEOR-332-ENCERRADA_LAGOA-GRANDE-II.pdf - CIT_09-AGO-2023_LAGOA-GRANDE-II.pdf - CND_IBAMA_16-NOV-2022_FAZ-LAGOA-GRANDE-II.pdf - CNO_31-OUT-2022_FAZ-LAGOA-GRANDE-II.pdf - FarmCheck_IncoporadoraManicore.pdf - ITR-2022-DECL_LAGOA-GRANDE-II.pdf - ITR-2022-RECIBO_LAGOA-GRANDE-II.pdf - MD-SIGEF-78911866-f3ed-46db-80bf-44af2d94d303_FAZ-LAGOA-GRANDE-II.pdf - Parecer Lagoa Grande II.pdf - PLANT-SIGEF-78911866-f3ed-46db-80bf-44af2d94d303_LAGOA-GRANDE-II.pdf - TTD_LAGOA-GRANDE.pdf PAI#7 (Floresta Nubia): - Decisão-22.pdf
--	---

	2. Matrícula Floresta 1819.pdf 3. Matrícula Floresta 4368.pdf 4. Matrícula Floresta 4428.pdf 5. Matrícula Floresta 5564.pdf 6. Ofício 202-2021 - Penhora e Bloqueio.pdf 7. Matrícula Nubia 3542.pdf 8. Matrícula Nubia 7513.pdf 9. Matrícula Núbia 7514.pdf 10. Matrícula Nubia 11685.pdf 11. CCIR-2023-FAZ-FLORESTA.pdf 12. CCIR-2023-FAZ-NUBIA.pdf 13. CERT_NEGATIVA_DEBITOS_ITR_FAZ-FLORESTA.pdf 14. CERT_NEGATIVA_DEBITOS_ITR_FAZ-NUBIA.pdf 15. CERTIDÃO-DESMATAMENTO-ILEGAL-NADA-CONST_FAZ-FLORESTA-NUBIA.pdf 16. CERTIDÃO-NEGATIVA-EMBARGOS-IBAMA_GILSON-MACHADO.pdf 17. COMPROVANTE_DESBLOQUEIO_FAZ-NUBIA.pdf 18. Gilson Antonio M Machado - Faz Nubia 171141910-ITR-2023-ORIGI-Recibo.pdf 19. Gilson Antonio M Machado - Faz Nubia 171141910-ITR-2023-ORIGI-Declaracao.pdf 20. ITR-2022-DECL-FAZ_FLORESTA.pdf 21. ITR-2022-DECL-FAZ_NUBIA.pdf 22. ITR-2022-RECIBO-FAZ_FLORESTA.pdf 23. ITR-2022-RECIBO-FAZ_NUBIA.pdf 24. ITR-2023-DECL-E-RECIBO_FAZ-FLORESTA.pdf 25. Parecer Final - Floresta Nubia.pdf PAI#8 (Floresta I): 1. CCIR-2023_FAZ-FLORESTA-I.pdf 2. CERT-DESMATAMENTO-ILEGAL-NADA-CONST_FAZ-FLORESTA-I.pdf 3. CERT-FILIAÇÃO-DOMÍNIO_MATRICULA-4429_FAZ-FLORESTA-I.pdf 4. CERTIDÃO DE INTEIRO TEOR - MATRICULA Nº 7419 - FAZENDA FLORESTA I - 26-02-24.pdf 5. CERT-JUD-CRIMINAL-NEGATIVA_EST_GILSON-MACHADO.pdf 6. CERT-JUD-CRIMINAL-NEGATIVA_FED_GILSON-MACHADO.pdf 7. CERT-JUDICIAL-CÍVEL_FED_GILSON-MACHADO.pdf 8. CERT-MPF_GILSON-MACHADO.pdf 9. CERT-NEGATIVA-DÉBITOS-IBAMA_GILSON-MACHADO.pdf 10. CERT-NEGATIVA-DEBITOS-ITR_FAZ-FLORESTA-I.pdf 11. CERT-NEGATIVA-EMBARGOS-IBAMA_GILSON-MACHADO.pdf 12. CERT-NEGATIVA-EMBARGOS-SEMAS-ESTADUAL-PARA_FAZ-FLORESTA-I.pdf 13. FAZ-FLORESTA-I_CERTIDAO-FILIAÇÃO-DOMÍNIO.pdf
--	---

	14. FAZ-FLORESTA-I_CERTIDAO-INTEIRO-TEOR-13316-ATUALIZADA.pdf 15. FAZ-FLORESTA-I_MATRICULA-4370.pdf 16. FAZ-FLORESTA-I_MATRICULA-4429.pdf 17. ITR-2022-DECL-FAZ_FLORESTA_I.pdf 18. ITR-2022-RECIBO-FAZ_FLORESTA_I.pdf 19. ITR-2023-DECL-E_RECIBO-FAZ_FLORESTA_I.pdf 20. MAT_7419.pdf 21. MATRICULA-7419_FLORESTA_I.pdf 22. Parecer Final - Floresta I.pdf 23. REGISTRO-4429_FLORESTA_I.pdf 24. REQ-CERTIDAO-NEGATIVA-PROCESSOS-PUNITIVOS-SEMMA-MUNICIPAL.pdf PAI#9 (D'graus I): 04_FAZ. D'GRAUS I - SIGEF_PLANTA.pdf 05_FAZ. D'GRAUS I - ITR 2021.pdf 06_FAZ. D'GRAUS I - CADASTRO AMBIENTAL RURAL – CAR.pdf 07_FAZ. D'GRAUS I - CADASTRO TÉCNICO FEDERAL.pdf 07_FAZ. D'GRAUS I - CERTIDÃO DE REGULARIDADE TRIBUTÁRIA.pdf 07_FAZ. D'GRAUS I - CERTIDÃO NEGATIVA DE EMBARGO – IBAMA.pdf 08_FAZ. D'GRAUS I - AMAZONIA PROTEJE.pdf 09_FAZ. D'GRAUS I - CERTIDÃO TJPA.pdf - CCIR-2023-FAZENDA-DEGRAUS-I.pdf - CERT_FAZENDA-EXTRAJUDICIAL_ESTADUAL_DEGRAUS_I.pdf - CERTIDÃO-DESMATAMENTO-ILEGAL-NADA-CONST_DGRAUS-I.pdf - CERTIDÃO-INTEIRO-TEOR_DGRAUS-I.pdf - CERT-NEGATIVA-DEBITOS-ITR_DGRAUS-I.pdf - ITR-2022-DECL-E-RECIBO_DGRAUS-I.pdf - ITR-2023-DECL-E-RECIBO_DGRAUS-I.pdf - MATRICULA-3426_DGRAUS-I.pdf - Parecer Prévio D'graus I.pdf - PROTOCOLO-ITERPA_DGRAUS-I.pdf PAI#10 (D'graus II): - CCIR-2023_DGRAUS-II.pdf - CCIR-2023-FAZENDA-DEGRAUS-II.pdf - CERTIDAO-_FAZENDA_D%60GRAUS_II_assinado.pdf - CERTIDÃO-DESMATAMENTO-ILEGAL-NADA-CONST_DGRAUS-II.pdf - CERT-NEGATIVA-DEBITOS-ITR_DGRAUS-II.pdf - FAZ. DGRAUS II - PROTOCOLO ITERPA.pdf - ITR-2022-DECL-E-RECIBO_DGRAUS-II.pdf - ITR-2023-DECL-E-RECIBO_DGRAUS-II.pdf - MATRICULA-3423_DGRAUS-II.pdf - PARECER-PREVIO_DGRAUS-II.pdf
--	--

	11. SIGEF_MEMORIAL-DESCRITIVO_DGRAUS-II.pdf 12. SIGEF_PLANTA_DGRAUS-II.pdf PAI#11 (D'graus VI): 1. CCIR-2022_DGRAUS-VI.pdf 2. CERT_NEGATIVA_DEBITOS_ITR_DGRAUS_VI.pdf 3. CERTIDÃO-DESMATAMENTO-ILEGAL-NADA-CONST_DGRAUS-VI.pdf 4. ITR-2022-DECL-E-RECIBO_DGRAUS-VI.pdf 5. ITR-2023-DECL-E-RECIBO_DGRAUS-VI.pdf 6. MATRICULA-3016_DGRAUS-VI.pdf 7. Parecer Juridico Dgraus VI.pdf 8. Parecer Juridico Previo Dgraus VI.pdf 9. PROTOCOLO-ITERPA_DGRAUS-VI.pdf 10. REGISTRO-MAT-9346_FAZ-DGRAUS-IV.pdf PAI#12 (Nova Esperanca): 1. CCIR-2023-NOVA_ESPERANCA.pdf 2. CERT_NEGATIVA_DEBITOS_ITR_NOVA-ESPERANÇA.pdf 3. CERTIDÃO-DESMATAMENTO-ILEGAL-NADA-CONST_NOVA-ESPERANÇA.pdf 4. Fazenda Nova Esperanca - 2023.pdf 5. ITR-2022-DECL-E-RECIBO_NOVA-ESPERANÇA.pdf 6. MATRICULA-1539_NOVA-ESPERANÇA.pdf 7. Parecer Juridico Nova Esperança.pdf PAI#13 (Sao Domingos): 1. CADEIA-DOMINIAL_SÃO-DOMINGOS.pdf 2. CERT_NEGATIVA_DEBITOS_ITR_SÃO_DOMINGOS.pdf 3. CERTIDAO-DOMINIO_SÃO-DOMINGOS.pdf 4. CERTIDÃO-INTEIRO-TEOR-MAT-5.272_SÃO-DOMINGOS.pdf 5. FAZ. SÃO DOMINGOS - CERTIDÃO 082 - TITULO DEFINITIVO - ITERPA.pdf 6. Fazenda Sao Domingos - 2023.pdf 7. FAZ-SAO-DOMINGOS_CERTIDAO-FILIACAO-DOMINIO_MAT3462.pdf 8. FAZ-SAO-DOMINGOS_CERTIDAO-FILIACAO-DOMINIO_MAT5272.pdf 9. FAZ-SAO-DOMINGOS_CERTIDAO-FILIACAO-DOMINIO_MAT9225.pdf 10. GUIMARÃES FIGUEREDO.pdf 11. ITR-2022-DECL_SÃO-DOMINGOS.pdf 12. LDI-SEMAS_SÃO-DOMINGOS.pdf 13. MATRICULA-5272_SÃO-DOMINGOS.pdf 14. Nota de Esclarecimento - São Domingos.pdf 15. Parecer Juridico Final - São Domingos.pdf 16. Protocolo.pdf 17. REQ-REQUALIFICAÇÃO-SIMPLIFICADA-MATRÍCULA_SÃO-DOMINGOS.pdf 18. REQUERIMENTO-MPPA_SÃO-DOMINGOS.pdf 19. REQUERIMENTO-SEMAS-PA_SÃO-DOMINGOS.pdf
--	---

	PAI#14 (Capinzal I): 01_FAZ. CAPINZAL - TÍTULO DEFINITIVO (2).pdf 01_FAZ. CAPINZAL - TÍTULO DEFINITIVO.pdf - CCIR-2022_CAPINZAL-I.pdf - CCIR-2023_CAPINZAL-I.pdf - CERT_NEGATIVA_DEBITOS_ITR_CAPINZAL-I.pdf - CERTIDÃO-DESMATAMENTO-ILEGAL-NADA-CONST_CAPINZAL-I.pdf - CONTR-INSTITUIÇÃO-SERV-AMBIENTAL-DGRAUS-VII_CAPINZAL-I.pdf - FAZ. CAPINZAL - TERMO CADASTRAMENTO DE COMPENSAÇÃO DE RESERVA LEGAL.pdf - FAZ-CAPINZAL_CERTIDAO-INTEIRO-TEOR-4077-ATUALIZADA.pdf - ITR-2022-DECL-E-RECIBO_CAPINZAL-I.pdf - ITR-2023-DECL-E-RECIBO_CAPINZAL-I.pdf - MATRICULA-3077_CAPINZAL-I.pdf - PARECER JURÍDICO CAPINZAL.pdf - Parecer Jurídico Prévio - Capinzal I.pdf - PROG-REGULARIZAÇÃO-AMBIENTAL-PRA_CAPINZAL-I.pdf - REQUERIMENTO-MP-ESTADUAL-PA_CAPINZAL-I.pdf - REQUERIMENTO-SEMAS-PA_CAPINZAL-I.pdf PAI#15 (Ribeiro Rondon): - Recibo PRA Faz Ribeiro – Rondon.pdf - PRADA da Faz Ribeiro – Rondon.pdf - Declaração PRADA FAz Ribeiro – Rodon.pdf - CCIR FAZ RIBEIRO RONDON PARA.pdf - CCIR-2022_FAZ_RIBEIRO_RONDON.pdf - CERT_NEGATIVA_DEBITOS_ITR_FAZ-RIBEIRO.pdf - CERTIDÃO-CADEIA-DOMINIAL-2752_FAZ-RIBEIRO.pdf - CERTIDÃO-DESMATAMENTO-ILEGAL-NADA-CONST-SEMAS_FAZ-RIBEIRO.pdf - CERTIDÃO-EMBARGOS-IBAMA_ADAO-RIBEIRO.pdf - CERTIDÃO-MPF_ADAO-RIBEIRO.pdf - FAZ-RIBEIRO_PROTOCOLO-PEDIDO-CERTIDAO.pdf - FAZ-RIBEIRO-RONDON_CERTIDAO-INTEIRO-TEOR-2752-ATUALIZADA.pdf - FAZ-RIBEIRO-RONDON_PRA.pdf - FAZ-RIBEIRO-RONDON_TAC-814-2021.pdf - ITR-2022-DECL-FAZ_RIBEIRO_RONDON.pdf - ITR-2022-RECIBO-FAZ_RIBEIRO_RONDON.pdf - ITR-2023-DECL-FAZ_RIBEIRO_RONDON.pdf - ITR-2023-RECIBO-FAZ_RIBEIRO_RONDON.pdf - MAT 2752 FAZ RIBEIRO RONDON cert inteiro teor 26 JANEIRO.pdf
/58/	BRCarbon Jurupara Internship Contract details: Non-Mandatory Internship terms.pdf

	2. Meeting details between BRCarbon and Leaders of Resex Guariba-Roosevelt.pdf 3. List of attendee meeting with local community.pdf 4. Photographic records of Internship
/59/	CL01 and CL02: Justification for the selection of satellite images used in the monitored period.pdf
/60/	CL03: 1. Land Donation Details: Request for Splitting/Installment.pdf 2. Land Donation meeting records and photos
/61/	1. Photos of Solar kit and Solar panel distribution to the local community 2. List of Solar Kit Beneficiaries in Serengal Porongaba.pdf
/62/	Photos of Water pump installation
/63/	CL05: Mr. Paulo Teixeira Location map
/64/	CL06: Letter released by Judge of the State of Acre to INCRA.pdf
/65/	FAR01 (02): 1. Hydrogeochemical_Analysis-Vila_Brasil_community.pdf 2. Water_analysis-Vila_Brasil_community.pdf
/66/	FAR01: 1. Communication details with Justice department against illegal activity.pdf 2. CERTIDAO FAZENDA FLORESTA - BRUNO MACHADO.pdf 3. COMPROVANTE_DESBLOQUEIO_FAZ-NUBIA.pdf
/67/	Revised Agreements between PP and Landowners: 1. 689_-_2024_-_BRC_x_Adao_Ribeiro_Termo_de_Declaracao_-_40_Anosassinado[1] - Clicksign.pdf 2. BRC Contrato Cooperacão para Conservação - Adão Ribeiro Atualizacao I - Clicksign.pdf 3. BRC Contrato Cooperacão para Conservação Lagoa Grade.pdf 4. BRC x Gilson Machado Termo de Declaração - 40 Anos V2 - Clicksign.pdf 5. BRC_Minuta_de_Contrato_Cooperacão_para_Conservação_-_30_de_maio_ASSINADO.pdf 6. COOPERAÇÃO EMPRESARIAL PARA CONSERVAÇÃO DE VEGETAÇÃO NATIVA - BRCARBON.pdf 7. Termo de Declara ^{ção} - 40 Anos V2 BRC X LAGOA GRANDE II - Clicksign.pdf
/68/	Non-Permanence Risk Report.pdf
/69/	Non-Permanence Risk Report Notes.pdf
/70/	Stakeholder diagnosis: 1. PAI02-05_DIAGNÓSTICO SOCIOECONÔMICO E AMBIENTAL FINAL.pdf

	2. Community Location maps.pdf
/71/	Adaptive management plan.pdf
/72/	Financial Viability: 1. (J) - FDC BRC 01.2024 (2).xlsx 2. Payback Brazilian Amazon.xlsx
/73/	Net Present Value (NPV): MR3_NPV_BrazilianAmazon.xlsx
/74/	REQUIRED_TECHNICAL_SKILLS_BRC_V2.pdf
/75/	Brazil First NDC 2023 adjustment.pdf
/76/	BRCarbon REQUIRED-TECHNICAL-SKILLS+CV (1).pdf
/77/	Appendix_VII_PAI_7-15_PA_Carbon_Pools_Measures_MR3_ENG_16092024 (1).pdf
/78/	Natural Risk- Fire: Plataforma - MapBiomass Brasil last assessed on 10/12/2024.
/79/	Fires risk analysis map: 04_MR_2551_FIRE_RISK_HISTORY_2024021012160499-202412101116263237.JPEG
/80/	Natural Risk- Pest and Disease: 1. Embrapa-NATIVE-TREE-SPECIES-DISEASES.pdf 2. pibic_inpa-NATIVE-SPECIES-DISEASES.pdf
/81/	Natural Risk- Extreme weather: Extreme Weather Monitoring Platform
/82/	Natural Risk- Geological Risk: https://geosgb.sgb.gov.br/
/83/	Health and Hygiene: 1. Agreements details with Health Department.pdf 2. Photographs of Health and Hygiene Campaign
/84/	VCS: VMD0013 Estimation of emissions from market-effects (LK-ME), v1.2, 08/12/2024.
/85/	Internet Service: 1. Internet Service Access Document.pdf 2. Photographic evidence of internet access provided to local community 3. PRIVATE NON-RESIDENTIAL LEASE AGREEMENT FOR AREA FOR INSTALLATION OF STAYED TOWERS.pdf 4. PARTIAL VIEW OF THE FIBER OPTIC/RADIO LINKS.pdf
/86/	Nogueira, et. al. Estimates of forest biomass in the Brazilian Amazon: New allometric equations and adjustments to biomass from wood-volume inventories, Forest Ecology and Management, Volume 256, Issue 11, 2008, Pages 1853-1867, ISSN 0378-1127, https://doi.org/10.1016/j.foreco.2008.07.022 .

/87/	Chave et al. (2014): Improved allometric models to estimate the aboveground biomass of tropical trees. Global Change Biology. https://doi.org/10.1111/gcb.12629
/88/	Laws and Regulation: 1. National Environmental Policy - law number 6,938 from August 31st, 1981 2. Vegetation Code, law number 12,651, from May 2012 3. State System of Incentives for Environmental Services - SISA and the Incentive Program for Environmental Services - ISA Carbon, the state Law no. 1,904 4. National Climate Change Policy, the State Law 2.308 5. National Policy for Payment for Environmental Services (PNPSA)- Law 14,119 / 2012 6. Labour Laws- Decree-Law number 5,452, from May 1st, 1943 7. Pará's State Environmental Policy and other provisions- Ordinary law number 5,887, from 1995 8. State Policy on Climate Change of Pará (PEMC/PA), and other measures- Ordinary Law number 9,048, of 2020. 9. State Politics of Prevention and Control of pollution, Improvement and Environment Recuperation- State Law number 1.532, from 1982 10. Council of Sustainable Development of People and Traditional Communities of the Amazonas State – CDSPCT/AM- State Law number 3.525, from 2010
/89/	Reyes, G., Brown, S., Chapman, J., & Lugo, A. E. (1992). Wood Densities of Tropical Tree Species. General Technical Report SO-88. New Orleans, LA: USDA Forest Service, Southern Forest Experiment Station.
/90/	Winjum, J. K., Brown, S., & Schlamadinger, B. (1998). Forest harvests and wood products: Sources and sinks of atmospheric carbon dioxide. Forest Science, 44(2), 272–284.
/91/	Silva Neto, SP da., Santos, AC dos., Leite, RL de L., Dim, VP, Neves Neto, DN das., & Cruz, RS da .. (2012). Spatial dependence in carbon stock surveys in <i>Brachiaria brizantha</i> cv. Marandu pasture areas. Acta Amazonica, 42 (4), 547–556. https://doi.org/10.1590/S0044-59672012000400013
/92/	de Oliveira, D.C., Maia, S.M.F., Freitas, R.d.A. et al. Changes in soil carbon and soil carbon sequestration potential under different types of pasture management in Brazil. Reg Environ Change 22, 87 (2022). https://doi.org/10.1007/s10113-022-01945-9 .
/93/	IPCC, 2006: https://www.ipcc-nggip.iges.or.jp/public/2006/ last assessed on 10/12/2024.
/94/	Alencar, A., D. Nepstad, and M. C. V. Diaz, 2006: Forest Understory Fire in the Brazilian Amazon in ENSO and Non-ENSO Years: Area Burned and Committed Carbon Emissions. Earth Interact., 10, 1–17, https://doi.org/10.1175/EI150.1

/95/	VCS: VMD0011 Estimation of emissions from market-effects (LK-ME), v1.0, 03/12/2010.
/96/	VCS 2 nd MR: CCB_VCS_2nd_MR_BrazilianAmazon_ID2551_PA1-15_v4.3_Round7.pdf
/97/	VCS: FVR of 2 nd monitoring period: FVR_VCS+CCB_2551_2023BQMD7-8-9-10_4.0Aa_12.09.2024.pdf
/98/	https://www2.cifor.org/redd-case-book/case-reports/brazil/#:~:text=Brazil%20is%20currently%20developing%20a,REDD%2B%20initiative%20(B%3B6rner%20et%20al. Last assessed on 10/12/2024
/99/	The World Bank: Worldwide Governance Indicators: https://www.govindicators.org/ , last accessed in 10/12/2024.
/100/	Governors Climate & Forests Task Force website: https://www.gcftf.org/who-we-are/member-states/ , last accessed in 10/12/2024.
/101/	Partnership Agreement: Title “5th Amendment To The Partnership Instrument For Developing A Project Generation Of Carbon Credits”.
/102/	https://unfccc.int/NDCREG?gad_source=1&gclid=EAlaQobChMIJ1ryuigMVFmsPAh000TCYEAAYASAAEgKNzPD_BwE Last assessed on 10/12/2024.
/103/	CONAREDD: https://infohubbrasil.mma.gov.br/en/who-can-receive-payments. Last assessed on 10/12/2024
/104/	Verra registry: https://registry.verra.org/ Last assessed on 10/12/2024
/105/	UNFCC: https://cdm.unfccc.int/Registry/index.html Last assessed on 10/12/2024
/106/	Cercarbono registry: https://www.cercarbono.com/ Last assessed on 10/12/2024
/107/	Gold Standard Registry: https://www.goldstandard.org/ Last assessed on 10/12/2024
/108/	ICR registry: https://www.carbonregistry.com/ Last assessed on 10/12/2024
/109/	BRCarbon Website: https://brcarbon.com.br/ Last assessed on 10/12/2024 BRCarbon social media accounts: 1. https://www.instagram.com/brcarbon.official/ Last assessed on 10/12/2024 2. https://www.linkedin.com/company/brcarbon/ Last assessed on 10/12/2024 3. https://www.youtube.com/@brcarbon7443 Last assessed on 10/12/2024
/110/	<i>Ateles chamek</i> : 1. https://www.researchgate.net/publication/349226492_Ateles_chamek_The_IUCN_Red_List 2. https://www.gbif.org/species/2436646. Last assessed on 10/12/2024.

	3. Rabelo R.M., Goncalves J.R., Silva F.E., Rocha D.G., Canale G.R., Bernardo C.S.S., Boubli J.P. 2018. Predicted distribution and habitat loss for the Endangered, black-faced black spider monkey (<i>Ateles chamek</i>) in the Amazon. <i>Oryx</i>.
/111/	<i>Psophia obscura</i>: 1. Cristiany N. da Silva, Marcela G. Moreira Lima, Kauê F. de Moraes, Marcos P. Dantas Santos. The importance of legal reserves in the conservation of the Dark-winged Trumpeter, <i>Psophia obscura</i> (Aves – Psophiidae), given climate change in the eastern Amazon, <i>Journal for Nature Conservation</i>, Volume 84, 2025, 126784, ISSN 1617-1381, https://doi.org/10.1016/j.jnc.2024.126784. 2. Carvalho Jr., E. A. R. et al. 2022. 'Current status of the Critically Endangered Black-winged Trumpeter <i>Psophia obscura</i> in one of its last strongholds', <i>Bird Conservation International</i>, pp. 1–14. doi: 10.1017/S0959270922000077.
/112/	<i>Inia geoffrensis</i>: 1. https://www.iucnredlist.org/species/10831/50358152 2. Loch, C.; Marmontel, M.; Simões-Lopes, P.C. (2009). "Conflicts with fisheries and intentional killing of freshwater dolphins (Cetacea: Odontoceti) in the Western Brazilian Amazon". <i>Biodiversity Conservation</i>. 18 (14): 3979–3988. Bibcode:2009BiCon.18.3979L
/113/	<i>Pteronura brasiliensis</i>: 1. Leuchtenberger et al. 2018. Giant otter. In: Nicole Duplaix and Melissa Savage (2018), <i>The Global Otter Conservation Strategy</i>. IUCN/SSC Otter Specialist Group, Salem, Oregon, USA. Pp:74-81. 2. Groenendijk, J., Leuchtenberger, C., Marmontel, M., Van Damme, P.A., Wallace, R. & Schenck, C. 2023. <i>Pteronura brasiliensis</i> (amended version of 2022 assessment). The IUCN Red List of Threatened Species 2023: e.T18711A244867206. https://dx.doi.org/10.2305/IUCN.UK.2023-1.RLTS.T18711A244867206.en. 3. Cianfrani, C., O. Broennimann, A. Loy, & A. Guisan. 2018. More than range exposure: Global otter vulnerability to climate change. <i>Biological Conservation</i>
/114/	<i>Cebus kaapori</i>: a. Fialho, Marcos & Jerusalinsky, Leandro & Talebi, Mauricio & Melo, Fabiano. (2015). <i>Ka'apor Capuchin Cebus kaapori</i> Queiroz, 1992. b. Oliveira, S.G.; Lynch-Alfaro, J.W.; Veiga, L.M. 2014. Activity budget, diet, and habitat use in the critically endangered Ka'apor capuchin monkey (<i>Cebus kaapori</i>) in Pará State, Brazil: A preliminary comparison to other capuchin monkeys. <i>American Journal of Primatology</i> 76(10): 919-931.
/115/	VCS: VMD0004 Estimation of stocks in the soil organic carbon pool (CP-S), v1.0 dated 03/12/2010.

/116/	VCS: VMD0009 Estimation of emissions from activity shifting for avoiding planned deforestation/forest degradation and avoiding planned wetland degradation (LK-ASP), v1.3 dated 08/09/2020.
/117/	VCS: VMD0017 Estimation of Uncertainty for REDD+ Project Activities (X-UNC), v2.2 dated 08/09/2020.
/118/	BrCarbon Serviços Ambientais LTDA: Communities – Public meetings, Invitation letter, Poster. PAI#01-05- Campo2- CLPI – Consentimento Livre, Prévio e Informado (Recordings): PAI#06-15-Cartaz Águia e Rio das Cruzes.jpeg, Cartaz Barreirinha.jpeg, Cartaz Bom Jesus.jpeg, Cartaz Diamantina.jpeg, Cartaz Irmã Dorothy.jpeg BrCarbon Serviços Ambientais LTDA: Communities – Meeting Record Planilha_demandas_reunioes_publicas_PAI-2-5-Sena_Madureira_Acre_2022.xlsx
/119/	BRCarbon: Social Statute- BRCARBON_CONST.pdf, dated 16/11/2020.
/120/	VCS Verification report prepared by RINA: Brazilian Amazon APD Grouped Project 4.0Aa of dated 12/09/2024.
/121/	National Indigenous Foundation (FUNAI): 1. Indigenous lands: https://geoserver.funai.gov.br/geoserver/web/?0 1. Last assessed on 08/01/2025. 2. Indigenous settlements: https://www.gov.br/funai/pt-br/atuacao/terras-indigenas/geoprocessamento-e-mapas . Last assessed on 08/01/2025. 3. https://www.gov.br/funai/pt-br/atuacao/terras-indigenas/geoprocessamento-e-mapas . Last assessed on 08/01/2025.
/122/	National Registry of Public forests: https://www.gov.br/florestal/pt-br/assuntos/cadastro-nacional-de-florestas-publicas . Last assessed on 08/01/2025.
/123/	INCRA: https://certificacao.incra.gov.br/csv_shp/export_shp.py . Last assessed on 08/01/2025.
/124/	Ministry Of Environment, Brazil : https://www.abc.gov.br/training/informacoes/InstituicaoMMA_en.aspx#:~:text=The%20Ministry%20of%20Environment%20(MMA,of%20sustainable%20development%20in%20the . Last assessed on 08/01/2025.
/125/	_BRCarbon: Hello BRC Poster 1. ALO BRCARBON EM A3 2. APPENDIX_HELLO-BRC-POSTER 3. DIVULGAÇÃO BRC - WHATSAPP - V3 4. PROCESSO_COMUNICACAO_BRCARBON
/126/	Employment Contracts: 1. Barqueiro_Antônio Maicon Lima (Comunitário) 2. Carpinteiro_Auxiliar_Francisco Falcão (Comunitário)

/127/	Grievance Records: 1. Dynamic Reality Desire Porongaba Center Marco 2023 Sena Madureira Acre.pdf 2. Expectation Solucoes Palmares Manoel Lira Marco 2023 Sena Madureira Acre.pdf 3. Expectation Solucoes Palmares Raimundo Lira Marco 2023 Sena Madureira Acre.pdf 4. Matrix Swot Porongaba Center March 2023 PUBLIC MEETING Sena Madureira Acre.pdf 5. Report of Public Meeting March 2023 PAI 2 to 5 ACRE.pdf
/128/	Women Soccer Team uniform donation photographic evidence
/129/	Women Conservation Activity Training: 1. Invitation for Palmares community Women.JPG 2. Invitation for Porongaba community Women (Invitation1).JPEG 3. Invitation for Porongaba community Women (Invitation 2).JPEG 4. Photographic evidence of Women workshop attendee
/130/	BRCarbon: Areas of Land Donation- LimitesLotes_v2.shp
/131/	BRCarbon: 1. Spreadsheet for accuracy assessment and confusion matrix (CONFUSION_MATRIX.xlsx) 2. Shapefile of the random points used for accuracy assessment of LULC during the monitoring period.
/132/	Intention to Deforest for PAI#9-15: Requisition for Vegetation suppression in Early Stage of Regeneration submitted to Secretariate of Environment and Sustainability- SEMAS, State of Para.pdf. Details of properties: PAI#10- Fazenda D'Graus I dated 26/12/2022; PAI#11- Fazenda D'Graus II dated 26/12/2022; PAI#12- Fazenda D'Graus VI dated 26/12/2022; PAI#13- Fazenda Nova Esperança dated 26/12/2022; PAI#14- Fazenda São Domingos dated 23/12/2022; PAI#15- Fazenda Capinzal dated 26/12/2022.
/133/	Land Donation and payment agreements deeds (Documents issues by Extrajudicial Service of the District of Sena Madureira, State of Acre): 1. 00Comprovante Solicitacao cartório Segunda vias das escrituras de terras que foram doadas. _280325.pdf 2. 00Orçamento-(GABRIEL CAVALCANTE NASSERALA-CERTIDAO DE ESCRITURA PORONGABA).pdf 3. 00Orçamento-(GABRIEL CAVALCANTE NASSERALA-CERTIDAO DE ESCRITURA PORONGABA PARTE 2).pdf

	4. ANTONIO ALMEIDA DE OLIVEIRA.pdf 5. ANTONIO CASSIO CANDEIAS DE ALMEIDA.pdf 6. ANTONIO CHARLES FERREIRA DE SOUZA.pdf 7. ANTONIO CHARLES ROCHA DE SOUZA.pdf 8. ANTONIO DELMIRO FÉLIX DE OLIVEIRA.pdf 9. ANTONIO JARLEUDO SILVA DE OLIVEIRA.pdf 10. ANTONIO JOSÉ DE SOUZA ARAÚJO.pdf 11. ANTONIO LINO FALCÃO.pdf 12. ANTONIO VICENTE RODRIGUES.pdf 13. CLEITON COSTA DIAS.pdf 14. DENILSON FALCÃO DO NASCIMENTO.pdf 15. ERIALDO SILVA LIMA.pdf 16. ERIK ROSÁRIO DA SILVA VENÂNCIO.pdf 17. FRANCISCO DA CONCEIÇÃO DE SOUZA FALCÃO.pdf 18. FRANCISCO DA SILVA FALCÃO.pdf 19. FRANCISCO FERREIRA DA CONCEIÇÃO.pdf 20. GILLARD SILVA DE OLIVEIRA.pdf 21. IZANEIDE DA SILVA FALCÃO.pdf 22. JESINA DE SOUZA.pdf 23. JORGE DA SILVA ROCHA.pdf 24. JOSÉ ARAÚJO DE SOUZA.pdf 25. JOSÉ MARCOS DE SOUZA ARAÚJO.pdf 26. JOSINEIDE CANDEIAS DE ALMEIDA.pdf 27. MANOEL BARBOSA DE SOUZA.pdf 28. MANOEL PEREIRA DIAS.pdf 29. MANOEL SOUZA DA CONCEIÇÃO.pdf 30. MARIA DA SILVA FERREIRA.pdf 31. MARIA DAS GRAÇAS DA SILVA ROCHA.pdf 32. NEIDE FERREIRA DA CONCEIÇÃO.pdf 33. PEREGRINO FERREIRA FALCÃO.pdf 34. RAIMUNDA FERREIRA DO NASCIMENTO.pdf 35. RAIMUNDA NONATA RODRIGUES DE SOUZA.pdf 36. RAIMUNDO FREIRE DIAS.pdf 37. RENATO ALMEIDA DE OLIVEIRA.pdf 38. RICHARLE DE SOUZA FERREIRA.pdf 39. SEBASTIÃO CANDEIAS DE ALMEIDA.pdf 40. SEBASTIÃO DE SOUZA LIMA.pdf 41. TONI MATHEUS DA SILVA COSTA.pdf
/134/	Land Donation and payment agreements certificates (Documents issues by Extrajudicial Service of the District of Sena Madureira, State of Acre):

1. CIT_050625_ANTONIO ANACLETO CANDEIAS DE ALMEIDA_5560.pdf
2. CIT_050625_FRANCISCO ALVES DA COSTA_5565.pdf
3. CIT_050625_FRANCISCO DAS CHAGAS REBOUÇAS SILVA_5568.pdf
4. CIT_050625_JOSÉ DE MEDEIROS SOUZA FILHO_5534.pdf
5. CIT_050625_ANTONIO ALMEIDA DE OLIVEIRA_5557.pdf
6. CIT_050625_ANTONIO CÁSSIO CANDEIAS DE ALMEIDA_5555.pdf
7. CIT_050625_ANTONIO CHARLES FERREIRA DE SOUZA_5558.pdf
8. CIT_050625_ANTONIO CHARLES ROCHA DE SOUZA_5529.pdf
9. CIT_050625_ANTONIO DELMIRO FELIX DE OLIVEIRA_5550.pdf
10. CIT_050625_ANTONIO JARLEUDO SILVA DE OLIVEIRA_5548.pdf
11. CIT_050625_ANTONIO JOSÉ DE SOUZA ARAÚJO_5544.pdf
12. CIT_050625_ANTONIO LINO FALCÃO_5538.pdf
13. CIT_050625_ANTONIO VICENTE RODRIGUES_5553.pdf
14. CIT_050625_CLEITON COSTA DIAS_5530.pdf
15. CIT_050625_DENILSON FALCÃO DO NASCIMENTO_5623.pdf
16. CIT_050625_ERIALDO SILVA LIMA_5551.pdf
17. CIT_050625_ERIK ROSARIO DA SILVA VENANCIO_5540.pdf
18. CIT_050625_FRANCISCO CONCEIÇÃO DE SOUZA FALCÃO_5532.pdf
19. CIT_050625_FRANCISCO DA SILVA FALCÃO_5535.pdf
20. CIT_050625_FRANCISCO FERREIRA DA CONCEIÇÃO_5536.pdf
21. CIT_050625_GILLARD SILVA DE OLIVEIRA_5552.pdf
22. CIT_050625_IZANEIDE DA SILVA FALCÃO_5569.pdf
23. CIT_050625_JECINA DE SOUZA_5547.pdf
24. CIT_050625_JORGE DA SILVA ROCHA_5541.pdf
25. CIT_050625_JOSÉ ARAÚJO DE SOUZA_5539.pdf
26. CIT_050625_JOSÉ MARCOS DE SOUZA ARAÚJO_5533.pdf
27. CIT_050625_JOSINEIDE CANDEIAS DE ALMEIDA_5556.pdf
28. CIT_050625_MANOEL BARBOSA DE SOUZA_5567.pdf
29. CIT_050625_MANOEL PEREIRA DIAS_5549.pdf
30. CIT_050625_MANOEL SOUZA DA CONCEIÇÃO_5543.pdf
31. CIT_050625_MARIA DA SILVA FERREIRA_5537.pdf
32. CIT_050625_MARIA DAS GRAÇAS DA SILVA ROCHA_5566.pdf
33. CIT_050625_NEIDE FERREIRA DA CONCEIÇÃO_5564.pdf
34. CIT_050625_PEREGRINO FERREIRA FALCÃO_5546.pdf
35. CIT_050625_RAIMUNDA FERREIRA DO NASCIMENTO_5545.pdf
36. CIT_050625_RAIMUNDA NONATA RODRIGUES DE SOUZA_5559.pdf
37. CIT_050625_RAIMUNDO FREIRE DIAS_5531.pdf
38. CIT_050625_RENATO ALMEIDA DE OLIVEIRA_5563.pdf
39. CIT_050625_RICHARLE DE SOUZA FERREIRA_5561.pdf
40. CIT_050625_SEBASTIÃO CANDEIAS DE ALMEIDA_5554.pdf

	41. CIT_050625_SEBASTIÃO SOUZA DE LIMA_5542.pdf 42. CIT_050625_TONI MATHEUS DA SILVA COSTA_5562.pdf
/135/	Terms of Land Donation.pdf
/136/	Resex Guariba Roosevelt new community inclusion details: 1. Meeting details between BRCarbon and JURUPARÁ SOCIOAMBIENTAL, AMORARR AND LEADERS OF RESEX GUARIBA-ROOSEVELT.pdf 2. Strategic Planning for the next decade (2024-2034), as well as details the specific Work Plan for the year 2024.pdf 3. Meeting attendance List dated 28 September 2023.pdf 4. MOU between BRCarbon and Association of Agroextractive Residents of the Guariba Roosevelt Resex Rio Gauriba- AMORARR.pdf 5. Photos of meetings.
/137/	PRODES: https://terrabrasilis.dpi.inpe.br/en/home-page/ last assessed on 23/06/2025.
/138/	Proxy area similarity analysis datasets: 1. VCS2551_3rdMR_SIMILARITY_ANALYSIS_PROXY_AREAS.xlsx 2. Raster datasets of Proxy areas for similarity analysis 3. 2551_MR3_BOUNDARIES_buffer.shp 4. 2551_MR3_PROJECT_AREAS_pai_06-15.shp 5. 2551_MR3_PROJECT_AREAS_PEDOLOGY.shp 6. 2551_MR3_PROJECT_AREAS_SLOPE.shp 7. 2551_MR3_PROJECT_AREAS_TOPOGRAPHY.shp 8. 2551_MR3_PROJECT_AREAS_VEGETATION.shp 9. 2551_MR3_PROXY_AREAS_asv.shp 10. 2551_MR3_PROXY_AREAS_PEDOLOGY.shp 11. 2551_MR3_PROXY_AREAS_SLOPE.shp 12. 2551_MR3_PROXY_AREAS_TOPOGRAPHY.shp 13. 2551_MR3_PROXY_AREAS_VEGETATION.shp 14. LEGAL_AMAZON_BOUNDARY.shp 15. PEDOLOGY_LEGAL_AMAZON.shp 16. VEGETATION_LEGAL_AMAZON.shp 17. 2551_MR3_SIMILARITY_ANALISYS_draft (R Script) 18. 2551_MR3_SIMILARITY_ANALISYS_idented (R Script) 19. asvs_proxyareas.shp 20. deforestation_proxyareas_130825.shp 21. legalreserve_proxyareas.shp 22. propertyboundaries_proxyareas.shp 23. surplusveg_proxyareas.shp

	24. AndreRicardoFigueiredo.pdf 25. ASV_FAZENDA_CATARINENSE_MARINGA_ETAPA01.pdf 26. ASV_FAZENDA_CATARINENSE_MARINGA_ETAPA02.pdf 27. AUS178.pdf 28. AutorizacaoDesmatelvo.pdf 29. FazendaArizona_I_Etapa1.pdf 30. FazendaArizona_I_Etapa2.pdf 31. FazendaChapadao_I_II_IV.pdf 32. FazendaDonaAdelina.pdf 33. FazendaGlebaVanessa.pdf 34. FazendaLima.pdf 35. FazendaSarahII.pdf 36. AndreRicardoFigueiredo.jpeg 37. AUS178.jpge 38. AutorizacaoDesmatelvo.jpeg 39. FazChapadãoI_II_IV.jpeg 40. FazendaArizona.jpeg 41. FazendaCatarinenese.jpeg 42. FazendaDonaAdelina.jpeg 42. FazendaGlebaVanessa.jpeg 43. FazendaLima.jpeg 44. FazendaSarah_II.jpeg 45. Deforestation_per_property_combined.jpge
139/	SEMA- Secretaria de Estado do Meio Ambiente, https://www.sema.ce.gov.br/ . Last assessed on 31/07/2025.

2.4 Interviews (VCS, 4.1, CCB Program Rules, 4.3.1)

The verification team visited the project area from 27th May 2024 to 31st May 2024 and 17th June 2024 to 21st June 2024 and conducted on-site interviews to confirm the project integrity and resolve any issues identified during document review /13//14/. Based on section 3.18 of VCS standard v4.7 /5/, the verification team selected stakeholders those were directly affected and involved in the project activity. Interviews were performed as part of the verification process to confirm and to verify the information provided in the documents. Interviews were carried out with the representatives of project proponent team, landowner, employees, governmental and non-governmental officials and other local stakeholders. The audit conducted a total of 35 interviews.

The verification team carried out sets interviews based on a series of questionnaire related to project activity, stakeholder consultation, free, prior and informed consent (FPIC), project implementation, co-benefits, on-going communication, grievance mechanism, conservation

measures, and QA/QC procedures. Stakeholders' responses were recorded in field notes, and participants presence list.

A few questions directed to the employees and other project staff were related to the project ownership, project start date, remote sensing, fire monitoring, local stakeholder and community meetings, risk management and benefits, etc.

During the interaction, all the stakeholders had positive opinions on the project. The list of people interviewed during the on-site visit is provided in the table below:

Tabel 05: List of Stakeholder interviews conducted, and topic discussed during on-site visit

Sl. No.	Name of interviewee	Role and Organization	Topics covered
1	Elisandro da Silva	Community member, Seringal Katianã, (PAI#02)	CCB activities, AFOLU safeguards, Local stakeholder consultations, GHM, ongoing communication channel, Community and biodiversity benefits, NTFPs, extractivism, listed priorities for community benefit, forest conservation measures etc.,
2	Jaqueline Santos de Freitas	Community member, Seringal Katianã (PAI#02)	
3	Jacson Santos de Freitas	Community member, Seringal Katianã (PAI#02)	
4	Antônio Leandro de Paiva Marino (Mr. Lia)	Community member, Seringal Potiguar (PAI#05)	
5	Paulo Mercês de Barro	Community member, Seringal Potiguar (PAI#05)	
6	Maria de Jesus Falcao da Silva	Community member, Seringal Potiguar (PAI#05)	
7	Iremar Souza de Barros	Community member, Seringal Potiguar (PAI#02)	
8	Josué Mercês de Matos	Community member, Seringal Potiguar (PAI#02)	

9	Raimundo Junior	Community member, Seringal Palmares (PAI#03)	
10	Maria de Nazaré	Community member, Seringal Palmares (PAI#03)	
11	Raimundo Nonato Cabral Santos	Community member, Seringal Palmares (PAI#03)	
12	Dilcilene Santos	Community member, Seringal Palmares (PAI#03)	
13	Manoel Mourão (Sr.Lira)	Community member, Seringal Palmares (PAI#03)	
14	Mr. Leonardo Ferreira	Regulation Chief, Public Entity/ Instituto de Mudança Climáticas – IMC (The Institute for Climate Change and Regulation of Environmental Services)	Deforestation in the region, its implications and potential future risks, governance, policies, project implementation, access to project documentation
15	Mrs. Vitória Silva	Administrative Officer, Public Entity/ Instituto de Mudança Climáticas – IMC (The Institute for Climate Change and Regulation of Environmental Services)	
16	Mrs. Claudia Kacharouski	Rural Cadasters Manager, Public Entity/ Instituto	Land ownership details, Property registration and ongoing conflict/issues,

		Nacional de Colonização e Reforma Agrária - INCRA (National Institute for Colonization and Agrarian Reform)	steps towards resolution of ongoing land conflict and land donation to community
17	Mr. Pedro Gomes	Officer, Public Entity/ Instituto Nacional de Colonização e Reforma Agrária - INCRA (National Institute for Colonization and Agrarian Reform)	
18	Bruno Brazil	Operational Director, BRCarbon	CCB&VCS requirements, LULC analysis, Deforestation rates, Mapping procedures, Accuracy assessments and other GIS related information, MR review, ownership, CCB activities, AFOLU safeguards, Local stakeholder consultations, CCB benefits, ER calculations, conservation measures, project implementation, QA/QCs, monitoring plan.
19	Silvio Henrique	Forest Measurement Senior Analyst, BRCarbon	
20	Joabe Couto	Field guide, BRCarbon	
21	Marcelo Pereira	Field guide, BRCarbon	
22	Julio Couto	Regional Coordinator, BRCarbon	
23	Adão Ribeiro	Property Owner- Faz União, Ribeiro, and Cajueiro	Land ownership details, Property registration and ongoing conflict/issues, project implementation details.
24	Adriana Andrade Oliveira	Mayor of Rondon do Pará	Community activities, social activities implementation, governance, policies, project implementation, access to project documentation
25	Kelly Cristina Rocha	Education Secretary of Rondon do Pará	Education activities, partnership with PP, project implementation, access to project documentation
26	Maria Conceição Silva	Vice President and Director of Community School of Irmã Dorothy Community	

27	Adão Ribeiro	Project implementation partner- Irmã Doothy	Project implementation, Partnership with PP, Land ownership details, Property registration and ongoing conflict/issues
28	Bruno Machado	Project implementation partner- Irmã Doothy	
29	Vinicius Machado	Property Owner and Project implementation partner- Fazenda Floresta Núbia and Fazenda Floresta I (PAI#07 and 08)	
30	Bruno Machado		
31	Amanda Bugar	Environmental Secretary of Paragominas	Deforestation in the region, its implications and potential future risks, governance, policies, project implementation, access to project documentation
32	Irmão Neto	Community president	Community activities, social activities implementation, governance, policies, project implementation, access to project documentation
33	Allan Dieggo da Costa	Forest Engineer, Property Manager - PAI #10 Fazenda D'Graus I (PAI #10), Fazenda D'Graus II (PAI #11), Fazenda D'Graus VI (PAI #12), Fazenda Nova Esperança (PAI #13), Fazenda São Domingos (PAI #14), Fazenda Capinzal I (PAI #15)	Forest Management activities, APD/UPA Logging details, Deforestation in the region, project implementation, access to project documentation

34	Gabriel Delamuta	Drone Operator (audiovisual producer), BRCarbon	Field data collection, archiving and data processing, deforestation and monitoring activities.
35	Gilson Machado	Property Owner and Project implementation partner- Fazenda Floresta Núbia and Fazenda Floresta I (PAI#07 and 08)	Project implementation, Partnership with PP, Land ownership details, Property registration and ongoing conflict/issues

2.5 Site Visits (VCS, 4.1, CCB Program Rules, 4.3.1)

On-site visit to the project areas was conducted from 27th May 2024 to 31st May 2024 and 17th June 2024 to 21st June 2024 /13//14/. The verification team performed a physical on-site inspection to confirm the project implementation, project activities, project spatial boundaries (project area, leakage belt, leakage management areas, and Reference Region), forest type, local stakeholder consultation (LSC), conservation measures, safeguards, and monitoring plan. All these aspects were cross-checked with the information provided in the MR against the registered PDMR /3/, VCS standard v4.7 /5/, CCB standard v3.1 /6/, and VM0007 v1.6 methodology requirements /7/. The implementation and operation of the project, procedures for data recording, and reporting the monitoring parameters, the correct implementation of procedures for operations and data collation including calibrations, maintenance, review of the calculations and assumptions used to obtain the GHG data and Emission Reductions were cross-checked with other credible sources.

