

VERIFICATION REPORT FOR ABC NORTE REDD PROJECT



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Summary:

- A description of the verification and the project:

Earthood Services Ltd. (hereafter referred to as Earthood) has carried out the verification assessment of the project activity “ABC Norte REDD Project” (VCS ID 2558). The project falls under sectoral scope 14 “Agriculture, Forestry, and Other Land Use (AFOLU)” type and category Avoided Unplanned Deforestation (AUD). The project aims to reduce greenhouse gas (GHG) emissions through the conservation of native Amazon forest under pressure from cattle ranching and illegal logging. The project follows the VCS Standard, v4.7/04/ and the rules and requirements defined by VCS for REDD project activities, as well as the CCB Standard, v3.1/07/. The project applies the methodology VM0015 “Methodology for Avoided Unplanned Deforestation (AUD), v1.2/10/ and its associated tools/09/, /05/, and /03/ to quantify the amount of greenhouse gas reductions achieved through this project.

The start date of the crediting period is 13 September 2017. The assessment covered the monitoring period from 1 April 2023 to 31 December 2023. The total project area is 140,117.09 ha located within Fazenda Pacajá, covering parts of the municipalities of Portel and Bagre, Pará State, Brazil. The project is implemented by ABC Agropecuária Brasil Norte S.A., with technical development by Sustainable Carbon. The calculation of project emission reductions achieved for the current monitoring period has been carried out in a transparent and conservative manner and was made available in emission reduction calculation spreadsheets for the verification assessment.

- The purpose and scope of verification:

This assignment is an independent assessment by a Third Party (Earthood) of the project “ABC Norte REDD Project” (VCS ID 2558) against all defined criteria set under the VCS Standard, v4.7/04/ and CCB Standard, v3.1/07/. Verification is conducted using Earthood procedures developed in line with the requirements specified in the VCS Validation and Verification Manual, v3.2/05/. The purpose of the verification is to confirm that the project and all related project documentation are in accordance with all rules and requirements of the above standards and the applied VM0015 Methodology/10/ and its associated tools/09/.

- The monitoring period:

This is the third monitoring period spanning from 1 April 2023 to 31 December 2023.

- The method and criteria used for verification:

The verification team reviewed the project activity in accordance with the rules and requirements specified in the latest versions of the following:

- VCS Standard, v4.7/04/,
- CCB Standard, v3.1/07/,
- VCS Program Guide, v4.4/03/,
- VCS Program Definitions, v4.5/06/,
- VCS Validation and Verification Manual, v3.2/05/,
- CCB Program Rules, v3.1/08/,
- AFOLU Non-Permanence Risk Tool, v4.2/09/

The project activity is found to be appropriately eligible under Project Scope 14 “Agriculture, Forestry, and Other Land Use (AFOLU)” and category Avoided Unplanned Deforestation (AUD).

- The number of findings raised during verification:

34 findings were raised in this verification: 16 Clarification Requests (CLs) and 16 Corrective Action Requests (CARs) and 2 Forward Action Requests were raised during the verification and have been closed based on the review of the revised Monitoring Report (MR), supporting documentation, and follow-up discussions.

In addition, seven Forward Action Requests (FARs) are recorded. Nine FARs originate from previous validation and verification assessments, two FAR raised during the current verification regarding the stakeholder consultation with the Nossa Senhora do Bom Remédio community, which is planned to be conducted during the project revalidation of baseline phase, as documented in the Monitoring Report/1/ and the associated action plan/101/.

All findings raised during the verification have been included in Appendix 6 of this report.

- Any uncertainties associated with the verification:

There were no material uncertainties associated with the verification process. The verification team reviewed the information provided in the monitoring report and checked the calculation of emission reductions achieved in this monitoring period. Each detail was cross-verified through document review, which was not only confined to information provided by the project proponent (PP) but also included an independent evaluation of publicly available information and technical expertise from the assessment team. Project implementation activities, monitoring activities, and contributed SDGs were confirmed during on-site visits, and responses from stakeholders (/29/53/70/) were positive. Thus, there are no evident uncertainties associated with the verification in this monitoring period.

- Summary of the verification conclusion:

Based on the verification assessment, Earthood concludes that the project activity “ABC Norte REDD Project” (VCS ID 2558), implemented within the project area, is in full conformity with the applicable

requirements of the VCS and CCB Standards and related guidance documents, including the VCS Standard v4.7/04/ and the CCB Standard v3.1/07/.

The project has correctly applied the VM0015 “Methodology for Avoided Unplanned Deforestation (AUD)” v1.2/10/ together with its relevant tools/09/11/ to quantify and monitor the achieved greenhouse gas (GHG) emission reductions.