The following aspects were covered during the site visit:

- Ensure that the project area, as reported in MR /1/ and provided KML file, is in conformance with section 3.10.2 of the VCS standard 4.7 /5/.
- Verification of the project activities, such as fire prevention, forest conservation and implementation
- Verification of carbon pools to calculate carbon stock.
- Interviews with field implementation team to ensure operational and data collection procedures are being implemented in accordance with the monitoring plan.
- Stakeholder identification, consultation and FPIC procedures

- Interview local stakeholder, authorities and project proponent to confirm the project operates in accordance with local and national laws and regulations
- Engaging with the property owner (project participant) to ensures that they understand the project, have no grievance against it, and are carrying out the project activities according to monitoring plan and its implementation practices.
- Ongoing communication process, grievance mechanisms, and social benefits/activities planned.

The verification team also visited the project areas (forests), leakage belt and leakage management area to confirm spatial boundaries and socio-economic conditions of the region. The list of people interviewed are provided in above section of the verification report. The interactions include assessment of project implementation, monitoring and operation as per the PDMR /3/. Evidence of project legal documentation, management system, local stakeholder consultation records, and monitoring system were validated.

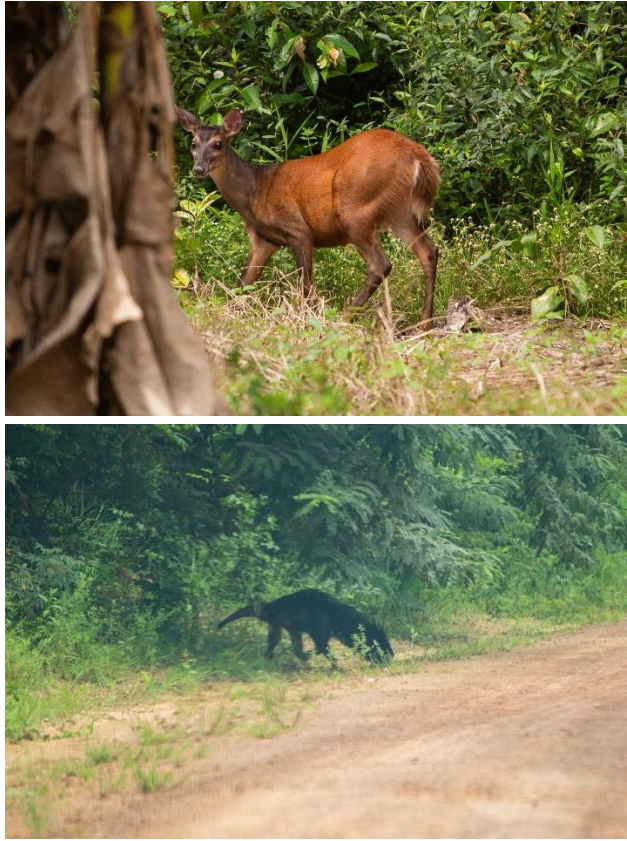
Table 06. Details of the locations visited by the EPL team

Locations visited	Pictures with the details
Corn farm in Potiguar-PAI#05	 O tempo de rede não está sincronizado Local: 19 de jun. de 2024, 09:43:51 ACT S 10° 12' 1.463" W 69° 23' 15.794"
Cassava plantation in Potigaur-PAI#05	 O tempo de rede não está sincronizado Local: 19 de jun. de 2024, 09:45:02 ACT S 10° 12' 0.688" W 69° 23' 17.086"

Rubber production using material extracted from natural rubber tree in Porongaba-PAI#04	
Area being cleared by son of Mr. Antônio Felix Oliveira (Lote 25) (Porongaba-PAI#04)	
Forest condition in project area limit nearby the farm of Mr. Antônio Felix Oliveira (Lote 25) (Porongaba-PAI#04)	

Institutional Stakeholder Interview (Fazenda Capinzal I- PAI#15)	
Signboard of Project area (Fazenda São Domingos- PAI#14)	
Signboard of Project area (Fazenda Floresta Núbia- PAI#07)	

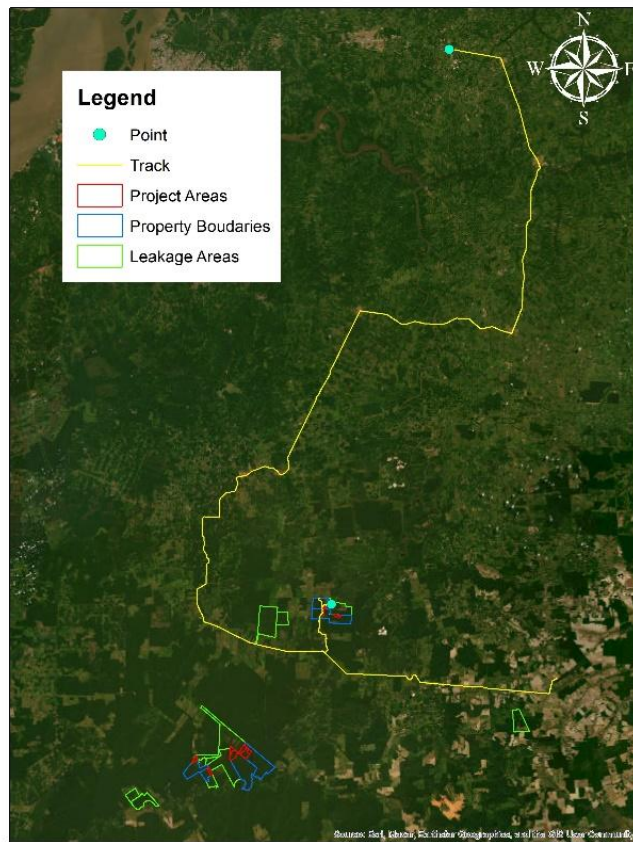
Signboard of Project area (Fazenda D'Graus VI - PAI#12)	
Team conducting the site inspection (Fazenda São Domingos - PAI#14)	

Presence of fauna (Fazenda D'Graus VI- PAI#12)	
Leakage Management Area visit (Fazenda D'Graus I- PAI#10)	

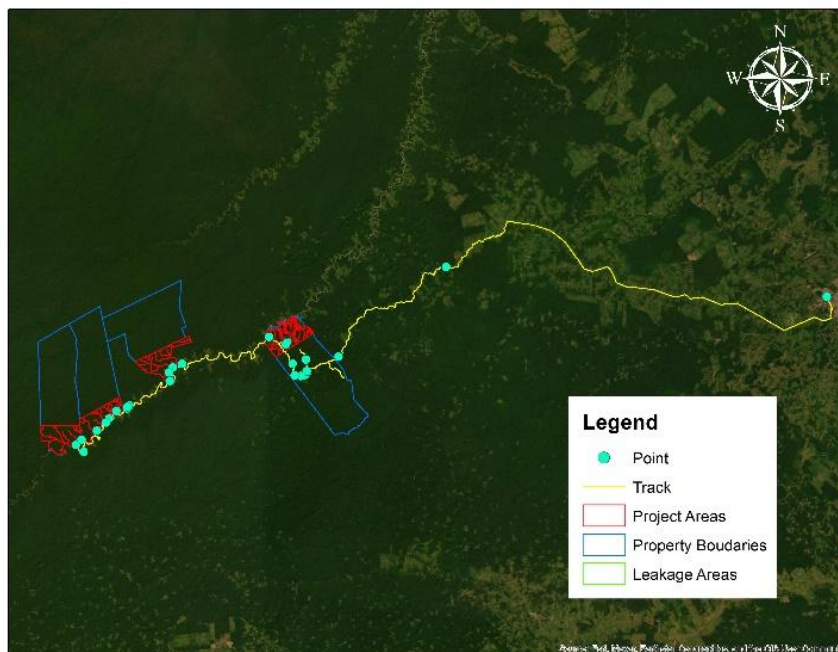
EPL has carried out this verification and reports a reasonable level of assurance that the project complies with all the validation criteria and that the estimated emission reductions are from free material errors, omissions or misstatements.

Figure 01: Map of Site visit navigation path

a. Site visit map for PAI#02 to 05



b. Site visit map for PAI#10 to 15



2.6 Public Comments (VCS, 3.18; CCB Program Rules, 4.6)

This project was open for public comment from 09/04/2024 to 09/05/2024 and no comments were received during the commenting period / 104/.

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	Not applicable	Not applicable

2.7 Resolution of Findings (VCS, 4.1, CCB Program Rules, 4.3.1)

The objective of this phase of the verification is to resolve any outstanding issues which need to be clarified for EPL positive conclusion on the Monitoring report and project description. To guarantee transparency any findings raised during the audit are incorporated in the Appendix 3 of the 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 4.7 standard has not been met.
- There is a risk that the emission reductions cannot be monitored or calculated.
- CCB Standard requirements v 3.1 has not been met.

A clarification request (CR) is raised if information is insufficient or not clear enough to determine whether the applicable VCS Version 4.7 standard and CCB Standard requirements have been met.

The No. of CARs/CRs raised by EPL are the following:

CL (Clarification Requests) – 10; CAR (Corrective Action requests) – 00; FAR (Forward Action requests)- 05, which has been successfully closed. For more details, please refer to Appendix-3 of the report.

2.7.1 Forward Action Requests (VCS, 4.1; CCB Program Rules, 4.3)

A Forward Action Request (FAR) is raised during verification to address issues related to project implementation that require further review in the next monitoring period and for the subsequent verification of the project activity. A FAR should be issued when:

- a. The current project description or provisions for monitoring and reporting need attention or adjustments for the upcoming verification period, or
- b. An adjustment to the Monitoring Plan (MP) is recommended.

During this verification, 05 Forward Action Request (FAR) were raised that should be evaluated by the future verification team.

FAR 01:

The PP has indicated that the regularization of squatters and residents on the project's farms will involve donating small parcels of land to each family, totalling approximately 40 families. However, the formal transfer of these lands and the demarcation of the original farm boundaries have not yet been completed. As a result, the allocation of the 3,000 hectares from Porongaba farm remains pending. It is important to monitor the impact of these subdivisions on the project area, as the reduction in the total land area of each farm will affect legal reserve areas and areas subject to conversion. Therefore, the implications of the land donation on the project boundaries should be reassessed during the next verification.

FAR 02:

The PP has submitted a request for the Certificate of Extrajudicial Proceedings to the Pará Public Prosecutor's Office for each municipality where Fazenda Ribeiro (nº 2.752) is located. However, the requested certificates have not yet been received, and due to potential delays in document processing, it is requested that the PP follow up on the status of these certificates in the next monitoring period. Additionally, the status of the pledge on Fazenda Floresta (title no. 5,564) should be verified in the upcoming monitoring period.

FAR 03:

Following the grievance received during the current monitoring period, the PP has initiated the donation and installation of internet equipment. However, the implementation schedule is dependent on the physical and financial status of the project. The initial priority has been to provide internet access to schools in order to support students' education. At present, the PP is focused on fulfilling other project commitments, such as the land donation process and the delivery of energy systems and water pumps. While the community has responded with understanding regarding the phased rollout of internet services, full implementation particularly the extension of internet connectivity to the broader community remains pending. Therefore, the status and completeness of internet installation in both schools and the community should be reassessed during the next verification to ensure alignment with project objectives and CCB requirements.

FAR 04:

The delivery of energy and water pump kits has experienced delays due to unforeseen reasons, with 21 kits still pending distribution to beneficiary families. The PP has indicated that the delivery is ongoing and is planned to be completed by the end of 2025. Therefore, the status of delivery of energy and solar kit to remaining 21 families need to be verified during next verification period to ensure alignment with project objectives and implementation.

FAR 05:

As jurisdictional REDD+ programs under the ART/TREES framework continue to evolve in Brazilian states such as Pará, Acre, and Mato Grosso, they currently focus primarily on government-managed lands and do not include private properties within their scope. While the project presently demonstrates no spatial or accounting overlap with these jurisdictional initiatives, it is important to acknowledge that ongoing regulatory developments at both national and subnational levels may eventually expand the scope or applicability of jurisdictional baselines. Given this dynamic context, it is essential to continually assess and address the potential risk of double counting or double claiming of emission reductions. To ensure continued alignment with the VCS Standard and program rules, all future verification periods must include a thorough evaluation of any relevant regulatory or jurisdictional updates. This process is critical to maintaining the environmental integrity and credibility of the project's emission reductions over time.

FAR 06:

During the current (3rd) verification, the verification team has reviewed the updated proxy-based analysis to estimate baseline deforestation ($A_{planned,i,t}$), and it supports a more conservative approach. The analysis indicates that properties with vegetation surpluses significantly greater than historical norms are unlikely to experience complete deforestation over the 10-year baseline period. Larger properties with significant vegetation surpluses are less likely to experience full deforestation, in contrast to smaller properties with limited surpluses. Therefore, in future verifications, the verification team needs to ensure that for all PAIs where $A_{planned,i,t}$ is exceeding 1,000 ha, the project proponent should apply a cap, limiting deforestation to 64% of the vegetation surplus. This cap needs to align with the cumulative deforestation observed in the proxy analysis, where 36% of the vegetation surplus remains intact. Furthermore, the applied cap needs to be re-evaluated in subsequent verifications if monitoring of the proxy areas shows deforestation trends surpassing the 64% threshold.

2.8 Eligibility for Validation Activities (VCS, 4.1; CCB Program Rules, 4.1)

EPL holds the necessary accreditation for the sectoral scope 14 (AFOLU);

The validation activities are not applicable as this project is for verification.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs (VCS, 3.23, Appendix 2; CCB Program Rules, 3.1)

The verification team conducted a thorough review of other registries and confirmed that the project is not registered, nor is it seeking registration, under any other GHG programs such as GS4GG, Cercarbono, ICR, etc./104//105//106//107//108/. Additionally, the project is not involved in generating other types of environmental credits. The Brazilian Amazon APD Grouped project is solely pursuing carbon credits with the CCB label under the VCS program. This was verified through a risk-based approach and interviews with the project proponents. As a result, the verification team concludes that the project is eligible for participation in the VCS Program.

3.2 Methodology Deviations (VCS, 3.20)

One methodological deviations was applied during this monitoring period. Similarly, deviations were made in previous monitoring periods as well, and details of these deviations along with their appropriateness are provided in the table below.

Table 07. Deviations and their appropriateness

Sr no	Methodology Deviation	Verification findings (Appropriateness)
1	Deviation requested during 1 st Monitoring period- CAB_non-tree,l,t-carbon stock in aboveground biomass in non-trees is considered as part of the average aboveground biomass stock subjected to burning (Bi,t) in VMD0013 v1.2, equation 2 /84/ in the baseline and project scenarios. The proposed methodology deviation relates to measurement and monitoring procedures and leads to more accurate estimates once this carbon pool is expected to be burned in the baseline scenario. For additional information see Appendix II (Calculus tables).	The deviation from the standard methodology in accounting for carbon stock in non-tree aboveground biomass (CAB_non-tree) is appropriate within the VCS standard 4.7 section 3.20.1 /5/ which states that Deviations from the applied methodology are permitted where they represent a deviation from the criteria and procedures relating to monitoring or measurement set out in the methodology (i.e., deviations are permitted where they relate to data and parameters available at validation, data and parameters monitored, or the monitoring plan). By considering CAB_non-tree as part of the average aboveground biomass stock subjected to burning (Bi,t) in both the baseline and project scenarios, the proponent improves the accuracy of carbon emission estimates, as this carbon pool is expected to be burned in the baseline scenario. This approach enhances the

		reliability of the project's carbon accounting and aligns with the VCS objective to provide more accurate estimates of emissions and reductions. The methodology allows such deviations if they result in more precise calculations, which the proponent has demonstrated through detailed supporting data and calculations in ER spreadsheets /2/. Overall, this deviation is in line with VCS requirements, ensuring the transparency and credibility of the emission reduction process.
2	Deviation requested during 1st Monitoring period- An initial participatory rural appraisal (PRA) of the communities inside and surrounding the project area was performed to determine if there was the potential to occur illegal logging activity. Considering GPD initial scope, it remained characterized that all families living inside the project area explore the forest for timber and fuel wood, what shall be considered as a low impact activity driven by subsistence purposes. No timber or fuel wood economic activity was identified by BRC field team. In this sense, BRC will assume that extraction of trees for timber or fuelwood is a constant in PAIs where there are communities inside. Rather than making a PRA every two years, BRC will monitor the forest degraded area annually considering the protocols established in this monitoring plan. This constitutes a methodology deviation which leads to more accurate and conservative estimates since significance of timber and fuel wood extraction GHG related emissions will always be tested.	The deviation taken aligns with VCS std v4.7 section 3.20.2 /5/ specifies that methodology deviations shall not negatively impact the conservativeness of the quantification of reductions or removals, except where they result in increased accuracy of such quantification. Deviations relating to any other part of the methodology shall not be permitted. By addressing timber and fuelwood extraction-related GHG emissions, this deviation ensures more accurate and conservative emission estimates. The approach is appropriate as it reflects the actual impact of these activities on carbon stocks, and the project proponent will continue to test the significance of these emissions, ensuring compliance with the monitoring and reporting requirements outlined in the relevant methodology. This helps maintain the integrity of the carbon accounting process while providing a more reliable estimate of the project's net emissions reductions.
3	Deviation requested during 1st Monitoring period-	The deviation taken aligns with VCS std v4.7 section 3.20.2 /5/ specifies that methodology deviations shall not negatively

Monitoring period: The first monitoring period extends from August 2nd (project start date) to October 19th, 2021 (first monitoring report closing date). BRC proposes a methodology deviation related to the minimum duration of a monitoring period, to be applicable only in the first monitoring event. Considering that this is a REDD+ APD project, GHG emissions in the baseline scenario would occur in the same period (from August to October) as the monitored period, that refers to the dry period in Amazonia, where logging and forest suppression is feasible, which is evidenced by the project start date (dry period in Amazonia), by operational and financial capacity of the landowner, through contracts signed with service providers for vegetation suppression and also through spatial analysis in other areas of the landowner property. The project GHG emissions, in turn, cannot be considered as underestimated as the project excludes all deforested areas within the properties, in the last 10 years, from the project area. In this way, the reduction of forest area affects the estimates negatively anyway. GHG emissions due to activity shifting leakage were considered as zero in the first year, because of the current project scope, which characterizes the absence of legally suppressible forest areas on other farms owned by the landowners. Finally, market effects leakage varies in function of the volume of timber projected to be extracted from the project boundary, during the baseline and would be the same for the first vintage, regardless of the length of the monitoring period (if	impact the conservativeness of the quantification of reductions or removals, except where they result in increased accuracy of such quantification. Deviations relating to any other part of the methodology shall not be permitted. The proposed adjustment to the minimum duration of the monitoring period, limited to the first monitoring event, ensures that the GHG emissions in the baseline scenario are accurately captured, given that the monitoring period coincides with the dry season in Amazonia, a critical period for logging and forest suppression. The project proponent has demonstrated that GHG emissions in the baseline scenario are adequately accounted for, with exclusions of deforested areas within the last 10 years from the project area, ensuring no underestimation of emissions. Additionally, the absence of activity shifting leakage and the consistency in market effects leakage for the first vintage further supports the deviation, as it does not compromise the accuracy or conservativeness of GHG estimates.
--	---

	3 or 12 months). Thus, with the proposed deviation, the project will achieve the same level of accuracy in GHG estimates. The deviation will not negatively impact the conservativeness of the quantification of GHG emission reductions.	
4	Deviation requested during 2nd Monitoring period - D%planned parameter deviation: the D%planned parameter defines the deforested area per property per year in accordance with VMD0006 module, section 5.1.3. It is stated: "Where a valid verifiable plan exists for rate at which deforestation is projected to occur, this rate must be used. If no verifiable plan exists, the rate must be established by examining proxy areas. Proxy areas may or may not be under the management of the project area's baseline agent of deforestation or class of deforestation agents. A minimum of 6 proxy areas must be included.". For inclusion of a proxy area related to the D%planned, the item 6 of the 5.1.3 section states that deforestation in the proxy area must have occurred within the 10 years prior to the baseline period. However, for the calculation of the parameter used in this project, one of the deforestation permits used to define the D%planned was issued and executed in the first years of the project's baseline, which is 2022 and 2023. Although the execution of the ASV began in 2022, it extends into 2023.	The deviation related to the D% planned parameter is in accordance with the VCS Standard 4.7, Section 3.20 /5/, as it adheres to the criteria and procedures for monitoring and measurement outlined in the applied methodology, VM0007. This deviation ensures the accuracy and conservativeness of the data used without compromising the quantification of GHG reductions or removals. Specifically, the deviation pertains to the use of a Vegetation Suppression Authorization (ASV) issued in the early years of the project's baseline (2022-23), which is consistent with the methodology's requirement that deforestation in the proxy area occurred within 10 years of the baseline period. The ASV is officially authorized by government institutions and accurately reflects the project's conditions, making it eligible for use in the parameter calculation. Therefore, the deviation is justified based on the specific circumstances of the project and aligns with the methodology's intent, ensuring that the calculation of deforestation rates remains accurate and reliable while maintaining compliance with the VCS Standard.
5.	Deviation requested during Current (3rd) Monitoring period- The project proponent adopted a methodological deviation related to parameter D%planned,i,t. According to	The PP has taken a methodological deviation related to the parameter D%planned,i,t, as outlined in methodology VMD0006, which requires use of proxy areas to estimate deforestation in the absence of a verifiable

methodology VMD0006, in situations where no verifiable deforestation plan exists, projected annual proportion of land that will be deforested in stratum i during year t must be established by examining proxy areas. The project proponent performed the calculation correctly, in accordance with the methodological requirements. However, when using $D\%_{planned,i,t}$ to calculate $AA_{planned,i,t}$ in large areas, a value that exceeds the legal limits in the country was found (see CONAMA Resolution No. 001/1986). Therefore, the project proponent applied a cap to $AA_{planned,i,t}$ that is lower than the limit imposed by the legal requirements and equal to the largest legally authorized and executed deforestation verified annually among the proxy areas considered for the $D\%$ calculation. Specifically, in the current monitoring period, the value of 910.11 ha was used as $AA_{planned,i,t}$ for PAI#06. The proposed methodological deviation will be applied systematically whenever $AA_{planned,i,t}$ exceeds 1,000 ha. The deviation led to more conservative estimates because the smaller $AA_{planned,i,t}$, the lower the project's annual VCU generation. This deviation is been included during the third monitoring period, and it is been validated and verified in the same monitoring period.	deforestation plan. While the calculations of $D\%_{planned,i,t}$ adhered to the methodology, application of the resulting values in large strata led to $AA_{planned,i,t}$ values exceeding national legal limits established under CONAMA Resolution No. 001/1986. To resolve this, the PP has implemented a limit on $AA_{planned,i,t}$ equal to the highest legally authorized and executed annual deforestation observed among the proxy areas, resulting in a value of 910.11 ha for PAI#06 during the current monitoring period. This deviation, which is applied systematically when $AA_{planned,i,t}$ exceeds 1,000 ha, results in more conservative values. Based on the information provided, the deviation is transparently disclosed, methodologically justified, and results in conservative outcomes consistent with the principles of the VCS Program. The deviation related to the $D\%$ planned parameter is in accordance with the VCS Standard 4.7, Section 3.20, as it adheres to the criteria and procedures for monitoring and measurement outlined in the applied methodology, VM0007.
---	---

3.3 Minor Changes to Project Description (CCB Program Rules, 3.5.6)

Not applicable. The project does not include any minor changes to the project description in the current monitoring period.

3.4 Project Description Deviations (VCS, 3.21; CCB Program Rules, 3.5.7 – 3.5.10)

In addition to the methodological deviation, the project has implemented three project description deviations in the previous monitoring period. These deviations have been reviewed and are considered to be appropriately applied, as detailed below:

Deviation 1: Allometric equation-

The proposed deviation, involving the transition from the Nogueira et al. (2008) /84/ allometric equation to the Chave et al. (2014) /85/ equation for estimating aboveground carbon stocks, aligns with the VCS methodology and is consistent with the principles of accuracy, conservativeness, and continuous improvement. The Chave equation is widely recognized for its international relevance and robustness, with significant peer-reviewed scientific support, including its use in key forest monitoring studies and carbon inventories. It is applicable across a broader range of tropical forest types, including the Brazilian Amazon, and incorporates additional parameters such as tree height, wood density, and an environmental coefficient that enhance the precision and site-specificity of carbon stock estimates.

Although this change may result in a slight increase in the potential for carbon credits, it does not impact the baseline scenario or the project's additionality, ensuring that the methodology remains compliant with VCS std v4.7 /5/. Furthermore, the use of LiDAR technology, where feasible, enhances the accuracy of carbon measurements, reinforcing the project's commitment to employing the most reliable and latest methods for carbon stock assessments.

The deviation is therefore appropriate, as it improves the accuracy of the carbon estimates without compromising the integrity of the project.

Deviation 2: Biodiversity Gold Level Criteria-

The project proponent has applied a project description deviation related to the inclusion of the project under the Gold Level Criteria for Exceptional Biodiversity Benefits, as outlined in the Climate, Community & Biodiversity Standards (v3.1, GL3.1.a) /6/. This deviation is considered appropriate as the project has demonstrated compliance with the vulnerability criteria by identifying five species within the project area that are classified as facing a high risk of global extinction according to the IUCN Red List. Specifically, one species is classified as Critically Endangered (CR) and three species as Endangered (EN), thus fulfilling the criteria for a Key Biodiversity Area (KBA). Besides, PP has included one more critically endangered (CR) species *Cebus kaapori*- Ka'apor Capuchin (caiarara) in this monitoring period. PP has provided the publications and biodiversity monitoring details for verification /22/. The biodiversity monitoring /20//21//22//23/ has demonstrated that the species identified in the project area are classified as being at high risk of global extinction according to the IUCN Red List. As such, these species meet the vulnerability criteria outlined in the CCB Standards: v3.1 /6/. This conclusion has been verified during the audit. Based on data and reports verified, verification team

concludes that inclusion of species is in line with gold level criteria /17//18//114/. The inclusion of these trigger species and their classifications provides a robust basis for the deviation, aligning with the CCB Standard's requirements for exceptional biodiversity benefits. Detailed information on the species included for the Gold Level criteria, which supports the appropriateness of this deviation in the context of the VCS and CCB standards, can be found in section 4.6 of this report.

Deviation 3: New Entity Inclusion-

The project proponent has applied a project description deviation regarding the change in the implementation partner for PAIs #1-5, from BATISTA E CIA LTDA to Yaco2 Gestão e Comércio de Carbono, which is a logical and acceptable transition within the project structure, as both companies are owned by the same entity. This change is consistent with the nature of the project, which is grouped and scalable, allowing for the inclusion of new landowners and implementation partners over time. The project proponent has successfully identified and integrated new stakeholders, such as Incorporadora Manicoré LTDA, Mr. Gilson Antônio Moreira Machado, Mr. Adão Ribeiro Soares, and the FLORAPLAC Group, into the project in subsequent monitoring periods, which reflects the dynamic and expanding nature of the project.

The identification of the implementing partners in the MR /01/ was verified, along with their respective roles and responsibilities concerning project implementation, management, and monitoring during the credit issuance period, in compliance with the VCS Standard v4.7 /5/ and CCB Standard v3.1 /6/. The FLORAPLAC Group was recognized as the implementation partner and landowner for PAIs #10 to 15, represented by the companies Floraplace Industria LTDA and Rio Concrem Industrial LTDA. As outlined in section 2.2.5.3 of MR /01/ and confirmed through ownership and partnership documentation, both companies are owned by the same individual, with the management of the businesses under the sole discretion of the owner.

The inclusion of new entities as implementation partners during this monitoring period was due to the addition of new project activities, specifically PAIs #10-15. As this is a grouped project, the inclusion of new instances aligns with the scalability limits set for grouped projects within the registered PDMR /3/. It is important to note that the incorporation of these new instances followed the requirements of the VCS Standard 4.7 detailed under 3.5 of this report, and the documentation for the partners' property rights, as well as the partnership agreement with the project proponent, was thoroughly verified.

The inclusion of these new entities as implementation partners and landowners aligns with the project's scope and the VCS std. v.4.7 /5/ and CCB std. v.3.1 /6/, ensuring the continued scalability and effective implementation of project activities. This deviation is appropriate within the framework of the methodology and VCS std. v.4.7 /5/, as it does not affect the project's additionality, carbon accounting, or overall compliance with the established rules for project expansion.

Removal of Community from Project

The project initially considered the inclusion of Canaã village, Rio das Cruzes, and Paragonorte in its activities. However, each community was excluded based on specific factors. Canaã village, with a population of around 5,000 residents, was deemed unsuitable due to its large and urbanized nature, which would limit the effectiveness of the proposed activities. The decision to exclude Paragonorte was based on the community's lack of interest in engaging with the project. Rio das Cruzes was excluded due to the absence of an organized community structure, making individual outreach and engagement challenging. As a result, residents of Rio das Cruzes who showed interest in participating chose to join the nearby Rio Bonito community in the Águia settlement for project activities. Based on stakeholder interaction during site visit /13/, the verification team deems that these exclusions were justified and consistent with the project's goals. No conflicts or discrepancies were identified during the verification process.

The deviations related to the allometric equation, the Biodiversity Gold Level, and the Inclusion of new entities have been appropriately described and justified in section 2.2.5 of MR/1/, in accordance with the requirements outlined in the VCS Standard v.4.7 /5/ and CCB standard v.3.1 /6/. The verification team has verified that no deviations occurred during this monitoring period. This was substantiated through a comprehensive review conducted during the site visit, where the relevant project activities and community engagement efforts were thoroughly examined. No discrepancies or non-conformities were identified, and the findings were consistent with the project documentation. The EPL team concludes that all provided information is within the scope of the VCS and CCB standards and complies with all relevant requirements.

New Community Inclusion:

As part of the grouped project design, the PP has included new communities in the project. During the validation stage, four community groups were initially included: Porongaba, Palmares, Potiguar, and Katiana.

Subsequently, nine additional communities were added during the second monitoring period. These include: Curara Village Community in PAI#06, Barreirinha Indigenous Land, Águia Settlement Project, Diamantina II Settlement Project, Bom Jesus Settlement Project, Irmã Dorothy Settlement Project, Concren II Settlement Project, and the Vila Brasil township communities in PAI#07 to PAI#09.

The inclusion of these new communities, as well as associated community impacts and stakeholder interactions, was cross-checked with the Second Verification Report /120/, the validated Project Description /4/, and was also confirmed during the on-site visit /13/.

In the current monitoring period, the PP has included one additional community: the Guariba-Roosevelt Extractive Reserve, located in the municipality of Aripuanã, MT. The inclusion of this community was further evaluated during stakeholder interactions conducted as part of the site visit /13/. All supporting evidence has been cross-checked, and a detailed assessment is provided under Sections 4.3.2, 4.3.3, and 4.5 of this report.

3.5 New Project Activity Instances in Grouped Projects (VCS, 3.6; CCB, G1.13 – G1.15)

To evaluate whether all the new PAIs included in this MP meet the required eligibility criteria the verification team cross checked the new PAI's eligibility criteria and project expansion details as set out in Section 2.1.15 of the CCB PD /4/ and in Section 1.4 of the VCS PDMR VCS /3/. The project proponent outlines how it meets the eligibility criteria, which were verified by the verification team, and the inclusion of areas related to PAI# 10 to #15 in the Brazilian Amazon Project was also confirmed through specific parameters:

A total 6 new PAI's (PAI #10 to #15) were brought in this monitoring period (1st January 2023 – 31st December 2023). The figure 3 under the section 2.2.6 of MR /1/ provides details of new project areas and locations added in this monitoring period along with the location of communities' mapped of new PAI's were provided to verification team for verification which is in accordance with requirement G1.13 of the CCB standard v3.1 /6/. The location of each new PAI is consistent with the registered PDMR /3/.

Section 2.2.6 of the MR outlines the processes used to identify communities and other stakeholders. The identification of the community groups was based on secondary information from GIS databases /46/, and observations gathered through direct contact with respective property owner. According to the PP, the communities and stakeholders are not directly exposed to risks, as the proponent will finance the implementation of the project in these areas. Therefore, the new project areas and communities align with the stakeholder identification and analysis process outlined in the project description. Based on stakeholder interaction during site visit /13/, the verification team deems that inclusions were justified and consistent with the project's goals.

Following the criteria outlined in the VCS and CCB PD /4/, Section 2.2.6.1 of the MR /1/ describes the processes used to identify communities and other stakeholders. The project has included two communities—São Lourenço and Serra Azul—in the municipality of Aripuanã-MT, near PAI #01 and 06 together they stand as Guariba-Roosevelt community. However, no communities have been added in municipalities of Pará, despite the new PAI's being added in the state of Pará. In accordance with the VCS and CCB standards, the project proponent (PP) has made efforts to include communities in the newly identified PAI's in the Para state. However, there are no communities within the 20km buffer zone of the project area, nor are there any communities directly dependent on the project area, as none were included in these PAIs. Additionally, the PP has been actively working with institutional stakeholders to identify and involve any communities that may be relevant to the project. Based on stakeholder interactions during the site visit /13/ and GIS data analysis /46/, the audit confirms that there are no communities within the buffer zone of the new PAIs, nor any communities dependent on the project area. The community locations were verified with the GIS datasets, maps and verification team confirmed the addition of these communities are in line with the VCS and CCB standard

requirements /5//6/. Additionally, socioeconomic diagnosis of these communities is presented in the 4.3.3 section of this report.

The land owner for PAI#10 to 15 submitted requisition indicating the intention to carry out deforestation (Intent to deforest) to the relevant government department for the conversion of forests to alternative land use (*PAI and Date of requisition*: PAI#10 Fazenda D'Graus I- 26/12/2022; PAI#11 Fazenda D'Graus II- 26/12/2022; PAI#12 Fazenda D'Graus VI- 26/12/2022; PAI#13 Fazenda Nova Esperança- 26/12/2022; PAI#14 Fazenda São Domingos- 23/12/2022; PAI#15 Fazenda Capinzal- 26/12/2022). For each PAI included in this monitoring period, the "intention to deforest" prior to the start of the monitoring period was verified and considered as evidence for each PAI /56/.

In accordance with the requirements outlined in Part 1, Section 1.2 of Module VMD006 v1.3, the PP has provided documentation demonstrating that formal requests for authorization to deforest (Autorização de Supressão de Vegetação- ASV) were submitted to the relevant governmental authority for PAIs #10 to #15. Although the ASV permits were not finalized, the submission of these applications constitutes valid evidence of intent to deforest, as permitted by the methodology. The verification team notes that, while the permit process was initiated, the PP did not actively pursue final approval, as the landowners became increasingly involved with the REDD project during the review period. In Brazil, the ASV application process is typically prolonged and administratively complex. As such, the landowners' decision not to pursue the permitting process and instead to participate in the REDD project does not negate the prior intent to deforest. Additionally, the class of agents involved in the proposed deforestation remains unchanged. The landowners had originally planned to expand productive activities on their properties, consistent with historical land use practices in the region. This supports the classification of intent to deforest by a known class of agents, as required under the methodology.

The verification team has cross-referenced the historical ASV protocols /56/ with records available on the SEMA (Secretaria do Meio Ambiente e Infraestrutura) website /139/. It was confirmed that all newly added PAIs possess a valid history of deforestation authorizations. Accordingly, the historical evidence submitted by the PP is considered valid and acceptable for verification purposes. This conclusion is further supported by stakeholder consultations conducted during the site visit, where landowners confirmed their original intention to convert the land to alternative use, followed by a change in course upon engagement with the carbon project. Based on the above, the verification team concludes that the documentation provided is compliant with the evidentiary requirements of VMD006 v1.3 regarding demonstration of intent to deforest prior to engagement with carbon finance mechanisms.

All the new PAI's (PAI#10 to 15) have been included in current monitoring period after the start date of initial crediting period which was 02 August 2021 thus considered as valid as per the inclusion criteria set out in registered PD.

Following, the requirement of VCS standard 4.7 grouped project activity criteria 3.6.10 to 3.6.15 (Baseline Scenario and Additionality), all new PAI added within the Brazilian Legal Amazon fall

under the same legal framework and face similar deforestation causes and drivers as those identified for PAIs #10 to #15. The verification team confirmed the baseline and additionality through a review of relevant documentation /46//47/, cash flow statements /72/, site visits /13/, and stakeholder interviews /14/. The verification team also validated the geographic area by assessing the legal conditions for new PAI's, land and legal documents /57/, environmental and other laws, forest types, and the associated biome /47/.

Eligibility criteria- In line with the eligibility criteria outlined in the registered VCS PD MR /3/, CCB PD /4/, and VCS Standard v.4.7 /5/, the new areas meet the eligibility requirements for the new PAIs as detailed in the PD, including:

1. Meet the applicability conditions set out in the methodology applied to the project:
 - a. In accordance with the requirements of VM0007 v.1.6, the newly included PAIs are not registered under CDM or any other GHG program. The verification team thoroughly reviewed carbon registries such as CDM, GS, ICR, Cercarbono, etc. /104//105//106//107/108/ and confirms that the six newly added PAIs are not registered and do not intend to register under any program other than VCS. Similarly, the verification team cross-checked the jurisdictional REDD program being developed in Brazil and confirmed that it does not overlap with the current project. Moreover, during the on-site visit, relevant authorities were interviewed, and it was confirmed that the jurisdictional REDD projects currently under development are limited to government-owned lands and do not include private lands.
 - b. The land area for all the new PAIs (PAI#10 to PAI#15) has been classified as forest for more than 10 years prior to the inclusion in the project. This was confirmed through remote sensing datasets /47/ and GIS datasets /46/, and during the site visit /13//14/, it was verified that the new PAIs meet the definition of forest, with the land being native forest for more than 10 years before inclusion.
 - c. The baseline degradation/deforestation falls within the 'Planned deforestation/degradation' category. The verification team checked the legal deforestation permission for all 6 PAIs and confirmed that all new PAIs are subject to legal deforestation as per the authorized plan /56/.
 - d. The leakage areas do not contain agricultural lands that are flooded to increase production or areas used for livestock production through feedlots and/or manure lagoons. Using GIS datasets /46/ and remote sensing /47/, during on-site visit the verification team validated that the leakage areas do not include agricultural lands or areas with livestock production, confirming that the applicability condition is met.
 - e. In addition to the above conditions the PAIs in the baseline scenario were subjected to where conversion of forest lands to a deforested condition must be legally permitted. This was verified through deforestation permits requisition for vegetation suppression request for each PAI /56/, and during the on-site visit, it was confirmed that the new instances were subject to legal deforestation in accordance with the applicable laws /88/.

2. Use the technologies or measures specified in the project description:

As defined in Section 1.1 of the PDMR /3/, the new instances are subject to legal protection, forest surveillance /57/, forest biomass inventory /23/, wildfire prevention and firefighting /29/ activities within the project areas. Additionally, all the new PAIs follow the monitoring plan outlined in Section 5.3 of the PDMR /3/. The verification team cross-checked the legal agreements, which detail the responsibilities of the landowners and PP /51/. During the on-site visit, the verification team confirmed that monitoring activities for the new PAIs are clearly established and verified that the new PAIs are following the same technologies and measures specified in the PDMR /3/.

3. Apply the technologies or measures in the same manner as specified in the project description:

BRCarbon has signed legal agreements with the landowners of the new PAIs for long-term conservation, resulting in GHG reductions /56//67/. Additionally, the PP has initiated the implementation of community and social activities /34//55/ as well as biodiversity conservation activities /16//17//18//19//20//21//22/, confirming that the applicability criteria have been met. During the on-site visit, the verification team cross-checked these activities and, through further evidence verification, the verification team confirms that the criteria have been fully met.

4. Are subject to the baseline scenario determined in the project description for the specified project activity and geographic area:

All the new PAIs included in this monitoring period fall within the legal Amazon Basin. As defined in the previous section, all PAIs are subject to legal deforestation in the baseline scenario. The verification team reviewed GIS and remote sensing datasets /46//47/ and confirmed that the PAIs meet the eligibility criteria.

5. Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area:

As the project type is the avoidance of planned deforestation (APD) in areas where forest suppression is permitted by law, all new PAIs follow the same additionality approach outlined in Section 3.5 of the PDMR /3/. For the new PAI's included in this monitoring period, the baseline scenario remains consistent with the approach described applied in section 3.5.1 of the PDMR /3/. Scenario "b" (legal deforestation for economic purposes) is considered the most plausible and credible baseline, supported by the deforestation agent's history and documented plans for land conversion. Based on the investment analysis /72/, the proposed project activity is less economically viable compared to alternative land conversion scenarios, as the project proponent anticipates no financial benefits beyond VCS-related income. Additionally, historical land use changes in the reference region for the new PAIs were verified. Through interactions with institutional stakeholders (SEMMA), during the site visit /13/, the verification team confirms that the lack of financial resources for conservation, the absence of effective public policies to reduce deforestation, and challenges in enforcing regulations contribute to the continued illegal

deforestation. The procedures for determining additionality were correctly followed, in accordance with the steps outlined in the PDMR.

The baseline complies with the criteria outlined in VM0007 v1.6 and follows the stepwise approach in VMD0006 v2.2, confirming that, in the absence of the REDD project, the land would likely be converted to non-forest uses. The verification team reviewed the plausible baseline scenarios, which remain consistent with the three scenarios identified in the additionality analysis. For the new PAIs, the project activity demonstrates additionality by remaining economically less attractive than agricultural alternatives, relying exclusively on VCS-related income with no other financial benefits. Without revenue from VCUs, significant barriers, including insufficient financial resources for conservation, weak enforcement of land use regulations, and local customs favoring cattle raising, would prevent the project's implementation. Additionally, cash flow statements /72/ were cross-checked to verify whether the new PAIs meet the defined additionality. Based on the PDMR /3/, evidence reviewed /72/, the verification team confirms that the new PAIs meet the additionality criteria outlined in Section 3.5 of the PDMR /3/ and the project remains additional to the business-as-usual scenario in the region.

Inclusion criteria- Following the inclusion criteria set in the registered VCS PDMR /3/ and CCB PD /4/ and VCS standard v.4.7 /5/ the new areas are in accordance with the inclusion criteria for the new PAIs described in the PDMR, including:

1. Occur within one of the designated geographic areas specified in the project description –

All newly added PAIs in the current monitoring period, as presented in Section 2.2.6 of MR /1/, legally constitute private properties within the Legal Amazon biome. Through verification using the GIS database /46/, PAI boundaries /54/, and on-site visits /13//14/, the verification team confirms that all 6 new PAIs are located within the designated geographical area.

2. Comply with at least one complete set of eligibility criteria for the inclusion of new project activity instances: the set of eligibility criteria for the inclusion of a new project activity instances, is the following:

- a. Regularized rural properties within the Legal Amazon with forest coverage greater than 80% in Amazon biome and 35% in Cerrado-

The verification team verified that all new PAIs are located within the legal Amazon biome and have forest cover more than 80%. Through remote sensing datasets /47/ and GIS datasets /46/ and an on-site visit /13//14/, the forest cover and vegetation were confirmed, and the verification team affirms that all new PAIs meet the criteria.

- b. A landowner must have signed a long-term forest conservation agreement with the BRC-

BRCarbon has signed long term conservation agreements with landowners for newly added PAIs /51//67/. The verification team has verified the evidence submitted and same was validated during the on-site visit /13/.

c. New PAIs, must have a valid vegetation suppression license approved by the state environmental agency, or at least a submission protocol to this agency (as required by the VMD0006v1.3), to obtain the deforestation permits, according to the federal law 12,651-

For all the new PAIs included in this monitoring period, requisition for vegetation suppression request (intent to deforest) to suppress the native vegetation cover submitted to relevant authorities prior to the start date of new PAI inclusion (PAI#10 to PAI#15) were verified /3//56/. Based on the evidence reviewed and stakeholder interactions during the on-site visit /13//14/, the verification team confirms that each PAI was subject to legal deforestation and has been placed under long-term conservation through legal contracts signed with the BRCarbon signed on 10 January 2023 for newly added PAIs (PAI#10 to PAI#15) /51//67/. (Intent to deforest details: *PAI and Date of requisition*: PAI#10 Fazenda D'Graus I- 26/12/2022; PAI#11 Fazenda D'Graus II- 26/12/2022; PAI#12 Fazenda D'Graus VI- 26/12/2022; PAI#13 Fazenda Nova Esperança- 26/12/2022; PAI#14 Fazenda São Domingos- 23/12/2022; PAI#15 Fazenda Capinzal- 26/12/2022) /56//132/.

3) Be included in the monitoring report with sufficient technical, financial, geographic, and other relevant information to demonstrate compliance with the applicable set of eligibility criteria and enable sampling by the validation/verification body:

The verification team confirms that this criterion has been fully met. All necessary technical, financial, geographic, and other relevant information has been included in the monitoring report /1/ to demonstrate compliance with the applicable eligibility criteria. The verification team has thoroughly reviewed and verified the relevant documents to ensure accuracy and completeness, enabling the validation/verification body to conduct appropriate sampling and assessments.

4) Be validated at the time of verification against the applicable set of eligibility criteria:

As outlined in MR /1/, each new instance included is being assessed in accordance with the eligibility criteria defined in the registered PDMR /3/

5) Have evidence of project ownership, in respect of each project activity instance, held by the project proponent from the respective start date of each project activity instance:

As outlined in inclusion criteria 2 above, the property owners have provided proof of land ownership and signed legal agreements with the project proponent (PP). The verification team has reviewed the legal agreements, and ownership documents and confirms that the project ownership requirements are fully satisfied for the newly added instances. The details of the land title and ownership were carefully reviewed, along with any obligations and potential liabilities that might pose potential threat to development of project. Such risks could prevent the project owners from having a clear and legal right to the carbon credits. The analysis was based on land

documents assumed to be accurate, complete, current, and properly signed by authorized parties. The following aspects were considered during the review of the land documentation for newly added PAI#10-15:

- a. A certificate issued by government authorities showing the complete chain of title, including the transfer from public to private ownership.
- b. The CCIR (Rural Property Registry) issued by INCRA.
- c. A geodesic survey approved by INCRA and recorded with the land title.
- d. Proof of enrolment in the Rural Environmental Registry (CAR), including details on native vegetation, protected areas, and identification of Legal Reserve areas.
- e. Clearance certificates issued by the relevant federal and state environmental authorities.

Based on the review of the land documents and land titles /57/, it was confirmed that the property owners hold valid and regular titles to the properties. The verification team confirms that no legal actions or third-party claims were identified that challenge the ownership or legal rights of the property holders, or that could prevent the proper implementation of the project. Further, the verification team confirmed that the property areas/boundaries does not overlap with indigenous lands and indigenous settlement /121/, protected areas, or public areas /122/ and confirms that newly added PAI#10-15 has clear land titles and ownership.

6) Have a start date that is the same as or later than the grouped project start date:

The start date for each new instance is the date when the conservation agreement with the BRC and property owner has been signed which is 10 January 2023 /51//67/. These dates have been confirmed to be later than the overall project start date which is 2nd August 2021. For each PAI included in this monitoring period, the "intention to deforest" has been submitted to the relevant government department for deforestation or vegetation suppression (as required by VMD0006 v1.3) prior to the conservation agreement between the project proponent (PP) and the landowner was verified and considered as evidence for each PAI (*PAI and Date of requisition*: PAI#10 Fazenda D'Graus I- 26/12/2022; PAI#11 Fazenda D'Graus II- 26/12/2022; PAI#12 Fazenda D'Graus VI- 26/12/2022; PAI#13 Fazenda Nova Esperança- 26/12/2022; PAI#14 Fazenda São Domingos- 23/12/2022; PAI#15 Fazenda Capinzal- 26/12/2022) /56//132/. The approach used by the PP is conservative, as the intent to deforest was submitted prior to the signing of the contract between the PP and the landowner. Furthermore, the start date for the new PIA (PAI#10 to PAI#15) is supported by the immediate commencement of project activities, including the monitoring of carbon pools using LiDAR /23/, as well as other relevant activities such as biodiversity monitoring /21/.

7) Be eligible for crediting from the start date of the instance through to the end of the project crediting period:

The crediting period for the new instance has been defined based on the baseline and presented in MR /1/. The PAI's included in this monitoring period follow the inclusion criteria which was cross checked with legal agreements /51/. They are eligible for crediting from the start of the verification period when they were added to the project and continue until the end of the overall crediting period. The verification team verified the crediting period for each PAI, which is determined by the potential deforestation area and the planned deforestation rate, as outlined in VMD0006 v.1.3 /11/, and is in accordance with the inclusion criteria.

8) Use $D_{\text{planned},i,t}$ according to methodology deviation 5 in situations where $AA_{\text{planned},i,t}$ exceeds the legal requirements in the country (see CONAMA Resolution No. 001/1986).