For the current monitoring period, the verified implementation of project activities has resulted in total GHG emission reductions of 445,140 tCO₂e. The allocation of buffer credits, as determined through the AFOLU Non-Permanence Risk Tool v4.2/09/ is 17%, and the eligible Verified Carbon Units (VCUs) will be determined following Verra’s issuance procedures.

All clarification and corrective action requests raised during the verification were fully addressed by the Project Proponent, and no outstanding issues remain. With all findings resolved to the satisfaction of the verification team, Earthood confirms that the project complies with all applicable VCS and CCB requirements for the present monitoring period.

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1 INTRODUCTION

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

Earthood Services Ltd. was contracted by ABC Agropecuária Brasil Norte S.A. to conduct the third verification of the project activity “ABC Norte REDD Project” (VCS ID 2558).

The objective of this verification is to perform an independent third-party assessment and to confirm that the Monitoring Report, the reported emission reductions, and all related project documentation and supporting evidence are in accordance with the rules and requirements of the VCS Standard v4.7/04/ and the CCB Standard v3.1/07/.

Attention was given to the project’s implementation framework, the quantification of emission reductions and removals, and the non-permanence risk assessment, ensuring full alignment with the applicable VCS and CCB requirements and host-country criteria.

This independent third-party verification is a mandatory step under both VCS and CCB Programs and provides assurance to Verra and other stakeholders regarding the integrity, transparency, and quality of the project’s implementation and the generation of Verified Carbon Units (VCUs).

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

The scope of services provided by Earthood Services Ltd. for this project is to perform the third VCS verification and the second CCB verification of the project activity “ABC Norte REDD Project” (VCS ID 2558).

The objective of the verification is to assess the emission reductions achieved during the current monitoring period, as presented in the Monitoring Report/01/ and corresponding emission reduction calculation spreadsheets/18/, against the requirements of the VCS Standard v4.7/04/, the CCB Standard v3.1/07/, the applied VM0015 “Methodology for Avoided Unplanned Deforestation (AUD)” v1.2/10/, its associated tool AFOLU Non-Permanence Risk Tool v4.2/09/, and other applicable rules and procedures established in the VCS Program Guide v4.4/03/, the VCS Program Definitions v4.5/06/, and the CCB Program Rules v3.1/08/.

Verification Process and Methodology

The verification process was conducted by a qualified verification team and included the following activities:

- Desk review of all documentation and evidence submitted by the Project Proponent (PP), in line with the VCS Validation and Verification Manual v3.2/05/.
- Verification of whether the project implementation, monitoring procedures, and reported emission reductions comply with the VCS Standard v4.7/04/, the CCB Standard v3.1/07/, the VCS Program Guide v4.4/03/, the CCB Program Rules v3.1/08/, the VCS Program Definitions v4.5/06/, and the applied methodology VM0015 v1.2/10/.
- Evaluation of the project’s conformance with the registered monitoring plan.
- Site visit, interviews, and consultations with project representatives and local stakeholders.

- Documentation of audit findings, including Clarification Requests (CLs), Corrective Action Requests (CARs), and Forward Action Requests (FAR) and verification of their closure.
- Preparation of the draft verification opinion based on the audit results.
- Independent technical review of the draft opinion and supporting evidence by the qualified review team.
- Finalization and approval of this verification report following the procedures established in the VCS Validation and Verification Manual v3.2/05/.

Earthood conducted the verification using a risk-based approach, focusing on material risks that could affect the project's eligibility and ability to generate verified emission reductions. The verification process does not include consulting services; however, the clarification and corrective action requests contribute to continuous improvement of project implementation and documentation practices.

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

☒ Reasonable Level of assurance

☐ Limited Level of assurance

In accordance with Section 4.1 of the VCS Standard v4.7/04/ and the CCB Program Rules v3.1/08/, the level of assurance of this verification report is reasonable.

The verification team reviewed sufficient evidence to confirm the project's implementation, monitoring data, parameters, and emission reduction calculations reported for this monitoring period.

All clarifications requested during the process were appropriately addressed, and discrepancies identified through the assessment were raised as audit findings and subsequently closed prior to the issuance of this report.

Earthood's verification approach was designed based on an assessment of the potential risks associated with the reporting of GHG emission data and the effectiveness of the control measures established by the Project Proponent to mitigate those risks.

The verification activities included obtaining evidence, supporting information, and explanations necessary to reach a reasonable level of assurance.

All audit findings raised during this verification are presented in Appendix 6 of this report. During the on-site audit of the project activity (see Section 2.4), no material deviations from the approved monitoring plan were observed.