As part of the deviations applied during the current monitoring period, the project proponent has introduced an additional inclusion criterion requiring that any newly added PAI must comply with the CONAMA Resolution No. 001/1986, specifically ensuring that $AA_{\text{planned},i,t}$ does not exceed 1,000 ha per year. This criterion was cross-verified using GIS datasets, and the verification team confirmed that the newly added PAI#10 to #15 complies with the stated requirement and does not exceed the legally permissible area.

The EPL verification team reviewed both eligibility and inclusion criteria for the new areas and confirms that all the criteria meet the requirements of G1.14 of the CCB Standard v3.1 /6/ and all relevant provisions of the VCS Standard v4.7 /5/.

3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7)

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

The project does not include baseline reassessment during this monitoring period.

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:		
	Audit Type	Monitoring Period	VVB Name
Audit history (VCS, 4.1)	Validation and 1 st Verification	02 nd August 2021 to 19 th October 2021	Earthood Services Private Limited

	2 nd Verification	20 th October 2021 to 31 st December 2022	RINA Services S.p.A.
	3 rd Verification	1 st January 2023 to 31 st December 2023	EcoLance Private Limited
Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	The verification team confirms that the project is not registered or rejected under any other GHG programs or is seeking registration under other GHG program(s). The verification team checked with other registries such as GS, Cercarbono, ICR, UNFCC, Gold Standard etc. /104//105//106//107//108/. registries and confirms that the Brazilian Amazon APD Grouped REDD+ project has not participated or seeks to participate in any other GHG program. The verification confirms that the project is implemented entirely on privately owned land and falls outside the scope of jurisdictional control or emission reduction allocation currently under development in Brazil. Jurisdictional REDD+ programs, including those progressing in states such as Pará, Acre, and Mato Grosso under the ART/TREES framework, are being developed specifically for government-managed lands and do not presently account for or include privately held areas within their baselines or accounting structures. As such, there is no spatial or accounting overlap between this project and any jurisdictional initiatives, effectively eliminating the risk of double counting. During the site visit, interviews with relevant authorities (IMC-The Institute for Climate Change and Regulation of Environmental Services) confirmed that the project area is not encompassed by any jurisdictional REDD+ program. The project proponent has further committed to transparently reporting all future credit issuances to the appropriate national or subnational bodies once a formal carbon regulatory system is operational, ensuring continued alignment with emerging jurisdictional frameworks and adherence to the VCS Standard v4.7 requirements for nested REDD+ compatibility. Furthermore, FAR05 has been raised to assess any future development of REDD+ projects in the region and to evaluate potential overlap with the current project during subsequent verifications.		

No double claiming with emissions trading programs or binding emission limits (VCS, 3.24.3-3.24.4)	The project claims GHG emissions credit benefits under the VCS program. The CCB Standard is only used for monitoring community, climate and biodiversity goals and does not include any additional GHG emissions benefits.
No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	The Brazilian Amazon APD grouped project is not participating in any other emissions trading program, nor procedure that includes GHG trading. The project does not seek or received any other GHG emissions credits.
Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)	As per section 3.24.7 of the VCS standard v4.7, neither the PP nor any authorized representative is a buyer or seller of a product whose emission footprint is changed by the project activities. Moreover, the project activities include ecosystem conservation and protection and does not involve any impact emissions from goods and services in supply chain, thus Scope 3 emissions are not considered for this project. During the site visit /13//14/, the verification team cross-checked this information with the property owner and institutional stakeholders (SEMMA), confirming that neither the PP nor any authorized representative is a buyer or seller of a product whose emissions footprint is impacted by the project activities.
Sustainable development contributions (VCS, 3.17)	The section 2.1.12 of the MR /1/ illustrates the contributions of UN and nationally affirmed sustainable developmental goals. As stated in PDMR /3/, the project mainly focuses on the employment generation, livelihood creations, trainings, knowledge improvement, quality education and communications. Overall, the project contributes to six SDGs i.e. SDG 1, 3, 4, 6, 7, and 15 described in detail below: SDG 1: No Poverty- The project proponent has donated land /130/ to 28 families under the current monitoring period, with the land donation process ongoing, as supported by the accompanying land transfer documentation provided for verification /60//131/. PP has provided the acknowledgment letter from the Civil Department, dated 10/03/2023, confirming that the land donation process has been initiated /60//66/. Based on this, the verification team confirms that the SGD is actively being implemented. Additionally, the project proponent has facilitated the securing of land rights for 42 squatter families, with the process of official recognition underway, benefiting approximately 160 individuals /66/. The approach taken by

the project proponent, along with the provided evidence, confirms effective implementation of SDG 1.

SDG 3: Good Health and Well-Being- No specific actions were taken for the implementation of SDG 3 during the current monitoring period. However, throughout the project's lifetime, the project proponent has conducted lectures on reproductive health, including a Pink October session attended by 20 women /83/. These participants were responsible for disseminating the information within their communities. Additionally, over 500 individuals have attended public campaigns organized by the project /83/. The verification team has cross-checked the evidence provided during verification and interaction with stakeholders revealed that PPs claims are appropriate and are in line with the VCS standard requirements /5/.

SDG 4: Quality Education- Throughout the project's lifetime, the project proponent has installed 12 internet towers, providing access to over 70 families /30//32/. In addition, the project proponent has renovated a school building and donated a television set, printer, computer, solar kits, and water pumps, with supporting evidence provided for verification /27//28/. However, no further actions were implemented during the current monitoring period.

SDG 6: Clean Water and Sanitation- The project proponent has maintained the Artesian well in the project area since the start of the project, providing a reliable water source that benefits over 175 individuals. This was confirmed during the on-site audit and through evidence provided during verification. The verification team confirms that SDG 6 has been effectively implemented during the current monitoring period and reported correctly in the MR /27//28/.

SDG 7: Affordable and Clean Energy- During the current monitoring period, the project proponent donated 23 solar kits to the community, bringing the total number of solar kits donated throughout the project's lifetime to 43. The verification team has cross-checked the evidence provided, and through stakeholder interactions and direct inspections

	during the on-site visit, it has been confirmed that the project has implemented SDG 7 /61/. SDG 15: Life on Land- The project supports the conservation of 25 species listed on the IUCN Red List, helping to maintain their populations by preserving their habitats and reducing hunting activities within the project area. During the current monitoring period, the project has successfully avoided the planned deforestation of 6,233.84 hectares of forest, bringing the total avoided deforestation to 30,075.5 hectares over the project's lifetime /46//47/. These efforts contribute to the effective implementation of SDG 15 (Life on Land). In conclusion, based on the alignment of the SDG indicators with the activities undertaken, it is assessed that the project has effectively implemented actions that contribute to the sustainable development outcomes outlined in the monitoring report. The verification team confirms that all PPs' claims are appropriate, justify the SDG achievements, and are in line with VCS standard requirements.
--	--

4.2 Summary of Project Benefits

The Brazilian Amazon APD Grouped Project (GPD) focuses on forest conservation within private properties across the nine states of the "Legal Amazon" region, which covers 61% of Brazil's land area (5,364,100 km²) and includes the Amazon, Cerrado, and Pantanal biomes. The project aims to create economic incentives for landowners to conserve rainforest and Cerrado areas on private lands through revenue generated from carbon credit sales. The project creates positive economic incentives for landowners to conserve rainforest and generate positive impacts on traditional communities and biodiversity conservation. The project's climate objectives are to reduce emissions by avoiding deforestation through the signing of long-term contracts with landowners for APD in Amazon and activities aimed at the protection and monitoring of forests. The project, in its third monitoring period, has a total of 15 Project Activity Instances (PAI#1-15) conserving - 30750.5 hectares in the Legal Amazon region, preventing the deforestation of 6233.84 hectares during the first baseline period (10 years).

A summary of the additional/unique project benefits, which are not captured by standardized benefits, is clearly outlined in Section 1.1 of the Monitoring Report (MR).

Table 08. Summary additional/unique project benefits

Outcome or Impact	Achievements during the Monitoring Period	Reference Section	Achievements during the Project Lifetime	VVB Assessment
1. Digital Inclusion	46 solar panels deployed. 23 battery banks deployed.	2.2.1 4.1.1 4.1.3	12 towers (60m high) installed. 1 tower (72m high) installed. 82 solar panels deployed. 41 battery banks deployed. 70 km of optic fiber installed.	The verification team reviewed the accomplished activities /61/ and the implementation plan /52/ and confirms that the PP has provided internet access to support the local community group. This provision is expected to enhance the extractive community's ability to manage its resources effectively and efficiently, while also facilitating integration into broader networks.
2. Strengthen Local Social Organizations (associations, female groups, and others)	53 People (38 women) 01 Meeting 04 Workshops 05 Groups supported	2.2.1 4.1.1 4.1.3	53 People (38 women) 01 Meeting 04 Workshops 05 Groups supported	The verification team reviewed the commercial activity planning such as cassava floor production, rubber collection, and details of knowledge sharing and technical trainings /36//37//38//42//55//58/ and the implementation plan /52/ and confirms that the PP has successfully supported 53 people (38 women) through 1 meeting, 4 workshops, and 5 groups. These efforts are aimed at strengthening local social organizations, including associations and female groups. The support provided

				is expected to enhance the capacity of these social groups to manage their resources effectively, foster community cohesion, and empower participants, particularly women, in local development initiatives.
--	--	--	--	--

Table 09. Standardized benefits of the Project

Category	Metric	Achievements during Monitoring Period	Reference Section	Achievements during the Project Lifetime	VVB Assessment
GHG emission reductions or removals	Net estimated emission removals in the project area, measured against the without-project scenario	Not applicable	Not applicable	Not applicable	The proposed project is not emission removals. The project is expected to reduce emission reductions.
	Net estimated emission reductions in the project area, measured against the without-project scenario	2,475,530 ha	3.2.4	16,820,450 tCO ₂	The verification team verified the net achieved emission reductions (ex-post) in the project measured against the without-project scenario through ER calculation spread sheets /2/ and supporting evidence provided and related

					quantification methods in line with the chosen methodology /7/. More information on the appropriateness of ER calculations is provided in section 3.2.4 of MR and section 4.4.1 of this verification report.
Forest Cover	For REDD projects: Number of hectares of reduced forest loss in the project area measured against the without-project scenario	4,458.62 ha	3.2.1.1	30,062.45 ha	Of the total property of 184,638.99 ha, the project achieved 184638.99 ha reduced forest lost. In the absence of the project, the most likely scenario would be planned forest deforestation and further assessment on the same has been detailed in the section 4.4 of this report.
	For ARR projects: Number of hectares of forest cover increased in the project area measured against	Not applicable	Not applicable	Not applicable	The proposed project doesn't involve ARR component.

	the without project scenario				
Improved Land Management	Number of hectares of existing production forest land in which IFM practices have occurred as a result of the project's activities, measured against the without-project scenario	Not applicable	Not applicable	Not applicable	The proposed project is a conservation project (REDD) and not IFM.
	Number of hectares of non-forest land in which improved land management has occurred as a result of the project's activities, measured against the without-project scenario	Not applicable	Not applicable	Not applicable	
Training	Total number of community members who have improved skills and/or knowledge resulting from training provided as part of project activities	No action was taken in this monitoring period	2.2.1 4.1.1 4.1.3	79	The number of members participating in training were verified with socio-economic and training reports provided assessment /129/ and it was

	Number of female community members who have improved skills and/or knowledge resulting from training provided as part of project activities of project activities	Not applicable	2.2.1 4.1.1 4.1.3	24	confirmed during stakeholder interaction on site audit /13//14/. A total 79 individuals from the local community of 24 were women participated in technical training on labour support, Technical Assistance and Rural Extension (ATER) training on sustainable livestock during the project lifetime. Additionally, PP also has plans to provide training on honey production, handcraft, etc. in newly added PAI's. The same was crosschecked with the community during on site audit, stakeholder interviews /13//14/ and PP's documentation /36//37//38//42//55//58/.
--	---	----------------	-------------------------	----	---

Employment	Total number of people expected to be employed in project activities, expressed as number of full-time employees	06	2.2.1 4.1.1. 4.1.3	10	The Project has supported 06 employment opportunities during this monitoring period and overall, 10 employment opportunities during its lifetime /13//14//126/. The project has hired a variety of workers from the local communities, including forest workers, boatmen, carpenters, and general service assistants, with hiring strategies tailored to the specific demands of each region /126/
	Number of women expected to be employed as a result of project activities, expressed as number of full-time employees	02	2.2.1 4.1.1 4.1.3	04	
Livelihood	Total number of people expected to have improved livelihoods or income generated as a result of project activities	No action was taken in this monitoring period	2.2.1 4.1.1 4.1.3	166	The project has supported in development of value chain for manioca flour/cassava flour, during its lifetime /55/. However, due to unforeseen circumstances, no additional livelihood
	Number of women expected to have improved livelihoods or income generated	Not applicable	2.2.1 4.1.1 4.1.3	83	

	as a result of project activities				activities were implemented during this monitoring period. Nonetheless, the PP has established a relationship with the National Foundation of Indigenous Peoples (FUNAI) and held meetings with the Coordination of Conservation Units (CUCO) to strengthen the implementation of livelihood activities in the project region /50/.
Health	Total number of people for whom health services are expected to improve as a result of project activities, measured against the without-project scenario	No action was taken in this monitoring period	2.2.1 4.1.1 4.1.3	529	The PP has established a partnership with Municipal Health Department (Sena Madureira) which has enabled expansion of health program to remote areas that were previously unable to access /83/. However, due to specific field conditions,
	Number of women for whom health services are expected to improve as a result of project	Not applicable	2.2.1 4.1.1 4.1.3	300	

	activities, measured against the without-project scenario				no actions were taken during the current monitoring period, and PP has further plan to improve health services in project region.
Education	Total number of people for whom access to, or quality of, education is expected to improve as result of project activities, measured against the without-project scenario	127	2.2.1 4.1.1 4.1.3	219	The project activity has supported the renovation of the school building /30/, along with additional provisions such as TV, internet access, solar kits /32/, and water facilities, all of which have contributed to improving the quality of education /30//32/.
	Number of women and girls for whom access to, or quality of, education is expected to improve as result of project activities, measured against the without-project scenario	64	2.2.1 4.1.1 4.1.3	119	The verification team confirms that the project benefits is appropriate through the on-site visit observations and interviews with project staff and community members and review of project

					documentation /13//14//30//32/.
Water	Total number of people who are expected to experience increased water quality and/or improved access to drinking water as a result of project activities, measured against the without-project scenario	172	2.2.1 4.1.1 4.1.3	372	The project has provided water pumps, water supply equipment, and constructed an artesian well /27/. Additionally, the PP has conducted laboratory analysis of the water to ensure it meets the chemical quality standards set by Brazilian national legislation /28/. The verification team reviewed the testing reports and supporting documentation to verify the PP's claims.
	Number of women who are expected to experience increased water quality and/or improved access to drinking water as a result of project activities, measured against the without-project scenario	90	2.2.1 4.1.1 4.1.3	106	The verification team confirms that the project benefits is appropriate through the on-site visit observations and interviews with project staff and community

					members and review of project documentation /13//14/
Well-Being	Total number of community members whose well-being is expected to improve as a result of project activities	305	2.2.1 4.1.1 4.1.3	1,375	Based on the above-mentioned justifications, the verification team concludes that the project has improved the wellbeing of 1,375 members of the community including 636 women by providing support in processing of collected, skill development trainings /29//34//40//42/, jobs, improved health services /83/, alternate income generation options /34//36//37//38//55//58/, and education services /32/. The verification team confirms this project benefit is appropriate through on-site visit observations and interviews
	Number of women whose well-being is expected to improve as a result of project activities	156	2.2.1 4.1.1 4.1.3	636	

					with project staff and community members and review of project documents such as community plan and schedule for implementation of project activities 13//14
Biodiversity Conservation	Expected change in the number of hectares managed significantly better by the project for biodiversity conservation, measured against the without-project scenario	6,233.84	5.3.1	30,750.5	As described in the MR section 5, the project is expected to change the 30,750.5 ha of land by the project for biodiversity conservation, measured against the without-project scenario /46//47/. The same was confirmed during the onsite visit by the verification team /13//14/.
	Expected number of globally Critically Endangered or Endangered species benefiting from reduced threats as a result of project activities,	01	5.4	05	Following the deviation, the project has incorporated the biodiversity gold criteria and will monitor four IUCN-listed species /22/. The PP has

	measured against the without- project scenario				commissioned third-party biodiversity assessment reports /17//18//19//2 0//21/, which also cover endangered species. The verification team confirms the appropriateness of this project benefit based on site visit observations and interviews with project staff and the field inventory team.
--	--	--	--	--	--

4.3 General

4.3.1 Implementation Status (CCB, G1.9)

Assessment and conclusion	
Material misstatements	As outlined in Sections 4.3.14 of this report, the verification team identified certain discrepancies during this verification related to the documentation of land transfer and donation. Specifically, it was noted that the land documentation process was incomplete for property Fazenda Porongaba, and land donation /130/ process is still pending. PP has submitted an acknowledgment letter from the Civil Department, dated 10/03/2023, confirming the initiation of the land donation process /60//66/. The project proponent has stated that they are actively addressing the related issues, citing that the land transfer process in Brazil is often delayed due to the involvement of multiple government agencies. Despite these challenges, the project proponent

	has made substantial progress and has taken steps to resolve the documentation discrepancies. The proponent has initiated corrective actions and is collaborating closely with the relevant authorities to finalize the land transfer and donation processes. Additionally, it was confirmed with the landowner that the land transfer will be completed in 2025. During the site visit, the verification team interacted with institutional stakeholders /13/ and confirmed that the land donation /130/ process is ongoing. To remedy this situation, the verification team issued a Forward Action Request (FAR) in Appendix 3 of this report, which will be reviewed during the next verification period. The verification team was provided with evidence of ongoing efforts, including updated documentation and communications with government agencies regarding the land transfer /64/. These actions indicate that the project proponent is taking the necessary steps to resolve the issue, and the process is actively moving forward. However, the formal land transfer and documentation process is expected to take additional time, and this will be closely monitored during the next verification. Aside from the land transfer and documentation issues, EPL found no other material discrepancies between project implementation and the project description. All activities outlined in the monitoring plan were substantiated through site visit interviews, direct observations, and project records. The monitoring system was confirmed to be operating as designed, ensuring the integrity of the project. Interviews with community members, project staff, and other stakeholders during the second site visit affirmed that the project has been progressing as planned, and no other significant issues were identified. The project has been in compliance with the monitoring plan, and the verification team confirmed that the project's activities are contributing to the intended environmental, community, and biodiversity outcomes. Furthermore, the verification team was able to confirm that the project is not involved in any other emissions trading programs or GHG allowance trading mechanisms, ensuring the legitimacy of the GHG reductions being claimed. In conclusion, while there were discrepancies related to land documentation and donation, the project proponent is actively resolving these issues, and progress is being made in line with government processes. The EPL is reasonably assured that the necessary steps are being taken to ensure compliance in the future. In the meantime, the project continues to operate in alignment with the approved monitoring plan, ensuring its integrity and alignment with the project's objectives.
Monitoring plan implementation status	The verification team reviewed the project implementation status as outlined in Section 2.2 of the MR /1/. Based on interviews with the PP, on-site visits, and cross checked with project implementation plan /52/, it is confirmed that the project is fully operational, and all monitoring

activities described in the registered PD have been completed. No material discrepancies were identified between the project implementation and the project description. Detailed information regarding the project description deviations from previous monitoring period is provided in Section 3.4 of this report. These deviations did not cause any material discrepancies.

The new areas added to the Brazilian Amazon Grouped Project followed the same implementation procedures outlined for this monitoring period. There are no communities inside or outside the new PAIs (PAI #10 to #15) that are directly or indirectly dependent on the project area, as no consultations were conducted prior to the inclusion of the new PAIs. Only consent from the landowner was obtained. However, these PAIs are engaged in biodiversity monitoring activities and forest protection efforts, which were verified during the site visit. Based on the site visit /13//14/ and document review /22//23/, the verification team confirms that the project proponent has followed the implementation procedures for climate and biodiversity aspects. No material discrepancies were found following on-site and remote interviews, ER re-calculations, and the review of deforestation claims. After thoroughly reviewing the monitoring plan and data, it is confirmed that there are no discrepancies between the monitoring plan, methodology, and monitoring system.

Additionally, the PD and evidence documentation confirm that none of the areas in this monitoring participate in other carbon credit programs. The PP has verified that no additional environmental credits have been sought or received for GHG reductions related to the project activity, nor has the project become eligible for other GHG programs since validation or previous verification.

The project's contribution to sustainable development was confirmed by the VVB through on-site visits, remote assessments, interviews, and supporting documentation from the PP. The revised MR includes actions that positively impact communities in areas such as health, education, the environment, and sustainable production, while also contributing indirectly to other SDGs through evidence of their implementation.

Furthermore, in previous monitoring period, the project has applied three deviations from the methodologies, in accordance with section 3.20 of the VCS Std v.4.7 /5/, which allows deviations for more suitable methods in specific circumstances. These deviations ensure the same level of accuracy in GHG estimates and do not compromise the conservatism of the GHG emission reductions /23/. Based on onsite visits, interviews, and document analysis, the deviations were properly justified and did not result in material discrepancies. Further details on the project description deviations are provided in Section 3.2 of this report.

In conclusion, the audit confirms that the monitoring plan for the first monitoring period of the newly included areas has been fulfilled as

presented. All physical components and project boundaries conform to the PD descriptions.

4.3.2 Stakeholder Identification (VCS, 3.18, 3.19; CCB, G3.6)

In the current monitoring period, the project has identified a new community- *Guariba-Roosevelt* located in the municipality of Aripuanã in PAI #01 and 06. The PP has followed the criteria for prioritizing communities /25/ to identify the new community in existing PAI. However, there were no communities identified in newly added PAI's in this monitoring period. During site visit /13/ the verification team confirmed that the location is within the geopolitical boundary of city of Aripuanã and also confirmed with the GIS datasets /46/. The details of community inclusion are provided under section 2.2.6.1 of MR /1/ and 4.3.3 of this report. The PP has provided stakeholder consultation documents and ongoing communication reports to the verification team /58/. Based on document review, stakeholder interaction during on site visit /13//14/, the verification team confirms that the inclusion of the new community in the project is in line with the PDMR /3/. The verification team deems that the new community inclusion fulfills the requirement of section 3.18 and 3.19 of the VCS standard v4.7 /5/ and conditions G3.6 of the CCB standard v3.1 /6/.

4.3.3 Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4)

The stakeholder consultation and communication process with stakeholders was reviewed during local on-site visits /13//14/. The Project Proponent team explained the project and their planned collaborations with stakeholders, including public authorities, health department, and local communities. The verification team confirmed that all representatives had contact with project personnel and could reach them at any time. Stakeholders confirmed previous interactions with project representatives, with consultations taking place through visits, email, letters, what's app message.

Based on the consultation documentation, measures taken to address community feedback, and the on-site visit interviews, it is concluded that the project has carried out effective community consultations. The following tables provide details of stakeholder consultations and ongoing communications since the commencement of the project.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Palmares Communities Porongaba Communities

	Katianã Communities Potiguar Communities
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /3/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	19 th July 2021 to 25 th July 2021
Communication of monitored results	The local stakeholder identification process involved site visits by the BRC team and consultants, accompanied by community representatives, to map homes and conduct assessments of the socioeconomic and cultural conditions. During this phase, the project's benefits, costs, and risks were discussed. In PAIs #2 to #5, 43 families were identified, mainly descendants of rubber tappers engaged in cattle breeding and subsistence agriculture. These communities face isolation, poor education, inadequate infrastructure, and limited healthcare access, with unregulated water sources and no sanitation. The project aims to have a positive impact and addresses concerns such as expropriation and deforestation restrictions, ensuring respect for land rights.
Consultation records	The project proponent (PP) has provided a summary of the project to all stakeholders, ensuring that ongoing communications remain effective. All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. . During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate. The principles of Free, Prior, and Informed Consent (FPIC), as well as the risks and benefits of the project, were clearly communicated to the community. Additionally, the verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations, with FPIC (Free, Prior, and Informed Consent) established in accordance with VCS standard requirements.
Stakeholder input	The participants have requested the installation of internet access on-site and highlighted the need for job opportunities within the territory.
Influence of stakeholder input	The PP has installed internet access towers, thereby enhancing communication channels /85/. During on-site visit the verification team confirmed that internet facilities has been created and access to internet has been improved in the local community /13//14/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Municipal Health Department (Sena Madureira) State Education Department (Sena Madureira Office)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /3/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	27 th July 2021
Communication of monitored results	The local stakeholder identification process involved site visits by the BRC team and consultants, accompanied by community representatives, conduct assessments of the socioeconomic and cultural conditions. During this phase, the project's benefits, costs, and risks were discussed. The meeting concluded with an understanding of the community's priorities regarding health and education, and the need for further collaboration to support these activities.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate. Additionally, the verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	No feedback was received form stakeholders mentioned above.
Influence of stakeholder input	Not applicable
Item	Evidence gathering activities, evidence checked, and assessment conclusion

Community groups and other stakeholders	State Education Department (Rio Branco)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PMR /3/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	29 th July 2021
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The meeting concluded with an understanding of the community's priorities regarding education, and the need for further collaboration to support these activities.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	No feedback was received from stakeholders mentioned above.
Influence of stakeholder input	Not applicable

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Climate Change Institute (State institution – Acre)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PD MR /3/. All interactions, including meetings and outreach activities,

	were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	30 th July 2021
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The meeting was concluded with project understand and the project aims to have a positive impact and addresses concerns such as expropriation and deforestation restrictions, ensuring respect for land rights.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	No feedback was received form stakeholders mentioned above.
Influence of stakeholder input	Not applicable

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Municipal Health Department (Sena Madureira) State Education Department (Sena Madureira Office)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /3/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	24 th August 2021
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The meeting concluded with an understanding of the community's priorities

	regarding health and education, and the need for further collaboration to support these activities
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	The PP has established partnership with the education and health department /30//32/.
Influence of stakeholder input	Health and education activities have been enhanced in the remote areas within the project region /83/. The verification team cross checked evidence provided and further interactions with institutional stakeholders confirms that the PP has established partnership with concern departments /13//14/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Porongaba Riverside Communities
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /3/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	25 th March 2022
Communication of monitored results	The public meetings were scheduled following prior contact, phone and radio calls to update further project development process and to receive inputs in case of any grievance occurred. The project proponent (PP) communicated the results from the monitoring period, with the meeting primarily focused on discussing project activities and identifying community needs. The PP also provided a summary of the project to all stakeholders, ensuring that communication remains ongoing and effective.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation

	reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	The beneficiaries from the project requested an expansion of internet access and improvements to the school's condition, in addition to other demands such as training, job opportunities, and income-generating activities.
Influence of stakeholder input	The PP has initiated the renovation of the school building, installation of internet towers, and is exploring new opportunities for livelihood improvement /32//85/. Based on stakeholder interaction during site visit /13//14/, the verification team confirms that PP's claims are appropriate.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Porongaba Center Communities
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /3/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	27 th March 2022
Communication of monitored results	The public meetings were scheduled following prior contact, phone and radio calls to update further project development process and to receive inputs in case of any grievance occurred. The project proponent (PP) communicated the results from the monitoring period, with the meeting primarily focused on discussing project activities and identifying community needs. The PP also provided a summary of the project to all stakeholders, ensuring that communication remains ongoing and effective.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	The beneficiaries from the project requested an expansion of internet access and improvements to the school's condition, in addition to other

	demands such as training, job opportunities, and income-generating activities.
Influence of stakeholder input	The PP has initiated the renovation of the school building, installation of internet towers, and is exploring new opportunities for livelihood improvement.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Palmares Communities
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	28 th March 2022
Communication of monitored results	The public meetings were scheduled following prior contact, phone and radio calls to update further project development process and to receive inputs in case of any grievance occurred. The project proponent (PP) communicated the results from the monitoring period, with the meeting primarily focused on discussing project activities and identifying community needs. The PP also provided a summary of the project to all stakeholders, ensuring that communication remains ongoing and effective.
Consultation records	. All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	The project beneficiaries requested the expansion of internet access and improvements to the school's condition, including better access to water, healthcare, energy, and sanitation.
Influence of stakeholder input	The PP has already taken actions to address these inputs, including efforts to improve infrastructure and explore solutions for the identified needs and sae was verified during site visit /13/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Potiguar Communities
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	30 th March 2022
Communication of monitored results	The public meetings were scheduled following prior contact, phone and radio calls to update further project development process and to receive inputs in case of any grievance occurred. The project proponent (PP) communicated the results from the monitoring period, with the meeting primarily focused on discussing project activities and identifying community needs. The PP also provided a summary of the project to all stakeholders, ensuring that communication remains ongoing and effective.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	The project beneficiaries requested the expansion of internet access and improvements to the school's condition.
Influence of stakeholder input	The PP has already taken actions to address these inputs, including efforts to improve infrastructure and explore solutions for the identified needs which was verified during on site visit and evidence provided /13//32/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Katianã Communities

Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	3 rd April 2022
Communication of monitored results	The public meetings were scheduled following prior contact, phone and radio calls to update further project development process and to receive inputs in case of any grievance occurred. The project proponent (PP) communicated the results from the monitoring period, with the meeting primarily focused on discussing project activities and identifying community needs. The PP also provided a summary of the project to all stakeholders, ensuring that communication remains ongoing and effective.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	The project beneficiaries requested the expansion of internet access and improvements to the school's condition, including better access to water, healthcare, energy, and sanitation.
Influence of stakeholder input	The PP has already taken actions to address these inputs, including efforts to improve infrastructure and explore solutions for the identified needs. The verification team verified the request made by community during on-site audit and confirms that PP has successfully enhancement in the health and hygiene services, and as well as internet access services /13//83//85/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Regional Branch of the State Secretariat of Environment and Sustainable Development (SEMAS/PA) Municipal Department of Development and Social Assistance (SEMDES/Paragominas) Municipal Department of Green and Environment (SEMMA/Paragominas)

	Environment Municipal Secretary (SEMA – Ipixuna do Pará)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	3 rd May 2022
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The PP has provided a summary of the project to all stakeholders, ensuring that ongoing communications remain effective.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	No feedback was received from stakeholders mentioned above.
Influence of stakeholder input	Not applicable

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Vale do Acará Agricultural Association (AAVA) Environmental Municipal Secretary (SEMMA/Tomé Açu)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.

Date(s) of stakeholder consultation	4 th May 2022
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The PP has provided a summary of the project to all stakeholders, ensuring that ongoing communications remain effective.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	No feedback was received from stakeholders mentioned above.
Influence of stakeholder input	Not applicable

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	State Agency of Agricultural Defense (ADEPARÁ/local office – Dom Eliseu) Rural Workers Syndicate (Rondon do Pará/PA)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	5 th May 2022
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The PP has provided a summary of the project to all stakeholders, ensuring that ongoing communications remain effective.

Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	No feedback was received from stakeholders mentioned above.
Influence of stakeholder input	Not applicable

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Água Settlement Bom Jesus Settlement Irmã Dorothy Settlement Barreirinha Indigenous Land
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	4 th June 2022 to 16 th June 2022
Communication of monitored results	After the phone contact, the PP arranged an in-person meeting to establish the Free, Prior, and Informed Consent (FPIC). The meeting primarily focused on discussing project activities and identifying community requirements.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	The participants requested the create job opportunities, improve the livelihoods and the education services /32/.

Influence of stakeholder input	During on site visit the verification team confirmed that the PP has already taken actions to address these inputs, including efforts to improve educational services and livelihoods /13//14/.
--------------------------------	---

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Potiguar Communities
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	4 th August 2022 to 16 th August 2022
Communication of monitored results	The public meetings were scheduled following prior contact, phone and radio calls to update further project development process and to receive inputs in case of any grievance occurred. The meeting focused on providing information, discussing, and presenting the social diagnostic.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. The verification team cross-checked the details with the previous verification and validation reports /15//120/ and confirms that the project proponent has effectively carried out stakeholder consultations.
Stakeholder input	No feedback was received form stakeholders mentioned above.
Influence of stakeholder input	Not applicable

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Municipal Educational Secretary (SEMED – Rondon do Pará)

Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	12 th January 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The meeting facilitated a deeper understanding of the stakeholders' needs and contributed to the identification of potential collaborative activities, aligning with the project's objectives and stakeholder engagement processes.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The secretary of educational department outlined the most effective approach to enhancing the quality of education in the region.
Influence of stakeholder input	The PP has considered the input from education department and is preparing to take further actions to improve education services in the region which was verified during stakeholder interactions /13/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Jurupará Socioambiental Water Pact Development of Socio-Environmental Projects Municipal Chamber of Councilors (Aripuanã/MT) Municipal City Hall (Aripuanã/MT)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.

Date(s) of stakeholder consultation	1 st February 2023 to 8 th February 2023
Communication of monitored results	The meetings were scheduled after prior contact with the relevant institutions through the communication channels they provided, using formal language as required. These meetings were held in person. The PP provided a clear presentation of the project's objectives, intentions, and a summary to all stakeholders, ensuring that ongoing communication remains effective. Additionally, the PP shared the results from the previous monitoring period to keep stakeholders informed of the project's progress and ensure transparency regarding the activities carried out.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	No feedback was received from stakeholders mentioned above.
Influence of stakeholder input	Not applicable

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Palmares Communities Porongaba Communities Katianã Communities Potiguar Communities
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PD /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	2 nd March 2023 to 11 th March 2023

Communication of monitored results	Public meetings were conducted to inform stakeholders about the progress of project activities. A month prior, a house-to-house mobilization was carried out to invite participants, ensuring effective community engagement in line with the project's outreach procedures. The meeting primarily focused on discussing project activities and renegotiating their demands (land donation process). Additionally, PP provided updates on the progress of the school building, infrastructure, and religious structure construction.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The project beneficiaries raised concerns regarding the land transfer/donation process, which is still pending and taking longer than initially anticipated. They expressed the need for the process to be expedited, highlighting the delays as a significant issue that is affecting the progress of the project. These concerns were discussed during the meeting, and the beneficiaries emphasized the importance of timely completion to ensure the project's success.
Influence of stakeholder input	The PP has already taken actions to address these inputs and exploring solutions for the identified needs. Based on the evidence provided, verification team confirms that PP has taken appropriate action to fulfil community demands /60/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Institute for Sustainable Agricultural and Forestry Development of the State (IDAM – Local office) National Council of Extractive Populations (CNS – Local office) Chico Mendes Institute for Biodiversity Conservation (ICMBio – Local office) National Foundation of Indigenous People (FUNAI – Local office) Special Indigenous Health District of the Special Secretariat for Indigenous Health (DSEI/SESAI) Organization of Indigenous Peoples Torá, Tratari, Apurinã, Mura, Parintintin and Pirahã (OPITTAMPP)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the

	PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	2 nd March 2023 to 3 rd March 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The PP has provided project conception, intensions and summary to all stakeholders, ensuring that ongoing communications remain effective and also informed the audit details including auditors visit.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The meeting concluded with the decision to reinforce the Brazilian nuts value chain in the region, strengthen local associations, and support indigenous health initiatives, in alignment with the project's objectives and stakeholder needs.
Influence of stakeholder input	The PP has already taken actions to address these inputs and exploring solutions for the identified needs. Based on the stakeholder interaction during on site visit the verification team confirms that PP has taken appropriate step to generate livelihood options for indigenous community which was further supported with evidence provided by PP /34//35//39//55/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Municipal City Hall (Aripuanã/MT) Municipal Environmental Secretary (SEMAM - Aripuanã/MT) Municipal Education Secretary (SME - Aripuanã/MT) Municipal Rural Development Secretary (SEMDER - Aripuanã/MT) National Foundation of Indigenous People (FUNAI – Aripuanã/MT) Special Indigenous Health District of the Special Secretariat for Indigenous Health (DSEI/SESAI) Jurupará Socioambiental Water Pact Development of Socio-Environmental Projects

	Association of Agroextractive Residents of Resex Guraiba Roosevelt- Newly added community in current monitoring period Yukapkataw Indigenous Association of the Arara People Marupá Indigenous Association of the Arara People
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMM /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	8 th May 2023 to 12 th May 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The PP presented the project's concept, objectives, and a summary to all stakeholders, ensuring that ongoing communication remains effective. Additionally, the PP informed stakeholders about the audit process, including details of the auditors visit.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The main contributions of the consultation include strengthening local associations and supporting indigenous health activities, with additional contributions addressing other identified needs, all in alignment with the project's objectives and stakeholder priorities.
Influence of stakeholder input	The PP has already taken actions to address these inputs and exploring solutions for the identified needs which was confirmed during the on-site visit /13//34//35//39//55/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Municipal Health Department (Sena Madureira) State Education Department (Sena Madureira Office)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local

	communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	16 th May 2023 to 18 th May 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the communication channels they provided, using formal language as required. These meetings were conducted in person. The PP presented the project's concept, objectives, and a summary to all stakeholders, ensuring effective ongoing communication. The PP also provided details of the audit process, including information about the auditors' visit. The meeting concluded with an agreement on the formalization of a Memorandum of Understanding (MoU) to implement health and educational activities.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The need to further deepen and formalize new partnerships was identified, aligning with the project's objectives to strengthen stakeholder relationships and enhance collaboration moving forward.
Influence of stakeholder input	The PP has already taken actions to address these inputs and exploring solutions for the identified needs which was confirmed during the on-site visit /13/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	State Environmental Secretary (SEMA/MT) Municipal Secretary of Social Assistance (SEMUAS – Aripuanã) Municipal Health Secretary – (SEMUSA – Aripuanã)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.

Date(s) of stakeholder consultation	9 th August 2023 to 11 th August 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the communication channels they provided, using formal language as required. These meetings were conducted in person. The PP presented the project's concept, objectives, and a summary to all stakeholders, ensuring effective ongoing communication. The PP also provided details of the audit process, including information about the auditors' visit. The meeting concluded with an agreement on the formalization of a Memorandum of Understanding (MoU) to implement educational activities.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The need to further deepen and formalize new partnerships was identified, aligning with the project's objectives to strengthen stakeholder relationships and enhance collaboration moving forward.
Influence of stakeholder input	The PP has already taken actions to address these inputs and exploring solutions for the identified needs which was confirmed during the on-site visit /13/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Resex Guariba Roosevelt (Consultation Details for New community added in Current Monitoring period)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	12 th August 2023 to 14 th August 2023
Communication of monitored results	The meetings were scheduled after prior contact with the relevant institutions through the communication channels they provided, using formal language as required. These meetings were held in person. The

	meetings offered an opportunity to discuss the potential of the project to support social initiatives within the communities, emphasizing its role in fostering sustainable development. The meeting concluded with an agreement on future plans for conducting training programs and internships aimed at community development, which will provide skills and employment opportunities for local residents.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The main demand expressed was the need to strengthen the association by engaging young people in activities that encourage greater involvement with the local association.
Influence of stakeholder input	The verification team confirms that PP has already taken actions to address these inputs and exploring solutions for the identified needs which were verified during stakeholder interactions and cross-checked with evidence provided /58/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Brazilian Agricultural Research Company (EMBRAPA – Rio Branco)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	15 th August 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The PP has provided project conception, intensions and summary to all stakeholders, ensuring that ongoing communications remain effective.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/,

	the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The stakeholders highlighted the challenge of working directly with the territory due to a lack of available workers, which may impact the implementation of certain project activities.
Influence of stakeholder input	Not applicable

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Municipal Educational Secretary (SEMED – Rondon do Pará)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	21 st September 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the communication channels they provided, using formal language as required. These meetings were conducted in person. The PP presented the project's concept, objectives, and summary to all stakeholders, ensuring effective ongoing communication. The meeting concluded with an agreement on the need for the construction of school building and the development of infrastructure to support the community.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The PP presented a proposal to build and refurbish two municipal schools at PA Bom Jesus and PA Irmã Dorothy, in line with the project's objectives to enhance local infrastructure and support community development. SEMED has agreed to resolve the education issues in the

	territory and agreed to explore further pathways to provide quality education.
Influence of stakeholder input	The verification team confirms that PP has already taken actions to address these inputs and exploring solutions for the identified needs which were verified during stakeholder interactions and cross-checked with evidence provided /32/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Reference and Social Assistance Center (CRAS – Sena Madureira)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	22 nd September 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The PP highlighted the need to explore and understand the mechanisms through which community members can access their social rights.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The CRAS representatives indicated that they are awaiting the new rules currently under development, which may influence the project's implementation and future activities.
Influence of stakeholder input	Not applicable

Item	Evidence gathering activities, evidence checked, and assessment conclusion
------	--

Community groups and other stakeholders	Meeting with Jurupará staff and representatives of Association of Residents of the Guariba Roosevelt Agroextractivist Reserve (Consultation Details for New community added in Current Monitoring period)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	28 th September 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. The meeting was scheduled to establish the dates and strategies for activities to be developed within the communities.
Consultation records	All relevant evidence, such as participants list, meeting outcomes, community and other proposed activity planning records, and documentation of stakeholder participation /136/ was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The community leader suggested that alternative location for the meeting would be appropriate to avoid long distance travel
Influence of stakeholder input	The verification team confirms that PP has already taken actions to address these inputs and exploring solutions for the identified needs which were verified during stakeholder interactions and cross-checked with evidence provided /136/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Porongaba center community Porongaba Riverside community Palmares community
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities,

	were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	9 th October 2023 to 11 th October 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The meeting was scheduled to establish the dates and strategies for activities to be developed within the communities.
Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	The stakeholders highlighted the creation of women's group may impact the status and livelihood within the territory.
Influence of stakeholder input	The verification team confirms that PP has already taken actions to address these inputs and exploring solutions for the identified needs which were verified during stakeholder interactions and cross-checked with evidence provided /32/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	National Institute of Colonization and Agrarian (INCRA – Marabá)
Ongoing consultation	The PP adheres to the established social engagement protocol /54/, which outlines the actions taken to engage with stakeholders and local communities. The protocol ensures continuous communication and consultation throughout the monitoring period, in accordance with the PDMR /5/. All interactions, including meetings and outreach activities, were conducted following the procedures set forth in the protocol, confirming transparency with stakeholders.
Date(s) of stakeholder consultation	4 th December 2023
Communication of monitored results	The meetings were scheduled following prior contact with the institutions through the channels they provided, using formal language as required. These meetings were conducted in person. The meeting was scheduled to establish the dates and strategies for activities to be developed within the communities.

Consultation records	All relevant evidence, such as invitation letters /118/, and documentation of stakeholder participation /118/, was provided to the verification team for the verification process. During the site visit /13/, the verification team reviewed the information and details provided by the stakeholders and confirmed that all information was accurate.
Stakeholder input	INCRA has agreed to resolve the education issues in the territory and agreed to explore further pathways to provide quality education.
Influence of stakeholder input	The verification team confirms that PP has already taken actions to address these inputs and exploring solutions for the identified needs which were verified during stakeholder interactions and cross-checked with evidence provided /32/.

4.3.4 Stakeholder Access to Information (VCS, 3.18; CCB, G3.1- G3.3)

As outlined in section 2.3.2, 2.3.3 and 2.3.4 of the Monitoring Report (MR) /1/, the project-related documents were made available to communities and other stakeholders in both Portuguese and English. To ensure stakeholders had access to all relevant information, the project proponent (PP) employed three communication approaches:

1. Oral
2. Written
3. Digital Platform

Oral and written information was provided during consultation meetings and workshops. The verification team verified that project descriptions, monitoring reports, validation and verification reports, and online resources such as Verra and BRCarbon website /109/ were accessible to stakeholders. Documentation was made transparent through these platforms, and stakeholders were informed about the locations of public project documents, with specific reference to monitoring purposes.

During on-site visits, the project proponents engaged with stakeholders, informing them of key project aspects. Stakeholders were also directed to the locations of publicly available documents. The verification team reviewed the schedule of informal meetings with stakeholders and cross-checked this information with supporting evidence /33/. Interviews and meetings were conducted with both community and institutional actors, during which the verification team confirmed that the project's design and monitoring information were adequately explained to stakeholders /13//14//33/.

Additionally, printed materials such as maps, project summary, reports, etc. were circulated during these meetings as many stakeholders do not have access to internet. These materials were presented and distributed to community members to ensure they were informed /33/.

Section 2.3.2 of the MR /1/ outlines the process for accessing project documents. The verification team confirmed that the complete documentation was made available to stakeholders, including printed versions (in English and Portuguese), a digital version on the Verra website, and oral versions presented during meetings /17//33//50/. Actions were also taken to explain the audit process to the communities and stakeholders. Information on the potential costs, risks, and benefits to the communities was detailed in the MR. Additionally, a public notice was issued in advance to inform stakeholders about the inspection team, and communication letters were sent accordingly. During the site visit, the verification team confirmed that the potential risks, costs, and benefits were clearly communicated to all relevant stakeholders. The EPL team also deemed that the project documentation had been effectively communicated with stakeholders /13//14/.

4.3.5 Grievances (VCS, 3.18.4; CCB, G3.8)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	During the verification process, records four grievances /127/ were identified and addressed by the PP, with appropriate steps taken to resolve each issue. The first grievance, regarding the distribution of internet service, was raised due to logistical challenges, specifically the distance between beneficiaries' houses and the technology used at the tower. The PP clarified that expanding the internet signal was not feasible under the current infrastructure. As a resolution, the PP reaffirmed the initial agreement with the beneficiaries, emphasizing the limitations of the technology, and communicated that the demand for further expansion would not be accepted. /43//44//127/. Although the PP has initiated the installation of internet facilities, the first phase prioritizes schools for internet connectivity. In the subsequent phase, internet facilities will be extended to the community. A FAR03 has been raised to further verify the completeness of internet installations in both school and the community during the next verification. The second grievance, concerning the formation of new subsistence plantations, stemmed from beneficiaries seeking to expand agricultural production areas. The PP explained that, due to land donation restrictions and compliance with the Brazilian Forest Code, which limits deforestation to 20% of the land area /43//44//127/, this expansion was not permissible. As a long-term solution, the PP is working on a partnership with other institutions to provide rural technical assistance to the families, with implementation set for 2024. Although the PP has initiated the land donation and Payment for Environmental Services

	process, the land transfer documentation is still pending with government authorities. Accordingly, a FAR02 has been raised to further verify the completeness of the land donation and Payment for Environmental Services implementation. Thus, the grievance has been addressed, and the resolution plan is in development. A third grievance was raised about the delay in the delivery of energy and water pump kits. Although 43 families were identified to receive the kits, only 22 were delivered in 2023 /61/. The PP committed to completing all deliveries by 2024 and, in response, will present an updated delivery schedule to the beneficiaries, ensuring the process is transparent and understood by all. The PP has planned to deliver the remaining energy and solar kits to 21 families in 2025. Accordingly, a FAR04 has been raised to further verify the completeness of the delivery. The verification team has substantiated that the PP's actions align with the original plan and that the grievance is being resolved according to the proposed timeline. The fourth grievance related to the assistance in the purchase and sale of production, specifically to ensure fair pricing for livestock. The PP has committed to supporting beneficiaries in the sale of their produce to prevent exploitation by middlemen. A plan is currently under development, and the PP expects this support to be integrated with the rural technical assistance program, which will be implemented alongside agricultural support in 2024. The grievance is being addressed, and the verification team is confident that appropriate measures are being taken to implement the resolution. In conclusion, the EPL team has substantiated that the PP has taken appropriate and reasonable steps to address each of the grievances raised, and the actions outlined align with the project's objectives and design /1/. Based on the grievance records /127/ shared for verification and the stakeholder interviews conducted during the site visit /13//14/, the grievance was recorded in accordance with the VCS and CCB standards. Furthermore, the verification team confirms that the project proponent's ongoing efforts to resolve these issues demonstrate a commitment to maintaining stakeholder engagement and ensuring transparency throughout the grievance redress process.
Grievance redress procedure	BRCarbon has designed grievance redress procedures to ensure effective communication, feedback, and resolution of complaints from stakeholders and the community. BRC maintains direct communication channels, including calls, messages, and a dedicated grievance submission platform, to receive and address grievances from both individuals and institutions /44/. The procedure consists of three stages: the first stage involves amicable negotiation, where complaints are heard and responded to within one week through email, WhatsApp, or face-to-face meetings. If unresolved, the second stage involves

mediation by a neutral third party, which may include state or federal agencies for land disputes or community association representatives for disputes between communities. The third stage is arbitration, where unresolved disputes are referred to the District of Piracicaba or the local district for further resolution.

Additionally, BRCarbon holds at least one annual meeting with each community involved in the project to gather input and measure the effectiveness of activities through questionnaires /45/. The procedure was further confirmed during the site visit by interacting with the stakeholders. Therefore, the verification team concludes that the project has transparent procedures in place to receive, resolve the grievances in line with requirements of section G3.8 of CCB standard.

4.3.6 Stakeholder Participation in Decision-making and Implementation (VCS, 3.18, 3.19; CCB, G3.6)

For all project activity instances, stakeholder participation in decision-making was ensured through the BRC social engagement protocol /54/. This protocol, in its second stage, mandated the execution of participatory workshops during the project design phase. These workshops included dedicated spaces exclusively for the participation of women, ensuring gender-sensitive engagement and safeguarding women's involvement free from the influence of men. Additionally, the PP is actively developing women's groups to enhance their understanding of the project's principles and to capture their specific demands and interests which was confirmed during on site visit /13/.

To further ensure women's effective participation in meetings, the BRC social engagement protocol includes provisions for a dedicated team to care for children, enabling women to fully engage in the decision-making process. To improve understanding of the project, a comic book was produced and distributed to the communities, outlining the nature, scope, and key aspects of the carbon project. The effectiveness of these participation mechanisms is evident in the project activities, which reflect the demands and interests expressed by the community.

In conclusion, the verification team confirms that the PP has implemented appropriate measures to ensure inclusive, gender-sensitive, and culturally appropriate participation in decision-making processes, as outlined in the BRC social engagement protocol /54/. These measures have been substantiated through documentation such as meeting reports, attendance lists, and community feedback, /42//43//38//36//34//55/ which demonstrate the project's commitment to involving all stakeholders, particularly women, in the project's development and execution.

4.3.7 Risks from the Project and No Net Harm (VCS, 3.18, 3.19)

The PP has effectively identified the risks associated with the project and implemented mitigation actions during this monitoring period. A detailed overview of the risks and corresponding mitigation measures is provided in Appendix 2 of this report.

4.3.8 Community and Biodiversity Benefit Permanence (CCB, G1.11)

The PP has implemented a series of actions to ensure the maintenance and enhancement of climate, community, and biodiversity benefits beyond the project lifetime. Legal agreements with landowners ensure that conservation practices will continue for at least 40 years, with the possibility of extending this period to 100 years /67/. Additionally, the verification team issued CL 04 to clarify the duration of the legal agreements, which was successfully resolved. The verification team reviewed the legal agreements signed at the project's inception, which established a 30-year duration, and also examined the updated agreements for new instances added, which now include a minimum term of 40 years in the legal provisions. These agreements include clauses that mandate the protection of carbon stocks and the integrity of the project area through legal instruments such as Environmental Servitudes and Private Natural Heritage Reserves (RPPNs), preventing land use changes. Additionally, the project's crediting period is set for 40 years, with the option for renewal, ensuring long-term commitment to conservation. The project also incorporates ongoing engagement with stakeholders, including state institutions, NGOs, and local communities, to promote education, capacity building, and continuous support for local needs. These strategies are designed to ensure the project's benefits endure well beyond its crediting period. Based on the monitoring plan, implementation, and project documentation, the verification team concluded that the project proponent has taken reasonable and sufficient measures to guarantee the sustainability of climate, community, and biodiversity benefits in line with the VCS standard v.4.7 /5/, CCB standard v.3.1 /4/ and registered PDMR /3/.

4.3.9 Risks to the Project (CCB, G1.10)

The Potential risks to the benefits of climate, community and biodiversity and their mitigation measures are explained in the in the PD section 2.1.18 the same was assessed below;

Table 10: Risks to the project

Potential risks	Actions implemented to mitigate the risk
Unavoidable unplanned deforestation. (Human induced)	In PAI #02-05, the PP has initiated the land donation process to prevent deforestation and has developed a Payment for Environmental

	Services scheme for community members. Under these arrangements, local communities will receive a share of the Verified Carbon Units (VCUs) in return for their efforts in forest protection. This was verified during the on-site visit /13/ and confirmed through land donation documents and agreements /60//133//134/. Similarly, in PAI#06 PP has conducted training sessions on sustainable cattle farming for the communities. Additionally, the project plans to implement rural assistance programs aimed at improving agricultural productivity which may reduce the pressure on forests and amendments to increase soil organic carbon. This was confirmed through training reports, attendance lists, and photographic evidence /34//35//36//37//38/. In addition to this, PP is closely working with extractives to raise the awareness about carbon project and forest conservation, etc. within the proximity of project area where illegal activities have been occurred. This was verified with reports and activity data provided by PP for verification /49/.
Political (Human induced)	The PP has created direct channels for praises, grievances and proposals, and are implemented in the project sites. Additionally, project has FPIC process in place and has developed grievance mechanism which guarantees low risk to the political exposures. The same was confirmed with photographic evidence provided by BRC team for verification /43//44/.
Predatory hunting and overfishing. (Human induced)	The PP has been conducting biodiversity (fauna) monitoring expeditions to ensure there are no illegal hunting and overfishing instances in the project region. The reports of biodiversity monitoring activities /16//17//18//19//20//21/ were provided to audit to team for verification.

Extreme droughts (Natural)	Extreme drought may increase fire instances, for which PP has developed fire alert system and related activities to combat wildfire instances /78//79/. The evidence of fire alert was checked during on-site visit /13/ and fire alert system documentation /78//79//80/ was provided by PP for verification which confirms the fire management system is in place.
Wildfires. (Human induced)	PP has established fire management system, and there are no communities that reside inside the project area that minimizes the risk to anthropogenic fire instances. This was confirmed with fire alert management documentation, GIS dataset, community maps provided by PP for verification purpose /78//79//80/. Additionally, for PAI#02-05 where communities reside inside the project area, PP has conducted trainings on wildfire management. The same was verified during on site visit /13/ and fire management trainings /29/ which confirms that fire management system is in place.

4.3.10 Anti-discrimination (VCS, 3.19; CCB, G3.7)

As described in the CCB-PD section 2.3.11 /4/ and current MR /1/, there is a code of ethics and conduct procedures /26/, social statute /119/ in place and followed by the BRCarbon and its employees. Additionally, code of conduct and social statute is being followed by its partners, landowner and other entities which is designed to ensure that all entities involved in project design and implementation are not involved in, or complicit in, any form of discrimination or sexual harassment. The same code of ethics document was /26/ provided and checked for confirmation and in case of any complaint or suggestions a reporting channel was established. The verification team reviewed the Code of Ethics /38/ and confirmed that it explicitly rejects any involvement, direct or indirect, in bribery, fraud, favoritism, extortion, and collusion. Additionally, the owners have signed a conservation agreement /51/, which clearly stipulates that both parties must comply with all relevant laws regarding the implementation and management of projects, and uphold a commitment to non-discrimination, including on the basis of gender, race, religion, sexual orientation, or other characteristics. This indicator is adequately addressed by the project proponent (PP) in section 2.3.13 of the MR /01/.

4.3.11 Worker Relations (CCB, G3.9 – G3.12)

As assessed in the above sections, the PP has conducted the following trainings to extractive communities;

PAI#02 to 05: Training and courses aimed at valuing the product; Encourage the participation of young people and women in conservation awareness for community in Rio Azul, Rio Bonito and Barreirinha /38//55/.

PAI#07 to 15: Technical Assistance and Rural Extension (ATER) related to sustainable livestock, lectures and related assistance.

PAI #01 to 05: Lectures on health and safety at work, use of PPE (Personal Protective Equipment) and in concepts and applications of a carbon credit project /29//58/.

Additionally, in PAI#01, the PP has supported an individual for his internship with project partner company which is supporting the ground implementation and further strengthen local associations /58/.

Moreover, in PAI#06, PP has mapped the requirements needs of local associations to enhance the sell Brazilian nuts, manioc/cassava flour. Besides, in PAIs#07-15, PP has completed mapping of required training to strengthen local community needs and livelihoods. Further, PP has planned to conduct trainings on honey production, handcraft, etc /34/.

In addition to the above, community members are also interested in participating as collaborators in project implementation. The PP has confirmed that suitable members will be selected and hired with adequate training and safeguards, which was also verified through evidence document /29/. The PP has also ensured to put adequate safeguards in place to avoid a high turnover of people at work and so that this does not undermine local capacity. It was found by the verification team that appropriate plans are designed to provide orientation and training for the project's workers and relevant stakeholders from the communities with an objective of capacity building of locally useful skills and knowledge to increase local participation in project implementation. Through review of project documentation and additional clarification from the Project Proponent, supported by site visit interviews, the verification team substantiated that the measures needed and designed to provide orientation and training for those employed through project activities and relevant people from the communities are appropriate and meet the requirements of CCB Indicator G3.9.

4.3.12 Management Capacity (VCS, 3.19; CCB, G4.2 – G4.3)

Management Team Experience:

The project proponent, BRC, has demonstrated its capability to successfully implement and monitor the proposed project, supported by a highly qualified team, as detailed in the MR /53/. With over 15 years of experience in AFOLU carbon projects, BRC's team has expertise in methodological tools, community engagement, biodiversity assessment, carbon measurement, monitoring, and PD design.

BRC's technical expertise covers GIS, spatial modelling, forest inventory, biomass inventory, social engagement, sustainable development, land use change, and biodiversity monitoring /76/. The team's experience ensures efficient project management in line with the validated project description. The management team includes professionals with over 10 years of experience in developing, implementing, monitoring, and certifying forest carbon projects.

Financial Health of Implementing Organization:

The verification team reviewed the project's financial statements /72/ to assess the financial viability of the project. It was confirmed that the project has sufficient financial resources to support the landowners' activities and achieve the climate, community, and biodiversity benefits outlined, without relying on future external funding. Based on the analysis of the cash flow statement /73/ and NPV analysis /73/, the verification team determined that the financial position of the implementing organization is robust enough to sustain the project, even in the event of delayed issuance of VCUs. Avoidance of any form of corruption:

The PP maintains a Code of Ethics and Conduct /26/, which outlines clear guidelines for its employees to actively combat and report any instances of corruption, particularly those that aim to manipulate or control information. The document explicitly prohibits involvement in any irregular or corrupt activities within the corporate environment. Upon review, it has been verified that the project is not implicated in, nor complicit with, any form of corruption.

Furthermore, it is important to emphasize that both the PP and the landowners are fully aware of the Code of Ethics and Conduct /26/ and are legally and contractually bound to adhere to its provisions. This compliance has been corroborated by the contracts signed between the PP and the landowners /51//67/.

BRC has several REDD+ and ARR carbon projects both registered and under validation with VERRA. Additionally, BRC is a co-proponent of the EMAS (ID 738) and Pratigi (ID 1317) ARR carbon projects, where it oversees all technical carbon-related aspects. This extensive experience demonstrates BRC's capability to successfully manage and implement the project.

In EPL's opinion, BRC's qualifications, experience, and project track record demonstrates its capacity to effectively implement the project.

4.3.13 Commercially Sensitive Information (VCS, 3.5.2 – 3.5.4; CCB Program Rules, 3.5.13 – 3.5.14)

The project proponent has signed contracts with landowners, stakeholders and other implementation partners which may be considered as commercially sensitive information. As well as, documents related to the financial support, investments, etc are considered to be commercially sensitive. However, PP has provided all the relevant documents to verification team and same will be publicly available as stated in MR. Thus, PP does not consider any documents, data as commercially sensitive information.

4.3.14 Legal Status and Property Rights

4.3.14.1 National and Local Laws (VCS 3.1, 3.6-7, 3.14, 3.18-19; CCB, G5.6)

The project demonstrates a compliance with all relevant national, state, and local laws and regulations, ensuring full adherence to applicable environmental and legal frameworks /88/. The project proponent follows the guidance of consultant lawyers to ensure compliance with Brazilian legislation, including the Federal Constitution, the National Environmental Policy, and the Forest Code, among other key regulations. Specific measures such as legal conservation instruments like Environmental Servitudes and Private Natural Heritage Reserves (RPPNs) are incorporated to guarantee the protection of the project area, with landowners legally bound to maintain the areas in compliance with the Vegetation Code and other federal regulations /56/.

At the state and municipal levels, the project aligns with the relevant legal instruments governing environmental protection, land use, and climate change policies in Pará, Amazonas, and the project's specific municipalities. These include adherence to local environmental policies, zoning regulations, and laws related to land use, forest management, and the protection of natural resources /88/. The project also ensures compliance with the principles of free, prior, and informed consent (FPIC), engaging local communities and stakeholders as per international guidelines /88/. Based on the documented legal instruments and the project's clear adherence to these laws, the verification team concludes that the project is in compliance with all applicable regulations, ensuring legal and environmental integrity throughout its implementation.

However, it was noted that some of the properties does not have clear land title documents and land donation at Fazenda Porongaba is not yet completed. The PP has shared ongoing documentation process with legal department and land transfer title documents /60/. As land transfers process requires significant time given that FAR's have been raised which should be verified during subsequent verification.

4.3.14.2 Relevant Laws and Regulations Related to Worker's Rights (VCS, 3.18.2; CCB, G3.11)

The project adheres to all relevant Brazilian laws and regulations concerning worker's rights. The PP ensures compliance with the provisions outlined in the Brazilian Constitution, specifically

Chapter II on Social Rights (Articles 7-11), which includes guarantees such as minimum wage, normal working hours, vacation entitlements, maternity and paternity leave, collective bargaining recognition, and the prohibition of discrimination /88/. Additionally, the project complies with the Consolidated Labour Laws, as established by Decree-Law No. 5.452 of 1943, which addresses working hours, worker safety, the employment of minors and women, and penalties for non-compliance /88/.

Furthermore, the project also adheres to the specific regulations for rural workers, as outlined in Federal Law No. 5.889 of 1973, ensuring that rural workers are treated equally to their urban counterparts. Complementary Law No. 123/2006 is also followed, particularly in terms of microenterprise and small business regulations. To ensure that workers are fully informed of their rights, the project has implemented clear measures to educate all workers about their entitlements prior to hiring, as required by Brazilian labour laws. These steps include informing workers about their rights through orientation before employment, ensuring full transparency and compliance with all applicable labour regulations /88/.

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	The verification team reviewed the project's internal policies, human rights/company's Ethics Code/code of conduct document /27/, which guides the behavior of employees, partners, and contractors, particularly in relation to vulnerable groups like women, disabled individuals, and indigenous communities. During on-site visit it was confirmed that the project adheres to international human rights standards as well, including the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169, by respecting the self-determination of Indigenous Peoples (IPs), local communities (LCs), and customary rights holders. Additionally, PP's participation in the UN Global Compact further underscores its warrant to human rights. Based on the evidence reviewed the audit concludes, the project is found to effectively promote and respect the rights of IPs, LCs, and customary rights holders, ensuring compliance with relevant international human rights law.

4.3.14.4 Indigenous Peoples and Cultural Heritage (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
------	--

Preservation and protection of cultural heritage	The verification team gathered evidence through a review of the project's activities, on-site interactions with indigenous communities, particularly focusing on its engagement with Indigenous communities. One significant example of this is the creation of a short film on Indigenous Peoples' Day (April 19), developed in response to a request from the Amanayé people of the Barreirinha Indigenous Land, an area involved in the project. The film aimed to honor and celebrated their cultural heritage and territory. The evidence checked included documentation of the film's production and its alignment with the project's commitment to respecting and promoting Indigenous cultural values. Based on the gathered evidence, the project preserves and protect the cultural heritage of indigenous communities, integrating this focus into its ongoing activities and ensuring cultural recognition and respect within the broader project framework.
---	---

4.3.14.5 Recognition of Property Rights (VCS, 3.19, CCB, G5.1)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	At Porongaba, there are unauthorized individuals claiming the right to occupy and sell the land. This is putting pressure on the forest, as these individuals clear the land (deforest) first in order to sell it. In response, land owner and PP initiated stakeholder engagement processes and is actively promoting dialogue with all relevant parties. Furthermore, these issues were sorted out in 2nd monitoring period and further action were required. Moreover, for the existing property Porongaba and Katianã land issues highlighted by INCRA have been resolved by the Judge of the State of Acre /66/, who has issued a letter to INCRA confirming the resolution. According to the details outlined in the letter, INCRA is expected to release the CICAR registration for the concerned property. Similarly, the property dispute at the Potiguar farm was resolved during the current monitoring period, and no further actions are required. The land owner has progressed with a land regularization proposal aimed at the formal recognition of tenure rights, which serves as a mitigation measure to address and potentially resolve identified land-related conflicts. This was confirmed in the second verification report /120/ and further validated through stakeholder confirmation during the on-site visit /13/.
Respect for property rights	The property owner has implemented two distinct strategies to address the issue of illegal logging. The first strategy involves donating land to bona fide

	squatters as a means of recognizing their presence and, in return, gaining their acknowledgment of the landowner's rights. The second strategy involves working with government institutions and the legal system to remove unauthorized individuals and encroachers from the land. It is important to note that these actions are being carried out under the framework of the Uákiry REDD+ AUDD Grouped Project, which is actively being developed in the same territory. Regarding the land donation process, it is ongoing, and relevant documentation has been provided for verification purposes /60//130/. Additionally, a FAR02 has been raised to check the completeness of land donation process, which needs to be further examined during the next verification.
--	--

4.3.15 Free, Prior, and Informed Consent (VCS, 3.18, 3.19; CCB, G5.2)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	During the current monitoring period, the project is being developed and implemented on six new private lands (PAI#10 to PAI#15), in addition to the existing PAIs (PAI#01, PAI#06 to PAI#09) included in the previous monitoring period. There is no community presence within the project area or within a 20 km buffer zone of the project boundary that is directly or indirectly dependent on the project. As no communities are present in these PAIs, the required consent is obtained directly from the landowners. This consent is formalized through the signing of a conservation agreement with BRC, in accordance with Brazilian laws and regulations /51/. .
Outcome of FPIC discussion	The project is implemented on the private property owned and project area will not overlap any private, community, or government-owned property. It was confirmed that there are no human occupations or residents in and around the project areas through the GIS shapefile of project areas/46/. The needed consent for the development of the project was obtained through the business agreement between the BRC and property owner /51/. The same was verified by the verification team. Further, the verification team confirmed that the project does not overlap with indigenous lands and indigenous settlement /121/, protected areas, or public areas /122/. It is important to note that the

	source of these maps is officially recognized as coming from government websites (FUNAI /121/, INCRA /123/, and the Ministry of the Environment, Brazil – MMA /124/), ensuring the reliability and accuracy of the information used in the verification process. Upon review, no overlap between the areas was identified based on the official data.
--	---

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	In PAIs #02 to 05, where people live within the project area, the PP conducted participatory workshops which was held in 2021. The FPIC (Free, Prior, and Informed Consent) process was based on open discussions, covering topics such as the costs, risks, and benefits of the project activities. As a result, the project was accepted by the community after the process. For PAIs#02 to 05, where communities reside within the private properties, these areas had already been validated during previous validation and verification processes. The verification team cross-checked the Free, Prior, and Informed Consent (FPIC) details against the relevant documentation from the prior validation and verification reports /15//120/. Additionally, during the site visit /13//14/, stakeholders were interviewed, and the FPIC process was confirmed with all relevant parties.
Outcome of FPIC discussion	The community agreed to participate in the project with input on its development, including specific community requirements. As a result of the consultation, the community requested improvements to the local school and internet facilities. The PP provided evidence of the school development /30//32/ and improved internet access /85/ for verification. The verification team cross-checked the provided evidence, which was verified during the site visit /13//14/ and the FPIC process was validated with all relevant parties. Based on the findings, the verification team confirms that the FPIC process was developed and implemented in accordance with the VCS standard v.4.7 requirements /5/.

Therefore, based on the above assessments the verification team confirms that the project does not encroach other private property, community property, government property or indigenous lands. Moreover, no property rights are affected by the project. The same was further evidenced during the onsite audit.

4.3.16 Property Rights Protection (VCS, 3.19; CCB G5.1-G5.5)

As evaluated in the preceding sections, the project is being implemented on private land, with no overlap with any private, community, or government-owned properties. This has been confirmed through the GIS shapefiles of the project area /46/, records of indigenous areas and lands /121/, public and protected area records /122/. Additionally, the verification team further verified the information through consultations with institutional stakeholders /13//14/. Consequently, it is confirmed that the project activities do not result in the involuntary removal or relocation of property rights holders from their lands or territories, nor do they force any right holders to relocate activities that are important to their culture or livelihoods. These findings were directly verified through field observations /13//14/. This cross-checking process reinforced the verification team's confidence in the project's adherence to VCS and CCB standards.

4.3.17 Benefit Sharing Mechanisms (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	The Benefit Sharing Plan for BRC was designed through a process that involved engaging local communities to understand their needs and align project activities with local and conservation goals. The plan focuses on generating positive social, economic, and environmental impacts, such as improving livelihoods, promoting sustainable land use, and supporting local economies. It emphasizes long-term sustainability by fostering community ownership of project objectives. Stakeholders are actively involved in the implementation of activities, ensuring that the benefits are directly tied to local needs. Collaboration with public and local institutions was also integral to ensuring transparency and effective resource management, enhancing the overall benefit-sharing framework. This approach ensures that the benefits are equitable, transparent, and aligned with both conservation and community development outcomes. Based on stakeholder interactions during the site visit /13/ /14/, the verification team confirms that the PP has initiated benefit sharing from the sale of VCUs to acknowledge the efforts of conservation and forest protection activities carried out by the community. The verification team finds that the PP has established a transparent and clear benefit-sharing mechanism with the local community, with the PP implementing all project activities funded by the sale of VCUs.
Summary of the benefit sharing plan	BRC's benefit-sharing mechanism does not provide direct monetary compensation but focuses on generating positive social, economic, and environmental impacts through a series of targeted activities. These activities aim to improve community livelihoods, promote sustainable land use, and

	support local economies, aligning with the broader conservation goals of the project. The benefit-sharing plan is designed to engage stakeholders in the long-term success of the project, ensuring that the benefits are sustainable and aligned with local needs. Based on the review of the plan and its implementation, the audit confirms that the benefit-sharing framework is well-structured, with a focus on creating lasting, non-monetary benefits for the community and promoting sustainable development.
Approval and dissemination of benefit sharing plan	During this monitoring period, PP has successfully implemented various community engagement activities in PAI#01 to 05, including capacity-building workshops, support for sustainable agricultural practices, and the promotion of alternative livelihoods /55/. Based on the project implementation schedule 52/ reviewed by the verification team, along with an assessment of the activities carried out during the current monitoring period, the verification team confirms that the activities implemented are consistent with the planned timeline outlined in the project schedule. Additionally, through stakeholder interviews /13//14/, it was verified that the implementation of these activities aligns with the agreed-upon schedule and objectives. The verification team finds that the project proponent has adhered to the established timeline, ensuring that the activities are progressing as planned within the current monitoring period. These initiatives have effectively fostered local ownership of the project objectives and ensured that communities received tangible, non-monetary benefits from their participation. Additionally, BRC's collaboration with public institutions and local organizations has enhanced the benefit-sharing framework, transparency and improved resource management. Based on the evidence reviewed /34//55/ and stakeholder interactions /13//14/, the verification team confirms that these actions have contributed to the successful engagement of stakeholders and the long-term sustainability of the project.

4.3.18 Identification of Illegal Activities (VCS, 3.19; CCB G5.4)

The project has effectively identified and addressed potential illegal activities that could impact its project. The project has implemented a robust process for identifying threats and risks to carbon stocks, utilizing GIS analysis and monitoring data from sources such as PRODES, DETER, MAPBIOMAS, and remote sensing data /46//47/. It has enabled the identification of potential illegal activities, including hunting, logging, and mining, which were cross verified during on-site visits.

To mitigate foresaid risks, the project has put in place a comprehensive mitigation plan that includes environmental education, training, promotion of sustainable income-generating activities, and monitoring by competent authorities /66/. The project has developed short, medium, and long-term strategies for all project activity instances to prevent illegal deforestation

and other unplanned activities. As a result, no illegal activities have been identified within the project areas during the monitoring period.

Regarding ongoing land disputes, potential conflicts were initially identified in the Porongaba and Potiguar farms during the social engagement process. The verification team confirms that the project has taken necessary steps to reduce illegal activities and resolve land disputes / 66/. The mitigation measures and ongoing actions are in line with the project's objectives to ensure long-term carbon stock protection, community benefits, and biodiversity conservation.

4.4 Climate

4.4.1 Accuracy of Reduction and Removal Calculations (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

The GHG emission reductions and removals procedures were carried out in accordance with the methodology. To guarantee conformity with the VCS documentation, methodology, and accompanying tools, the verification team thoroughly reviewed all input data, parameters, formulas, computations, conversions, statistics, and resulting uncertainty and output data.

According to MR /1/ and PDMR /3/ the process outlined in the VM0007 v.1.6 methodology /7/ was utilized to quantify the current carbon stocks in the project area. The data and parameters in the MR /1/ were reviewed and verified according to the applied methodology /7/, the registered PDMR /3/. The PP submitted emission reduction and supporting calculations in clear, Excel sheets, which were accessible for review. The methods and formulas for calculating baseline emissions, project emissions, and leakage were followed correctly in both the MR and ER calculation sheet.

All values in the MR and ER calculation sheet were cross verified with their sources, confirming no errors. The verification team concludes that the GHG emission reductions and removals were correctly quantified in line with the PD and applied methodology. Carbon stocks in the project area were quantified using the modules from methodology VM0007 /7/. Baseline emissions were estimated according to module VMD0006 v1.3 /11/. The verification team confirmed baseline emissions by analysing deforestation, carbon stock changes, non-CO₂, and net GHG emissions. The project's GHG emissions were estimated based on module VMD0015 v2.3 /12/. The team reviewed the emissions reduction spreadsheet, GIS data, remote sensing images, and land use changes to ensure accuracy.

Baseline deforestation:

To estimate the baseline deforestation for the newly added PAIs #10–15, the PP has adhered to the requirements outlined in Part 1 section 1.2 of Module VMD006 v1.3 /11/. In accordance with this section, the PP has obtained confirmation of legal permissibility for deforestation as per the Brazilian Forest Code (Law No. 12,651 of May 25, 2012) /88/, which allows for the

deforestation of up to 20% of forest cover on rural properties within the Amazon biome. To determine the total planned deforestation area ($A_{\text{planned},i}$), the PP conducted a geospatial analysis of the respective properties. Initially, the total forested area within each property was estimated using satellite imagery and the PRODES database /137/. Subsequently, the area eligible for legal deforestation was estimated relative to the total property area, including portions already deforested.

In the opinion of the verification team, the PP has appropriately demonstrated an immediate, site-specific threat of deforestation, in line with the criteria set forth in Part 1 section 1.2 of Module VMD006 v1.3 /11/. Additionally, the verification team has reviewed and cross-validated the GIS and remote sensing data /46//47/, supporting land documentation /57/, and legal deforestation permits and/or requisition for vegetation suppression request /56//132/. Based on this assessment, the verification team concludes that the baseline deforestation scenario for the new PAIs added during the current monitoring period is consistent with the requirements of Modules VMD006 /11/ and VM007 /7/.

Intent to Deforest: For all new PAIs included in the current monitoring period (PAI #10-15), requisition for vegetation suppression request (intention to deforest) prior to the inclusion start date were verified /56/. The PP provided deforestation permits applications, and supporting documentation as evidence of the landowner's stated intent to carry out deforestation activities. Details evidencing the intent to deforest were cross-checked against each PAI's land documentation and legal land titles /57/. The verification team validated the consistency of requisition for vegetation suppression request (intention to deforest) with GPS coordinates, total area, property registration numbers, and associated land ownership records. Based on the review of these documents, the verification team confirms that valid legal permits to deforest were in place and that the supporting land documentation complies with the requirements set forth in the VM0007 methodology /7/. Furthermore, based on the review of documentation and stakeholder interviews conducted during the on-site verification visit /13//14, the verification team deems that each PAI was subject to legal deforestation.

In accordance with the requirements outlined in Part 1, Section 1.2 of Module VMD006 v1.3, the PP has provided documentation demonstrating that formal requests for authorization to deforest (Autorização de Supressão de Vegetação- ASV) were submitted to the relevant governmental authority for PAIs #10 to #15. Although the ASV permits were not finalized, the submission of these applications constitutes valid evidence of intent to deforest, as permitted by the methodology. The verification team notes that, while the permit process was initiated, the PP did not actively pursue final approval, as the landowners became increasingly involved with the REDD project during the review period. In Brazil, the ASV application process is typically prolonged and administratively complex. As such, the landowners' decision not to pursue the permitting process and instead to participate in the REDD project does not negate the prior intent to deforest. Additionally, the class of agents involved in the proposed deforestation remains unchanged. The landowners had originally planned to expand productive activities on their properties, consistent

with historical land use practices in the region. This supports the classification of intent to deforest by a known class of agents, as required under the methodology.

The verification team has cross-referenced the historical ASV protocols /56/ with records available on the SEMA (Secretaria do Meio Ambiente e Infraestrutura) website /139/. It was confirmed that all newly added PAIs possess a valid history of deforestation authorizations. Accordingly, the historical evidence submitted by the PP is considered valid and acceptable for verification purposes. This conclusion is further supported by stakeholder consultations conducted during the site visit, where landowners confirmed their original intention to convert the land to alternative use, followed by a change in course upon engagement with the carbon project. Based on the above, the verification team concludes that the documentation provided is compliant with the evidentiary requirements of VMD006 v1.3 regarding demonstration of intent to deforest prior to engagement with carbon finance mechanisms.

Site-Specific Threat of Deforestation – Documented History within PAI #10–15

In relation to PAI #10–15, the PP has submitted documented evidence /56/ supporting the presence of a credible, site-specific deforestation threat consistent with the requirements of VMD0006 v1.4, Section 5.1.2 /11/. The verification team has reviewed supporting documentation submitted in accordance with VMD0006 v1.3, which establishes a history of planned deforestation activities by the identified baseline agent of planned deforestation. The documentation includes official records from 2018 and 2021, which fall within the five-year period preceding the start date of new PAIs. These records provide substantiated evidence of historical deforestation permits within the project areas, as well as on additional properties owned by the landowner (FLROPLAC), thereby reinforcing the credibility of the baseline threat. Importantly, all supporting documentation demonstrating intent to deforest predates any formal engagement with carbon finance mechanisms or consideration of REDD+ project development. The sequence and timing of the submitted evidence support the conclusion that the deforestation threat is not artificially constructed and existed independently of REDD+ project activities.

Based on the review of historical documentation /56/ and methodological requirements, the verification team concludes that PAI #10–15 meet the eligibility criteria as specified under VMD0006 v1.4, Section 5.1.2 /11/. The deforestation threat within these areas is deemed credible, and the site-specific historical evidence is considered valid for the current monitoring period.

Rate of deforestation ($D\%_{\text{planned},i,t}$)

As required by the methodology the rate of deforestation for new PAIs (PAI#10-15) is estimated based on the proxy areas. The applicability of proxy areas for determining the deforestation rate has been assessed against all relevant criteria outlined in the module VMD006 /11/, and the

verification team confirms that each requirement has been met and conversion practices in the proxy areas are consistent with those typically used by the baseline agents identified for the project area /138/. The expected post-deforestation land use in the proxy areas aligns with the business-as-usual scenario anticipated for the project area. Management and land use rights in the proxy areas reflect those of the project area under baseline conditions. Deforestation in the proxy areas was carried out under the same legal and suitability conditions applicable to the project lands, as verified through GIS datasets, remote sensing and spatial analysis /46//47//138/. All deforestation events in the proxy areas occurred within the 10-year period preceding the baseline period. Furthermore, the proxy areas match the project area in terms of forest types, soil types suitable for the projected land-use practices, slope class ratios, and elevation class distribution, all within the required $\pm 20\%$ threshold /46//47//138/. Based on this comprehensive assessment verification team deems that the proxy areas selected for deforestation rate determination in newly added PAIs (PAI#10-15) meet the applicability conditions established in the methodology. The verification team deems that proxy areas identification is applied as per the VMD006 /11/ requirements and has appropriately identified baseline agents, management types, etc. for 10 years prior to the baseline period.

Furthermore, D%planned,i,t was estimated based on the actual deforested area rather than the total area authorized for deforestation within the proxy areas..

The verification team confirms that the deforestation dynamics in PAI #6 indicates that although initial annual deforestation exceeded the legal threshold of 1,000 hectares established under CONAMA Resolution No. 001/1986, corrective measures were applied during current monitoring period, capping the deforestation rate at 910.11 ha, which is below the maximum legal deforestation verified in a single year among proxy farms. Analysis of proxy areas, comprising large-scale farms averaging 10,000 hectares, demonstrates compliance with regulatory parameters, as the authorized clearing ranged between 301 and 1,326 hectares and actual deforestation during permit validity ranged from 210 to 910 hectares, supporting the assertion that deforestation typically occurs in controlled plots under 1,000 hectares. Further, PRODES data confirms that 99.95% of deforestation events in Brazil involve areas smaller than 1,000 hectares, reinforcing the representativeness and conservativeness of the sampling. The calculated annual legal deforestation rates, derived from verified clearing within legally permissible zones, ranged from 4% to 72.5%, averaging 32.7%, reflecting a conservative adjustment to carbon credit estimates.

The methodology employed excluded non-deforestable permanent preservation areas, ensuring accuracy and regulatory alignment, and the 10-year analysis of deforestation dynamics across proxy areas substantiates the credibility of the projected deforestation risk and the associated emission reduction claims. For all proxy areas used estimates were cross-validated through the satellite imagery analysis of proxy areas, CAR registration details for the proxy areas, deforestation permits, GIS files, and ASV protocols associated with the selected proxy areas /138/. As per the requirement of VMD006 v1.3, PP has estimated D%planned,i,t following the equation 4 of the module. The further details have been provided under ERR sheet and

supporting the file “VCS2551_3rdMR_SIMILARITY_ANALYSIS_PROXY_AREAS” The verification team confirms that the proxy area analysis was conducted in accordance with the requirements outlined in VMD006 v1.3 /11/ and applied a conservative approach.

Suitability of project area for conversion to alternative non-forest land use

In accordance with the requirements set forth in VMD006 v1.3 /11/, the PP has conducted an assessment to determine the suitability of the project areas for conversion to alternative non-forest land use. The assessment encompassed the delineation of project area boundaries for each new PAI#10–15. These PAIs are situated within a former deforestation frontier in the state of Pará, Brazil, where agricultural and livestock activities are currently established. A regional analysis confirmed the presence of supporting infrastructure and transportation networks that facilitate the logistics of beef cattle production, including access to nearby meatpacking facilities. Furthermore, land use data obtained from MapBiomass /46//47/ indicates that a substantial portion of the municipalities in which the project areas are located is currently occupied by pastureland. This supports the economic relevance of livestock farming in the region and highlights the ongoing pressure exerted on remaining forested areas.

The contextual assessment was substantiated through the analysis of geospatial datasets, including PRODES deforestation monitoring and Sentinel satellite imagery /46//47/. These datasets were utilized to validate spatial boundaries and to confirm current land cover classifications. The verification team reviewed the evidence provided and confirms that the legal permissibility of deforestation was assessed in accordance with Brazilian legislation. This included evaluation of the proportion of allowable deforestation relative to the total property area, taking into account both existing land use and previously deforested areas. The methodology applied by the PP demonstrates conformance with the legal and technical requirements relevant to land use change and is aligned with the eligibility and applicability criteria outlined in VMD006 v1.3 /11/.

Risk of Abandonment:

In accordance with the requirements of module VMD0006 v1.3 /11/, the PP has assessed the risk of abandonment for PAI#10–15 using proxy areas. As stipulated by the module, a minimum of five proxy areas; deforested by the same class of deforestation agent and covering at least the previous ten years must be identified. To meet this requirement, the PP selected 28 proxy areas located within five rural properties in the State of Pará. The locations of the property boundaries and corresponding proxy areas for PAI#10–15 are presented in Figure 39 of the MR /1/. Based on the review of remote sensing imagery /47/ and GIS datasets /46/, the verification team confirms that the selected proxy areas align with the methodology and module requirements. Furthermore, based on the evidence provided, the verification team concludes that economic activities in these areas have remained consistent over the ten-year period from 2013 to 2023.

Table 11: Data and Parameters available at Validation

Parameter	Value Applied	Verification Assessment
-----------	---------------	-------------------------

$AA_{planned,i,t}$ Annual area of baseline planned deforestation for stratum i in year t (Ha)	<table><tr><th>Instance</th><th>Stratum</th><th>$AA_{planned,i,t}$</th></tr><tr><td>PAI #1</td><td>As</td><td>186.00</td></tr><tr><td>PAI #1</td><td>Ds</td><td>92.00</td></tr><tr><td>PAI #2</td><td>Aa</td><td>0.00</td></tr><tr><td>PAI #2</td><td>Ab</td><td>404.00</td></tr><tr><td>PAI #3</td><td>Aa</td><td>172.00</td></tr><tr><td>PAI #3</td><td>Ab</td><td>322.00</td></tr><tr><td>PAI #4</td><td>Aa</td><td>249.00</td></tr><tr><td>PAI #4</td><td>Ab</td><td>249.00</td></tr><tr><td>PAI #5</td><td>Aa</td><td>249.00</td></tr><tr><td>PAI #5</td><td>Ab</td><td>249.00</td></tr><tr><td>PAI #6</td><td>Db</td><td>910.11</td></tr><tr><td>PAI #7</td><td>D</td><td>76.36</td></tr><tr><td>PAI #8</td><td>D</td><td>14.43</td></tr><tr><td>PAI #9</td><td>D</td><td>264.32</td></tr><tr><td>PAI #10</td><td>D</td><td>189.51</td></tr><tr><td>PAI #11</td><td>D</td><td>249.73</td></tr><tr><td>PAI #12</td><td>D</td><td>42.49</td></tr><tr><td>PAI #13</td><td>Ap</td><td>38.84</td></tr><tr><td>PAI #13</td><td>D</td><td>4.90</td></tr><tr><td>PAI #14</td><td>D</td><td>132.60</td></tr><tr><td>PAI #15</td><td>Ap</td><td>74.64</td></tr><tr><td>PAI #15</td><td>D</td><td>288.68</td></tr></table>	Instance	Stratum	$AA_{planned,i,t}$	PAI #1	As	186.00	PAI #1	Ds	92.00	PAI #2	Aa	0.00	PAI #2	Ab	404.00	PAI #3	Aa	172.00	PAI #3	Ab	322.00	PAI #4	Aa	249.00	PAI #4	Ab	249.00	PAI #5	Aa	249.00	PAI #5	Ab	249.00	PAI #6	Db	910.11	PAI #7	D	76.36	PAI #8	D	14.43	PAI #9	D	264.32	PAI #10	D	189.51	PAI #11	D	249.73	PAI #12	D	42.49	PAI #13	Ap	38.84	PAI #13	D	4.90	PAI #14	D	132.60	PAI #15	Ap	74.64	PAI #15	D	288.68	The annual area of baseline planned deforestation were cross checked with the total area of planned deforestation of project area /46/, intentions to deforest /56/, and likelihood of the deforestation of each stratum (stratum i) following eq. 5 of the VMD0006 v.1.3 /11/ and values were found to be appropriately applied.
Instance	Stratum	$AA_{planned,i,t}$																																																																					
PAI #1	As	186.00																																																																					
PAI #1	Ds	92.00																																																																					
PAI #2	Aa	0.00																																																																					
PAI #2	Ab	404.00																																																																					
PAI #3	Aa	172.00																																																																					
PAI #3	Ab	322.00																																																																					
PAI #4	Aa	249.00																																																																					
PAI #4	Ab	249.00																																																																					
PAI #5	Aa	249.00																																																																					
PAI #5	Ab	249.00																																																																					
PAI #6	Db	910.11																																																																					
PAI #7	D	76.36																																																																					
PAI #8	D	14.43																																																																					
PAI #9	D	264.32																																																																					
PAI #10	D	189.51																																																																					
PAI #11	D	249.73																																																																					
PAI #12	D	42.49																																																																					
PAI #13	Ap	38.84																																																																					
PAI #13	D	4.90																																																																					
PAI #14	D	132.60																																																																					
PAI #15	Ap	74.64																																																																					
PAI #15	D	288.68																																																																					
$A_{planned,i}$ Total area of planned deforestation over the fixed baseline period for stratum i. (Ha)	<table><tr><th>Instance</th><th>Stratum</th><th>$A_{planned,i}$</th></tr><tr><td>PAI #1</td><td>As</td><td>691.590</td></tr><tr><td>PAI #1</td><td>Ds</td><td>299.000</td></tr><tr><td>PAI #2</td><td>Aa</td><td>822.074</td></tr><tr><td>PAI #2</td><td>Ab</td><td>3905.973</td></tr><tr><td>PAI #3</td><td>Aa</td><td>682.461</td></tr><tr><td>PAI #3</td><td>Ab</td><td>3851.879</td></tr><tr><td>PAI #4</td><td>Aa</td><td>800.539</td></tr><tr><td>PAI #4</td><td>Ab</td><td>3398.773</td></tr><tr><td>PAI #5</td><td>Aa</td><td>1625.124</td></tr><tr><td>PAI #5</td><td>Ab</td><td>2587.921</td></tr><tr><td>PAI #6</td><td>Db</td><td>7874.820</td></tr><tr><td>PAI #7</td><td>D</td><td>233.560</td></tr><tr><td>PAI #8</td><td>D</td><td>44.150</td></tr><tr><td>PAI #9</td><td>D</td><td>808.48</td></tr></table>	Instance	Stratum	$A_{planned,i}$	PAI #1	As	691.590	PAI #1	Ds	299.000	PAI #2	Aa	822.074	PAI #2	Ab	3905.973	PAI #3	Aa	682.461	PAI #3	Ab	3851.879	PAI #4	Aa	800.539	PAI #4	Ab	3398.773	PAI #5	Aa	1625.124	PAI #5	Ab	2587.921	PAI #6	Db	7874.820	PAI #7	D	233.560	PAI #8	D	44.150	PAI #9	D	808.48	The total area of baseline planned deforestation were cross checked with the permits for deforestation of project area /56/, and procedures and methods applied to estimate the deforestation area as per section 3.4 of the PDMR /3/ and GIS dataset /46//47/. The values were found to be appropriately applied.																								
Instance	Stratum	$A_{planned,i}$																																																																					
PAI #1	As	691.590																																																																					
PAI #1	Ds	299.000																																																																					
PAI #2	Aa	822.074																																																																					
PAI #2	Ab	3905.973																																																																					
PAI #3	Aa	682.461																																																																					
PAI #3	Ab	3851.879																																																																					
PAI #4	Aa	800.539																																																																					
PAI #4	Ab	3398.773																																																																					
PAI #5	Aa	1625.124																																																																					
PAI #5	Ab	2587.921																																																																					
PAI #6	Db	7874.820																																																																					
PAI #7	D	233.560																																																																					
PAI #8	D	44.150																																																																					
PAI #9	D	808.48																																																																					

	<table> <tr><td>PAI #10</td><td>D</td><td>579.66</td></tr> <tr><td>PAI #11</td><td>D</td><td>763.86</td></tr> <tr><td>PAI #12</td><td>D</td><td>129.95</td></tr> <tr><td>PAI #13</td><td>D</td><td>118.8</td></tr> <tr><td>PAI #13</td><td>Ap</td><td>15</td></tr> <tr><td>PAI #14</td><td>D</td><td>405.57</td></tr> <tr><td>PAI #15</td><td>D</td><td>228.31</td></tr> <tr><td>PAI #15</td><td>Ap</td><td>883.00</td></tr> </table>	PAI #10	D	579.66	PAI #11	D	763.86	PAI #12	D	129.95	PAI #13	D	118.8	PAI #13	Ap	15	PAI #14	D	405.57	PAI #15	D	228.31	PAI #15	Ap	883.00	
PAI #10	D	579.66																								
PAI #11	D	763.86																								
PAI #12	D	129.95																								
PAI #13	D	118.8																								
PAI #13	Ap	15																								
PAI #14	D	405.57																								
PAI #15	D	228.31																								
PAI #15	Ap	883.00																								
$D\%_{\text{planned},i,t}$ Projected annual proportion of land that will be deforested in stratum i at year t. (%)	As the values applied for each stratum for each year and given the large size of table; table is not included. However, all values for D% planned are given in ER spreadsheet- "4. A _{planned,i,t} in BSL"/2/.	The values were cross checked with forestry exploration plans submitted to appropriate environmental agency responsible for issuing permissions to logging /56/. The values are calculated based on the site-specific deforestation plan (management plan), proxy areas analysis /138/ and government approvals and values were found to be appropriate.																								
$L-D_i$ Likelihood of deforestation of stratum i (%)	100%	The value was estimated following guidelines of module VMD0006 v 1.3 section 1.4 /11/ and value were found to be appropriately applied.																								
$\Delta C_{AB_tree,i}$ Baseline carbon stock change in aboveground tree biomass in stratum i (t CO ₂ e/ha)	<table> <tr> <th>Instance</th><th>Stratum (i)</th><th>$\Delta C_{AB_tree,i}$</th></tr> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>456.26</td></tr> <tr> <td>Ds</td><td>447.23</td></tr> <tr> <td rowspan="2">PAIs #2-5</td><td>Aa</td><td>369.94</td></tr> <tr> <td>Ab</td><td>402.00</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>463.74</td></tr> <tr> <td rowspan="2">PAIs #7-15</td><td>D</td><td>543.65</td></tr> <tr> <td>Ap</td><td>306.37</td></tr> </table>	Instance	Stratum (i)	$\Delta C_{AB_tree,i}$	PAI #1	As	456.26	Ds	447.23	PAIs #2-5	Aa	369.94	Ab	402.00	PAI #6	Db	463.74	PAIs #7-15	D	543.65	Ap	306.37	The values were calculated based on baseline pre-deforestation aboveground stock (tree biomass), the long-term carbon stock after deforestation and the baseline stock that enters the wood products pool at the time of deforestation. The values for PAI#01 to PAI#09, included in			
Instance	Stratum (i)	$\Delta C_{AB_tree,i}$																								
PAI #1	As	456.26																								
	Ds	447.23																								
PAIs #2-5	Aa	369.94																								
	Ab	402.00																								
PAI #6	Db	463.74																								
PAIs #7-15	D	543.65																								
	Ap	306.37																								

		the previous monitoring period, were cross-checked with the validation report /15/ and verification report /120/. Additionally, the values for PAI#10 to PAI#15, included in the current monitoring period, were cross-checked with the biomass inventory dataset as well as LiDAR datasets /23/. Additionally, the values were cross checked with GIS datasets /46/ and ER calculation sheets /2/ and eq. 6 of VMD0006 v.1.3 module /11/ and values were found to be appropriately applied. Moreover, the PP has applied conservative values, further supported by LiDAR datasets /23/, as the verification team deems these values appropriate and consistent with the methodology.																					
$\Delta C_{BB_tree,i}$ Baseline carbon stock change in belowground tree biomass in stratum i (t CO ₂ e/ha)	<table border="1"> <thead> <tr> <th>Instance</th><th>Stratum (i)</th><th>$\Delta C_{BB_tree,i}$</th></tr> </thead> <tbody> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>45.61</td></tr> <tr> <td>Ds</td><td>138.65</td></tr> <tr> <td rowspan="2">PAIs #2-5</td><td>Aa</td><td>36.98</td></tr> <tr> <td>Ab</td><td>40.19</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>143.77</td></tr> <tr> <td rowspan="2">PAIs #7-15</td><td>D</td><td>168.55</td></tr> <tr> <td>Ap</td><td>94.99</td></tr> </tbody> </table>	Instance	Stratum (i)	$\Delta C_{BB_tree,i}$	PAI #1	As	45.61	Ds	138.65	PAIs #2-5	Aa	36.98	Ab	40.19	PAI #6	Db	143.77	PAIs #7-15	D	168.55	Ap	94.99	The values were calculated based on baseline pre-deforestation belowground stock (tree biomass), the long-term carbon stock after deforestation. The values for PAI#01 to PAI#09, included in the previous monitoring period, were cross-checked with the validation report /15/ and verification report /120/. Additionally, the values for PAI#10 to PAI#15, included in the current monitoring period, were cross-checked with the biomass inventory dataset
Instance	Stratum (i)	$\Delta C_{BB_tree,i}$																					
PAI #1	As	45.61																					
	Ds	138.65																					
PAIs #2-5	Aa	36.98																					
	Ab	40.19																					
PAI #6	Db	143.77																					
PAIs #7-15	D	168.55																					
	Ap	94.99																					

		/23/. Additionally, the values were cross checked with GIS datasets /46/ and ER calculation sheets /2/ and eq. 8 of VMD0006 v.1.3 module /11/ and values were found to be appropriately applied. Moreover, the PP has applied conservative values, further supported by LiDAR datasets /23/, as the verification team deems these values appropriate and consistent with the methodology.																					
$\Delta C_{AB_non-tree,i}$ Baseline carbon stock change in aboveground non-tree biomass in stratum i (t CO ₂ e/ha)	<table border="1"> <thead> <tr> <th>Instance</th><th>Stratum (i)</th><th>$\Delta C_{AB_non-tree,i}$</th></tr> </thead> <tbody> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>33.83</td></tr> <tr> <td>Ds</td><td>8.71</td></tr> <tr> <td rowspan="2">PAIs #2-5</td><td>Aa</td><td>24.60</td></tr> <tr> <td>Ab</td><td>28.03</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>9.59</td></tr> <tr> <td rowspan="2">PAIs #7-15</td><td>D</td><td>13.82</td></tr> <tr> <td>Ap</td><td>1.24</td></tr> </tbody> </table>	Instance	Stratum (i)	$\Delta C_{AB_non-tree,i}$	PAI #1	As	33.83	Ds	8.71	PAIs #2-5	Aa	24.60	Ab	28.03	PAI #6	Db	9.59	PAIs #7-15	D	13.82	Ap	1.24	The values were calculated based on baseline pre-deforestation non-tree aboveground carbon stock, the long-term non-tree aboveground carbon stock after deforestation. The values for PAI#01 to PAI#09, included in the previous monitoring period, were cross-checked with the validation report /15/ and verification report /120/. Additionally, the values for PAI#10 to PAI#15, included in the current monitoring period, were cross-checked with the biomass inventory dataset /23/. Additionally, the values were cross checked with GIS datasets /46/ and ER calculation sheets /2/ and eq. 8 of VMD0006 v.1.3 module /11/ and values were found to be appropriately applied.
Instance	Stratum (i)	$\Delta C_{AB_non-tree,i}$																					
PAI #1	As	33.83																					
	Ds	8.71																					
PAIs #2-5	Aa	24.60																					
	Ab	28.03																					
PAI #6	Db	9.59																					
PAIs #7-15	D	13.82																					
	Ap	1.24																					
$\Delta C_{BB_non-tree,i}$	<table border="1"> <thead> <tr> <th>Instance</th><th>Stratum (i)</th><th>$\Delta C_{BB_non-tree,i}$</th></tr> </thead> <tbody> </tbody> </table>	Instance	Stratum (i)	$\Delta C_{BB_non-tree,i}$	The values were calculated based on baseline pre-																		
Instance	Stratum (i)	$\Delta C_{BB_non-tree,i}$																					

Baseline carbon stock change in belowground non-tree biomass in stratum i (t CO ₂ e/ha)	<table> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>6.77</td></tr> <tr> <td>Ds</td><td>1.74</td></tr> <tr> <td rowspan="2">PAIs #2-5</td><td>Aa</td><td>4.92</td></tr> <tr> <td>Ab</td><td>5.61</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>1.92</td></tr> <tr> <td rowspan="2">PAIs #7-15</td><td>D</td><td>2.76</td></tr> <tr> <td>Ap</td><td>0.25</td></tr> </table>	PAI #1	As	6.77	Ds	1.74	PAIs #2-5	Aa	4.92	Ab	5.61	PAI #6	Db	1.92	PAIs #7-15	D	2.76	Ap	0.25	deforestation non-tree belowground stock, the long-term non-tree belowground carbon stock after deforestation. The values for PAI#01 to PAI#09, included in the previous monitoring period, were cross-checked with the validation report /15/ and verification report /120/. Additionally, the values for PAI#10 to PAI#15, included in the current monitoring period, were cross-checked with the biomass inventory dataset /23/. Additionally, the values were cross checked with GIS datasets /46/ and ER calculation sheets /2/ and eq. 9 of VMD0006 v.1.3 module /11/ and values were found to be appropriately applied.			
PAI #1	As		6.77																				
	Ds	1.74																					
PAIs #2-5	Aa	4.92																					
	Ab	5.61																					
PAI #6	Db	1.92																					
PAIs #7-15	D	2.76																					
	Ap	0.25																					
$\Delta C_{DW,i}$ Baseline carbon stock change in dead wood in stratum i (t CO ₂ e/ha)	<table> <tr> <th>Instance</th><th>Stratum (i)</th><th>$\Delta C_{DW,i}$</th></tr> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>34.29</td></tr> <tr> <td>Ds</td><td>22.40</td></tr> <tr> <td rowspan="2">PAIs #2-5</td><td>Aa</td><td>14.20</td></tr> <tr> <td>Ab</td><td>8.60</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>31.54</td></tr> <tr> <td rowspan="2">PAIs #7-15</td><td>D</td><td>31.74</td></tr> <tr> <td>Ap</td><td>39.03</td></tr> </table>	Instance	Stratum (i)	$\Delta C_{DW,i}$	PAI #1	As	34.29	Ds	22.40	PAIs #2-5	Aa	14.20	Ab	8.60	PAI #6	Db	31.54	PAIs #7-15	D	31.74	Ap	39.03	The values were calculated based on baseline pre-deforestation stock in dead wood, the long-term carbon stock in dead wood after deforestation. The values for PAI#01 to PAI#09, included in the previous monitoring period, were cross-checked with the validation report /15/ and verification report /120/. Additionally, the values for PAI#10 to PAI#15, included in the current monitoring period, were cross-checked with the biomass inventory dataset /23/. Additionally, the values were cross checked with ER
Instance	Stratum (i)	$\Delta C_{DW,i}$																					
PAI #1	As	34.29																					
	Ds	22.40																					
PAIs #2-5	Aa	14.20																					
	Ab	8.60																					
PAI #6	Db	31.54																					
PAIs #7-15	D	31.74																					
	Ap	39.03																					

		calculation sheets /2/ and eq. 10 of VMD0006 v..3 module /11/ and values were found to be appropriately applied. Moreover, the PP has applied conservative values, further supported by LiDAR datasets /23/, as the verification team deems these values appropriate and consistent with the methodology.																					
$\Delta C_{LL,i}$ Baseline carbon stock change in litter in stratum i (t CO _{2e} /ha)	<table border="1"> <thead> <tr> <th>Instance</th><th>Stratum (i)</th><th>$\Delta C_{LL,i}$</th></tr> </thead> <tbody> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>19.06</td></tr> <tr> <td>Ds</td><td>24.16</td></tr> <tr> <td rowspan="2">PAIs #2-5</td><td>Aa</td><td>9.49</td></tr> <tr> <td>Ab</td><td>9.64</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>24.16</td></tr> <tr> <td rowspan="2">PAIs #7-15</td><td>D</td><td>12.78</td></tr> <tr> <td>Ap</td><td>13.96</td></tr> </tbody> </table>	Instance	Stratum (i)	$\Delta C_{LL,i}$	PAI #1	As	19.06	Ds	24.16	PAIs #2-5	Aa	9.49	Ab	9.64	PAI #6	Db	24.16	PAIs #7-15	D	12.78	Ap	13.96	The values were calculated based on baseline pre-deforestation stock in litter, the long-term carbon stock after deforestation. The values for PAI#01 to PAI#09, included in the previous monitoring period, were cross-checked with the validation report /15/ and verification report /120/. Additionally, the values for PAI#10 to PAI#15, included in the current monitoring period, were cross-checked with the biomass inventory dataset /23/. Additionally, the values were cross checked with ER calculation sheets /2/ and eq. 11 of VMD0006 v.1.3 module /11/ and values were found to be appropriately applied. Moreover, the PP has applied conservative values, further supported by LiDAR datasets /23/, as the verification team deems these values appropriate and consistent with the methodology.
Instance	Stratum (i)	$\Delta C_{LL,i}$																					
PAI #1	As	19.06																					
	Ds	24.16																					
PAIs #2-5	Aa	9.49																					
	Ab	9.64																					
PAI #6	Db	24.16																					
PAIs #7-15	D	12.78																					
	Ap	13.96																					

$\Delta C_{soc,i}$ Baseline carbon stock change in soil organic carbon in stratum i (t CO ₂ e/ha)	<table> <tr> <th>Instance</th><th>Stratum (i)</th><th>$\Delta C_{soc,i}$</th></tr> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>7.56</td></tr> <tr> <td>Ds</td><td>7.72</td></tr> <tr> <td rowspan="2">PAIs #2-5</td><td>Aa</td><td>12.01</td></tr> <tr> <td>Ab</td><td>12.00</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>8.47</td></tr> <tr> <td rowspan="2">PAIs #7-15</td><td>D</td><td>14.70</td></tr> <tr> <td>Ap</td><td>14.58</td></tr> </table>	Instance	Stratum (i)	$\Delta C_{soc,i}$	PAI #1	As	7.56	Ds	7.72	PAIs #2-5	Aa	12.01	Ab	12.00	PAI #6	Db	8.47	PAIs #7-15	D	14.70	Ap	14.58	The were calculated based on the forest carbon stock in soil organic carbon. The values were cross checked with ER calculation sheets /2/ and eq. 12 of VMD0006 v.1.3 module /11/ and values were found to be appropriately applied.
Instance	Stratum (i)	$\Delta C_{soc,i}$																					
PAI #1	As	7.56																					
	Ds	7.72																					
PAIs #2-5	Aa	12.01																					
	Ab	12.00																					
PAI #6	Db	8.47																					
PAIs #7-15	D	14.70																					
	Ap	14.58																					
R Root to shoot ratio appropriate to forest type	Dense forest- 0.31, Open or secondary forest- 0.1	The values were cross checked with Nogueira et. al. (2008) /86/, ER calculation sheets /2/ and found to be appropriately applied.																					
$C_{wp,i}$ Baseline carbon stock change in wood products in stratum i (t CO ₂ e/ha)	<table> <tr> <th>Instance</th><th>Stratum (i)</th><th>$C_{wp,i}$</th></tr> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>0</td></tr> <tr> <td>Ds</td><td>0</td></tr> <tr> <td rowspan="2">PAIs #2-5</td><td>Aa</td><td>0</td></tr> <tr> <td>Ab</td><td>0</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>0</td></tr> <tr> <td rowspan="2">PAIs #7-15</td><td>D</td><td>0</td></tr> <tr> <td>Ap</td><td>0</td></tr> </table>	Instance	Stratum (i)	$C_{wp,i}$	PAI #1	As	0	Ds	0	PAIs #2-5	Aa	0	Ab	0	PAI #6	Db	0	PAIs #7-15	D	0	Ap	0	The values were cross checked with ER calculation sheets /2/ and eq. 2 of VMD0005 v.1.1 module /10/ and values were found to be appropriately applied.
Instance	Stratum (i)	$C_{wp,i}$																					
PAI #1	As	0																					
	Ds	0																					
PAIs #2-5	Aa	0																					
	Ab	0																					
PAI #6	Db	0																					
PAIs #7-15	D	0																					
	Ap	0																					
$C_{XB,ty,i}$ Mean stock of extracted biomass carbon by class of wood product ty from stratum i. t CO ₂ e/ha)	0	The parameter "Cxb" is calculated based in the average of extracted wood per hectare (following forest exploration plan) /56/. This was confirmed with institutional stakeholder interaction during site visit /13/ and values were cross checked with ER calculation sheets /2/ and values were found to be appropriately applied.																					
$V_{ex,ty,j}$ Volume of timber extracted from	0	The parameter "V_{ex}" is calculated based in the average of extracted wood per hectare (following forest exploration																					

within stratum i (does not include slash left onsite) by species j and wood product class ty (m ³)		plan) /56/ and values were cross checked with ER calculation sheets /2/ and values were found to be appropriately applied.
D _j Mean wood density of species j (m ³)	0.5	The values were cross checked with Reyes et. al. (1992) /89/, ER calculation sheet /2/ and found to be appropriately applied.
CF Carbon Fraction (Dimensionless)	0.485	The values were cross checked with Nogueira et. al. (2008) /86/, ER calculation sheets /2/ and found to be appropriately applied.
SLF _{ty} Fraction of wood products that will be emitted to the atmosphere within 5 years of timber harvest by class of wood product (Dimensionless)	0.2	The values were cross checked with Brown et. al. (1998) /90/, ER calculation sheets /2/ and found to be appropriately applied.
OF _{ty} Fraction of wood products that will be emitted to the atmosphere between 5 and 100 years of timber harvest by class of wood	0.8	The values were cross checked with Brown et. al. (1998) /90/, ER calculation sheets /2/ and found to be appropriately applied.

product (Dimensionless)																																		
CWP100,i Carbon stock entering the wood products pool at the time of deforestation that is expected to be emitted over 100-years from stratum i (t CO2e/ha)	<table><tr><th>Instance</th><th>CWP100,i</th></tr><tr><td>PAI #1</td><td>0</td></tr><tr><td>PAI #2</td><td>0</td></tr><tr><td>PAI #3</td><td>0</td></tr><tr><td>PAI #4</td><td>0</td></tr><tr><td>PAI #5</td><td>0</td></tr><tr><td>PAI #6</td><td>0</td></tr><tr><td>PAI #7</td><td>0</td></tr><tr><td>PAI #8</td><td>0</td></tr><tr><td>PAI #9</td><td>0</td></tr><tr><td>PAI #10</td><td>0</td></tr><tr><td>PAI #11</td><td>0</td></tr><tr><td>PAI #12</td><td>0</td></tr><tr><td>PAI #13</td><td>0</td></tr><tr><td>PAI #14</td><td>0</td></tr><tr><td>PAI #15</td><td>0</td></tr></table>	Instance	CWP100,i	PAI #1	0	PAI #2	0	PAI #3	0	PAI #4	0	PAI #5	0	PAI #6	0	PAI #7	0	PAI #8	0	PAI #9	0	PAI #10	0	PAI #11	0	PAI #12	0	PAI #13	0	PAI #14	0	PAI #15	0	The parameter "CWP100" is calculated based in the average of extracted wood per hectare (following forest exploration plan) /56/. As there were no forest explorations during baseline period the values are set to be zero. This was confirmed with institutional stakeholder interaction during site visit /13/ and values were cross checked with ER calculation sheets /2/ and values were found to be appropriately applied.
Instance	CWP100,i																																	
PAI #1	0																																	
PAI #2	0																																	
PAI #3	0																																	
PAI #4	0																																	
PAI #5	0																																	
PAI #6	0																																	
PAI #7	0																																	
PAI #8	0																																	
PAI #9	0																																	
PAI #10	0																																	
PAI #11	0																																	
PAI #12	0																																	
PAI #13	0																																	
PAI #14	0																																	
PAI #15	0																																	
CAB_tree,post,i Post-deforestation carbon stock in aboveground tree biomass in stratum i (t CO2e/ha)	<table><tr><th>Instance</th><th>Stratum (i)</th><th>CAB_tree,post,i</th></tr><tr><td rowspan="2">PAI #1</td><td>As</td><td>0.11</td></tr><tr><td>Ds</td><td>0.11</td></tr><tr><td rowspan="2">PAIs #2-5</td><td>Aa</td><td>0.11</td></tr><tr><td>Ab</td><td>0.11</td></tr><tr><td>PAI #6</td><td>Db</td><td>0.11</td></tr><tr><td rowspan="2">PAIs #7-15</td><td>D</td><td>0.11</td></tr><tr><td>Ap</td><td>0.11</td></tr></table>	Instance	Stratum (i)	CAB_tree,post,i	PAI #1	As	0.11	Ds	0.11	PAIs #2-5	Aa	0.11	Ab	0.11	PAI #6	Db	0.11	PAIs #7-15	D	0.11	Ap	0.11	The values were cross checked with Silva Neto et al. (2012) /91/, ER calculation sheets /2/ and found to be appropriately applied.											
Instance	Stratum (i)	CAB_tree,post,i																																
PAI #1	As	0.11																																
	Ds	0.11																																
PAIs #2-5	Aa	0.11																																
	Ab	0.11																																
PAI #6	Db	0.11																																
PAIs #7-15	D	0.11																																
	Ap	0.11																																
CBB_tree,post,i Post-deforestation carbon stock in belowground tree biomass in stratum i (t CO2e/ha)	<table><tr><th>Instance</th><th>Stratum (i)</th><th>CBB_tree,post,i</th></tr><tr><td rowspan="2">PAI #1</td><td>As</td><td>0.02</td></tr><tr><td>Ds</td><td>0.02</td></tr><tr><td rowspan="2">PAIs #2-5</td><td>Aa</td><td>0.02</td></tr><tr><td>Ab</td><td>0.02</td></tr><tr><td>PAI #6</td><td>Db</td><td>0.02</td></tr><tr><td rowspan="2">PAIs #7-15</td><td>D</td><td>0.02</td></tr><tr><td>Ap</td><td>0.02</td></tr></table>	Instance	Stratum (i)	CBB_tree,post,i	PAI #1	As	0.02	Ds	0.02	PAIs #2-5	Aa	0.02	Ab	0.02	PAI #6	Db	0.02	PAIs #7-15	D	0.02	Ap	0.02	The values were cross checked with Silva Neto et al. (2012) /91/, ER calculation sheets /2/ and found to be appropriately applied.											
Instance	Stratum (i)	CBB_tree,post,i																																
PAI #1	As	0.02																																
	Ds	0.02																																
PAIs #2-5	Aa	0.02																																
	Ab	0.02																																
PAI #6	Db	0.02																																
PAIs #7-15	D	0.02																																
	Ap	0.02																																
CAB_non-tree,post,i Post-deforestation	<table><tr><th>Instance</th><th>Stratum (i)</th><th>CAB_non-tree,post,i</th></tr><tr><td>PAI #1</td><td>As</td><td>15.00</td></tr></table>	Instance	Stratum (i)	CAB_non-tree,post,i	PAI #1	As	15.00	The values were cross checked with Silva Neto et al. (2012) /91/, ER calculation sheets /2/																										
Instance	Stratum (i)	CAB_non-tree,post,i																																
PAI #1	As	15.00																																

carbon stock in aboveground non-tree biomass in stratum i (t CO ₂ e/ha)		<table><tr><td></td><td>Ds</td><td>15.00</td></tr><tr><td rowspan="2">PAIs #2-5</td><td>Aa</td><td>15.00</td></tr><tr><td>Ab</td><td>15.00</td></tr><tr><td>PAI #6</td><td>Db</td><td>15.00</td></tr><tr><td rowspan="2">PAIs #7-15</td><td>D</td><td>15.00</td></tr><tr><td>Ap</td><td>15.00</td></tr></table>		Ds	15.00	PAIs #2-5	Aa	15.00	Ab	15.00	PAI #6	Db	15.00	PAIs #7-15	D	15.00	Ap	15.00	and found to be appropriately applied.				
	Ds	15.00																					
PAIs #2-5	Aa	15.00																					
	Ab	15.00																					
PAI #6	Db	15.00																					
PAIs #7-15	D	15.00																					
	Ap	15.00																					
C _{B_B_non-tree,post,i} Post-deforestation carbon stock in belowground non-tree biomass in stratum i (t CO ₂ e/ha)	<table><tr><th>Instance</th><th>Stratum (i)</th><th>C_{B_B_non-tree,post,i}</th></tr><tr><td rowspan="2">PAI #1</td><td>As</td><td>3.00</td></tr><tr><td>Ds</td><td>3.00</td></tr><tr><td rowspan="2">PAIs #2-5</td><td>Aa</td><td>3.00</td></tr><tr><td>Ab</td><td>3.00</td></tr><tr><td>PAI #6</td><td>Db</td><td>3.00</td></tr><tr><td rowspan="2">PAIs #7-15</td><td>D</td><td>3.00</td></tr><tr><td>Ap</td><td>3.00</td></tr></table>	Instance	Stratum (i)	C _{B_B_non-tree,post,i}	PAI #1	As	3.00	Ds	3.00	PAIs #2-5	Aa	3.00	Ab	3.00	PAI #6	Db	3.00	PAIs #7-15	D	3.00	Ap	3.00	The values were cross checked with Silva Neto et al. (2012) /91/, ER calculation sheets /2/ and found to be appropriately applied.
Instance	Stratum (i)	C _{B_B_non-tree,post,i}																					
PAI #1	As	3.00																					
	Ds	3.00																					
PAIs #2-5	Aa	3.00																					
	Ab	3.00																					
PAI #6	Db	3.00																					
PAIs #7-15	D	3.00																					
	Ap	3.00																					
C _{DW,post,i} Post-deforestation carbon stock in dead wood in stratum i (t CO ₂ e/ha)	0	As there is no forest exploration in project the values are set to be zero which was confirmed with institutional stakeholder interaction during site visit /13/ and the values were cross checked with ER calculation sheets /2/ and found to be appropriately applied.																					
C _{LI,post,i} Post-deforestation carbon stock in litter in stratum i (t CO ₂ e/ha)	0	The values were cross checked with ER calculation sheets /2/ and found to be appropriately applied.																					
C _{SOC,PD-BSL,i} Mean post-deforestation stock in soil organic carbon in the post deforestation	<table><tr><th>Instance</th><th>Stratum (i)</th><th>C_{SOC,PD-BSL,i}</th></tr><tr><td rowspan="2">PAI #1</td><td>As</td><td>68.02</td></tr><tr><td>Ds</td><td>69.48</td></tr><tr><td rowspan="2">PAIs #2-5</td><td>Aa</td><td>108.10</td></tr><tr><td>Ab</td><td>108.00</td></tr><tr><td>PAI #6</td><td>Db</td><td>76.25</td></tr></table>	Instance	Stratum (i)	C _{SOC,PD-BSL,i}	PAI #1	As	68.02	Ds	69.48	PAIs #2-5	Aa	108.10	Ab	108.00	PAI #6	Db	76.25	The values were calculated based on eq. 3 of VMD0004 v1.0 /115/ using carbon stock in soil organic carbon for stratum i and Land use factor before conversion (FLU), management factor before					
Instance	Stratum (i)	C _{SOC,PD-BSL,i}																					
PAI #1	As	68.02																					
	Ds	69.48																					
PAIs #2-5	Aa	108.10																					
	Ab	108.00																					
PAI #6	Db	76.25																					

stratum i (t CO ₂ e/ha)	<table> <tr> <td rowspan="2">PAIs #7-15</td> <td>Ap</td> <td>131.22</td> </tr> <tr> <td>D</td> <td>132.28</td> </tr> </table>	PAIs #7-15	Ap	131.22	D	132.28	conversion (FMG) and values were cross checked with de Oliveira et al. (2022) /92/ and ER calculation sheets /2/ and found to be appropriately applied.											
PAIs #7-15	Ap		131.22															
	D	132.28																
GHG_{BSL-E,i,t} Greenhouse gas emissions as a result of deforestation activities within the project boundary in the baseline stratum i in year t (t CO₂e/ha)	As the values applied for each stratum for each year and given the large size of table; table is not included. However, all values for GHG _{BSL-E,i,t} are given in ER spreadsheet /2/.	The values were calculated based on non-CO ₂ emissions from biomass burning, fossil fuel emissions and N ₂ O emission as a result of within the project boundary in stratum i and following eq. 15 of VMD0006 v.1.3 /11/. The values were cross checked with ER calculation sheet /2/, GIS datasets /46/ and values found to be appropriately applied.																
E_{BiomassBurn,i,t} Greenhouse gas emissions due to biomass burning in stratum i in year t of each GHG (CO₂, CH₄, N₂O) (t CO₂e)	As the values applied for each stratum for each year and given the large size of table; table is not included. However, all values for E _{BiomassBurn,i,t} are given in ER spreadsheet /2/.	The values were calculated based area burnt, emission factor, and combustion factor and following eq. 15 of VMD0006 v.1.3 /11/. The values were cross checked with ER calculation sheet /2/, GIS datasets /46/ and values found to be appropriately applied.																
A_{burn,i,t} Area burnt for stratum i in year t (Ha)	<table> <tr> <th>Stratum (i)</th> <th>A_{burn,i,t}</th> </tr> <tr> <td>As</td> <td>186.00</td> </tr> <tr> <td>Ds</td> <td>92.00</td> </tr> <tr> <td>Aa</td> <td>670.00</td> </tr> <tr> <td>Ab</td> <td>1224.00</td> </tr> <tr> <td>D</td> <td>1082.92</td> </tr> <tr> <td>Ap</td> <td>293.59</td> </tr> <tr> <td>Db</td> <td>910.11</td> </tr> </table>	Stratum (i)	A _{burn,i,t}	As	186.00	Ds	92.00	Aa	670.00	Ab	1224.00	D	1082.92	Ap	293.59	Db	910.11	The values were cross checked with ER calculation sheet /2/, GIS datasets /46/, and values found to be appropriately applied.
Stratum (i)	A _{burn,i,t}																	
As	186.00																	
Ds	92.00																	
Aa	670.00																	
Ab	1224.00																	
D	1082.92																	
Ap	293.59																	
Db	910.11																	

$B_{i,t}$ Average aboveground biomass stock before burning for stratum i , year t (tonnes/ha)	As the values applied for each stratum for each year and given the large size of table; table is not included. However, all values for $B_{i,t}$ are given in ER spreadsheet /2/.	The values were calculated based on the aboveground biomass, dead wood, litter and fraction of biomass. The values were cross checked with ER calculation sheet /2/, GIS datasets /46/, and values found to be appropriately applied.
$COMF_i$ Combustion factor for stratum i	0.45	The value was cross checked with IPCC, 2019, table 2.6 /93/ and found to be appropriately applied.
Gg_i Emission factor for stratum i for gas g ($kg\ t^{-1}\ d.m.$ burnt)	$CH_4=6.8$; $N_2O=0.2$	The value was cross checked with IPCC, 2019, table 2.6 /93/ and found to be appropriately applied.
GWP_g Global warming potential for gas g (Dimensionless)	$CH_4=28$; $N_2O=265$	The value was cross checked with IPCC (2019) /93/ and found to be appropriately applied.
$\Delta C_{BSL,i,t}$ Net carbon stock changes in all pools in the baseline stratum i in year t ($t\ CO_2e$)	As the values applied for each stratum for each year and given the large size of table; table is not included. However, all values for $\Delta C_{BSL,i,t}$ are given ER spreadsheet /2/.	The values were calculated based on the annual area of baseline planned deforestation for stratum i in year t , the baseline carbon stock change in aboveground tree biomass in stratum i , the baseline carbon stock change in belowground tree biomass in stratum i , the baseline carbon stock change in aboveground non-tree biomass in stratum i , the baseline carbon stock change in belowground non-tree biomass in stratum i ,

		the baseline carbon stock change in wood products in stratum i, the baseline carbon stock change in dead wood in stratum i, the baseline carbon stock change in litter in stratum i and the baseline carbon stock change in soil organic carbon in stratum i. The values for PAI#01 to PAI#09, included in the previous monitoring period, were cross-checked with the validation report /15/ and verification report /120/. Additionally, the values for PAI#10 to PAI#15, included in the current monitoring period, were cross-checked with the biomass inventory dataset /23/. Additionally, values were cross checked with ER calculation sheet /2/, eq. 4 of VMD0006 v.1.3 module /11/ and GIS datasets /46/, forest exploration plan) /56/ and values found to be appropriately applied.																								
$\Delta C_{BSL,planned}$ Net greenhouse gas emissions in the baseline from planned deforestation (t CO₂e)	<table> <tr> <th>Instance</th> <th>$\Delta C_{BSL,planned}$ Year 2023</th> </tr> <tr><td>PAI #1</td><td>157,851</td></tr> <tr><td>PAI #2</td><td>196,476</td></tr> <tr><td>PAI #3</td><td>233,911</td></tr> <tr><td>PAI #4</td><td>232,984</td></tr> <tr><td>PAI #5</td><td>232,984</td></tr> <tr><td>PAI #6</td><td>548,372</td></tr> <tr><td>PAI #7</td><td>49,967</td></tr> <tr><td>PAI #8</td><td>9,445</td></tr> <tr><td>PAI #9</td><td>172,963</td></tr> <tr><td>PAI #10</td><td>119,720</td></tr> <tr><td>PAI #11</td><td>157,764</td></tr> </table>	Instance	$\Delta C_{BSL,planned}$ Year 2023	PAI #1	157,851	PAI #2	196,476	PAI #3	233,911	PAI #4	232,984	PAI #5	232,984	PAI #6	548,372	PAI #7	49,967	PAI #8	9,445	PAI #9	172,963	PAI #10	119,720	PAI #11	157,764	The values were calculated based on the net carbon stock changes in all pools in the baseline and GHG emissions as a result of deforestation activities within the project boundary in the baseline stratum i in year t. The values for PAI#01 to PAI#09, included in the previous monitoring period, were cross-checked with the validation report /15/ and verification report /120/.
Instance	$\Delta C_{BSL,planned}$ Year 2023																									
PAI #1	157,851																									
PAI #2	196,476																									
PAI #3	233,911																									
PAI #4	232,984																									
PAI #5	232,984																									
PAI #6	548,372																									
PAI #7	49,967																									
PAI #8	9,445																									
PAI #9	172,963																									
PAI #10	119,720																									
PAI #11	157,764																									

	PAI #12	26,839	Additionally, the values for PAI#10 to PAI#15, included in the current monitoring period, were cross-checked with the biomass inventory dataset /23/. Additionally, the values were cross checked with ER calculation sheet /2/, eq. 1 of VMD0006 v.1.3 module /11/ and forest exploration plan) /56/, and values found to be appropriately applied.
	PAI #13	27,556	
	PAI #14	83,764	
	PAI #15	224,931	
	Total	2,524,892	

Table 12: Data and Parameters monitored

Parameter	Value Applied			Verification Assessment
$A_{DefPA,i,u,t}$ Area of recorded deforestation in the project area in stratum I converted to land use u in year t (Ha)		Stratum (i) $A_{DefPA,i,u,t}$		The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.
		As	0	
		Ds	0	
		Aa	20.17	
		Ab	17.96	
		D	0	
		Ap	0	
		Db	8.98	
$C_{P,post,u,i}$ Carbon stock in all pools in post-deforestation land use (u) in stratum i (t CO ₂ e)		Instance Stratum (i) $C_{P,post,u,i}$		The values were calculated based on carbon stocks in the selected pools in post deforestation land use measured and estimated using the methods given in modules CP-AB, CP-D, CP-L, CP-S and carbon pool in all post-deforestation land use were estimated using the eq. 6 of VMD0015 v.2.2 /12/. The values for PAI#01 to PAI#09, included in the previous monitoring
	PAI #1	As	86.15	
		Ds	87.61	
	PAIs #2-5	Aa	126.23	
		Ab	126.12	
	PAI #6	Db	94.38	
	PAIs #7-15	Ap	149.35	
		D	150.41	

		period, were cross-checked with the validation report /15/ and verification report /120/. Additionally, the values for PAI#10 to PAI#15, included in the current monitoring period, were cross-checked with the biomass inventory dataset /23/. Additionally, the values were cross checked with GIS datasets /46/, Remote sensing datasets /47/, and ER calculation sheets /2/ and values were found to be appropriately applied.																					
$C_{wp,i}$ Baseline carbon stock change in wood products in stratum I (t CO ₂ e)	Ex-ante: 0 Ex-post: 0	The values were calculated based on mean stock of extracted biomass carbon by class of wood product ty from stratum I (CXB,ty,i) and the wood waste (WWty), The values were cross checked with VMD0005 v1.1 equation 2 /10/, and ER calculation sheets /2/ and values were found to be appropriately applied.																					
$\Delta C_{pools,Def,u,i,t}$ Net carbon stock changes in all pools as a result of deforestation in the project case in land use u in stratum i at time t (t CO ₂ e)	<table border="1"> <thead> <tr> <th>Instance</th><th>Stratum (i)</th><th>$\Delta C_{pools,Def,u,i,t}$</th></tr> </thead> <tbody> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>603.38</td></tr> <tr> <td>Ds</td><td>650.62</td></tr> <tr> <td rowspan="2">PAIs #2-5</td><td>Aa</td><td>472.14</td></tr> <tr> <td>Ab</td><td>506.06</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>683.19</td></tr> <tr> <td rowspan="2">PAIs #7-15</td><td>Ap</td><td>796.47</td></tr> <tr> <td>D</td><td>461.95</td></tr> </tbody> </table>	Instance	Stratum (i)	$\Delta C_{pools,Def,u,i,t}$	PAI #1	As	603.38	Ds	650.62	PAIs #2-5	Aa	472.14	Ab	506.06	PAI #6	Db	683.19	PAIs #7-15	Ap	796.47	D	461.95	The values were calculated based on emission per unit area which equal to the difference between the stocks before and after deforestation and wood products created from timber extraction in the process of deforestation. The carbon pool in all post-
Instance	Stratum (i)	$\Delta C_{pools,Def,u,i,t}$																					
PAI #1	As	603.38																					
	Ds	650.62																					
PAIs #2-5	Aa	472.14																					
	Ab	506.06																					
PAI #6	Db	683.19																					
PAIs #7-15	Ap	796.47																					
	D	461.95																					

		deforestation land use were estimated using the eq. 5 of VMD0015 v.2.2 /12/. The values were cross checked with GIS datasets /46/, Remote sensing datasets /47/, and ER calculation sheets /2/ and values were found to be appropriately applied.																																					
$\Delta C_{P,DefPA,i,t}$ Net carbon stock change as a result of deforestation in the project case in the project area in stratum i at time t (t CO ₂ e)	<table> <tr> <th colspan="2">Year</th><th>2023</th></tr> <tr><td rowspan="15">$\Delta C_{P,DefPA,i,t}$</td><td>PAI #1</td><td>-</td></tr> <tr><td>PAI #2</td><td>1,473.90</td></tr> <tr><td>PAI #3</td><td>2,384.32</td></tr> <tr><td>PAI #4</td><td>18,698.63</td></tr> <tr><td>PAI #5</td><td>599.62</td></tr> <tr><td>PAI #6</td><td>-</td></tr> <tr><td>PAI #7</td><td>-</td></tr> <tr><td>PAI #8</td><td>-</td></tr> <tr><td>PAI #9</td><td>-</td></tr> <tr><td>PAI #10</td><td>-</td></tr> <tr><td>PAI #11</td><td>-</td></tr> <tr><td>PAI #12</td><td>-</td></tr> <tr><td>PAI #13</td><td>-</td></tr> <tr><td>PAI #14</td><td>-</td></tr> <tr><td>PAI #15</td><td>-</td></tr> <tr> <td colspan="2">$\Delta C_{P,DefPA,i,t}$ Total</td><td>23,156.47</td></tr> </table>	Year		2023	$\Delta C_{P,DefPA,i,t}$	PAI #1	-	PAI #2	1,473.90	PAI #3	2,384.32	PAI #4	18,698.63	PAI #5	599.62	PAI #6	-	PAI #7	-	PAI #8	-	PAI #9	-	PAI #10	-	PAI #11	-	PAI #12	-	PAI #13	-	PAI #14	-	PAI #15	-	$\Delta C_{P,DefPA,i,t}$ Total		23,156.47	The values are calculated based on net carbon stock change as a result of deforestation per unit area. The carbon pool in all post-deforestation land use were estimated using the eq. 3 of VMD0015 v.2.2 /12/. The values were cross checked with GIS datasets /46/, Remote sensing datasets /47/, and ER calculation sheets /2/ and values were found to be appropriately applied.
Year		2023																																					
$\Delta C_{P,DefPA,i,t}$	PAI #1	-																																					
	PAI #2	1,473.90																																					
	PAI #3	2,384.32																																					
	PAI #4	18,698.63																																					
	PAI #5	599.62																																					
	PAI #6	-																																					
	PAI #7	-																																					
	PAI #8	-																																					
	PAI #9	-																																					
	PAI #10	-																																					
	PAI #11	-																																					
	PAI #12	-																																					
	PAI #13	-																																					
	PAI #14	-																																					
	PAI #15	-																																					
$\Delta C_{P,DefPA,i,t}$ Total		23,156.47																																					
$A_{DegW,i}$ Area potentially impacted by	<table> <tr> <th>Instance</th><th>Stratum (i)</th><th>$A_{DegW,i}$</th></tr> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>-</td></tr> <tr> <td>Ds</td><td>-</td></tr> </table>	Instance	Stratum (i)	$A_{DegW,i}$	PAI #1	As	-	Ds	-	The values were calculated based on the areas potentially degraded and based on remote sensing																													
Instance	Stratum (i)	$A_{DegW,i}$																																					
PAI #1	As	-																																					
	Ds	-																																					

degradation processes in stratum i (ha)	<table border="1"> <tr> <td rowspan="2">PAI #2</td><td>Aa</td><td>365.02</td></tr> <tr> <td>Ab</td><td>206.55</td></tr> <tr> <td rowspan="2">PAI #3</td><td>Aa</td><td>318.51</td></tr> <tr> <td>Ab</td><td>21.93</td></tr> <tr> <td rowspan="2">PAI #4</td><td>Aa</td><td>599.91</td></tr> <tr> <td>Ab</td><td>1,583.59</td></tr> <tr> <td rowspan="2">PAI #5</td><td>Aa</td><td>605.85</td></tr> <tr> <td>Ab</td><td>15.80</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>-</td></tr> <tr> <td rowspan="2">PAI #7</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #8</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #9</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #10</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #11</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #12</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #13</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #14</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #15</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> </table>	PAI #2	Aa	365.02	Ab	206.55	PAI #3	Aa	318.51	Ab	21.93	PAI #4	Aa	599.91	Ab	1,583.59	PAI #5	Aa	605.85	Ab	15.80	PAI #6	Db	-	PAI #7	Ap	-	D	-	PAI #8	Ap	-	D	-	PAI #9	Ap	-	D	-	PAI #10	Ap	-	D	-	PAI #11	Ap	-	D	-	PAI #12	Ap	-	D	-	PAI #13	Ap	-	D	-	PAI #14	Ap	-	D	-	PAI #15	Ap	-	D	-	datasets. The values were cross checked with GIS datasets /46/, Remote sensing datasets /47/, and ER calculation sheets /2/ and values were found to be appropriately applied.
PAI #2	Aa		365.02																																																																			
	Ab	206.55																																																																				
PAI #3	Aa	318.51																																																																				
	Ab	21.93																																																																				
PAI #4	Aa	599.91																																																																				
	Ab	1,583.59																																																																				
PAI #5	Aa	605.85																																																																				
	Ab	15.80																																																																				
PAI #6	Db	-																																																																				
PAI #7	Ap	-																																																																				
	D	-																																																																				
PAI #8	Ap	-																																																																				
	D	-																																																																				
PAI #9	Ap	-																																																																				
	D	-																																																																				
PAI #10	Ap	-																																																																				
	D	-																																																																				
PAI #11	Ap	-																																																																				
	D	-																																																																				
PAI #12	Ap	-																																																																				
	D	-																																																																				
PAI #13	Ap	-																																																																				
	D	-																																																																				
PAI #14	Ap	-																																																																				
	D	-																																																																				
PAI #15	Ap	-																																																																				
	D	-																																																																				
C _{DegW,i,t} Biomass carbon of trees cut and removed through degradation process from plots measured in stratum i in year t (t CO ₂ e/ha)	<table border="1"> <thead> <tr> <th>Instance</th><th>Stratum (i)</th><th>C_{DegW,i,t}</th></tr> </thead> <tbody> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>-</td></tr> <tr> <td>Ds</td><td>-</td></tr> <tr> <td rowspan="2">PAI #2</td><td>Aa</td><td>83.78</td></tr> <tr> <td>Ab</td><td>-</td></tr> <tr> <td rowspan="2">PAI #3</td><td>Aa</td><td>15.21</td></tr> <tr> <td>Ab</td><td>16.85</td></tr> <tr> <td rowspan="2">PAI #4</td><td>Aa</td><td>14.90</td></tr> <tr> <td>Ab</td><td>21.99</td></tr> </tbody> </table>	Instance	Stratum (i)	C _{DegW,i,t}	PAI #1	As	-	Ds	-	PAI #2	Aa	83.78	Ab	-	PAI #3	Aa	15.21	Ab	16.85	PAI #4	Aa	14.90	Ab	21.99	The values were estimated based on field measurements /48//49/ and were cross checked with deforestation reports /49/, and ER calculations /2/ and values were found to be appropriately applied																																													
Instance	Stratum (i)	C _{DegW,i,t}																																																																				
PAI #1	As	-																																																																				
	Ds	-																																																																				
PAI #2	Aa	83.78																																																																				
	Ab	-																																																																				
PAI #3	Aa	15.21																																																																				
	Ab	16.85																																																																				
PAI #4	Aa	14.90																																																																				
	Ab	21.99																																																																				

		<table><tr><td rowspan="2">PAI #5</td><td>Aa</td><td>-</td></tr><tr><td>Ab</td><td>-</td></tr><tr><td>PAI #6</td><td>Db</td><td>-</td></tr><tr><td rowspan="2">PAI #7</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>-</td></tr><tr><td rowspan="2">PAI #8</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>-</td></tr><tr><td rowspan="2">PAI #9</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>-</td></tr><tr><td rowspan="2">PAI #10</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>-</td></tr><tr><td rowspan="2">PAI #11</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>-</td></tr><tr><td rowspan="2">PAI #12</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>-</td></tr><tr><td rowspan="2">PAI #13</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>-</td></tr><tr><td rowspan="2">PAI #14</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>-</td></tr><tr><td rowspan="2">PAI #15</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>-</td></tr></table>	PAI #5	Aa	-	Ab	-	PAI #6	Db	-	PAI #7	Ap	-	D	-	PAI #8	Ap	-	D	-	PAI #9	Ap	-	D	-	PAI #10	Ap	-	D	-	PAI #11	Ap	-	D	-	PAI #12	Ap	-	D	-	PAI #13	Ap	-	D	-	PAI #14	Ap	-	D	-	PAI #15	Ap	-	D	-	
PAI #5	Aa	-																																																						
	Ab	-																																																						
PAI #6	Db	-																																																						
PAI #7	Ap	-																																																						
	D	-																																																						
PAI #8	Ap	-																																																						
	D	-																																																						
PAI #9	Ap	-																																																						
	D	-																																																						
PAI #10	Ap	-																																																						
	D	-																																																						
PAI #11	Ap	-																																																						
	D	-																																																						
PAI #12	Ap	-																																																						
	D	-																																																						
PAI #13	Ap	-																																																						
	D	-																																																						
PAI #14	Ap	-																																																						
	D	-																																																						
PAI #15	Ap	-																																																						
	D	-																																																						
AP_i Total area of degradation sample plots in stratum i (ha)	Ex-ante: 56.52 As the values applied for each stratum for each year and given the large size of table; table is not included. However, all values for AP_i are given ER spreadsheet /2/.	The values were estimated based on field measurements and were cross checked with deforestation reports /49/, and ER calculations /2/ and values were found to be appropriately applied.																																																						
ΔC_{P,DegW,i,t} Net carbon stock changes as a result of degradation in stratum i in the project area in year t (t CO₂e)	For year 2023 <table><tr><th>Instance</th><th>Stratum (i)</th><th>ΔC_{P,DegW,i,t}</th></tr><tr><td rowspan="2">PAI #1</td><td>As</td><td>-</td></tr><tr><td>Ds</td><td>-</td></tr><tr><td rowspan="2">PAI #2</td><td>Aa</td><td>4,325.59</td></tr><tr><td>Ab</td><td>-</td></tr><tr><td rowspan="2">PAI #3</td><td>Aa</td><td>945.25</td></tr><tr><td>Ab</td><td>378.58</td></tr><tr><td>PAI #4</td><td>Aa</td><td>1,724.45</td></tr></table>	Instance	Stratum (i)	ΔC _{P,DegW,i,t}	PAI #1	As	-	Ds	-	PAI #2	Aa	4,325.59	Ab	-	PAI #3	Aa	945.25	Ab	378.58	PAI #4	Aa	1,724.45	The values were calculated based on carbon stock change in the area impacted by degradation in stratum i and following the eq. 8 of VMD0015 v2.2 /12/. The values were cross checked with deforestation analysis reports /49/, GIS datasets /46/, Remote sensing datasets /47/, and ER																																	
Instance	Stratum (i)	ΔC _{P,DegW,i,t}																																																						
PAI #1	As	-																																																						
	Ds	-																																																						
PAI #2	Aa	4,325.59																																																						
	Ab	-																																																						
PAI #3	Aa	945.25																																																						
	Ab	378.58																																																						
PAI #4	Aa	1,724.45																																																						

		Ab	2,235.96		calculations /2/ and values were found to be appropriately applied.
	PAI #5	Aa	-		
		Ab	-		
	PAI #6	Db	-		
	PAI #7	Ap	-		
		D	-		
	PAI #8	Ap	-		
		D	-		
	PAI #9	Ap	-		
		D	-		
	PAI #10	Ap	-		
		D	-		
	PAI #11	Ap	-		
		D	-		
	PAI #12	Ap	-		
		D	-		
	PAI #13	Ap	-		
		D	-		
	PAI #14	Ap	-		
		D	-		
	PAI #15	Ap	-		
		D	-		
$\Delta C_{P, SelLog, i, t}$ Net carbon stock change as a result of degradation through selective logging of FSC certified forest management areas in the project area in the project case in stratum i in year t (t CO ₂ e)	Ex-post: 0			As there were no forest exploration activities the post exploration reports were not prepared given that the values were cross checked during site visit with institutional stakeholders /13/. GIS datasets /46/, remote sensing datasets /r47/ and ER calculation sheets /2/ and found to be appropriately applied.	
$C_{LG, i, t}$ Actual net project emissions arising in the logging gap, in	Ex-post: 0			As there were no forest exploration activities the post exploration reports were not prepared given that the values were cross	

stratum i in year t (t CO ₂ e)		checked during site visit with institutional stakeholder /13/. GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and found to be appropriately applied.
$C_{EXT,z,i,t}$ Biomass carbon stock of timber extracted within the project boundary for logging stratum z, in stratum i in year t (t CO ₂ e)	Ex-post: 0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were cross checked during site visit with institutional stakeholder /13/. GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and found to be appropriately applied.
$LDF_{z,i}$ Logging damage factor for logging stratum z, in stratum i (t C/m ³)	0.67	Default value from module VMD0015 v.2.2 /12/ were used for estimation. The values were cross checked with ER calculation sheets /2/ and value found to be appropriately applied.
$V_{EXT,z,i,t}$ Volume extracted from logging stratum z, in stratum i in year t (m ³)	0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were cross checked during site visit with institutional stakeholder /56/, ER calculation sheets /2/; and values were found to be appropriately applied.

$C_{LR,i,t}$ Actual net project emissions arising from logging infrastructure in stratum i in year t (t CO ₂ e)	Ex-ante: 0 Ex-post: 0	The values were calculated based on logging activities for infrastructure development and cross checked with deforestation analysis reports /49/, stakeholder interactions /13/, and ER calculation sheets /2/; and values were found to be appropriately applied.
$\Delta C_{SKID,i,t}$ Change in carbon stock resulting from skid trail creation in stratum i in year t (t CO ₂ e)	Ex-post: 0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were cross checked during site visit with institutional stakeholder /13/, with deforestation analysis reports /49/, ER calculation sheets /2/, and values were found to be appropriately applied.
$L_{SKID,i,t}$ Length of skid trails in stratum i in year t (m)	Ex-post: 0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were cross checked during site visit with institutional stakeholder /13/, with deforestation analysis reports /49/, ER calculation sheets /2/, and values were found to be appropriately applied.
SK_i	Ex-post: 0	As there were no forest exploration activities the

Skid trail emission factor (Average emissions resulting from dead wood created in the process of skid trail creation per length of skid trail) in stratum i (t CO₂e/m)		post exploration reports were not prepared given that the values were cross checked during site visit with institutional stakeholder. The values were cross checked during site visit, (stakeholder interactions) /13/, and ER calculation sheets /2/; and values were found to be appropriately applied.
$C_{dest, i}$ Mean live carbon stock of trees and non-tree biomass assumed to be killed per unit area in creation of skid trail in stratum i (t CO₂e)	Ex-post: 0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were cross checked during site visit with institutional stakeholder /13/, with deforestation analysis reports /49/, ER calculation sheets /2/, and values were found to be appropriately applied.
$\Delta C_{SOC_sk,i}$ Carbon stock change in soil organic carbon resulting from skid trail creation in stratum i (t CO₂e)	Ex-post: 0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were cross checked during site visit with institutional stakeholder /13/, and ER calculation sheets /2/; and values were found to be appropriately applied.
W_{skid} Mean width of skid trails in stratum i (m)	Ex-post: 0	As there were no forest exploration activities the post exploration reports

		were not prepared given that the values were cross checked during site visit with institutional stakeholder/13/, with deforestation analysis reports /49/ ER calculation sheets /2/; and values were found to be appropriately applied.
$\Delta C_{SOC_sk,i}$ Carbon stock change in soil organic carbon resulting from skid trail creation in stratum i. (t CO ₂ e)	Ex-post: 0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were cross checked during site visit with institutional stakeholder /13/, and ER calculation sheets /2/; and values were found to be appropriately applied.
F_{LU} Land use factor after conversion	1	Default values were cross checked with IPCC, 2019 /93/ and values were found to be correct.
F_{MG} Management factor after conversion	0.9	Default values were cross checked with Oliveira et al., 2022 /93/ and values were found to be correct.
F_i Input factor after conversion	1	Default values were cross checked with IPCC, 2019 /93/ and values were found to be correct
$\Delta C_{ROAD,i,t}$ Change in carbon stock resulting from logging road creation	Ex-post: 0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were

in stratum i in year t (t CO ₂ e)		confirmed during site visit with institutional stakeholder /13/. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.
$A_{ROAD,i,t}$ Area of roads in stratum i in year t (ha)	Ex-post: 0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were confirmed during site visit with institutional stakeholder /13/. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.
$\Delta C_{DECKS,i,t}$ Change in carbon stock resulting from logging deck creation in stratum i in year t (t CO ₂ e)	Ex-post: 0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were confirmed during site visit with institutional stakeholder /13/. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.

$A_{DECKS,i,t}$ Area of logging decks in stratum i in year t (ha)	Ex-post: 0	As there were no forest exploration activities the post exploration reports were not prepared given that the values were confirmed during site visit with institutional stakeholder /13/. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.														
$A_{DistPA,q,i,t}$ Area impacted by natural disturbance in the project stratum i converted to natural disturbance stratum q in year t (ha)	As the values applied for each stratum for each year and given the large size of table; table is not included. However, all values for $A_{DistPA,q,i,t}$ are given ER spreadsheet /2/.	The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.														
DDRF Degradation Disturbance Reduction Factor	Ex-post: 0	The values were calculated based on the impact of the baseline degradation on available stocks for reduction due to disturbance. The values were cross checked with ER calculation sheets /2/ and values were found to be appropriately applied.														
$A_{burn,i,t}$ Area burnt for stratum i in year t (ha)	<table><tr><th>Stratum</th><th>$A_{burn,i,t}$</th></tr><tr><td>As</td><td>0.00</td></tr><tr><td>Ds</td><td>0.00</td></tr><tr><td>Aa</td><td>5.01</td></tr><tr><td>Ab</td><td>6.89</td></tr><tr><td>D</td><td>0.00</td></tr><tr><td>Ap</td><td>0.00</td></tr></table>	Stratum	$A_{burn,i,t}$	As	0.00	Ds	0.00	Aa	5.01	Ab	6.89	D	0.00	Ap	0.00	The values were calculated based deforested area as result of fire activity to land in project case. The values were cross checked with GIS datasets /46/, remote
Stratum	$A_{burn,i,t}$															
As	0.00															
Ds	0.00															
Aa	5.01															
Ab	6.89															
D	0.00															
Ap	0.00															

	<table><tr><td>Db</td><td>0.00</td></tr></table>	Db	0.00	sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.																																																																								
Db	0.00																																																																											
$C_{P,Dist,q,i}$ Carbon stock in all pools in post-natural disturbance q in baseline stratum i (t CO ₂ e)	Ex-ante: 0.1- 0.5 Ex-post: 0.1- 0.5	Values were cross checked with Alencar et al. (2006) /94/, GIS datasets /46/ and ER calculations sheets /2/ and values were found to be appropriately applied.																																																																										
$\Delta C_{P,Dist,q,i,t}$ Net carbon stock changes in pools as a result of natural disturbance in the project case in post-natural disturbance stratum q in stratum i in year t (t CO ₂ e)	<table><thead><tr><th>Instance</th><th>Stratum (i)</th><th>$\Delta C_{P,Dist,q,i,t}$</th></tr></thead><tbody><tr><td rowspan="2">PAI #1</td><td>As</td><td>482.67</td></tr><tr><td>Ds</td><td>516.76</td></tr><tr><td rowspan="2">PAI #2</td><td>Aa</td><td>418.86</td></tr><tr><td>Ab</td><td>442.53</td></tr><tr><td rowspan="2">PAI #3</td><td>Aa</td><td>418.86</td></tr><tr><td>Ab</td><td>442.53</td></tr><tr><td rowspan="2">PAI #4</td><td>Aa</td><td>418.86</td></tr><tr><td>Ab</td><td>442.53</td></tr><tr><td rowspan="2">PAI #5</td><td>Aa</td><td>418.86</td></tr><tr><td>Ab</td><td>442.53</td></tr><tr><td>PAI #6</td><td>Db</td><td>544.30</td></tr><tr><td rowspan="2">PAI #7</td><td>Ap</td><td>427.91</td></tr><tr><td>D</td><td>662.82</td></tr><tr><td rowspan="2">PAI #8</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>662.82</td></tr><tr><td rowspan="2">PAI #9</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>662.82</td></tr><tr><td rowspan="2">PAI #10</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>662.82</td></tr><tr><td rowspan="2">PAI #11</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>662.82</td></tr><tr><td rowspan="2">PAI #12</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>662.82</td></tr><tr><td rowspan="2">PAI #13</td><td>Ap</td><td>427.91</td></tr><tr><td>D</td><td>662.82</td></tr><tr><td rowspan="2">PAI #14</td><td>Ap</td><td>-</td></tr><tr><td>D</td><td>662.82</td></tr><tr><td>PAI #15</td><td>Ap</td><td>427.91</td></tr></tbody></table>	Instance	Stratum (i)	$\Delta C_{P,Dist,q,i,t}$	PAI #1	As	482.67	Ds	516.76	PAI #2	Aa	418.86	Ab	442.53	PAI #3	Aa	418.86	Ab	442.53	PAI #4	Aa	418.86	Ab	442.53	PAI #5	Aa	418.86	Ab	442.53	PAI #6	Db	544.30	PAI #7	Ap	427.91	D	662.82	PAI #8	Ap	-	D	662.82	PAI #9	Ap	-	D	662.82	PAI #10	Ap	-	D	662.82	PAI #11	Ap	-	D	662.82	PAI #12	Ap	-	D	662.82	PAI #13	Ap	427.91	D	662.82	PAI #14	Ap	-	D	662.82	PAI #15	Ap	427.91	The values were calculated based on post natural disturbance change in carbon stock in selected pools in stratum i following eq. 24 of VMD0015 v2.2 /12/. The values were cross checked with GIS datasets /46/, remote sensing datasets /46/ and ER calculation sheets /2/ and values were found to be appropriately applied.
Instance	Stratum (i)	$\Delta C_{P,Dist,q,i,t}$																																																																										
PAI #1	As	482.67																																																																										
	Ds	516.76																																																																										
PAI #2	Aa	418.86																																																																										
	Ab	442.53																																																																										
PAI #3	Aa	418.86																																																																										
	Ab	442.53																																																																										
PAI #4	Aa	418.86																																																																										
	Ab	442.53																																																																										
PAI #5	Aa	418.86																																																																										
	Ab	442.53																																																																										
PAI #6	Db	544.30																																																																										
PAI #7	Ap	427.91																																																																										
	D	662.82																																																																										
PAI #8	Ap	-																																																																										
	D	662.82																																																																										
PAI #9	Ap	-																																																																										
	D	662.82																																																																										
PAI #10	Ap	-																																																																										
	D	662.82																																																																										
PAI #11	Ap	-																																																																										
	D	662.82																																																																										
PAI #12	Ap	-																																																																										
	D	662.82																																																																										
PAI #13	Ap	427.91																																																																										
	D	662.82																																																																										
PAI #14	Ap	-																																																																										
	D	662.82																																																																										
PAI #15	Ap	427.91																																																																										

		D	662.82																																																																											
$\Delta C_{P,DistPA,i,t}$ Net carbon stock changes as a result of natural disturbance in the project case in the project area in stratum i in year t (t CO₂e)	<table> <tr> <th>Instance</th> <th>Stratum (i)</th> <th>$\Delta C_{P,DistPA,i,t}$</th> </tr> <tr> <td rowspan="2">PAI #1</td> <td>As</td> <td>-</td> </tr> <tr> <td>Ds</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #2</td> <td>Aa</td> <td>92.15</td> </tr> <tr> <td>Ab</td> <td>97.36</td> </tr> <tr> <td rowspan="2">PAI #3</td> <td>Aa</td> <td>841.91</td> </tr> <tr> <td>Ab</td> <td>0.00</td> </tr> <tr> <td rowspan="2">PAI #4</td> <td>Aa</td> <td>917.30</td> </tr> <tr> <td>Ab</td> <td>2951.69</td> </tr> <tr> <td rowspan="2">PAI #5</td> <td>Aa</td> <td>247.13</td> </tr> <tr> <td>Ab</td> <td>-</td> </tr> <tr> <td>PAI #6</td> <td>Db</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #7</td> <td>Ap</td> <td>-</td> </tr> <tr> <td>D</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #8</td> <td>Ap</td> <td>-</td> </tr> <tr> <td>D</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #9</td> <td>Ap</td> <td>-</td> </tr> <tr> <td>D</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #10</td> <td>Ap</td> <td>-</td> </tr> <tr> <td>D</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #11</td> <td>Ap</td> <td>-</td> </tr> <tr> <td>D</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #12</td> <td>Ap</td> <td>-</td> </tr> <tr> <td>D</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #13</td> <td>Ap</td> <td>-</td> </tr> <tr> <td>D</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #14</td> <td>Ap</td> <td>-</td> </tr> <tr> <td>D</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #15</td> <td>Ap</td> <td>-</td> </tr> <tr> <td>D</td> <td>-</td> </tr> </table>	Instance	Stratum (i)	$\Delta C_{P,DistPA,i,t}$	PAI #1	As	-	Ds	-	PAI #2	Aa	92.15	Ab	97.36	PAI #3	Aa	841.91	Ab	0.00	PAI #4	Aa	917.30	Ab	2951.69	PAI #5	Aa	247.13	Ab	-	PAI #6	Db	-	PAI #7	Ap	-	D	-	PAI #8	Ap	-	D	-	PAI #9	Ap	-	D	-	PAI #10	Ap	-	D	-	PAI #11	Ap	-	D	-	PAI #12	Ap	-	D	-	PAI #13	Ap	-	D	-	PAI #14	Ap	-	D	-	PAI #15	Ap	-	D	-	The values were calculated based on area impacted by natural disturbance following the eq. 20 of VMD0015 v2.2 /12/. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.
Instance	Stratum (i)	$\Delta C_{P,DistPA,i,t}$																																																																												
PAI #1	As	-																																																																												
	Ds	-																																																																												
PAI #2	Aa	92.15																																																																												
	Ab	97.36																																																																												
PAI #3	Aa	841.91																																																																												
	Ab	0.00																																																																												
PAI #4	Aa	917.30																																																																												
	Ab	2951.69																																																																												
PAI #5	Aa	247.13																																																																												
	Ab	-																																																																												
PAI #6	Db	-																																																																												
PAI #7	Ap	-																																																																												
	D	-																																																																												
PAI #8	Ap	-																																																																												
	D	-																																																																												
PAI #9	Ap	-																																																																												
	D	-																																																																												
PAI #10	Ap	-																																																																												
	D	-																																																																												
PAI #11	Ap	-																																																																												
	D	-																																																																												
PAI #12	Ap	-																																																																												
	D	-																																																																												
PAI #13	Ap	-																																																																												
	D	-																																																																												
PAI #14	Ap	-																																																																												
	D	-																																																																												
PAI #15	Ap	-																																																																												
	D	-																																																																												
$GHG_{P,E,i,t}$ Greenhouse gas emissions as a result of deforestation activities within the within the project area in the project case	<table> <tr> <th>Instance</th> <th>Stratum (i)</th> <th>$GHG_{P-E,i,t}$</th> </tr> <tr> <td rowspan="2">PAI #1</td> <td>As</td> <td>-</td> </tr> <tr> <td>Ds</td> <td>-</td> </tr> <tr> <td rowspan="2">PAI #2</td> <td>Aa</td> <td>5.87</td> </tr> <tr> <td>Ab</td> <td>6.28</td> </tr> <tr> <td rowspan="2">PAI #3</td> <td>Aa</td> <td>53.65</td> </tr> <tr> <td>Ab</td> <td>0.00</td> </tr> <tr> <td rowspan="2">PAI #4</td> <td>Aa</td> <td>58.45</td> </tr> <tr> <td>Ab</td> <td>190.36</td> </tr> </table>	Instance	Stratum (i)	$GHG_{P-E,i,t}$	PAI #1	As	-	Ds	-	PAI #2	Aa	5.87	Ab	6.28	PAI #3	Aa	53.65	Ab	0.00	PAI #4	Aa	58.45	Ab	190.36	The values were calculated based on the GHG (non-CO₂) emission due to deforestation in the project area following eq. 6 of VMD0006 v1.3 /11/. The values were cross checked with GIS datasets /46/, remote sensing datasets																																																					
Instance	Stratum (i)	$GHG_{P-E,i,t}$																																																																												
PAI #1	As	-																																																																												
	Ds	-																																																																												
PAI #2	Aa	5.87																																																																												
	Ab	6.28																																																																												
PAI #3	Aa	53.65																																																																												
	Ab	0.00																																																																												
PAI #4	Aa	58.45																																																																												
	Ab	190.36																																																																												

stratum i in year t (t CO ₂ e)	<table border="1"> <tr> <td rowspan="2">PAI #5</td><td>Aa</td><td>15.75</td></tr> <tr> <td>Ab</td><td>-</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>-</td></tr> <tr> <td rowspan="2">PAI #7</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #8</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #9</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #10</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #11</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #12</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #13</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #14</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #15</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> </table>	PAI #5	Aa	15.75	Ab	-	PAI #6	Db	-	PAI #7	Ap	-	D	-	PAI #8	Ap	-	D	-	PAI #9	Ap	-	D	-	PAI #10	Ap	-	D	-	PAI #11	Ap	-	D	-	PAI #12	Ap	-	D	-	PAI #13	Ap	-	D	-	PAI #14	Ap	-	D	-	PAI #15	Ap	-	D	-	/47/ and ER calculation sheets /2/ and values were found to be appropriately applied.	
PAI #5	Aa		15.75																																																					
	Ab	-																																																						
PAI #6	Db	-																																																						
PAI #7	Ap	-																																																						
	D	-																																																						
PAI #8	Ap	-																																																						
	D	-																																																						
PAI #9	Ap	-																																																						
	D	-																																																						
PAI #10	Ap	-																																																						
	D	-																																																						
PAI #11	Ap	-																																																						
	D	-																																																						
PAI #12	Ap	-																																																						
	D	-																																																						
PAI #13	Ap	-																																																						
	D	-																																																						
PAI #14	Ap	-																																																						
	D	-																																																						
PAI #15	Ap	-																																																						
	D	-																																																						
E_{BiomassBurn,i,t} Greenhouse gas emissions due to biomass burning in stratum i in year t of each GHG (CO₂, CH₄, N₂O) (t CO₂e)	<table border="1"> <thead> <tr> <th>Instance</th><th>Stratum (i)</th><th>E_{biomassburn,i,t}</th></tr> </thead> <tbody> <tr> <td rowspan="2">PAI #1</td><td>As</td><td>-</td></tr> <tr> <td>Ds</td><td>-</td></tr> <tr> <td rowspan="2">PAI #2</td><td>Aa</td><td>5.87</td></tr> <tr> <td>Ab</td><td>6.28</td></tr> <tr> <td rowspan="2">PAI #3</td><td>Aa</td><td>53.65</td></tr> <tr> <td>Ab</td><td>0.00</td></tr> <tr> <td rowspan="2">PAI #4</td><td>Aa</td><td>58.45</td></tr> <tr> <td>Ab</td><td>190.36</td></tr> <tr> <td rowspan="2">PAI #5</td><td>Aa</td><td>15.75</td></tr> <tr> <td>Ab</td><td>-</td></tr> <tr> <td>PAI #6</td><td>Db</td><td>-</td></tr> <tr> <td rowspan="2">PAI #7</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #8</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #9</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td rowspan="2">PAI #10</td><td>Ap</td><td>-</td></tr> <tr> <td>D</td><td>-</td></tr> <tr> <td>PAI #11</td><td>Ap</td><td>-</td></tr> </tbody> </table>	Instance	Stratum (i)	E _{biomassburn,i,t}	PAI #1	As	-	Ds	-	PAI #2	Aa	5.87	Ab	6.28	PAI #3	Aa	53.65	Ab	0.00	PAI #4	Aa	58.45	Ab	190.36	PAI #5	Aa	15.75	Ab	-	PAI #6	Db	-	PAI #7	Ap	-	D	-	PAI #8	Ap	-	D	-	PAI #9	Ap	-	D	-	PAI #10	Ap	-	D	-	PAI #11	Ap	-	The values were calculated based on the area burnt for stratum i, average biomass stock before burning, emission factors following the eq. 1 of VMD0013 v1.3 /84/. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.
Instance	Stratum (i)	E _{biomassburn,i,t}																																																						
PAI #1	As	-																																																						
	Ds	-																																																						
PAI #2	Aa	5.87																																																						
	Ab	6.28																																																						
PAI #3	Aa	53.65																																																						
	Ab	0.00																																																						
PAI #4	Aa	58.45																																																						
	Ab	190.36																																																						
PAI #5	Aa	15.75																																																						
	Ab	-																																																						
PAI #6	Db	-																																																						
PAI #7	Ap	-																																																						
	D	-																																																						
PAI #8	Ap	-																																																						
	D	-																																																						
PAI #9	Ap	-																																																						
	D	-																																																						
PAI #10	Ap	-																																																						
	D	-																																																						
PAI #11	Ap	-																																																						

			D	-		
		PAI #12	Ap	-		
			D	-		
		PAI #13	Ap	-		
			D	-		
		PAI #14	Ap	-		
			D	-		
		PAI #15	Ap	-		
			D	-		
$\Delta C_{WPS-REDD}$ Net GHG emissions in the REDD project scenario up to year t (t CO ₂ e)	38,244	The values were calculated as result of net carbon stock change due to deforestation in project area in stratum i, carbon stock change due to natural disturbance and GHG emissions as result of deforestation and degradation following the eq. 1 of VMD0015 v2.2 /12/. The value was cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and value was found to be appropriately applied.				
$\Delta C_{LK-REDD}$ Net GHG emissions due to leakage from the REDD project activity up to year t (t CO ₂ e)	131,980	The values were calculated based on activity shift leakage and based on market leakage in project following eq. 4 of VM0007 v1.6 /7/. The value was cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and value was found to be appropriately applied.				

$\Delta CLK-AS_{planned}$ Net GHG emissions due to activity shifting leakage for projects preventing planned deforestation up to year t (t CO ₂ e)	<table><tr><th>Stratum</th><th>$\Delta CLK-AS_{planned}$</th></tr><tr><td>Ab</td><td>27,324</td></tr><tr><td>Aa</td><td>3,841</td></tr><tr><td>As</td><td>8,814</td></tr><tr><td>Fs</td><td>6,698</td></tr></table>	Stratum	$\Delta CLK-AS_{planned}$	Ab	27,324	Aa	3,841	As	8,814	Fs	6,698	The values were calculated based on the activity shift leakage in stratum i and carbon stock change in all carbon pools following eq. 1 of VMD0009 v1.3 /116/. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.
Stratum	$\Delta CLK-AS_{planned}$											
Ab	27,324											
Aa	3,841											
As	8,814											
Fs	6,698											
$LK_{Aplanned,i,t}$ The area of activity shifting leakage in stratum i in year t (ha)	<table><tr><th>Stratum</th><th>$LK_{Aplanned,i,t}$ (ha)</th></tr><tr><td>Ab</td><td>51</td></tr><tr><td>Aa</td><td>8</td></tr><tr><td>As</td><td>14</td></tr><tr><td>Fs</td><td>18</td></tr></table>	Stratum	$LK_{Aplanned,i,t}$ (ha)	Ab	51	Aa	8	As	14	Fs	18	The values were calculated based on the activity shift leakage following the eq. 6 of VMD0009 v1.3 /116/. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.
Stratum	$LK_{Aplanned,i,t}$ (ha)											
Ab	51											
Aa	8											
As	14											
Fs	18											
$A_{defLK,i,t}$ The total area of monitored deforestation by the baseline agent of the planned deforestation in stratum i in year t (ha)	Ex-ante: 0 Ex-post: 0	The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.										
$NewR_{i,t}$ New calculated forest clearance by the baseline agent of the planned deforestation in stratum i in year t	Ex-ante: 0 Ex-post: 0	The values were calculated based on the projected annual proportion of land that will be deforested outside the project boundary in stratum i, and										

where no leakage is occurring (ha)		total area of planned deforestation outside the project boundary over the baseline period for stratum i. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.
$D_{\text{planned},i,t,OP}$ Projected annual proportion of land that will be deforested outside the project boundary in stratum i in year t (%)	Ex-post: 0	The values were estimated based on the deforestation permits and/or requisition for vegetation suppression request outside the project area. As there were no deforestation agent identified given that this was confirmed with institutional stakeholder during on site visit /13/. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.
$A_{\text{planned},i,OP}$ Total area of planned deforestation outside the project boundary over the baseline period for stratum i (ha)	Ex-post: 0	The values were estimated based on the deforestation permits outside the project area. As there were no deforestation agent identified given that this was confirmed with institutional stakeholder during on site visit /13/. The values were cross checked with GIS datasets

		/46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.																								
WoPR_{i,t} Deforestation by the baseline agent of the planned deforestation in the absence of the project in stratum i in year t (ha)	<table> <tr> <th>Stratum (i)</th> <th>Year(t)</th> <th>WoPR_{i,t}</th> </tr> <tr> <td>Aa</td> <td>2023</td> <td>670.00</td> </tr> <tr> <td>Ab</td> <td>2023</td> <td>1224.00</td> </tr> <tr> <td>Ap</td> <td>2023</td> <td>293.59</td> </tr> <tr> <td>As</td> <td>2023</td> <td>186.00</td> </tr> <tr> <td>D</td> <td>2023</td> <td>1,082.92</td> </tr> <tr> <td>Db</td> <td>2023</td> <td>910.11</td> </tr> <tr> <td>Ds</td> <td>2023</td> <td>92.00</td> </tr> </table>	Stratum (i)	Year(t)	WoPR _{i,t}	Aa	2023	670.00	Ab	2023	1224.00	Ap	2023	293.59	As	2023	186.00	D	2023	1,082.92	Db	2023	910.11	Ds	2023	92.00	The values were estimated based on the deforestation permits outside the project area. As there were no deforestation agent identified given that this was confirmed with institutional stakeholder during on site visit /13/. The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.
Stratum (i)	Year(t)	WoPR _{i,t}																								
Aa	2023	670.00																								
Ab	2023	1224.00																								
Ap	2023	293.59																								
As	2023	186.00																								
D	2023	1,082.92																								
Db	2023	910.11																								
Ds	2023	92.00																								
HistHai,ag Number of hectares of forest cleared by the baseline agent of the planned deforestation in the five years prior to project implementation in stratum i by agent ag within the country (ha)	As the values applied for each stratum for each year and given the large size of table; table is not included. However, all values for HistHai,ag are given ER spreadsheet /2/.	The values were cross checked with GIS datasets /46/, remote sensing datasets /47/ and ER calculation sheets /2/ and values were found to be appropriately applied.																								
GHG_{LK,E,i,t} Greenhouse gas emissions as a result of leakage of avoiding deforestation activities in stratum i in year t (t CO₂e)	<table> <tr> <th>Stratum</th> <th>GHGLK,E,i,</th> </tr> <tr> <td>Ab</td> <td>1,459</td> </tr> <tr> <td>Aa</td> <td>206</td> </tr> <tr> <td>As</td> <td>475</td> </tr> <tr> <td>Fs</td> <td>364</td> </tr> </table>	Stratum	GHGLK,E,i,	Ab	1,459	Aa	206	As	475	Fs	364	The values were calculated based on biomass burning (non-CO₂ emissions) in stratum i following eq. 3 of VMD0009 v1.3 /116/. The values were cross checked with GIS datasets /46/, remote sensing datasets														
Stratum	GHGLK,E,i,																									
Ab	1,459																									
Aa	206																									
As	475																									
Fs	364																									

		/47/ and ER calculation sheets /2/ and values were found to be appropriately applied.																
ΔC_{LK-ME} Net greenhouse gas emissions due to market-effects leakage (t CO ₂ e)	85,303	The values were calculated based on market effect leakage following the eq. 1 of VMD0011 v1.0 /95/. The values were cross checked with PDMR /3/, ER calculation sheet /2/ and values were found to be appropriately applied.																
$LK_{MarketEffects,timber}$ Total GHG emissions due to market- effects leakage through decreased timber harvest	83,331	The values were calculated based on leakage factor defined and emission from timber harvest in stratum I in line with the eq. 2 of VMD0011 v1.0 /95/. The values were cross checked with PDMR /3/, ER calculation sheet /2/ and values were found to be appropriately applied.																
LF_{ME} Leakage factor for market-effects calculations	0.2	Default value from module VMD0011 v1.0 /95/ was used, and values was cross checked with ER calculation sheet /2/ and found to be appropriately used.																
PMP_i Total volume in commercial species that is merchantable (m ³)	<table> <tr> <th>Instance</th> <th>PMPi (m³)</th> </tr> <tr><td>PAI #1</td><td>17</td></tr> <tr><td>PAI #2</td><td>27.6</td></tr> <tr><td>PAI #3</td><td>22.3</td></tr> <tr><td>PAI #4</td><td>22.3</td></tr> <tr><td>PAI #5</td><td>22.3</td></tr> <tr><td>PAI #6</td><td>22.3</td></tr> <tr><td>PAI #7</td><td>22.3</td></tr> </table>	Instance	PMPi (m ³)	PAI #1	17	PAI #2	27.6	PAI #3	22.3	PAI #4	22.3	PAI #5	22.3	PAI #6	22.3	PAI #7	22.3	The values were estimated based on forest exploration plan /56/ and values were cross checked with ER calculation sheet /2/ and values were found to be appropriately applied.
Instance	PMPi (m ³)																	
PAI #1	17																	
PAI #2	27.6																	
PAI #3	22.3																	
PAI #4	22.3																	
PAI #5	22.3																	
PAI #6	22.3																	
PAI #7	22.3																	

		PAI #8	22.3								
		PAI #9	22.3								
		PAI #10	22.3								
		PAI #11	22.3								
		PAI #12	22.3								
		PAI #13	22.3								
		PAI #14	22.3								
		PAI #15	22.3								
LDF Logging damage factor	0.53				Default value from module VMD0011 v.1.0 /95/ was used, and values was cross checked with ER calculation sheet /2/ and found to be appropriately used.						
LIF Logging infrastructure factor	0.29				Default value from module VMD0011 v.1.0 /95/ was used, and values was cross checked with ER calculation sheet /2/ and found to be appropriately used.						
LK _{MarketEffects,FW/C} Total GHG emissions due to market leakage through decreased harvest of fuelwood and charcoal sold into regional and/or national markets (t CO ₂ e)	1,972				Based on leakage factor defined in PD LK _{MarketEffects,FW/C} were estimated for legal amazon region. The values were cross checked with PDMR /3/, ER calculation sheet /2/ and values were found to be appropriately applied.						
NER _{REDD} Total net GHG emission reductions of the REDD project activity up to year t (t CO ₂ e)	<table><tr><th>Year</th><th>NER_{REDD}</th></tr><tr><td>2023</td><td>2,305,305</td></tr><tr><td>Total</td><td>2,305,305</td></tr></table>			Year	NER _{REDD}	2023	2,305,305	Total	2,305,305	The values were calculated based on baseline GHG emissions, project emissions and leakage emissions following eq. 2 of VM0007 v1.6 /7/. The values were cross checked with GIS datasets /46/, remote sensing datasets	
Year	NER _{REDD}										
2023	2,305,305										
Total	2,305,305										

		/47/ and ER calculation sheets /2/ and values were found to be appropriately applied.																																
Buffer^{Planned} Buffer withholding for avoiding planned deforestation project activities (t CO₂e)	<table> <tr> <th>Year</th> <th>Adjusted_NER_{REDD+}</th> <th>Buffer^{Planned}</th> </tr> <tr> <td>2023</td> <td>2,305,305</td> <td>292,474</td> </tr> <tr> <td>Total</td> <td>2,305,305</td> <td>292,474</td> </tr> </table>	Year	Adjusted_NER _{REDD+}	Buffer ^{Planned}	2023	2,305,305	292,474	Total	2,305,305	292,474	The values were cross checked with ER calculation sheet /2/, Non permanence report /68/ and values were found to be appropriately applied.																							
Year	Adjusted_NER _{REDD+}	Buffer ^{Planned}																																
2023	2,305,305	292,474																																
Total	2,305,305	292,474																																
Uncertainty_{REDD-BSL, SS} Total uncertainty in the combined carbon stocks and greenhouse gas sources in the REDD baseline scenario (%)	0.6	The values were calculated based on the percentage uncertainty in carbon stocks in all pools (in baseline scenario) following eq. 5 of VMD0015 v1.2 /12/. The value was cross checked with ER calculation sheet /2/, PDMR /3/, and VM0007 v.1.6 /7/ and value was found to be appropriately applied.																																
Uncertainty_{REDD-WPS} Total uncertainty in the REDD project scenario (%)	<table> <tr> <th>Instance</th> <th>Uncertainty_{REDD-WPS}</th> </tr> <tr><td>#01</td><td>3.83%</td></tr> <tr><td>#02</td><td>3.96%</td></tr> <tr><td>#03</td><td>3.96%</td></tr> <tr><td>#04</td><td>3.96%</td></tr> <tr><td>#05</td><td>3.96%</td></tr> <tr><td>#06</td><td>7.84%</td></tr> <tr><td>#07</td><td>3.64%</td></tr> <tr><td>#08</td><td>3.64%</td></tr> <tr><td>#09</td><td>3.64%</td></tr> <tr><td>#10</td><td>3.64%</td></tr> <tr><td>#11</td><td>3.64%</td></tr> <tr><td>#12</td><td>3.64%</td></tr> <tr><td>#13</td><td>2.65%</td></tr> <tr><td>#14</td><td>3.64%</td></tr> <tr><td>#15</td><td>2.65%</td></tr> </table>	Instance	Uncertainty _{REDD-WPS}	#01	3.83%	#02	3.96%	#03	3.96%	#04	3.96%	#05	3.96%	#06	7.84%	#07	3.64%	#08	3.64%	#09	3.64%	#10	3.64%	#11	3.64%	#12	3.64%	#13	2.65%	#14	3.64%	#15	2.65%	The values were calculated based on the percentage uncertainty in carbon stocks in all pools (in project scenario) following eq. 13 of VMD0017 v2.2 /117/. The values were cross checked with ER calculation sheet /2/, PDMR /3/, and VM0007 v.1.6 /7/, and values were found to be appropriately applied.
Instance	Uncertainty _{REDD-WPS}																																	
#01	3.83%																																	
#02	3.96%																																	
#03	3.96%																																	
#04	3.96%																																	
#05	3.96%																																	
#06	7.84%																																	
#07	3.64%																																	
#08	3.64%																																	
#09	3.64%																																	
#10	3.64%																																	
#11	3.64%																																	
#12	3.64%																																	
#13	2.65%																																	
#14	3.64%																																	
#15	2.65%																																	

		Total	3.83%								
NER _{REDD+_ERROR} Cumulative uncertainty for the REDD+ project activities up to year t (%)		<table><tr><th>Year</th><th>NER_{REDD+_ERROR}</th></tr><tr><td>2023</td><td>173,294</td></tr><tr><td>Total</td><td>173,294</td></tr></table>	Year	NER _{REDD+_ERROR}	2023	173,294	Total	173,294			The values are calculated based on uncertainty in baseline and project scenario following the eq. 21 of VMD0017 v2.2 /117/. The values were cross checked with ER calculation sheet /2/, PDMR /3/, and VM0007 v.1.6 /7/, and values were found to be appropriately applied.
Year	NER _{REDD+_ERROR}										
2023	173,294										
Total	173,294										
Adjusted_NER _{REDD+} Total net GHG emission reductions of the REDD+ project activities up to year t* adjusted to account for uncertainty (%)		<table><tr><th>Year</th><th>Adjusted_NER_{REDD+}</th></tr><tr><td>2023</td><td>2,305,305</td></tr><tr><td>Total</td><td>2,305,305</td></tr></table>	Year	Adjusted_NER _{REDD+}	2023	2,305,305	Total	2,305,305			The values were calculated based on the cumulative uncertainty in the project scenario following eq. 21 of VMD0017 v2.2 /117/. The values were cross checked with ER calculation sheet /2/, PDMR /3/, and VM0007 v.1.6 /7/, and values were found to be appropriately applied.
Year	Adjusted_NER _{REDD+}										
2023	2,305,305										
Total	2,305,305										
VCU _t Number of Verified Carbon Units at year t* or t2 - t1 (VCU)		<table><tr><th>Year</th><th>VCU_t</th></tr><tr><td>2023</td><td>2,012,831</td></tr><tr><td>Total</td><td>2,012,831</td></tr></table>	Year	VCU _t	2023	2,012,831	Total	2,012,831			The values were calculated based on total GHG emission in project scenario, adjusted uncertainty and buffer pool deduction. The values were cross checked with ER calculation sheet /2/, and values were found to be appropriately applied.
Year	VCU _t										
2023	2,012,831										
Total	2,012,831										

During the current monitoring period (2023), deforestation data for the Reference Region (RR), Project Area (PA), and Leakage Belt (LB) were reviewed and cross-checked using GIS and remote sensing data /46/. These GIS files for deforested areas within RR, PA, and LB were compared

with Land Use/Land Cover (LULC) maps from sources such as Mapbiomas and PRODES /47/. For this monitoring period, accuracy assessments were conducted to verify the quality of the deforestation maps in the Project Area and Leakage Belt. LULC maps for these areas were created to show deforested zones both within the monitoring period and since the start of the project. The verification team analysed the evidence provided by the project proponent (PP) and confirmed that the deforestation and accuracy analyses were correct /46//47//49/.

During the current monitoring period, accuracy assessments were conducted to evaluate the precision of the deforestation maps for both the Project Area and the Leakage Belt. A total of 201 random points were generated and used for accuracy verification through high-resolution Sentinel imagery /47/. A confusion matrix was generated to assess the accuracy, with the overall accuracy found to be 96% /131/, meeting the required standards outlined in the methodology /7/. Additionally, Land Use/Land Cover (LULC) maps were produced for the Project Area and Leakage Belt across all fifteen instances, highlighting deforested areas both during the monitoring period and since the project's initiation /01/. The verification team reviewed the GIS datasets /46 /, remote sensing datasets /47/ and deforestation analysis /48//49/ submitted by the PP and confirms that both the deforestation analysis and accuracy assessments are accurate. The average carbon stocks in forest areas within the project zone were validated according to the VM0007 v1.6 methodology /7/ and other relevant guidelines. Since the current monitoring period is less than 10 years and does not require a baseline reassessment, the carbon stock values from the previous validation were accepted. According to the VCS Std. v.4.7 /5/, baseline reassessments are required every ten years for Avoiding Planned Deforestation (APD) projects, and the VM0007 methodology /7/ also mandates a reassessment after 10 years.

Uncertainty assessment

As per the applied methodology, if the uncertainty in the total average carbon stock is less than 15% of the average value, the average carbon stock value can be used. Otherwise, if the uncertainty exceeds this threshold, specific boundaries for the 90% confidence interval must be applied. The baseline deforestation rate uncertainty is set to zero (UncertaintyBSL,RATE = 0) as rates are based on actual deforestation plans (VMD0017 v2.2, sections 5.1.1 and 5.1.2). Uncertainty in combined carbon stocks and greenhouse gas sources in the REDD baseline scenario is calculated using equation 5 of VMD0017 v2.2, while total error in the REDD+ project is derived from equation 21.

The uncertainty percentage is derived as the half-width of the 95% confidence interval, expressed as a percentage of the mean. Total uncertainty in the combined carbon stocks and greenhouse gas sources in the REDD baseline scenario is calculated to be 0.6%. Based on the information provided, the allowable uncertainty in the REDD+ MF methodology is +/- 15% of at the 95% confidence level. Since the uncertainty falls below this threshold, no deductions for uncertainty were applied in accordance with the prescribed methodology.

The results of the uncertainty calculations are provided in table 60 of the MR /01/, broken down by PAI and forest class. The verification team reviewed the primary sources of uncertainty and

verified the calculations in the ERR sheet /2/. It is confirmed that the uncertainty estimates were conducted in accordance with the methodology requirements.

The PP submitted the emission reduction (ER) calculations and supporting data in Excel format /2/. The sheets are clear, unprotected, and easy to follow. The verification team reviewed the calculations, confirming they were accurate. The monitoring report and ER calculation sheet properly followed the methods and equations specified in the project description for estimating baseline emissions, project emissions, and leakage. All data in the report and calculation sheet were cross-checked with the original sources to ensure no errors occurred during data transfer. Consistency within the report was also confirmed. As a result, the verification team concludes that the GHG emission reductions and removals have been correctly calculated according to the project methodology.

The verification team confirms, with reasonable assurance, that the project resulted in a net reduction of GHG emissions of 3,276,560 tCO₂e, and a total of 2,863,476 VCU. The buffer withholding percentage (12%) was calculated using the AFOLU Non-Permanence Risk Tool v4.2 /68/. The emissions reduction calculations were rechecked to ensure the correct application of the methodology equations, and the results were found to be accurate.

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

EPL has verified the third monitoring period of the "Brazilian Amazon APD Grouped REDD Project" and confirmed it complies with the Verified Carbon Standard (VCS) version 4.7 /7/, the VCS Validation and Verification Manual version 3.2 /8/, and the Climate, Community, and Biodiversity Standard version 3.1. /6/ The project, located in Brazil, prevented deforestation (APD) across an area of 6233.84 ha.

The verification process was based on all VCS criteria, and the findings of this report indicate that the project, as described, meets all requirements for verification. The verification covered the period from 1st January 2023 to 31st December 2023; and confirmed that emission reductions and/or removals were achieved with a reasonable level of assurance.

Regarding the VCS requirements and methodology, EPL confirms the following: a) The project description and monitoring report list all relevant assumptions and data, including their sources and references. b) All data and parameter values used in the report are reasonable within the project's context. c) The baseline emission estimates can be replicated using the data and parameters provided.

The project's monitoring plan, as outlined in section 3.1.3.6 of the MR /1/, specifies the roles and responsibilities of key parties. BRCarbon is tasked with the development of project documentation and the execution of monitoring activities in compliance with the VCS and CCB

standards. Additionally, BRCarbon is responsible for ensuring that data collection, processing, analysis, QA/QC, and reporting are carried out in accordance with the monitoring plan. The Landowners are accountable for the on-the-ground implementation of conservation efforts, monitoring, and maintenance activities. The qualifications of the personnel involved were verified through the review of CVs /76/ provided to the verification team, as well as interviews conducted during the site visit. BRCarbon did not perform an internal audit during this monitoring period. Though, BRCarbon have begun establishing procedures to ensure the management of quality and integrity, encompassing both Quality Assurance (QA) and Quality Control (QC) measures for the project activities.

During the verification, EPL reviewed the monitoring procedures, including remote sensing/GIS analysis, quality control (QC) and quality assurance (QA) procedures, data archiving, and the frequency of monitoring. This was cross-checked with previous project documentation and the monitoring plan. The review confirmed that the data used for determining emission reductions was of high quality and collected according to the VCS standard and monitoring plan. The verification team also assessed the reliability of evidence for GHG emission reductions and checked the data flow from collection to final reporting.

The evidence used to determine GHG reductions was adequate in both quantity and quality. The verification team recalculated the GHG reductions using parameters, area, equations, etc. The actual GHG reductions were calculated by the project proponent with sufficient quantitative and qualitative evidence, which the verification team verified.

It was found that the actual Net GHG emissions were lower than the initial (ex-ante) estimates. The verification team determined that this difference was due to the following factors:

1. The total carbon stock change in the project area compared to the project design (PD). The deforestation that occurred during the monitoring period was 47.11 ha which is higher than the estimated deforestation rate /49/.
2. A decrease in the total ex-post carbon stocks because of increased project emissions /2//47/. The project used a projected annual proportion of land that will be deforested in stratum yearly, but actual deforestation was higher than expected.

Based on these explanations, the verification team accepts the difference between the predicted (ex-ante) and actual emission reductions (ex-post). The actual emission reductions were reported based on the deforestation (illegal logging) in project scenario, conservative ex-ante values and the success of the activities carried out during the monitoring period.

EPL is able to issue a positive opinion for the reported emission reductions of 3,276, 560 tCO_{2e} for the period from 1st January 2023 to 31st December 2023, as outlined in the Monitoring Report /1/.

4.4.3 Non-Permanence Risk Analysis (VCS 2.4, 3.2, 3.5, 3.6, 3.15, 3.23, 4.1)

The verification team has accessed the final version of Non-permanence Risk Report /68/ for the verification process according to the AFOLU Non-permanence Risk Tool, v4.2/9/.

Table 13: Assessment of the non-permanence risk rating determined by the project participant.

INTERNAL RISK:

Project Management		
Risk Factor	Assessment	Risk Rating
Q1	The project has an adaptive management plan in place that includes a monitoring plan /71/.	N/A
Q2 a)	The proposed project is a conservation project, and there are no plantation activities in the project area. This corresponds to the description in the PDMR /3/. As a result, condition 'a' is not applicable, and the risk score is justified.	0 Risk rating is appropriate
b)	It is verified that in the 2 nd monitoring period, GHG credits were issued on a total of 2,198,904 tCO _{2e} carbon stocks /96//97/. In the current monitoring period (2023), around 47.11 ha area was deforested, so the baseline carbon stock change in the monitored period corresponds to 13,935.42 tCO _{2e} /49//47/. Therefore, ongoing enforcement is not necessary to protect more than 50% of stocks on which GHG credits have previously been issued.	0 Risk rating is appropriate
c)	The verification team confirms that the project personnel have the necessary skills to implement and successfully carry out the management activities /74//76/. Furthermore, all instances have hired a monitoring team who monitor the properties. Apart from surveillance teams, the properties are managed by farm managers and owners who are present near to the project area which was confirmed during on site visit /13/.	0 Risk rating is appropriate
d)	The management team, the landowners and their managers are fully involved in the project /13//14/. It is checked that the time to access the project area takes a couple of hours from farmhouses for all the fifteen instances which was confirmed by the GPS coordinates /46/. The same	0 Risk rating is appropriate

	was confirmed during the site and interviews with the project representatives.	
e)	Management team has previously failed to submit a loss report within two years of detecting a loss event.	N/A
f)	ALM projects: Some or all of the farmers participating in the project have not received training on the improved ALM practices implemented as part of the project or the monitoring and reporting procedures implemented during the crediting period.	N/A
g)	ALM projects: Some or all of the farmers participating in the project are unaware of the potential for yields to decrease temporarily due to the transition to improved agricultural practices.	N/A
Q3 h)	The verification team was able to confirm that the project management team of BRCarbon included individuals with extensive experience in AFOLU project design and implementation, carbon accounting and reporting. The verification team checked the CVs of the team and confirmed the competency /76/.	-2 Risk rating is appropriate
i)	Mitigation (ALM projects): A comprehensive training plan for all farmers participating in the project is in place, covering implementation of planned ALM practices, monitoring and reporting obligations and their potential costs.	N/A
	Total Project Management (PM)	0

Financial Viability (FV)		
Risk factor	Assessment	Risk rating
Q1	The verification team reviewed the cash flow sheet and confirmed that the project's breakeven point is 4 years for all fifteen instances. /72/.	0 Risk rating is appropriate
Q2	It was confirmed during site visit /13/ the interview with the landowners that, before the breakeven point, 80% fundings are secured by the landowners and project proponent. This was further corroborated by the project's cash flow statement. /72/.	0 Risk rating is appropriate

Q3	The project secured financial resources, at least 80 percent of total cash out before the project reaches breakeven. It was confirmed during site visit /13/ the interview with the landowners and project proponent that, before the breakeven point, 80% fundings are secured by the landowners and project proponent. This was further corroborated by the project's cash flow statement. /72/. Hence, the risk is minimal and 0 score was applied.	0 Risk rating is appropriate
	Financial Viability (FV)	0

Opportunity Cost (OC)		
Risk Factor	Assessment	Risk Rating
Q1	As per the site visit observations, it is confirmed the baseline activities are not subsistence-driven.	No
Q2 f)	The verification team checked the cashflows of all the fifteen instances, which was further verified with the cash flow statement /72/. The verification team confirms NPV from project activities expected to be at least 50% more profitable alternative land use activity. It is confirmed that the NPV of project activity is more than 50% higher than the continuation of the pre-project scenario /73/.	-4 Risk rating is appropriate
Q3	Not Applicable as answer to Q1 is "No".	N/A
Q4 j)	The verification team cross checked the contract/legal agreement document between the project proponents and landowner. As per the clause 4.3 the landowners guarantee to maintain the preservation activities related to the Project area for a minimum of 40 years with option to renew up to a total period of 100 (one hundred) years /67/.	-4 Risk rating is appropriate
k)	The project does not have additional financial support to overcome expected revenue loss. Hence, most conservative score was applied.	0 Risk rating is appropriate
	Total Opportunity Cost (OC)	0

Project Longevity (PL)

Risk Factor	Assessment	Risk Rating
Q1	The project registration request was before 1 st January 2024 /3/.	“No” response is appropriate
Q2/Q3	The project has a legally binding agreement for all 15 PAIs that covers 40 years of agreement term with option to renew up to 100-year period from the project's start date, as confirmed from the agreement document /67/.	“Yes” response is appropriate
Q4	It is checked that the project has a management, financial and monitoring plan for the entire project longevity /72//73/.	“Yes” response is appropriate
Q5	Not Applicable as the project is not ARR or IFM.	N/A
Q6	Not Applicable as the project is not ARR or IFM.	N/A
Q7 b)	Landowners have 40 years contract with option to renew up to 100-year contract signed with BRCarbon, on which they must guarantee the native forest conservation within the project area /67/.	0 Risk rating is appropriate
Q8	It is checked that all the fifteen project activity instances have contract durations more than the project longevity (40 years), with the option to renew i.e., up to 100 years. /67/	“No” response is appropriate
	Total Project Longevity (PL)	0

EXTERNAL RISKS:

Land Tenure and Resource Access/Impacts (LT)		
Risk Factor	Assessment	Risk Rating
Q1	The PP has conducted the due diligence with for all property land tenure and ownership and has provided all relevant document to verification team for verification /57/. The verification team has verified the ownership and right of use documents and confirms that documents meet all relevant VCS requirements.	“Yes” response is appropriate
Q2	The verification team confirms that the project has executed a binding legal agreement(s) (such as a contract) securing	“Yes” response is appropriate

	the legal right to control and operate project activities over the entire project area with all entities that have verified ownership claims or verified land, resource access, or use rights /51//67/. Legal documents assessed: PAI#1- to #5: PRIVATE BUSINESS COOPERATION INSTRUMENT FOR THE CONSERVATION OF NATIVE VEGETATION CUMULATED WITH A PRE-TRAINING CONTRACT OF SCP - PARTICIPATION ACCOUNT COMPANY MADE BY: BR CARBON Serviços AMBIENTAIS LTDA., BASTISTA E CIA LTDA., JUNIOR GALVANE BATISTA, MOACIR ELOY CROCETTA BATISTA AND IRACI GALVANE BATISTA; PAI#6: PRIVATE INSTRUMENT OF BUSINESS COOPERATION FOR THE CONSERVATION OF NATIVE VEGETATION MADE TOGETHER: BR CARBON Serviços AMBIENTAIS LTDA.; AND; JOÃO BOSCO ALTOÉ JUNIOR; AND; LIDIA NARA ALTOÉ; AND; DANIELA MARA ALTOÉ; PAI#7 to #8: PRIVATE INSTRUMENT OF BUSINESS COOPERATION FOR THE CONSERVATION OF NATIVE VEGETATION MADE TOGETHER: BR CARBON Serviços AMBIENTAIS LTDA.; GILSON ANTÔNIO MOREIRA MACHADO; and, BRASIL INDUSTRIA E COMÉRCIO DE MADEIRAS LTDA; PAI#9 to #14: PRIVATE BUSINESS COOPERATION INSTRUMENT FOR THE CONSERVATION OF NATIVE VEGETATION MADE TOGETHER BY: BR CARBON Serviços AMBIENTAIS LTDA.; FLORAPLAC INDUSTRIAL LTDA: E; RIO CONCREM INDUSTRIAL LTDA; PAI#15: PRIVATE BUSINESS COOPERATION INSTRUMENT FOR THE CONSERVATION OF NATIVE VEGETATION MADE TOGETHER BY: BR CARBON Serviços AMBIENTAIS LTDA.; and, ADÃO RIBEIRO SOARES	
Q3 a)	The verification team confirms that the Ownership and resource/use rights are held by single entity /51//67/. Besides the communities live inside the properties (PAI #2 to 5) and they recognise the land ownership. Furthermore, PP has used participatory approach to minimize any conflict/dispute that exist. During on-site visit the verification	0 Risk rating is appropriate

	team interacted with the communities that live inside the properties and confirms that communities are aware of land ownership and are willing to participate in project implementation in a positive way.	
Q4 e)	The verification team confirms that No instances of Government intervention in the past 20 years or specific instances of expropriation and government intervention in land rights in the project area have been conclusively resolved against the government in a court of competent jurisdiction. /98/	0 Risk rating is appropriate
Q5 h)	There are disputes exist in up to and including 5 percent of the project area. The verification team cross checked the dispute areas with GIS datasets and during on-site audit interaction with stakeholder revealed that the dispute exists in Porongaba and Potiguar farms /13//14//47//66/. The PP has sought legal opinion to resolve these issues and has started land donation process in concern property areas /130/. Based on stakeholder interaction /13//14/, GIS datasets /47/ and land transfer documentation /66/ verification team confirms that the PP has applied appropriate risk values.	5 Risk rating is appropriate
Q6 k)	Within the project area, Disputes exist in up to and including 5 percent of the project area /13//14/. The verification team confirms that the PP has applied appropriate values as assessed above.	5 Risk rating is appropriate
Q7	Not Applicable, as the project is not WRC project.	N/A
Q8 n)	Project area is protected by a legally binding commitment to continue the management practices that protect carbon stocks for the duration of the project crediting period /67/. The verification team has verified legal agreements and confirms that applied risk values are conservative.	-2 Risk rating is appropriate
Q8 o)	The verification team confirms that legal measures such as land donation to community are being utilized to tackle the dispute that occurred, and land donation process is ongoing which was further confirmed during stakeholder interactions/13//14/. Based on the PPs approach verification team confirms the applied values are appropriate and conservative.	-2 Risk rating is appropriate

	Total Land Tenure (LT)	6
--	------------------------	---

Stakeholder Engagement		
Risk Factor	Assessment	Risk Rating
Q1	It is checked during the site visit and stakeholder interactions /13/, that there are living communities (a total of 43 families) within the PAI#02 to 05. Beside there are no living communities inside the project area for PAI#01, PAI#06 to 15 which was further verified with the GIS datasets /46/.	Yes, Response is appropriate
Q2 b)	A total of 43 families lives inside the project area in PAI #2 to 5. The PP has carried out stakeholder consultation and ongoing communication further confirms that more that 50% of stakeholder have been consulted /70/. It was cross checked during site visit and against the stakeholder consultation documents submitted as evidence that confirms the more than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted.	0 Response is appropriate
Q3 d)	There are no communities directly or indirectly dependent on the project area within the 20 km buffer zone. This was verified during site visits /13//14/ and through interactions with institutional stakeholders, including INCRA and IMC, who confirmed that no communities or local population within the 20 km buffer are dependent on the project area. The verification team further cross-checked the GIS datasets /46/ and, based on stakeholder interactions, the GIS data confirmed the appropriateness of the response. Therefore, verification team agrees that the risk is 0.	0 Response is appropriate
	Total Stakeholder Engagement	0 Risk rating is appropriate

Political Risk (PR)		
Risk Factor	Assessment	Risk Rating

Q1 c)	It is checked that the average governance score for Brazil across the six governance indicators of World Bank Institute's Worldwide Governance Indicators between 2019 and 2023 is -0.26 /99/. This is confirmed from the website https://www.worldbank.org/en/publication/worldwide-governance-indicators/interactive-data-access . The verification team confirmed that the 5 years (2019 - 2023) the average governance score for Brazil across the six governance indicators of World Bank Institute's Worldwide Governance Indicators is - 0.26 /99/. Therefore, verification team agrees that the political risk is 2.	2
Q2 f)	The project area is located in the municipality of Aripuanã (MT), Sena Madureira (AC), Manicoré (AM), Dom Eliseu, Rondon do Pará, Paragominas, Tomé-Açu and Ipixuna do Pará (Para). The states participate in the Governor's Climate and Forest Taskforce (GCF) / 100/. Also, Brazil is party to the Paris Agreement and has submitted an NDC to the UNFCCC Secretariat in the last five years /101/. The verification team further cross checked the NDC details publicly available with NDC registry website /102/ and confirms that risk rating is appropriate.	-2 Risk rating is appropriate
	Total Political Risk (PC)	0

NATURAL RISKS:

Risk Factor	Assessment	Risk Rating
Fire	Fire is a common event in the Amazon biome, occurring every dry season. Based on past fire events, PP has prepared fire risk maps for the project area, which are likely to be affected, given that PP has assigned a high-risk score of 5 /79//80/. The PP uses the Mapbiomass platform /78/ which produces possible fires outbreak alerts and risk information directly to the landowner. Besides, PP had conducted firefighting trainings in project area to mitigate the fire risks. Thus, the PP has chosen mitigation score is 0.5 to be conservative. Additionally, the management team monitors the project area, as confirmed from the site visit.	2.5 Risk rating is appropriate

	All the fifteen instances of the project area do not possess firebreaks; this was further cross-checked with GIS and remote sensing datasets and verification team confirms that the overall risk rating is appropriate.	
Pest and Diseases Outbreaks	It has been confirmed that pests and diseases are not causing increased infestation, as the environment does not support the expansion of these agents, which was confirmed from the “Disease in Native Forest Species of the Amazon.pdf” and “Species diseases native arboreal forestry and exotics in the Amazon.pdf” /80/. The project area is covered by 100% Amazon Rainforest; therefore, this system in equilibrium reduces the significance of pest and disease outbreaks. Thus, a likelihood of once every 50 to less than 100 years is being considered. Mitigation: 1.00 (No measures undertaken).	0 Risk rating is appropriate
Extreme Weather	In past 20 years Amazon has experienced the 4 major droughts (2005, 2010, 2015 and 2024) /81/ given that the likelihood is more than once every 10 years. Thus, the PP has assigned a high-risk score of 5. The PP uses the Mapbiomass platform /78/ which produces possible fires outbreak alerts and risk information directly to the landowner. Besides, PP had conducted firefighting trainings in project area to mitigate the fires risks. Thus, the PP has chosen mitigation score is 0.5 to be conservative. Additionally, the management team monitors the project area, as confirmed from the site visit. Based on the PPs approach verification team confirms the applied values are appropriate and conservative.	2.5 Risk rating is appropriate.
Geological Risks	No geological events damaging the project site were reported by the landowner or stakeholders, as confirmed from the site visits. Additionally, PP has used data from Geological survey of Brazil (GeoSGB) which confirms that project has very low geological risks from any seismic/tectonic activity. No events were noticed in the monitoring period. Thus, a likelihood of once every 50 to less than 100 years is being considered. The same was also confirmed based on the interviews with local government authorities /82/.	0 Risk rating is appropriate.

	The mitigation factor is 0.00 (No measures needed).	
Other Natural Risk	No other sources of natural risk were identified.	
	Total Natural Risks	5

3 Natural Risk Assessment				
Natural Risk Assessment	Natural Risk Score (LS)	Mitigation (M)	Sub-total Risk (LS x M)	Affected by Climate Change?
Fire (F)	5	0.5	2.5	Yes
Pest and disease outbreaks (PD)	0	1	0	Yes
Extreme weather (W)	5	0.5	2.5	Yes
Geological risk (G)	0	0	0	No

Future Climate Impact

3.2 Future Climate Impact						
Reference Region 1: South-American-Monsoon				Project Area Coverage (%): 60		
	Type	Category Index	Projected Change Value	CID Impact Score	Sign of Change	Project Impact
	Heat and cold (hc)	Mean air temperature	2.30	2.00	High confidence of increase	Positive
		Extreme heat	46.00	2.00	High confidence of increase	Negative
		Cold spells	2.40	2.00	High confidence of decrease	Negative
		Mean precipitation	-4.20	1.00	Low confidence in direction of change	Negative

Future Climate Impact	Wet and dry (wd)	River flood	0.00	1.00	Medium confidence of increase	Negative
		Landslide			NaN	Does not apply
		Soil Moisture	-2.00	3.00	Medium confidence of increase	Negative
		Agricultural and ecological drought	6.00	5.00	High confidence of increase	Negative
		Fire weather		3.33	High confidence of increase	Negative
	Wind (w)	Mean wind speed	4.10	3.00	Medium confidence of increase	Negative
		Tropical cyclone			NaN	Does not apply
SLR Impact Level	Coastal (co)	Coastal flood			NaN	Does not apply
		Coastal erosion			NaN	Does not apply

3.2 Future Climate Impact						
Reference Region 2: N.South-America				Project Area Coverage (%): 25.6		
	Type	Category Index	Projected Change Value	CID Impact Score	Sign of Change	Project Impact
	Heat and cold (hc)	Mean air temperature	2.00	2.00	High confidence of increase	Positive
		Extreme heat	42.90	2.00	High confidence of increase	Negative
		Cold spells	2.30	2.00	High confidence of decrease	Negative
		Mean precipitation	-7.60	1.00	Medium confidence in direction of change	Negative

Future Climate Impact	Wet and dry (wd)	River flood	0.00	1.00	Low confidence of increase	Negative
		Landslide	4.00	4.00	Low confidence of increase	Negative
		Soil Moisture	-3.00	4.00	Medium confidence of increase	Negative
		Agricultural and ecological drought	6.00	5.00	Medium confidence of increase	Negative
		Fire weather		3.00	High confidence of increase	Negative
	Wind (w)	Mean wind speed	2.90	2.00	Medium confidence of increase	Negative
		Tropical cyclone	13.00	5.00	Medium confidence of increase	Negative
SLR Impact Level	Coastal (co)	Coastal flood	2.60	5.00	High confidence of increase	Does not apply
		Coastal erosion	-100.00	3.00	High confidence of increase	Does not apply

3.2 Future Climate Impact

Reference Region 3: N.E.South-America				Project Area Coverage (%): 13.7		
	Type	Category Index	Projected Change Value	CID Impact Score	Sign of Change	Project Impact
	Heat and cold (hc)	Mean air temperature	1.70	1.00	High confidence of increase	Positive
		Extreme heat	22.50	1.00	High confidence of increase	Negative
		Cold spells	2.20	2.00	High confidence of decrease	Negative
		Mean precipitation	-4.00	1.00	High confidence of decrease	Negative

Future Climate Impact	Wet and dry (wd)	River flood	0.05	4.00	Low confidence in direction of change	Negative
		Landslide			NaN	Does not apply
		Soil Moisture	-1.00	2.00	Medium confidence of increase	Negative
		Agricultural and ecological drought	6.00	5.00	Low confidence in direction of change	Negative
		Fire weather		2.67	High confidence of increase	Negative
	Wind (w)	Mean wind speed	2.00	2.00	Medium confidence of increase	Negative
		Tropical cyclone			NaN	Negative
SLR Impact Level	Coastal (co)	Coastal flood	2.70	5.00	High confidence of increase	Does not apply
		Coastal erosion	-150.00	4.00	High confidence of increase	Does not apply

Adaptive Capacity

Does the project proponent demonstrate at least 5 criteria of adaptive capacity? Yes

1. Policy Options and Governance Participation

The project is currently in its third verification stage and has made significant progress in developing climate change policies relevant to its scope /102/. Additionally, the national climate change policies are aligned with the project's goals. Furthermore, BRCarbon is a member of the NBS Brazil Alliance, which supports REDD+ policies and actively contributes to the CONAREDD /102/. Another key element of the alliance is its utilization of both national and international governance frameworks, aligning with the United Nations' Sustainable Development Goals and climate resilience initiatives /101/.

2. Ability to Address Future Climate Events and Learn from Past Experiences

BRCarbon has been implementing carbon projects for the past 15 years and is currently managing several other REDD projects /104/. In addition, BRCarbon possesses extensive experience in climate change mitigation, demonstrating a proactive approach to climate change

adaptation /74/. The company's experience, combined with the expertise of its team in the carbon sector, ensures that its management strategies have evolved in response to observed and anticipated climatic shifts. This approach, supported by on-site monitoring and the synthesis of climate data, facilitates continuous improvement in project operations, thereby enhancing resilience to both current and future climate challenges.

3. Access to Climate Information at Different Spatio-Temporal Scales

The project has incorporated climate information into its decision-making processes through the use of custom-designed applications, satellite imagery, and remote sensing /46//47/, as well as GIS-based risk maps /78/. This system enables the project to effectively monitor and adjust activities such as illegal deforestation and logging activities /78/, ensuring continuous access to relevant climate data across multiple spatial and temporal scales. The capacity for real-time monitoring significantly enhances the project's ability to respond efficiently to climate variations.

4. Long-term Vision on Climate Change

The BRCarbon team has over 15 years of experience in the carbon market and a strong understanding of climate change and GHG mitigation /74//75/. This expertise demonstrates their commitment to addressing climate change. Additionally, the project proponent is a part of NBS Brazil Alliance which is dedicated to environmental and social initiatives, working with various stakeholders to create positive impacts. This approach ensures the project focuses on both environmental sustainability and broader societal progress, supporting its long-term sustainability goals.

5. Evidence of policies, practices, and behaviours that address climate change effectively

The project has established clear policies, practices, and behaviors that effectively address climate change. These include strategies for carbon reduction, climate risk management, and the use of technology to monitor and mitigate environmental impacts. The project's approach demonstrates a strong commitment to climate action, supported by ongoing efforts to integrate climate change considerations into decision-making processes. This ensures that the project is well-positioned to manage climate risks and contribute to long-term environmental sustainability.

6. Availability of Novel Solutions to Reduce Climate Change Threats

The project employs LiDAR technology to monitor project areas and carbon stocks, demonstrating a robust adaptive capacity across multiple criteria /23/. This is supported by comprehensive policies, innovative solutions, and continuous access to climate data. The proactive management plan positions the project effectively to address both current and future climate risks, while promoting long-term sustainability.

FUTURE CLIMATE IMPACT ON NATURAL RISK	AGGREGATED SUB- TOTAL RISK	FUTURE IMPACT FACTOR	TOTAL
Natural risk associated with climate change impact (NR-c)	3.25	1.12	3.64
Natural risk NOT associated with climate change impact (NR-nc)	0.00	1	0.00
Sea Level Rise (SLR)	N/A	N/A	0
Total Natural Risk			3.64

3.2 Sea-Level Rise (SLR) Risk is not applicable, as the project area is not close to the coastal areas or sea. This was cross checked with GIS dataset and project area shapefiles for each PAI /46/.

The Overall non-permanence risk rating that was determined for the project is 12.

Risk Category	Rating
a) Internal Risk	0.00
b) External Risk	6.00
c) Natural Risk	5.60
Overall Risk Rating	12.00

4.4.4 Dissemination of Monitoring Plan and Results (VCS, 3.18; CCB, CL4.2)

Section 4.3.2 of the Monitoring Report /1/ explains how the project monitoring plan and results are shared. The monitoring results are posted on Verra's website and have been discussed at public meetings. During the on-site visit, the verification team spoke with stakeholders to assess how well project materials are distributed. Interviews conducted during the visit indicated that project materials are being shared with local communities.

4.4.5 Optional Gold Level: Climate Change Adaptation Measures (CCB, GL1.3)

Not applicable. The project does not opt for optional gold level for climate change adaptation measures.

4.4.6 Optional Gold Level: Climate Change Adaptation Benefits (CCB, GL1.4)

Not applicable. The project does not opt for gold level for optional climate change adaptation benefits.

4.5 Community

4.5.1 Community Impacts (CCB, CM2.1)

Section 4.1.1 of the MR / 1/ identifies the communities directly impacted by the project and the benefits they have received. The report clearly describes the impacts, benefits, costs, risks, and changes in welfare for these communities. The communities assessed for this monitoring period are listed below:

Positive impacts on communities at PAI #1:

Community members from São Lourenço and Serra Azul (Extractivism Reserve – Resex Guariba-Roosevelt) benefited from an internship program and training on empowering local organizations. Additionally, sessions were held to strengthen local associations, improving the livelihoods of 20 families/58/.

Positive impacts on communities at PAI #2 to #5:

Community members from Porongaba benefited from a land donation and other activities, including the renovation of a community chapel. Members of both Porongaba and Palmares received solar kits, water pumps, and related materials, which improved the quality of life in these community's /27//28//31//64//66/.

Positive impacts on communities at PAI #6:

A training session on manioc/cassava flour production was held for community members in Curara, sharing knowledge on production and value chain development /36//37//38/.

Positive impacts on communities at PAI #7 to #15:

The project mapped potential commercial activities in the communities of Rio Bonito, Rio Azul (Águia Settlement), and Barreirinha Indigenous Land to help develop business plans. Over 40 families participated in activities to build local economic and value chains /55/. Additionally, the project started constructing the Dorothy Stang Municipal Elementary School for the Irmã Dorothy community and improved water access for students and community members of the Irmã Dorothy and Bom Jesus Settlements /30//31//32/.

BRC has covered all costs related to the development, implementation, and monitoring of these community activities /32/. During the on-site audit, these impacts were confirmed through interviews with institutional and community stakeholders, as well as the project implementation team. The MR includes evidence of the impacts, costs, risks, and benefits for these communities.

4.5.2 Negative Community Impact Mitigation (VCS, 3.19; CCB, CM2.2)

BRC acknowledges that project activities can alter internal relationships within communities. To minimize potential negative impacts, several mitigation measures have been implemented. One of the more complex activities is the land donation process in the Porongaba area /130/; however, the process is slow, causing frustration among some community members. Additionally, deforestation and land invasions remain issues. To address these issues, the project has improved communication with the community, though resistance from some individuals opposing deforestation efforts has created challenges.

Another issue involves internet access near schools in Porongaba. Although a solution was discussed—building a community center in a more suitable location—logistical problems delayed implementation. The project is still in discussions with the community to find the best location. The project recognizes that women-only activities might cause discomfort among some men. To mitigate this, all such activities will be clearly communicated, and gender-related discussions will involve both men and women.

In Barreirinha Indigenous Land and Águia Settlement, the development of new value chains has been slower due to the implementation of the Cauaxi AUD Grouped Project, which is taking over some activities from the original project. This has caused hindrance, but the project is mitigating this through ongoing communication and new activities. In Bom Jesus Settlement, school refurbishment has been delayed. However, the project is progressing with the construction of an artesian well linked to the school.

The verification team has reviewed the relevant documentation and engaged with stakeholders during the on-site visit /13//14/. Based on positive feedback from the community and the mitigation efforts in place, the verification team concludes that the negative impacts can be effectively managed moving forward.

4.5.3 Net Positive Community Well-being (VCS 3.19; CCB, GL1.4, CM2.3)

As stated in Section 4.5.1 of this report, the verification team confirmed that the project has delivered several positive benefits throughout its duration. EPL verified the impacts on communities benefiting from the project by reviewing documents and conducting interviews with various stakeholder's /13//14/. Stakeholders shared how the project activities have positively impacted the communities and expressed a desire for the project to continue. Based on this information, the verification team concluded that the overall impact of the project on the community groups is positive compared to a scenario without the project.

4.5.4 Protection of High Conservation Values (CCB, CM2.4)

The project focuses on forest conservation and local cultural recognition, ensuring that High Conservation Values (HCVs) are not negatively impacted while providing benefits. For instance, the renovation of the chapel in Porongaba, recognized as an HCV by the community, highlights this positive approach. At Barreirinha Indigenous Land, the Capim River is an HCV, and while no specific activities were focused on it, the overall environmental conservation efforts indirectly help protect the river. Celebrating Indigenous Peoples' Day /50/ also supports HCVs by honouring the cultural values of the Amanayé people. Based on project maps, stakeholder interviews /13/ and GIS datasets /46/; the verification team confirms that the identified HCVs were not negatively impacted.

4.5.5 Other Stakeholder Impacts (VCS, 3.18; 3.19; CCB CM3.2-CM3.3)

The verification team during on-site visit conducted interviews to assess the project's impact on other stakeholders. The team verified that the project has positively influenced relationships with public and local institutions, including collaborations with the Municipal Secretariat of Rural Development in Aripuanã to strengthen community organizations /32/. This partnership, along with the involvement of Jurupará Socioambiental, enhances communication between local communities and authorities /58/.

The project also supports the Guariba-Roosevelt Extractive Reserve by strengthening local associations, particularly youth, and aims to improve relations with FUNAI in the Curara community through logistical support for indigenous activities. Additionally, the construction and refurbishment of schools in Rondon do Pará have positively impacted local government relations in the Bom Jesus and Irmã Dorothy Settlements.

Based on the evidence reviewed and observations during the on-site visit, the verification team concludes that the net impact of the project on stakeholders' well-being is positive. The project has strengthened relationships with key institutions, and any potential negative impacts have been mitigated effectively.

4.5.6 Community Monitoring Plan (CCB, CM4.1, CM4.2, GL2.2, GL2.3, GL2.5)

The verification team verified the community monitoring, which outlines the project activities as described in table 22 of the CCB PD /4/, as well as new activities that have emerged during the project's development. The monitoring plan includes details on the communities benefited, stakeholders involved, and the methods used for data collection, along with the sampling approach, dates, and frequencies. The project's monitoring process is continuous, involving planning, recording, and evaluation. The theory of change in the project includes multiple stages of implementation, which requires various tools to assess and adapt actions effectively. As per

the objectives listed in table 22 of Section 4.4.1 of the CCB PD /4/, the PP has implemented community monitoring in accordance with the defined plan and objectives. The achievements and results attained during the current monitoring period, as well as since the start of the project, are presented in Table 77 of the Monitoring Report. The verification team has assessed these achievements for the current monitoring period and verified appropriate evidence supporting each claim. A detailed assessment is further provided in Tables 8 and 9 of Section 4.2 of this report.

Given the complexity of the project's goals, monitoring over longer periods is necessary to evaluate if the actions, collectively, lead to the desired outcomes. To ensure accurate data collection and analysis, the BRC has developed a digital platform (app) to manage information. This system will help the project team monitor what is working and what needs improvement while preventing data loss. It will also facilitate the reporting process through digital tools like questionnaires and interviews.

The monitoring plan consists of three main programs: (1) institutional relations, which involve engaging stakeholders like public institutions, companies, and NGOs; (2) diagnosis and monitoring, which includes data collection and analysis through questionnaires, the BRC platform, and participatory workshops; and (3) social impact, which addresses the project's direct impact on education, health, livelihoods, well-being, and land rights.

The supporting community monitoring details were provided to the verification team /52/, checked and confirmed that the community monitoring plan includes the indicators for adaptation benefits for communities, Indicators of well-being impacts and risks for community members thus the project meets GL1 criteria. Monitoring plan includes indicators of impacts on women such as Number of women involved in the project, number of women who completed qualification/training courses and no. of women employed by the project, thus the project meets GL2 criteria as well. The verification team confirms that the community monitoring plan is being implemented as intended and is aligned with the project's goals. The monitoring process is well-designed to measure long-term social impacts and is adaptable based on the data collected. The project continues to take necessary corrective actions to improve its effectiveness and achieve its goals.

4.5.7 Community Monitoring Plan Dissemination (CCB, CM4.3)

As stated in section 4.3.2 of the MR, the project's CCB results, project PD, and monitoring plan are available to the public online through the project's website and the Verra website /104/. Additionally, these details have been shared with local communities during community meetings. The verification team confirmed that the summary documents are available in both Portuguese and English on the Verra Registry, and they include an overview of the monitoring plan and results. During the site visit, the verification team also reviewed one of these summary documents in a local language.

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

Not applicable. The project does not opt for optional gold level for community benefits.

4.5.9 Optional Gold Level: Smallholder/community member Risks (CCB, GL2.3)

Not applicable. The project does not opt for optional gold level for smallholder/community member risks.

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

Not applicable. The project does not opt for optional gold level for marginalized and/or vulnerable community groups.

4.5.11 Optional Gold Level: Net Impacts on Women (CCB, GL2.5)

Not applicable. The project does not opt for optional gold level for net impacts on women.

4.5.12 Optional Gold Level: Benefit Sharing Mechanisms (CCB, GL2.6)

Not applicable.

4.5.13 Optional Gold Level: Governance and Implementation Structures (CCB, GL2.8)

Not applicable. The project does not opt for optional gold level for governance and implementation structures.

4.5.14 Optional Gold Level: Smallholders/Community Members Capacity Development (CCB, GL2.9)

Not applicable. The project does not opt for optional gold level for smallholders/community members capacity development.

4.6 Biodiversity

4.6.1 Biodiversity Changes (CCB, B2.1)

The changes in biodiversity in the project zone correspond to the details provided in section 5.1.1 of the MR /1/ and the biodiversity monitoring reports submitted by the PP for verification /16//17//18//19//20//21//22/. The PP has carried out biodiversity surveys for each PAI and reported the species richness and the number of IUCN-listed species found during the monitoring period. Over the project's lifetime, biodiversity has improved due to the maintenance of species richness and the protection of endemic and endangered species. According to the biodiversity monitoring report, 859 species, including 30 IUCN-listed species, were recorded in the project area /18/. These positive results are linked to the conservation of primary forest cover, which is important for the species in the region. During the on-site audit, the team visited areas where forest cover is being maintained and confirmed the use of camera traps for fauna monitoring. The biodiversity presence was also verified with stakeholder /16/, who confirmed the project has had a positive impact on biodiversity. The verification team deems that it is reasonable to anticipate that the fragmentation of primary forest habitats would have a harmful impact on biodiversity, particularly in comparison to the scenario with the project in place.

4.6.2 Mitigation Actions (VCS, 3.19; CCB, B2.3)

No adverse impacts on biodiversity were observed in the Project Area and Zone due to the Project activities. The conservation of forest cover and habitat preservation supported by the project has helped minimize forest fragmentation, allowing for the continued survival of species identified as threatened and endemic (HCV).

4.6.3 Net Positive Biodiversity Impacts (CCB, B2.2)

The project's net impact on biodiversity in the project area is positive when compared to the land use scenario without the project, where deforestation for cattle ranching and/or agricultural activities is the common practice. In the absence of the project, biodiversity would have significantly decreased over time. The project supports the protection of endemic and endangered species, as detailed in section 5.1.1 and 5.1.3 of the MR /1/. Moreover, the biodiversity monitoring results confirms that the presence of IUCN listed species in the project area has been increased. Based on the document review of biodiversity survey data /18/ and stakeholder interviews /13/, the verification team concludes that, as the implemented plan has successfully achieved positive net impacts on biodiversity overall.

	Evidence gathering activities, evidence checked, and assessment conclusion
Species and habitat	The project does not adversely impact on habitat and areas for habitat connectivity for rare, threatened or endangered species.
Areas needed for habitat connectivity	Not applicable

4.6.4 Species Used (VCS, 3.19; CCB, B2.5, B2.6)

Not applicable. Since the proposed project activity is REDD, the project doesn't contemplate the use of any species. Also not used in leakage prevention measures.

	Evidence gathering activities, evidence checked, and assessment conclusion
Species introduced	Not applicable. The project does not introduce/use any non-native or invasive species. However, as per the MR /1/ local residents have introduced non-native grass <i>Brachiaria</i> sp. to raise the cattle.
Existing invasive species	<i>Brachiaria</i> sp. – This species was introduced by local residents for cattle farming, as confirmed during the on-site audit /13/. While the species is considered invasive, there is no evidence to suggest that it can thrive in shaded environments. The verification team confirms that, during the on-site visit, no presence of the species was observed in the forested areas, and there is no indication of any adverse effects from the species within the project areas /13//14/.

4.6.5 High Conservation Values Protected (CCB, B2.4)

The project has effectively maintained forest cover, which supports habitat conservation, species diversity, and the protection of endangered and endemic species. According to Section 5.1.4 of the MR /1/, the project activities have contributed to preserving the project zone, ensuring that high conservation value (HCV) areas are not negatively impacted. This was confirmed through a review of biodiversity data /17/ and interviews with local communities and other stakeholder /13/. Additionally, remote sensing datasets /46/ and biodiversity monitoring results, including wildlife camera data /17//18//19//20//21/, show that HCVs have not been negatively affected. The verification team concludes that the project will not have any adverse impact on biodiversity-related HCVs moving forward, and continued monitoring will help ensure this remains the case.

4.6.6 GMO Exclusion (CCB, B2.7)

Not applicable. Given the nature of the project EPL deems that GMO have not and will not be used. Furthermore, during on-site audit the verification team found no evidence of GMO.

4.6.7 Inputs Justification (VCS, 3.19; CCB, B2.8)

Not applicable. No use of any fertilizers, chemical pesticides, biological control agents and other inputs used in the project. The same was confirmed during the verification team onsite observations.

4.6.8 Negative Offsite Biodiversity Impacts (CCB, B3.1) and Mitigation Actions (VCS, 3.19; CCB, B3.2)

As explained in the MR /1/, project activities aren't expected to negatively impact biodiversity outside their designated area. Conservation of vegetation within the project area preserves a significant portion of continuous primary forest. During the on-site audit, the verification team checked that the project activity includes frequent monitoring of land use and cover changes in both the project area and the Leakage Belt, which mitigate this risk from the land invaders. The project is implementing the environmental conservation awareness trainings which can mitigate these impacts. The supporting management plan documents /17//18/ and biodiversity monitoring activities checked /19//20//21/ to confirm the same.

4.6.9 Net Offsite Biodiversity Benefits (CCB, B3.3)

As assessed in the above section 4.6.3 of this report, the net effect of the project on biodiversity is positive by conserving the native vegetation and no unmitigated negative impacts are foreseen outside the project zone as a result of the project activity. The same was confirmed during the verification team onsite observations.

4.6.10 Biodiversity Monitoring Plan (CCB, B4.1, B4.2, GL3.4)

This section 5.3.1 of MR /1/ outlines the biodiversity variables monitored, including sampling methods, dates, frequency, locations, and results for all PAIs. As stated in the MR, the biodiversity monitoring plan includes tracking four biodiversity groups (mammals, birds, reptiles, and amphibians). The sampling method involved free surveys by specialists who searched for animals or their signs (e.g., footprints, tracks, bones, etc.) while walking at a constant speed along pre-existing trails. The method is designed to produce a comprehensive and reliable list of species for the surveyed site. The field team carried surveys walking along routes within the project areas and used small boats to cover streams and adjacent environments. All visual and/or acoustic records resulting in an unambiguous species identification were included. For mammals and

birds, surveys were conducted in two periods: from sunrise until 1 pm and from around 3 pm until nightfall. For amphibians and reptiles, data collection occurred in the morning (5 am - 12 pm) and during twilight/night (4 pm - 10 pm) to capture periods of peak activity. Camera traps were installed on fauna trails/paths, mounted approximately 45 cm above the ground, and operated for 24 hours. Attractant baits were used to enhance recording opportunities.

The data collated from all biodiversity campaigns shows the cumulative number of species richness, as well as the number of threatened, endemic, and game species found in the project area. The detailed analysis confirms that the project has implemented an effective and comprehensive biodiversity monitoring plan/reports /17/. The monitoring process is closely aligned with the project's biodiversity conservation objectives and meets the required standards for sampling, reporting, and monitoring frequency.

Overall, the EPL concludes that the project has effective and appropriate monitoring plan in place to monitor the HCVs and project biodiversity objectives, the plan includes required indicators, variables, sampling methods and the frequency of monitoring and reporting. The supporting evidence /18//19//20//21//22/ is provided and checked to confirm the same, it was further confirmed during the on-site audit.

4.6.11 Biodiversity Monitoring Plan Dissemination (CCB, B4.3)

As described in the MR /1/ section 5.3.2, it is confirmed that the projects CCB results, project MR and monitoring plan is disseminated and made publicly available on the internet through BRCarbon website and social media account /109/ and verra website /104/. Additionally, for the communities and stakeholders, monitoring plan and results have been disseminated through the local community communication meeting /16/ and the same has been confirmed during the interviews with project team and communities.

4.6.12 Optional Gold Level: Trigger Species Population Trends (CCB, GL3.3)

As described in MR section 5.4.1 and following the deviations incurred the project has appropriately identified the trigger species and their population trends, which are summarized below:

Ateles chamek: This species is restricted to primary forests and is highly sensitive to human disturbance. According to IUCN records /22/, its population has declined by 50% due to deforestation and habitat loss /110/. In the without-project scenario, the species' population is predicted to continue declining due to ongoing deforestation, as supported by Alves et al. /22/. However, in the project scenario, the conservation of native forests is expected to help maintain or potentially increase the species population.

Psophia obscura: A forest-interior specialist, the main threats to this species include deforestation and illegal hunting/poaching /22//111/. Project activities are expected to positively support the species survival, with the population predicted to either increase or remain stable due to habitat protection and conservation efforts.

Cebus kaapori: Habitat conversion and illegal hunting/poaching are the primary threats to this species, and due to the severity of these threats, it is listed among the top 25 most endangered primate /114/. With a very low population density in the region, the species is predicted to remain critically low in the without-project scenario /114/. However, in the project scenario, the population is likely to survive through conservation measures, including the protection of habitats, prevention of illegal trade, and the reduction of deforestation and hunting.

Inia geoffrensis: This species is threatened by fishing activities and habitat loss /22//112/. The project aims to support the species by conserving native ecosystems and preserving habitats. In the project scenario, conservation measures are expected to help stabilize and potentially improve the species population over time.

Pteronura brasiliensis: The main threats to this species include destruction of the riparian zone, reduced water quality due to mining and pesticide use, and uncontrolled fishing activities /22//113/. In the project scenario, the protection of riparian zones and improved management of water quality are expected to contribute to the species conservation. As a result, the population is likely to be sustained in the project region, ensuring its long-term survival.

During the on-site audit and stakeholder interviews, it was confirmed that the project is actively working to conserve native forests. Based on this, it can be concluded that project's conservation efforts are anticipated to provide significant benefits for these threatened species, helping to stabilize or increase their populations by addressing key threats such as habitat loss, illegal hunting, and habitat degradation.

4.6.13 Optional Gold Level: Effectiveness of Threat Reduction Actions (CCB, GL3.4)

The verification steps for the measures taken to support the population status of the trigger species align with those mentioned in section 4.6.12 of this report. As outlined in section 5.4 of the MR /1/, the project's actions to protect these species focus on conserving native forest cover and preventing illegal deforestation in the project area.

In conclusion, the measures implemented by the project are expected to help maintain or improve the population status of the trigger species and reduce the threats they face within the project area.

4.7 Additional Project Implementation Information

Not applicable. The project does not include any additional implementation information.

4.8 Additional Project Impact Information

Not applicable. The project does not include any additional project impact information.

5 VERIFICATION CONCLUSION

5.1 Verification Summary

EPL has performed the verification of REDD project “Brazilian Amazon APD Grouped REDD Project” and has verified that the project is in compliance with the Verified Carbon Standard version 4.7 and VCS Validation and Verification Manual 3.2. The Project is located in Brazil and avoid the planned deforestation (APD) of a 6,233.84 hectares of project area in this monitoring period. The validation and verification of the GHG statement was conducted in accordance with ISO 14064-3:2019. GHG statement is the responsibility of BRCarbon Serviços Ambientais LTDA.

The verification process was performed on the basis of all issues and criteria of VCS and CCB standard. 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 verification. The EPL deems that the project has been implemented in accordance with the project description.

The verification team concludes, with reasonable assurance, that the quantification of the net GHG removals, during the verification period, is free of material misstatement and complies with the verification criteria.

5.2 Verification Conclusion

Based on the above-mentioned analyses, on-site visits, stakeholders’ interviews, project documentation review, as well as the CARs and CLs resolutions presented in Appendix 1 below, the EPL understands that the project complies with the verification criteria for the projects and their GHG emission reductions/removals set out in VCS version 4, including any qualifications/limitations. The EPL also confirms that the project has been implemented in accordance with the project description/3/, as well as VCS standard v4 requirements.

Regarding the CCB standard requirements, as presented in section 4.5, 4.6 of this report, the EPL deems the project fully complies with the verification criteria for project sets out in CCB Standard.

The verification team confirms that the project generates a net reduction of GHG emissions of 2,475,530 tCO_{2e} and 2,012,831 tradable credits (VCUs). The verification team concludes, with reasonable assurance, that the quantification of the net GHG emission reductions, during the verification period, is free of material misstatement and complies with the verification criteria. In addition, the verification team concludes that social and environmental benefits achieved by the project during the project implementation period are net positive and that the project has achieved, its stated objectives.

Verification period: From 01st January 2023 to 31st December 2023

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

i) Provide a conclusion on the following information:

The non-permanence risk rating (%)	12%
If applicable, the long-term average, whether it has been properly updated, and if it has been reached.	Not applicable
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	Not applicable

ii) Complete the table below for the project crediting period:

Vintage period	Baseline emissions (tCO _{2e})	Project emissions (tCO _{2e})	Leakage emissions (tCO _{2e})	Buffer pool allocation (tCO _{2e})	Reductions VCUs (tCO _{2e})	Removals VCUs (tCO _{2e})	Total VCU issuance (tCO _{2e})
02-Aug-2021 to 31-Dec-2021	1,046,265	107,006	41,474	93,925	803,858	-	803,858
01-Jan-2022 to 31-Dec-2022	2,733,520	139,621	135,604	259,390	2,198,904	-	2,198,904
01-January-2023 to 31-Dec-2023	2,475,530	38,244	131,980	292,474	2,012,83	-	2,012,83
Total	6,255,315	284,871	309,058	645,789	5,015,59	-	5,015,59

5.3 Ex-ante vs. Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Jan-2023 to 31-Dec-2023	2,356,638	2,305,305	-2.23%	Project emissions have increased as a result of a significant rise in illegal deforestation activities within the project area. This escalation in deforestation has directly contributed to higher carbon emissions and has also caused an increase in leakage.
Total	2,356,638	2,305,305	-2.23%	Same as above

APPENDIX 1: ABBREVIATIONS

AC	Acre
AGB	Above ground biomass
AM	Amazonas
ARR	Afforestation, Reforestation, Revegetation
ASV	<i>Autorizações de Supressão Vegetal</i> (Forest Suppression Authorizations)
BGB	Below ground biomass
BRCarbon	brCarbon Serviços Ambientais LTDA
CAR	Corrective action request
CCB	Climate, Community & Biodiversity
CDM	Clean Development Mechanism
CL	Clarification request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
EPL	EcoLance Pvt Ltd
ERs	Emission reductions
FAR	Forward action request
GHGs	Greenhouse gases
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
MR	Monitoring report
MT	Mato Grosso
NPR	Non permeance risk
PA	Pará
PD	Project description
PP	Project proponent
SLR	Sea level rise
SOC	Soil organic carbon
VCUs	Verified carbon units
VR	Validation/verification report
VVB	Validation and verification bodies

APPENDIX 2: PROJECT RISKS TABLE

Item	Identified risk(s)	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	No risk identified	Project activities involve the conservation of native forests and PP is closely working with the community given is there no risk to stakeholder' wellbeing and same was confirmed during on-site visit /13/.
Risks to stakeholder participation	Political (Human induced)	The Project has a code of conduct in place and followed by PP to manage the risk. Both the PP and landowners are aware of these procedures and are legally and contractually required to comply with them. The verification team has verified the contracts signed between PP and landowner and confirms that agreement terms specify the requirements of code of conduct to be followed /51//67/. As well BRCarbon has created a direct channel of communication for any grievance, proposals beyond all the public reunions and other forms of communication which are implemented at the project site to minimize the political risk. The verification team cross checked the copy of code of conduct document /26/, poster circulated within project area and based on stakeholder interaction during site visit /13/ verification team confirms that project has appropriate procedure in place to mitigate the risk.
Working conditions	No risk identified	The project proponent and landowners follow the Brazilian law of labour /88/ given that there is no risk identified with work conditions. Besides the project provide direct communication channels for all employees and stakeholder in case of any grievance and complains /43//44/. The verification team during site visit verified the work conditions and stakeholder interaction /13/ confirmed that there is no risk related to work conditions.

Safety of women and girls	No risk identified	The project has social engagement policies /54/ and code of conduct /26/ in place. Both project proponent and landowners are contractually bound to follow these procedures /51//67/. The project has grievance redress procedure in place /44/ and based on the stakeholder interaction /13//14/ and documents review the verification team confirms that the project does not have any risk related to safety of women and girls.
Safety of minority and marginalized groups including children	No risk identified	The project has social engagement policies /54/ and code of conduct /26/ in place. Both project proponent and landowners are contractually bound to follow these procedures /51//67/. Besides the project is closely working with indigenous community group and have celebrated the indigenous day /99/ which confirms that there is no risk related to safety of minority and marginalized groups including the children.
Pollutants (air, noise, discharges to water, generation of waste, and release of hazardous materials and chemical pesticides and fertilizers)	No risk identified	Project activities involve the conservation of native forests and do not generate any pollutants. This was confirmed during on site visit /13/ and verification team deems that project does not have any risk related to pollutants.
Discrimination	No risk identified	The project proponent and landowners follow the code of conduct and ethics procedure /26/ given that the project does identify any risk related to discrimination. The verification team during site visit interviewed stakeholders and confirmed that there is no risk related to discrimination /13/.
Sexual harassment	No risk identified	The project proponent and landowners follow the code of conduct and ethics procedure /26/ given that the project does identify any risk related to sexual harassment. The verification team during site visit interviewed stakeholders and confirmed that there is no risk related to discrimination /13/.

Equal pay for equal work	No risk identified	The project proponent and landowners follow the Brazilian law of labour /88/ given that there is no risk identified with equal pay for equal work. The verification team during site visit verified the work conditions and stakeholder interaction /13/ confirmed that there is no risk related to work conditions.
Gender equity in labor and work	No risk identified	The project proponent and landowners comply with Brazilian labor laws /88/, ensuring adherence to principles of equal pay for equal work and promoting gender equity in labor and employment practices. During the verification team's site visit /13/, the work conditions were thoroughly assessed, and stakeholder interactions confirmed that no risks related to gender equity or work conditions were identified.
Forced labor ¹	No risk identified	The project proponent and landowners adhere to Brazilian labor laws /88/, ensuring that there is no incidence of forced labor. During the site visit /13/, the verification team evaluated the working conditions, and interactions with stakeholders confirmed that there are no concerns regarding forced labor or overall work conditions.
Child labor	No risk identified	The project proponent and landowners adhere to Brazilian labor regulations /88/, ensuring that child labor is not present. During the site visit /13/, the verification team assessed the working environment, and discussions with stakeholders affirmed that there are no issues related to child labor.
Human trafficking	No risk identified	The project proponent and landowners are in compliance with Brazilian labor laws /88/, with no identified risks related to human trafficking. As part of the audit process, the team assessed the work environment during the site visit /13/, and stakeholder consultations confirmed that there are no issues or risks associated with human trafficking.

¹ The identified risks and commensurate mitigation or preventative measure(s) for forced labor, child labor, and human trafficking, must be inclusive of staff and contracted workers employed by third parties.

Recognition of, respect of, and promotion of the rights to IPs, LCs and customary rights holders	No risk identified	The project does not involve any risks related to intellectual property rights (IPRs), licenses (LCs), or customary rights, as all necessary intellectual property and licensing agreements have been properly secured. Additionally, no activities or operations within the project conflict with customary rights, as confirmed by the relevant legal and contractual documentation /51//57//67/.
Preserving and protecting cultural heritage	No risk identified	The project is closely working with indigenous community and celebrated indigenous day /99/ given that project does not identify risks related to cultural heritage which was confirmed during on site visit /13/.
Protecting and preserving property rights, customary rights, or protecting legal or customary tenure/access rights to territories, property, and resources, including collective and/or conflicting rights	Political (Human-induced)	Certain individuals are promoting their own agendas against the project. The PP has conducted consultations with these individuals and has opened a direct channel for communications. Additionally, PP has recognized the land ownership and rights; and has already started the land donation process /60//130/. Based on on-site visit /13/ the verification team confirmed the PP is actively engaged to resolve ongoing conflict and confirms that land donation process is ongoing /60//130/.
Impacts on biodiversity and ecosystems	Predatory hunting and overfishing (Human-induced)	Unregulated hunting and fishing activities pose a risk to the project's biodiversity objectives. However, the PP is actively conducting biodiversity monitoring within the project area to mitigate the impact of uncontrolled hunting and fishing. The verification team reviewed the evidence provided by the PP /17//18/ and based on stakeholder interactions /13/, confirms that the risk is being effectively managed.
Impacts on biodiversity and ecosystems	Extreme droughts (Natural)	In recent years, extreme climatic events, such as El Niño, have increased, posing a threat to the project areas /81/. The PP utilizes platforms like Mapbiomas /78/, which generate alerts for extreme events, and has implemented a fire monitoring process to effectively manage risks related to extreme drought.

Impacts on biodiversity and ecosystems	Wildfires (Human-induced)	Local communities use fire to create pastures and develop agricultural areas, which poses a threat to the project. The PP has conducted fire management training to ensure that the risks associated with this practice are effectively managed. The verification team reviewed the evidence provided /29/ and based on stakeholder interactions /13/, confirms that the risk related to wildfires is minimal.
Soil degradation and soil erosion	No risk identified	Project activities involve the conservation of native forests and given that nature of project activities their no risk of soil degradation and soil erosion; and same was confirmed during on-site visit /13/.
Water consumption and stress	No risk identified	Project activities involve the conservation of native forests and given that nature of project activities, the project des not pertain any risk related to water consumption and stress and same was confirmed during on-site visit /13/.
Habitats (and areas needed for habitat connectivity) for rare, threatened, and endangered species	No risk identified	Project activities involve the conservation of native forests given as well as promotes biodiversity conservation and monitors IUCN category and other species. The biodiversity monitoring reports were provided to the verification team /17//18/. Based on evidence provided and observed made during site visit /13//14/, the verification team confirms that the project does not pose any risk to rare, threatened and endangered species.
Areas needed for habitat connectivity	No risk identified	Project activities involve the conservation of native forests given as well as promotes biodiversity conservation and monitors IUCN category and other species. The biodiversity monitoring reports were provided to the verification team /17//18/. Based on evidence provided and observed made during site visit /13//14/, the verification team confirms that the project does not pose any risk to habitat connectivity.

Invasive species	No risk identified	Project activities involve the conservation of native forests given and given the nature of project there is not risk related to the invasive species which was confirmed during the on-site audit /13/.
Ecosystem conversion	Unavoidable unplanned deforestation. (Human-induced)	Illegal logging in the project area of PAI#04 and deforestation by certain groups pose a threat to the project. The PP has identified these groups and is actively working with them to address deforestation issues. Additionally, the landowners have acknowledged the ongoing dispute and have agreed to donate the land. Based on the evidence provided /46//47/ and the site visit /13/, the verification team confirms that the PP is effectively resolving the ongoing dispute. The land transfer documents were also submitted to the verification team /60/, which confirms that the risk is being effectively managed.
Project Integrity	Political (Human induced)	The project faces a threat from certain individuals who may attempt to influence stakeholders to act against the project in support of their own agendas in the project area of PAI#04 . The PP has recognized this threat and established direct communication channels to address it. Additionally, the PP is developing long-term partnerships with the community to minimize this risk. Based on the evidence provided /40//41//60/ and stakeholder interactions /13/, the verification team confirms that the PP is effectively managing the risk.

APPENDIX 3: LIST OF CORRECTIVE ACTION REQUESTS (CARS), CLARIFICATION REQUESTS (CLS), AND FORWARD ACTION REQUESTS (FARS)

Table 1: FAR from this verification:

FAR ID	01	Section no.		Date: 18/11/2024
Description of FAR				
The PP has indicated that the regularization of squatters and residents on the project's farms will involve donating small parcels of land to each family, totalling approximately 40 properties. However, the formal transfer of these lands and the demarcation of the original farm boundaries have not yet been completed. As a result, the allocation of the 3,000 hectares from Porongaba farm remains pending. It is important to monitor the impact of these subdivisions on the project area, as the reduction in the total land area of each farm will affect legal reserve areas and areas subject to conversion. Therefore, the implications of the land donation on the project boundaries should be reassessed during the next verification.				
Project participant response				Date: dd/mm/yyyy
Documentation provided by project participant				
VVB assessment				Date: dd/mm/yyyy

FAR ID	02	Section no.		Date: 18/11/2024
Description of FAR				
The PP has submitted a request for the Certificate of Extrajudicial Proceedings to the Pará Public Prosecutor's Office for each municipality where Fazenda Ribeiro (nº 2.752) is located. However, the requested certificates have not yet been received, and due to potential delays in document processing, it is requested that the PP follow up on the status of these certificates in the next monitoring period. Additionally, the status of the pledge on Fazenda Floresta (title no. 5,564) should be verified in the upcoming monitoring period.				
Project participant response				Date: dd/mm/yyyy
Documentation provided by project participant				

VVB assessment	Date: dd/mm/yyyy
----------------	------------------

FAR ID	03	Section no.		Date: 23/06/2025
Description of FAR				
Following the grievance received during the current monitoring period, the PP has initiated the donation and installation of internet equipment. However, the implementation schedule is dependent on the physical and financial status of the project. The initial priority has been to provide internet access to schools in order to support students' education. At present, the PP is focused on fulfilling other project commitments, such as the land donation process and the delivery of energy systems and water pumps. While the community has responded with understanding regarding the phased rollout of internet services, full implementation particularly the extension of internet connectivity to the broader community remains pending. Therefore, the status and completeness of internet installation in both schools and the community should be reassessed during the next verification to ensure alignment with project objectives and CCB requirements.				
Project participant response				Date: dd/mm/yyyy
Documentation provided by project participant				
VVB assessment				Date: dd/mm/yyyy

FAR ID	04	Section no.		Date: 23/06/2025
Description of FAR				
The delivery of energy and water pump kits has experienced delays due to unforeseen reasons, with 21 kits still pending distribution to beneficiary families. The PP has indicated that the delivery is ongoing and is planned to be completed by the end of 2025. Therefore, the status of delivery of energy and solar kit to remaining 21 families need to be verified during next verification period to ensure alignment with project objectives and implementation.				
Project participant response				Date: dd/mm/yyyy
Documentation provided by project participant				

VWB assessment	Date: dd/mm/yyyy

FAR ID	05	Section no.		Date: 23/06/2025
Description of FAR				
As jurisdictional REDD+ programs under the ART/TREES framework continue to evolve in Brazilian states such as Pará, Acre, and Mato Grosso, they currently focus primarily on government-managed lands and do not include private properties within their scope. While the project presently demonstrates no spatial or accounting overlap with these jurisdictional initiatives, it is important to acknowledge that ongoing regulatory developments at both national and subnational levels may eventually expand the scope or applicability of jurisdictional baselines. Given this dynamic context, it is essential to continually assess and address the potential risk of double counting or double claiming of emission reductions. To ensure continued alignment with the VCS Standard and program rules, all future verification periods must include a thorough evaluation of any relevant regulatory or jurisdictional updates. This process is critical to maintaining the environmental integrity and credibility of the project's emission reductions over time.				
Project participant response				Date: dd/mm/yyyy
Documentation provided by project participant				
VWB assessment				Date: dd/mm/yyyy

FAR ID	06	Section no.		Date: 30/08/2025
Description of FAR				
During the current (3rd) verification, the verification team has reviewed the updated proxy-based analysis to estimate baseline deforestation (A_{planned,i,t}), and it supports a more conservative approach. The analysis indicates that properties with vegetation surpluses significantly greater than historical norms are unlikely to experience complete deforestation over the 10-year baseline period. Larger properties with significant vegetation surpluses are less likely to experience full deforestation, in contrast to smaller properties with limited surpluses. Therefore, in future verifications, the verification team needs to ensure that for all PAIs where A_{planned,i,t} is exceeding 1,000 ha, the project proponent should apply a cap, limiting deforestation to 64% of the vegetation surplus. This cap needs to align with the cumulative deforestation observed in the proxy analysis, where 36% of the vegetation surplus remains intact. Furthermore, the applied cap needs to be re-evaluated in subsequent verifications if monitoring of the proxy areas shows deforestation trends surpassing the 64% threshold.				

Project participant response	Date: dd/mm/yyyy
Documentation provided by project participant	
VVB assessment	Date: dd/mm/yyyy

Table 2: CLs from this Verification:

CL ID	01	Section no.	x4.4.1	Date: 30/08/2024
Description of CL				
The PP is requested to provide high resolution images (NDVI and Sentinel) of December/2022 and December/2023 of the project area so the integrity of the forest may be assessed for the monitored period in comparison with the last monitoring period.				
Project participant response			Date: 02/09/2024	
The project proponent shared the requested images with the VVB, via APPENDIX IMAGE COLLECTION . The project proponent has reviewed its image collection to ensure that high-resolution images (NDVI and Sentinel) for the months of December 2022 and December 2023 are available in the shared folder APPENDIX_GIS-DATA /02_MAPS, in order to comply with the auditor's CL. PLANET NICFI imagery maps have also been made available, via APPENDIX PLANET MAPS . However, the project proponent emphasizes that the monitored period covered by this monitoring report runs from January to December 2023, and that deforestation that occurred in December 2022 was accounted for in the previous monitoring period.				
Documentation provided by project participant				
APPENDIX IMAGE COLLECTION				
APPENDIX PLANET MAPS				
6.1 APPENDIX_GIS-DATA /02_MAPS				
VVB assessment			Date: 18/10/2024	

The project proponent has addressed the audit finding by providing high-resolution Sentinel images and NDVI data for the current monitoring period. However, the evidence folder labelled "Image_Collection" contains images from PAI 6 to PAI 15, spanning from June 2023 to May/June 2024. It is unclear how these images, which fall outside the specified monitoring period of January 2023 to December 2023, are relevant to the assessment. The project proponent is requested to provide further clarification on the appropriateness and use of these images for the current monitoring period.

CL 01 stands OPEN.

Project participant response

Date: 08/11/2024

PP chose to move the dates since the cloud cover for December is commonly very high in Amazon Rainforest. The document "VCS2551_3rdMR_TimeFrame-Explanation.pdf" explain Instance by Instance the reason of the choice.

Despite the sliding of timeframe, the deforestation monitored on each monitoring report don't miss any deforestation polygon. Indeed, the sliding of timeframe reason is to obtain 100% clear images from all of project instances, that point to a better accuracy mapping and counting.

What may happen, in this case, is that deforestation that occurred in a period is considered as emissions in the successive monitoring period.

Documentation provided by project participant

CL01 & CL02 > VCS2551_3rdMR_TimeFrame-Explanation.pdf

VVB assessment

Date: 18/11/2024

The verification team has reviewed the document "VCS2551_3rdMR_TimeFrame-Explanation.pdf", which clarify adjustment of the timeframe for monitoring in the Amazon Rainforest project ensures the collection of clearer, more accurate images by avoiding periods of high cloud cover. The PP's approach enhances the precision of deforestation mapping and carbon emission estimates. While the deforestation detected during the adjusted period may be accounted for in the subsequent monitoring cycle, this does not affect the overall accuracy or completeness of the deforestation data. The strategy supports more reliable and comprehensive emissions reporting, given that the CL 01 is closed.

CL ID	02	Section no.	4.4	Date: 30/08/2024
Description of CL				

Table 1 – Forest cover: the PP is requested to inform the “number of hectares of reduced forest loss in the project area measured against the without-project scenario” for the current monitored period and during the project lifetime. Please provide shapefiles and supporting data as evidence.	
Project participant response	Date: 02/09/2024
Avoided deforestation in the project area during the current monitoring period was 6,233.84 VMD0006 Estimation of baseline carbon stock changes and greenhouse gas emissions from planned deforestation/forest degradation and planned wetland degradation (BL-PL), version 1.3, the projected annual deforestation in the baseline scenario does not need to be spatially explicit. The project proponent shared the shapefiles of monitored deforestation with VVB, through APPENDIX GIS DATA - SPATIAL DATASET. Avoided deforestation in the project area over the entire project lifetime corresponds to the projected deforestation according to the validated baseline minus an estimate of annual unavoided unplanned deforestation that contributes to project emissions. The estimated annual deforestation for the entire project lifetime for the project area is 2,732.95 ha per year, which is the average deforestation value found in a reference period of 10 years before the project start date, as can be seen in the validated PD. This data is part of the project's ex-ante estimates and will be revised during the baseline revalidation period. Since this is a REDD+ APD project, the average unplanned deforestation in the project area does not serve the purpose of setting the baseline, but rather of making ex-ante estimates of project emissions due to unplanned unavoided deforestation.	
Documentation provided by project participant	
- 2551_MR3_CALCULUS_TABLE_INTEGRATED APPENDIX GIS DATA - SPATIAL DATASET	
VVB assessment	Date: 18/10/2024
The Project Proponent has used satellite images spanning from June 2023 to May/June 2024 for PAI 06 to PAI 15. It is unclear how these images, which fall outside the specified monitoring period of January 2023 to December 2023, are relevant to the assessment. The project proponent is requested to provide further clarification on the appropriateness and use of these images for the current monitoring period. CL 02 stands OPEN.	
Project participant response	Date: 08/11/2024

PP chose to move the dates since the cloud cover for December is commonly very high in Amazon Rainforest. The document “VCS2551_3rdMR_TimeFrame-Explanation.pdf” explain Instance by Instance the reason of the choice.

Despite the sliding of timeframe, the deforestation monitored on each monitoring report don't miss any deforestation polygon. Indeed, the sliding of timeframe reason is to obtain 100% clear images from all of project instances, that point to a better accuracy mapping and counting.

What may happen, in this case, is that deforestation that occurred in a period is considered as emissions in the successive monitoring period.

Documentation provided by project participant

CL01 & CL02 > VCS2551_3rdMR_TimeFrame-Explanation.pdf

VVB assessment

Date: 18/11/2024

The verification team has reviewed the document “VCS2551_3rdMR_TimeFrame-Explanation.pdf”, which clarify adjustment of the timeframe for monitoring in the project ensures the collection of clearer, more accurate images by avoiding periods of high cloud cover. The PP’s approach enhances the precision of deforestation mapping and carbon emission estimates. Furthermore project area and deforestation has been monitored using the PlanetScope image, which allows the acquisition of monthly mosaics without cloud cover, and it was with these images that monitoring from January 2023 to December 2023 was carried out.

CL 02 is closed.

CL ID	03	Section no.	4.3	Date: 30/08/2024
Description of CL				
1. Section 2.1.6: according to the CCB & VCS Monitoring Report Template, the PP must “<i>justify how the project start date conforms with the VCS Program requirements</i>”, please provide further details to the demanded justification in regard to the VCS Program requirements. 2. Section 2.1.12: Evidence regarding the project’s Sustainable Development Contributions weren’t presented to the verification team. The PP is to indicate where such evidence can be found or send it to the verification team.				
Project participant response				Date: 02/09/2024

1. The project proponent revised its monitoring report to justify the project start date by demonstrating the project's compliance with the VCS standard requirements. As this is a REDD+ APD project, the project start date corresponds to the date of signing of the conservation agreement with brCarbon, in which the landowner, identified as the deforestation agent, undertakes not to deforest the project area for a period of 40 years.
2. The project proponent has revised its monitoring report to make explicit the project's contributions to the sustainable development goals. According to the validated PD, the sustainable development goals to be addressed by the project are 1, 13, and 15. In the current monitoring period, the project activities that addressed the sustainable development goals in question were 42 families benefited from the start of the land donation process (SDG 01 – Target 1.4. By 2030, ensure that all men and women, the poor and the vulnerable, have equal rights to economic resources, as well access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance), 92 students had access to a better quality of education (SDG 04 – Target 4.1. By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes), 23 solar kits donated (SDG 07 – Targets 7.1. By 2030, ensure universal access to affordable, reliable, and modern energy services; 7.2. By 2030, increase substantially the share of renewable energy in the global energy mix), 5,218.84 ha preserved (SDG 15 – Targets 15.1. By 2030, ensure conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements; 15.5. Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, 2030, protect and prevent the extinction of threatened species).

Documentation provided by project participant

VVB assessment

Date: 18/10/2024

1. Following the requirements of CCB & VCS Monitoring Report Template, PP has provided the clear justification of project start date. The project start date is considered as 02 August 2021, which is consistent with registered PD, the date on which the PP has signed conservation agreement with the landowner.
2. The Project proponent has revised section 2.1.12. However, PP has not yet provided the evidence to verify the SDG contribution for the current monitoring period. Further PP is requested to provide the evidence to verify claims made for the current monitoring period.
Additionally, the SDG contributions for SDG target 1 under the current monitoring period and project lifetime are presented as similar. It is unclear how the contributions for the current monitoring period and project lifetime will be similar.
Besides, SDG contributions for SDG target 4 under the current monitoring period and project lifetime do not correspond with each other. The SDG contributions for the current monitoring period are greater than the entire project lifetime. It is unclear how the current monitoring period contributions are substantial than the entire project lifetime. PP is requested to provide revised data for SDG contributions.
CL 03 stands OPEN

Project participant response		Date: 22/10/2024
2. The list of SDGs has been reviewed to highlight all implemented activities and their real contributions to the SDGs. Please find evidence and supplementary documents in the link attached below. Regarding SDG number 1, the numbers remain the same as the implementation of activities contributing to this SDG began during this monitoring period. Regarding SDG number 4, the numbers have been corrected to reflect the reality of the monitored period, as the implementation of these activities also began within this monitoring period.		
Documentation provided by project participant		
CL_03		
VVB assessment		Date: 18/11/2024
The verification team has thoroughly reviewed the documents submitted as evidence for SDG implementation. These documents provide clear clarification of the SDG activities and their contributions not only for the current monitoring period but also for the entire project duration. This comprehensive review confirms the alignment of the project's activities with SDG objectives, given that the CL 03 is closed.		

CL ID	04	Section no.	4.4	Date: 30/08/2024
Description of CL				

1. According to the CCB & VCS Template, at Section 2.2.1 – *Implementation Schedule* the PP must:

“Report any loss of carbon stock that occurred during the monitoring period. Provide the date of the loss(es), date of discovery(s), size (hectares impacted) and extent (tCO₂e) of the loss. Specify whether the loss meets the definition of a loss event and/or reversal. In all cases, justify how the project meets VCS requirements related to loss events and reversals”

If no losses have been identified, the PP must include a paragraph that indicates such information.

2. Evidence regarding the activities mentioned the “Implementation Schedule” table were difficult to cross check over the monitored period. The PP is to indicate where each evidence can be found or send it to the verification team.
3. Section 2.2.6.3: the PP is to clarify the 65% deforestation permits that would allow deforestation greater than the 20% allowed in the Amazon Biome.
4. Section 2.2.8: the PP is requested to clarify how the 100-year total crediting period aligns with the 30-year longevity for PAIs #1-15 and with the 40-year longevity for future instances that might join the project, and how the crediting periods defined in the legal agreements with landowners impact the monitoring and assessment of GHG emissions reductions and other project benefits throughout the project’s lifetime.

Project participant response

Date: 18/09/2024

1. The PP has included in the table the information of total deforestation observed in the monitoring period, describing the total area and related emissions. It was observed 35 events of deforestation in the PAIs #2-5, with a total area of 47.11 ha and a related emission of 22,878.13 t CO₂. The project's GHG emissions accumulated up to the third monitoring period do not represent more than 5% of the GHG emissions avoided in the same period, not qualifying as a loss event (APPENDIX_GIS-DATA).
2. Evidence regarding activities mentioned in “Implementation Schedule are now presented in the folder “APPENDIX_EVIDENCE”
3. The project proponent revised the text to highlight that 20% of a property in the Amazon is eligible for vegetation suppression. The reference to 65%, which pertains to another biome, was excluded from the text.
4. PP has made a clarification regarding project’s crediting period and can be found in section 2.2.8

Documentation provided by project participant

APPENDIX_GIS-DATA\03_MONITORING_3_2023\02_TABLES

VVB assessment

Date: 18/10/2024

1. Project proponent has revised section 2.2.1 and has included the details of loss event for the monitoring period where 35 events of deforestation were observed leading to 22,878,13 tCO₂ emissions.
2. The evidence regarding the activities mentioned in the “Implementation Schedule” has now been compiled and presented in the folder titled “APPENDIX_EVIDENCE.” The verification team has reviewed the materials provided in the “APPENDIX_EVIDENCE” folder and sufficient documentation has been submitted to support the activities outlined in the “Implementation Schedule.”
3. The project proponent has revised the text to emphasize that only 20% of a property in the Amazon is eligible for vegetation suppression. The reference to 65%, which pertains to another biome, has been removed from the text.
4. The verification team has reviewed the clarification provided in Section 2.2.8. However, as per the contract/agreement (Reference documents provided under evidence folder APPENDIX_LEGAL-AGREEMENTS) term/condition 3.1 states that “the duration of the project and the generation of VCUs is 30 (thirty) years, counted from signing of this contract, extendable for up to 12 (twelve) months, due to delays to the project verification audits.” The PP is requested to provide further clarification on how the project is justified for 40 years when the contract with the landowner is only valid for 30 years.

CL04 is stands OPEN.

Project participant response

Date: 07/11/2024

4. The contracts established at the project’s inception in 2021 were based on the VCS Standard version 4.1, which did not mandate a minimum project duration of 40 years. In 2023, the methodology and standard were updated to include this new requirement, and the Project Proponent promptly committed to amending the earlier contracts to extend the project lifespan to 40 years, with the possibility of renewal up to 100 years (grouped project crediting period). As a result, the initial contracts stipulated a 30-year project duration, while the more recent ones reflect the updated 40-year term.

Documentation provided by project participant

VVB assessment

Date: 18/11/2024

The Project commenced operations in 2021, with the Project Proponent (PP) having entered into contracts with landowners for an initial term of 30 years, with the possibility of extension up to 100 years, in accordance with the VCS Standard version 4.1 requirements. However, following the update to the VCS Standard to version 4.7, which introduced a mandatory minimum project duration of 40 years, the PP has since revised its contractual arrangements. For more recent Project Activity Identifications (PAIs), the PP is now entering into contracts with a 40-year duration, ensuring compliance with the updated VCS Standard 4.7 requirements. CL04 is Closed.

CL ID	05	Section no.	4.5	Date: 30/08/2024
Description of CL				
1. Section 2.3.2: the PP states that “the printed version distributed to communities and stakeholders will include a general description of physical and social parameters and other relevant aspects during the project lifetime”, however, during the site visit it was observed that the communities, for example T.I. Barreirinha, did not know how and where to find the project’s documentation online. A physical copy was also not present. The PP is required to provide evidence of such claim and ensure that all communities and other stakeholders have access to “full project documentation”, instead of a general description, as required by the CCB and VCS Standards. 2. Section 2.3.3: the PP states that “a printed version of the CCB GPD summary in Portuguese was distributed (...) but it is distributed as well in minor reunions with some actors and through the quotidian contact of BRC team and stakeholders. The PP recommends to all stakeholders to maintain the printed version on public places to be seen by all interested people”. However, such printed copies of the Monitoring Report were not identified during the site visit. The PP is to provide evidence of such claim. 3. Section 2.3.5: the PP is requested to provide evidence for the alleged actions implemented to mitigate risks. Also, for the Political (Human-induced) risk, the PP is requested to provide evidence that the posters regarding the direct channel to BRC have been distributed to the project’s stakeholders. 4. Section 2.3.9: the boxes used to detail stakeholder consultations do not follow the template format. The PP is requested to revise all boxes following the CCB and VCS Monitoring Report Template’s requirements. 5. Section 2.3.14: At Seringal Potiguar, Mr. Iremar and his wife (Maria de Jesus) benefited from the project, but Mr. Paulo (father of Mrs. Maria de Jesus) mentioned that he was not benefited due to being outside the area of Seringal Potiguar. He claims that, originally, Seringal Potiguar used to comprise his house, and that he still feels part of its community (even being part of the stakeholders interviewed during the site audit). He resides at the river bend downstream from Mr. Iremar and Mrs. Maria de Jesus. Upon evaluation, Mr. Iremar also resides outside the boundary of Seringal Potiguar, just like Mr. Paulo. Therefore, it is understood that both live nearby and use the area of Seringal, despite living outside the area (near the boundary). The PP is requested to clarify why only Mr. Iremar has received the benefits while Mr. Paulo has not, and present how the project plans to handle such grievance to avoid possible disagreements in the future that might jeopardize the project. The PP shall clarify their participation or lack thereof in the project activities and make sure they are aware of their rights regarding project benefits.				
Project participant response				Date: 19/09/2024

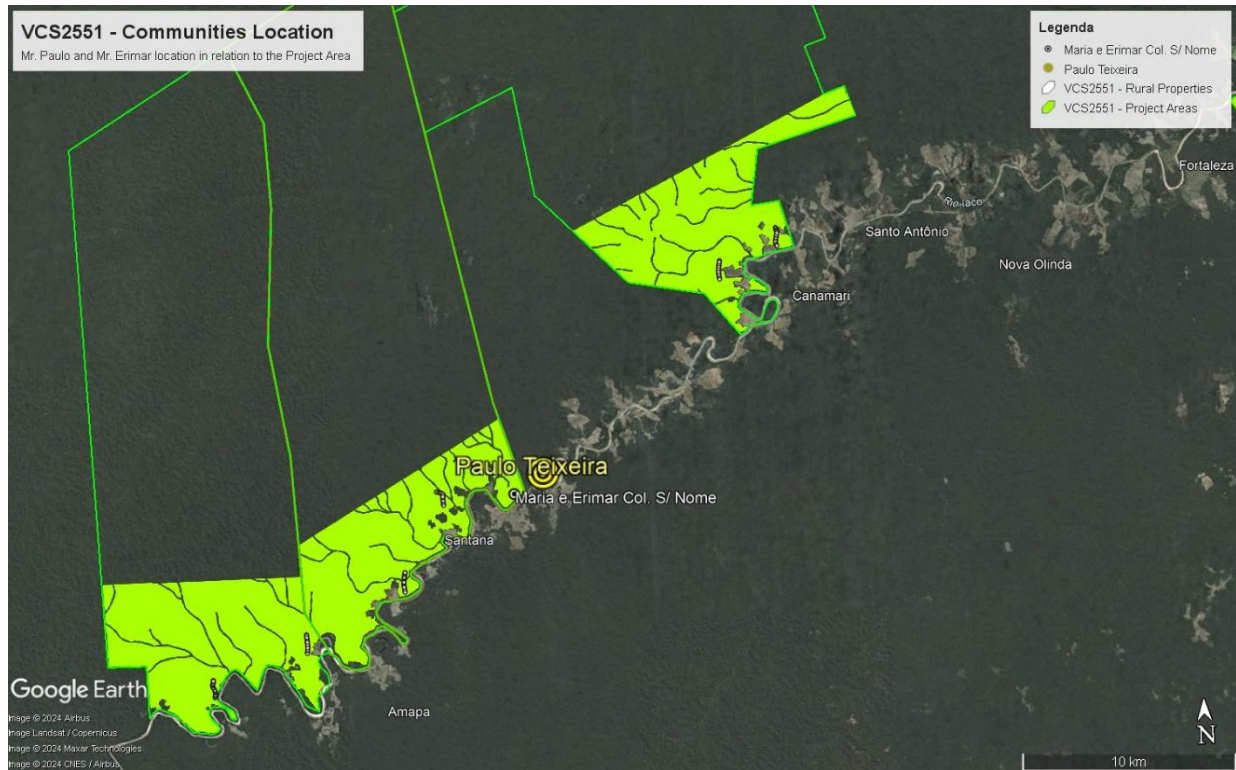
1. The project proponent acknowledges the observation regarding the communities' lack of access to the project's documentation, specifically in T.I. Barreirinha. In response, we have taken immediate action to rectify this issue. Evidence regarding accessibility of project's documentation has now been added to the appendix APPENDIX_EVIDENCE. Printed versions have been distributed to key community centers and leaders to ensure widespread access. We will continue to monitor and confirm that all parties have full access to the project's comprehensive documentation, in alignment with CCB and VCS Standards.
2. Following the concerns raised about the availability of the printed version of the CCB GPD summary, we have ensured that these copies were readily available in public areas, including community gathering points and local administrative offices, for the visibility of all stakeholders. Evidence can be found now be found in APPENDIX_EVIDENCE. Additionally, we have enhanced our distribution process during both formal and informal meetings with stakeholders. BRC team members have intensified their routine communication efforts to ensure that printed summaries are consistently provided and prominently displayed, ensuring compliance with our commitment to transparency.
3. Regarding the request for evidence on risk mitigation actions, we have compiled and submitted detailed documentation showcasing the specific measures implemented to address all identified risks. For the Political (Human-induced) risk, we have distributed posters across all relevant stakeholder locations, detailing the direct communication channel to BRC for reporting concerns. Photographic evidence of poster placement and stakeholder acknowledgment has been collected and is available for review. These efforts demonstrate our proactive stance in risk management, ensuring continuous stakeholder engagement and awareness.
4. Upon review of the stakeholder consultation boxes, we identified formatting discrepancies and have since revised all entries to adhere strictly to the CCB and VCS Monitoring Report Template's requirements. The updated template now aligns with the prescribed format, ensuring that all stakeholder consultations are presented clearly.
5. Upon reviewing the situation regarding Mr. Paulo and Mr. Iremar, we acknowledge the concerns raised about the distribution of benefits within the Seringal Potiguar area. At the beginning of the project, solar kits were distributed to those identified as residents of the Seringal, and at that time, it was not clear whether Mr. Paulo resided within the boundary of the Seringal Potiguar. Additionally, neither Mr. Paulo nor Mr. Iremar were identified as residents of the designated Project Area, and only Mr. Iremar regularly attended project meetings, which contributed to his early inclusion as a beneficiary. However, recognizing the close proximity of both Mr. Paulo and Mr. Iremar to the Seringal boundary and their ongoing use of the area, we have now included Mr. Paulo as a project beneficiary. Moving forward, we plan to provide him with a solar kit and ensure both individuals are aware of their rights and benefits under the project. This will help prevent any future disagreements and maintain harmony among the stakeholders.

Documentation provided by project participant

APPENDIX_GIS-DATA /02_MAPS

VB assessment	Date: 18/10/2024
1. The verification team has reviewed the evidence provided in “APPENDIX_EVIDENCE” and confirms that the project proponent has taken appropriate measures to ensure that communities now have access to full project documentation. The distribution of printed materials to key community centers and leaders demonstrates assurance to transparency and accessibility. 2. The verification team has reviewed the evidence provided in “APPENDIX_EVIDENCE” and confirms that the project proponent has taken appropriate steps to ensure that printed versions of the CCB GPD summary are available in public locations for stakeholder access. The enhanced distribution process and routine communication efforts by the BRC team demonstrate a positive approach to ensuring visibility and accessibility of project documentation. 3. The verification team has reviewed the documentation submitted regarding risk mitigation actions, as well as the photographic evidence of the poster distribution. The materials confirm that the project proponent has effectively implemented measures to address identified risks and has ensured that stakeholders are informed of the communication channels available for reporting concerns. 4. The verification team has reviewed the revised stakeholder consultation entries and confirms that they now comply with the CCB and VCS Monitoring Report Template’s requirements. The adjustments made by the project proponent demonstrate a commitment to meeting the necessary standards for documentation. 5. Considering the ongoing concerns regarding the distribution of benefits within the Seringal Potiguar area, we acknowledge the client's response regarding the inclusion of Mr. Paulo as a project beneficiary. However, evidence has not yet been provided to clarify from which date Mr. Paulo will officially be recognized as a beneficiary. Further documentation regarding Mr. Paulo's inclusion and the timeline for benefits is requested to close this finding. CL05 is stands OPEN.	
Project participant response	Date: 11/11/2024

Upon reviewing the map available in the CL_5 folder and below, we confirmed that Mr. Erimar is within the project area, whereas Mr. Paulo is located outside it. Therefore, Mr. Paulo is not considered a beneficiary of the project. Furthermore, there is no evidence to suggest that Mr. Paulo uses or relies on the project area in any capacity; thus, we will exclude him as a beneficiary. Additionally, Mr. Paulo has not submitted any complaints to BRC through the official available communication channels.



Although the Project Proponent (PP) holds no obligation to develop any activities with Mr. Paulo, we will remain in regular contact with this community member in case he has any needs we may be able to address. However, he will not be included as a beneficiary at this time.

Documentation provided by project participant

[CL_05](#)

VVB assessment

Date: 18/11/2024

The PP has provided a map confirming that Mr. Paulo is located outside the defined project area. Additionally, further email communications were exchanged to clarify the potential inclusion of Mr. Paulo as a project beneficiary. The email correspondence confirmed that Mr. Paulo is not regularly present at his residence, making contact with him a difficult task. As a result, the PP has decided not to include Mr. Paulo as a project beneficiary. Furthermore, the PP has no obligation to include Mr. Paulo as a beneficiary under the project's terms and will continue to monitor the situation on an ongoing basis. CL05 is Closed.

CL ID	06	Section no.	4.5	Date: 30/08/2024
Description of CL				
Section 2.5.10: the PP is to clarify land issues informed by INCRA during the site visit, regarding the Legal Opinion of the Specialized Federal Attorney's Office - Opinion 31/2017 (Porangaba) and the review of the Katianã opinion, where there is a dispute from the State of Acre regarding an overlap with public land (11,284 hectares in Porangaba) and Katianã (over 10,000 hectares). In the process of land regularization carried out by INCRA, there is a significant difference in size between the original possession and the cadastral update done after georeferencing and updating of property records, which the State's Legal Opinion identified as public land. It is important to understand the status of these processes to resolve the legal issues involving both areas with the Attorney's Office. The PP is requested to support such clarifications providing evidence from the landowners.				
Project participant response				Date: 29/09/2024
The legal opinion process (Opinion 31/2017) has been concluded as the deadline has passed, and the matter was solved. The PP is in the process of compiling all necessary information and evidence from the landowners involved. Once the documentation is complete, we will promptly share it to assist in resolving any outstanding land tenure issues.				
Documentation provided by project participant				
VVB assessment				Date: 18/10/2024
Documents not yet provided to verification team and finding will be closed once documents have reviewed.				
Project participant response				Date: 24/10/2024

The legal processes involving the two properties are distinct.

In the case concerning the Seringal Katianã farm, the landowner has already requested the closure of the case due to the absence of intact legal provisions to support INCRA's claims (see folder CL_06).

Regarding Seringal Porongaba, ownership chain under registration number 2553, page 1, book 2-RG (S.F.), the landowner possesses all legal documents (SIGEF, CAR, CCIR, ITR, land ownership chain, and the definitive title), that not only confirm the land title but also legitimate and authorize its use. All documents can be found in APPENDIX_LAND-TENURE.

Furthermore, the landowner has committed to donating the land claimed by INCRA directly to the occupants who were requesting it. To prevent new deforestation, only surplus areas were donated, and the legal reserve for these donated areas remains under the landowner's management, in an agreement made directly with the new owners of the donated plots.

As a result, the landowner opted to wait for the land donation process to be completed before fully detaching the donated lots, so that the process with the competent authorities can proceed more effectively.

The case of Seringal Porongaba presents a complex socio-environmental scenario, where traditional communities coexist alongside unpermitted land squatters. Recognizing the importance of preserving the rights and livelihoods of these traditional communities, the PP has adopted a strategy that not only addresses sustainable land management but also protects the cultural and territorial rights of the community members.

In response to ongoing deforestation pressures, our approach involves donating land parcels to these traditional communities within Seringal Porongaba. This initiative not only offers a lasting benefit to the communities but also protects their rights, helping to prevent displacement through legal repossession actions aimed at addressing the presence of unpermitted squatters. Aligning our conservation goals with direct social benefits, this strategy enhances the security and stability of traditional community areas.

The land donation process at Fazenda Porongaba is extensive and involves multiple phases to ensure transparency and adherence to legal standards. Given the significant number of families involved, and in order to prevent overloading both the public system and the community members receiving the plots, the division and homologation of these parcels are preferably finalized after all donations are completed.

The process began with public meetings and discussions to introduce the concept to the community, providing a participative framework and ensuring clarity on community rights. Following this, we secured approvals on boundary lines, conducted a thorough field survey with surveyors, and prepared technical reports for submission to the land registry. The registry plays a crucial role by updating property records, separating the original registration, and producing individual titles for community members.

After the registry's tasks were completed, we conducted an on-site verification to collect signatures from community members, officially transferring the titles and ensuring all parties fully understood and agreed to the terms of donation. This entire process has taken over a year due to the careful attention required to complete the land transfer accurately. Given these details, the land donation process for Fazenda Porongaba is actively progressing and is expected to advance further during the upcoming monitoring periods. We believe this response clarifies the current status of land regularization in Porongaba. If this clarification is escalated to a Corrective Action Request (CAR), we kindly request that it instead be issued as a Forward Action Request (FAR) to allow for continued monitoring and reporting.	
Documentation provided by project participant	
CL_06	
VVB assessment	Date: 18/11/2024
The land donation process for Seringal Porongaba is actively progressing, with multiple phases underway to ensure legal compliance and social benefits for the traditional communities involved. Given the complexity of the process and the ongoing nature of the land transfer, it is understood that the situation requires continued monitoring and reporting. As a result, the land issues highlighted by INCRA have been resolved by the Judge of the State of Acre, who has issued a letter to INCRA confirming the resolution. According to the details outlined in the letter, INCRA is expected to release the CICAR registration for the concerned property. All issues of CL 06 have addressed reasonably given that the CL 06 is CLOSED.	

CL ID	07	Section no.	4.4	Date: 30/08/2024
Description of CL				
1. Section 3.1.1, parameter <i>Aplanned,i</i>: the PP is requested to provide the values regarding the annual area of planned deforestation over the baseline scenario just for the monitored period (2023), instead of the values for the whole crediting period. 2. Section 3.1.2, parameter <i>ADefPA,i,u,t</i>: the PP is requested to provide data and shapefile with the accuracy assessment table of the monitored values, which are not available in the shared folder. 3. Section 3.1.2, parameter <i>AdefLK,i,t</i>: the PP is requested to provide the satellite images used for deforestation monitoring. 4. Section 3.1.3: the PP is requested to complete the monitoring plan "including details", as per the requirements of the VCS & CCB template and the VCS Standard.				
Project participant response				Date: 17/09/2024

1. In section 3.1.1, PP has provided the values regarding the annual area of planned deforestation over the baseline scenario for the monitored period.	
4. The PP have updated Section 3.1.3 to include the required details in the monitoring plan, as per the requirements of the VCS & CCB template and the VCS Standard.	
Documentation provided by project participant	
2.APPENDIX_GIS-DATA/03_MONITORING_3_202301_SPATIAL_DATASET/01_Deforestation_Project_Areas/	
3. APPENDIX_GIS-DATA/05_IMAGE_COLLECTION	
VVB assessment	Date: 18/10/2024
- Section 3.1.1, parameter <i>Aplanned,i</i>: PP has revised the data and parameters table and has provided values for annual area of planned deforestation for current monitoring period. - Section 3.1.2, parameter <i>ADefPA,i,u,t</i>: PP has provided the shapefile and excel assessment data to verification team for verification. However, values given in data and parameters table and excel sheet (<i>sheet-FITO_Deforestation_MR3_Project_Areas_Brazilian_Amazon_2551</i>) does not correspond with each other. PP is requested to provide the correct values. - Section 3.1.2, parameter <i>AdefLK,i,t</i>: PP has provided the satellite images used for the deforestation monitoring. - Section 3.1.3: PP has revised the monitoring plan and is in line with the requirements of the VCS & CCB template and the VCS Standard. CL07 is stands OPEN.	
Project participant response	Date: 25/10/2024
2. The PP provided all evidence of <i>AdefPA</i> deforestation, including the shapefile containing the areas classified by stratum (forest type, IBGE classification) from PRODES dataset in the monitoring period (2023 as period of reference). The folder of reference is APPENDIX_GIS-DATA/03_MONITORING_3_2023/01_SPATIAL_DATASET/01_Deforestation_Project_Areas. The values in section 3.1.2 were updated accordingly with <i>FITO_Deforestation_MR3_Project_Areas_Brazilian_Amazon_2551.xlsx</i> spreadsheet.	
Documentation provided by project participant	
VVB assessment	Date: 18/11/2024
Section 3.1.2, parameter <i>ADefPA,i,u,t</i> : PP has revised values now in line with deforestation data and excel sheet " <i>FITO_Deforestation_MR3_Project_Areas_Brazilian_Amazon_2551</i> " given that CL 07 is closed.	

CL ID	08	Section no.	4.4	Date: 30/08/2024
-------	----	-------------	-----	------------------

Description of CL	
1. Section 3.2.3.1, table 35: the PP is requested to clarify why there are 72 polygons in the provided shapefile if the table only presents 63 polygons. Also, the values regarding the areas must be adjusted to the international numbering system. 2. The PP must give a more detailed explanation for the difference between the <i>ex-ante estimates</i> and the <i>achieved reductions</i> on the last table of Section 3.2.4.1.	
Project participant response	Date: 27/09/2024
1. The PP reviewed the leakage areas in order to represent 71 areas that were identified as leakage. The maps and shapefiles have been corrected and are available in folder APPENDIX_GIS-DATA. 2. Ex-ante estimated reductions refers to the emissions expected to be avoided in the baseline scenario, while achieved reductions are the observed reductions in the monitoring period. An explication was included in the table title.	
Documentation provided by project participant	
APPENDIX_GIS-DATA\03_MONITORING_3_2023\01_SPATIAL_DATASET\00_Boudaries\01_Leakage_areas	
VVB assessment	Date: 21/10/2024
1. The verification team has reviewed the updated shapefiles and maps in “APPENDIX_GIS-DATA” (<i>Shapefile-MR3_Leakage_Areas_Brazilian_Amazon_2551.shp</i>). The discrepancy regarding the number of polygons has been clarified, and the necessary corrections have been made to ensure alignment between the shapefile and Table 35. Furthermore, the area values have been adjusted to comply with the international numbering system. 2. The verification team has reviewed the updated table in Section 3.2.4.1. However, PP made changes to the title that were not necessary. In accordance with the template requirements, PP is requested to provide justification for the differences between the ex-ante estimates and the actual reductions achieved. All issues of CL 08 have addressed reasonably given that the CL 08 Item 2 is OPEN.	
Project participant response	Date: 08/11/2024

2. Ex-ante GHG emission reduction estimates are made for the PD elaboration and consider the projected deforestation in the project area in the baseline scenario, projections of unplanned unavoided deforestation in the project area, projections of deforestation in the leakage belt due to activity shifting leakage in the baseline scenario, GHG emissions due to market leakage, and deductions for uncertainty throughout the project lifetime. Ex-post GHG emission reduction estimates are made when preparing the MR and take into account the projected deforestation in the project area in the baseline scenario, the monitored and verified unplanned unavoided deforestation in the project area in the project scenario, the monitored and verified deforestation in the leakage belt due to activity shifting leakage in the project scenario, GHG emissions due to market leakage, and deductions for uncertainty during the monitored period. Since ex-ante and ex-post estimates are annualized, annual comparisons are possible. Differences between ex-ante and ex-post estimates can be explained by the observed deforestation rates in the project scenario in the project area and in the leakage belt. Section 3.2.4.1 of the monitoring report was reviewed, and explanatory text was included for clarity.	
Documentation provided by project participant	
VVB assessment	Date: 21/10/2024
Differences between the two estimates are explained by observed deforestation rates in the project area and leakage belt. Section 3.2.4.1 of the monitoring report was reviewed, with added clarification for better understanding. CL 08 is Closed.	

CL ID	09	Section no.	4.6	Date: 30/08/2024
Description of CL				
1. Section 5.1.1 does not clarify any project specific changes observed/monitored (section lacks detail of key assumptions, rationale, and methodological choices that were used to monitor biodiversity). 2. Section 5.1.4: the PP is requested to provide high conservation area map data. 3. Gold level criteria given in both PD and MR describes promotion of conservation of five species classified as EN and CR, however, section 5.4.1 of the MR lacks details to address them. The PP is requested to further detail on the matter.				
Project participant response				Date: 13/09/2024

1. The table in Section 5.1.1 was updated to detail the information on assumptions, rationale and methodological choices that were used to monitor biodiversity. 2. Two HCVs have been identified in the project zone: HCV1 (Globally, regionally or nationally significant concentrations of biodiversity values) and HCV2 (Globally, regionally or nationally significant large landscape level forests). The location of the HCVs are the project areas itself. Section 5.1.4 was updated, and a map was provided to clarify the HCVs identification. 3. Section 5.4.1 was updated to provide more information about endangered species and conservation actions.	
Documentation provided by project participant	
VVB assessment	Date: 21/10/2024
1. The table in Section 5.1.1 has been updated to include detailed information regarding the key assumptions, rationale, and methodological choices used for monitoring biodiversity. 2. Section 5.1.4: The identification of two High Conservation Values (HCV1 and HCV2) within the project zone has been clarified, and an updated map has been provided to illustrate their locations. This adequately fulfills the request for high conservation area map data. 3. Section 5.4.1 has been updated to include detailed information on endangered species and the conservation actions taken to promote their protection during the current monitoring period.	
All issues of CL 09 have addressed reasonably given that the CL 09 is CLOSED.	

CL ID	10	Section no.	4.4	Date: 30/08/2024
Description of CL				
In the <i>Non-Permanence Risk Report</i>: 1. It is not clear how the PP intends to guarantee the project longevity for 100 years, nor how the selected options in the Risk Tool conform with items 3-6 of Section 2.2.4 of the <i>VCS AFOLU Non-Permanence Risk Tool</i>, v4.2. Please clarify and provide evidence, if any. 2. The PP is requested to provide the legal agreement or requirement to continue the management practice of the <i>Project Longevity</i> risk, meeting the requirements of the <i>VCS AFOLU Non-Permanence Risk Tool</i>, v4.2 – Section 2.2.4, items 3-6.				
Project participant response				Date: 09/09/2024

1. PP has made the according adjustment in the text, as well as in Risk Tool, in order to conform with items 3-6 of Section 2.2.4 of the <i>VCS AFOLU Non-Permanence Risk Tool, v4.2</i> 2. PP has added a clause to our legal agreement as follows: "The project's duration is 100 (one hundred) years, starting from the reference date called the 'Project Start Date'. The period for the generation of VCU's (Verified Carbon Units) is 40 (forty) years, counted from the signing of this contract. For the carbon credits generated by the property(ies) covered by this contract within the carbon project to be maintained, it is necessary to renew this contract during the project's duration. If the landowner is not interested in renewing the contract, they must notify at least 24 months in advance.", in order to meet the requirements of the <i>VCS AFOLU Non-Permanence Risk Tool, v4.2</i> – Section 2.2.4, items 3-6	
Documentation provided by project participant	
VVB assessment	Date: 21/10/2024
As per the contract/agreement (Reference documents provided under evidence folder APPENDIX_LEGAL-AGREEMENTS) term/condition 3.1 states that “the duration of the project and the generation of VCUs is 30 (thirty) years, counted from signing of this contract, extendable for up to 12 (twelve) months, due to delays to the project verification audits. The PP is requested to provide further clarification on how the project is justified for 40 years when the contract with the landowner is only valid for 30 years. CL 10 remains OPEN.	
Project participant response	Date: 07/11/2024
The contracts established at the project's inception in 2021 were based on the VCS Standard version 4.1, which did not mandate a minimum project duration of 40 years. In 2023, the methodology and standard were updated to include this new requirement, and the Project Proponent promptly committed to amending the earlier contracts to extend the project lifespan to 40 years, with the possibility of renewal up to 100 years (grouped project crediting period). As a result, the initial contracts stipulated a 30-year project duration, while the more recent ones reflect the updated 40-year term.	
Documentation provided by project participant	
VVB assessment	Date: 18/11/2024

The Project commenced operations in 2021, with the Project Proponent (PP) having entered into contracts with landowners for an initial term of 30 years, with the possibility of extension up to 100 years, in accordance with the VCS Standard version 4.1 requirements. However, following the update to the VCS Standard to version 4.7, which introduced a mandatory minimum project duration of 40 years, the PP has since revised its contractual arrangements. For more recent Project Activity Identifications (PAIs), the PP is now entering into contracts with a 40-year duration, ensuring compliance with the updated VCS Standard 4.7 requirements. CL10 is Closed.

Table 3. FARs from previous Verification:

FAR ID	01	Section no.	4.5	Date: 05/11/2024
Description of FAR				
COMMUNITY IMPACTS 1. The PP stated that the regularization of the squatters and residents on the project's farms would involve donating small portions of land to each family/resident, totalling around 40 properties. However, the formal transfer of these lands and the demarcation of the original farms have not yet occurred, meaning the provision of the 3,000 hectares from Porongaba farm is still pending. It is crucial to monitor what happens to the PA after these subdivisions, as the reduction in the total area of each farm affects its legal reserve areas and areas subject to conversion. Therefore, the land donation and its impact on the project and project boundaries should be reassessed during the next verification. It is requested to check how the PP plans to address this issue. 2. For the next monitoring period it should be verified the actions proposed to solve the problems of flavoured water.				
Project participant response				Date: 07/11/2024

1. The PP and landowner are in the process of donating 40 plots to the resident families of the PAI #4 – Seringal Porongaba farm; however, this donation process remains ongoing within the monitored period and is awaiting final legal determinations for full formalization. Once the land donation process is complete, the project boundaries will be reviewed and adjusted as necessary.

It is essential to emphasize that the annual rate of deforestation for the respective Project Activity Instance (PAI) is calculated based on a fixed hectare rate derived from the farm's forest management plan. This ensures that there is no impact on the future annual generation of carbon credits. Instead, any potential effect will be limited to a reduction in the credits generated in the final harvests of the respective PAI, as boundaries are adapted following the conclusion of the land donation process.

We believe this response clarifies the current status of land donation in Porongaba. If this matter was not initially addressed as a Forward Action Request (FAR), we kindly ask that a new FAR be issued on this topic, enabling us to update the process status in the next monitoring period.

2. The problems of flavoured water has been naturally resolved with time, and further potability analyses have been conducted, confirming that the water quality is satisfactory. For additional details, please refer to the documents in folder FAR_01/2.

Documentation provided by project participant

2. Please refer to the documents in folder FAR_01/2

VVB assessment

Date: 18/11/2024

1. The land donation process for the PAI #4 – Seringal Porongaba farm is ongoing and awaiting final legal formalization. Once complete, the project boundaries will need to be reviewed, but this will not affect the generation of carbon credits for the current monitoring period. Verification team request that this matter to be issued as a new FAR to update the status in the next monitoring period.

2. Based on the evidence provided (Folder- FAR_01/2) the flavoured water issue has been resolved, and potability analyses confirm that the water quality is now satisfactory.

FAR from previous monitoring period is closed and new FAR for current monitoring period has been issued. Refer to FAR 01.

FAR ID	02	Section no.	4.3	Date: 05/11/2024
Description of FAR				

LEGAL STATUS AND PROPERTY RIGHTS	
1. Fazenda Ribeiro (n° 2.752): PP submitted a request for a Certificate of Extradjudicial Proceedings sent to the Pará Public Prosecutor's Office corresponding to each municipality where the property is located. As they have not yet received the Certificate requested for these farms, considering that sending this document can take a long time and knowing that the carbon rights for this project have been proven, it is requested that they check the pending Extradjudicial Process Certificates in the next monitoring. 2. For the next monitoring period it should be verified the status of the pledge on Fazenda Floresta, title no. 5,564.	
Project participant response	Date: 07/11/2024
1. Please refer to the documents in folder FAR_02 > 01 2. The process concerning the pledge on Fazenda Floresta, title no. 5,564, is currently underway, as evidenced by the documents available in folder FAR_02\2. The legal proceedings required for the release of the pledge and the conclusion of the process are still ongoing. We respectfully request that the FAR be maintained, allowing us to proceed with the audit and present further resolutions in the next monitoring period.	
Documentation provided by project participant	
1. FAR_02/1 2. FAR_02/2	
VVB assessment	Date: 18/11/2024
The process related to the pledge on Fazenda Floresta, title no. 5,564, is currently ongoing, as supported by the documentation provided in folder FAR_02\2. The legal procedures required for the release of the pledge are still in progress. It is recommended that the FAR remain open, allowing for continued monitoring and resolution in the next reporting period. FAR from previous monitoring period is closed and new FAR for current monitoring period has been issued. Refer to FAR 02.	

APPENDIX 4: TEAM COMPETENCY CERTIFICATES



Certificate of Appointment

<< BOUANGEUNH KHENSABAB >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☒ CCBS	☐ GS4GG	☒ GCC
☐ SD Vista	☐ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☒ ISO 14064-1: 2018		

Role			
☒ Auditor	☒ Team Leader	☒ Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☒ Local Expert (Laos)	☐ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
☐ Energy Industries (Renewable/Non-Renewable)
☐ Energy Demand
☐ Waste Handling and Disposal
☒ Forestry and Other Land Use
☒ Agriculture
☐ Livestock and Manure
☐ General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/BG/1
Date	15/02/2024
Validity	14/02/2025

Authorized by	Rekha Menon
Designation	Director
	



Certificate of Appointment

<< CAROLINA PENDL ABINAJM >>

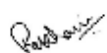
The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☒ CCBS	☐ GS4GG	☐ GCC
☐ SD Vista	☒ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☐ ISO 14064-1: 2018		

Role			
☐ Auditor	☐ Team Leader	☐ Reviewer	☒ Technical Expert
☐ Financial Expert	☒ Trainee	☒ Local Expert (Brazil)	☐ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
☐ Energy Industries (Renewable/Non-Renewable)
☐ Energy Demand
☐ Waste Handling and Disposal
☒ Forestry and Other Land Use
☐ Agriculture
☐ Livestock and Manure
☐ General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/CA/1
Date	25/04/2024
Validity	24/04/2025

Authorized by	Rekha Menon
Designation	Director
	



Certificate of Appointment

<< GAURAV AROTE >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☒ CCBS	☐ GS4GG	☐ GCC
☐ SD Vista	☒ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☐ ISO 14064-1: 2018		

Role			
☐ Auditor	☐ Team Leader	☐ Reviewer	☐ Technical Expert
☐ Financial Expert	☒ Trainee	☐ Local Expert	☐ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
☐ Energy Industries (Renewable/Non-Renewable)
☐ Energy Demand
☐ Waste Handling and Disposal
☐ Forestry and Other Land Use
☐ Agriculture
☐ Livestock and Manure
☐ General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/GR/1
Date	01/03/2024
Validity	28/02/2025

Authorized by	Rekha Menon
Designation	Director
	

EPL/FR/5

ECOLANCE PRIVATE LIMITED

Version 2

12-02-2024



Certificate of Appointment

<< AMOL KULAVMODE >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☒ CCBS	☐ GS4GG	☐ GCC
☐ SD Vista	☒ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☒ ISO 14064-1: 2018		

Role			
☒ Auditor	☐ Team Leader	☐ Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☐ Local Expert	☒ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
☐ Energy Industries (Renewable/Non-Renewable)
☐ Energy Demand
☐ Waste Handling and Disposal
☒ Forestry and Other Land Use
☒ Agriculture
☐ Livestock and Manure
☐ General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/KA/1
Date	07/08/2024
Validity	06/08/2025

Authorized by	Rekha Menon
Designation	Director
	



Certificate of Appointment

<< REKHA MENON >>

The qualification and appointment are done following the requirements of
ECOLANCE PRIVATE LIMITED (EPL/PR/5)

Standard/ Scheme			
☒ VCS	☒ CCBS	☒ GS4GG	☒ GCC
☐ SD Vista	☒ Social Carbon	☐ Plan Vivo	☐ Plastic Standard
☐ CerCarbono	☒ ISO 14064-1: 2018		

Role			
☒ Auditor	☒ Team Leader	☒ Reviewer	☒ Technical Expert
☐ Financial Expert	☐ Trainee	☐ Local Expert	☒ GHG Verifier [Applicable to 14064-1: 2018]

Sectoral Scopes
☒ Energy Industries (Renewable/Non-Renewable)
☒ Energy Demand
☒ Waste Handling and Disposal
☒ Forestry and Other Land Use
☒ Agriculture
☒ Livestock and Manure
☒ General [Applicable to 14064-1: 2018]

Certificate No	EPL/CER/RM/4
Date	15/02/2024
Validity	14/02/2025

Authorized by	Champak Buragohain
Designation	Director
	