In Earthood's opinion, the estimated GHG emission reductions were correctly calculated in accordance with the approved baseline and monitoring methodology VM0015 "Methodology for Avoided Unplanned Deforestation (AUD)" v1.2/10/, the AFOLU Non-Permanence Risk Tool v4.2/09/, and the applicable requirements of the VCS Standard v4.7/04/ and CCB Standard v3.1/07/.

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

The ABC Norte REDD Project (VCS ID 2558) is located in the Northeast Amazon region of Brazil, within the municipalities of Portel and Bagre, in the state of Pará. The project area covers 140,117.09 hectares within the private property Fazenda Pacajá, owned by ABC Agropecuária Brasil Norte S.A. This region is under significant pressure from cattle ranching, illegal logging, and agricultural expansion, and the project area represents one of the few remaining large forest fragments within a heavily deforested landscape.

The project was developed by ABC Agropecuária Brasil Norte S.A., with Sustainable Carbon serving as the technical developer. The project is categorized as REDD (Reducing Emissions from Deforestation and Forest Degradation) and follows the VM0015 “Methodology for Avoided Unplanned Deforestation (AUD)” v1.2/10/ and applies the VCS Standard v4.7/04/ and the CCB Standard v3.1/07/.

The main objective of the project is to avoid unplanned deforestation by implementing continuous forest protection, land-use monitoring, and inclusive social programs that promote sustainable development in the surrounding communities. Conservation actions include 24-hour surveillance posts, monthly patrols, and satellite-based forest monitoring using platforms such as MapBiomas and Sentinel.

Beyond avoided emissions, the project contributes to biodiversity conservation by protecting critical habitats for threatened Amazonian species and maintaining ecological connectivity within the Fazenda Pacajá forest block.

Social programs implemented in cooperation with local communities include activities focused on income generation, environmental education, health support, and training in sustainable practices such as agroecology, horticulture, pisciculture, poultry production, and bio-jewelry. These initiatives support community well-being and strengthen local participation in forest conservation.

During the current monitoring period (1 April 2023 to 31 December 2023), the project achieved 445,140tCO₂e of GHG emission reductions ER Spreadsheets/18/. By integrating forest protection with social development, the ABC Norte REDD Project contributes to Brazil’s climate commitments and multiple Sustainable Development Goals (SDGs) under the CCB framework.

2 VERIFICATION PROCESS

The verification process was conducted by Earthood Services Ltd. in accordance with its internal auditing procedures, the VCS Standard v4.7/04/, and the CCB Standard v3.1/07/.

Activities included document review, on-site inspection, data verification, and assessment of the monitoring procedures applied under the VM0015 “Avoided Unplanned Deforestation (AUD)” v1.2/10/ and the/09/, following the established requirements of the VCS and CCB Programs.

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

The audit team responsible for the verification of the ABC Norte REDD Project is composed of professionals who present:

- Proficiency in a relevant local or regional language for the project location: A local area expert is present at the time of the site visit, who is fluent in the local language, ensuring effective communication with local stakeholders, communities, and authorities.
- Relevant agriculture, forestry, and/or other land use experience in the project country or region: The team consists of experts with academic qualifications in agriculture, forestry, and land use practices. Their expertise ensures a comprehensive understanding of the project.
- Relevant social and cultural expertise: The local area expert has an in-depth understanding of the local social dynamics, traditions, and community structures, ensuring inclusive and respectful engagement with stakeholders. This expert was present during the site visit, providing valuable insights on the ground.

Relevant ecological and biodiversity expertise: The audit team presents a Technical Area Expert, who has academic and professional expertise in ecological and biodiversity aspects. Other team members also have a background in this area. The team composition and roles are presented in the following table and the assessment team's qualifications are attached as Appendix 4:

No.	Role	Name	Affiliation	Involvement in			
				Desk review	On-site inspection	Interviews	Verification findings
1.	Team Leader (New)	Ranjan Singh	Central Office	Y	N	N	Y
2.	Team Leader (Old)	María Carolina Campos	Central Office	Y	Y	Y	Y
3.	TA (14.1) Expert, Local Expert and Verifier	Luciane Lazzarin	Central Office	Y	Y	Y	Y
4.	Verifier (Trainee)	Estela Spinelli	Central Office	Y	N	Y	Y
5.	GIS and RS Expert (Old)	Rodrigo Caracciolo Martins	Central Office	Y	N	N	Y
6.	GIS and RS	Parth Kossambi	Central Office	Y	N	N	Y

	Expert (New)						
7.	Technical Reviewer	Ashok Kumar Gautam	Central Office	-	-	-	-
8.	Expert to Technical Reviewer	Ashok Kumar Gautam	Central Office	-	-	-	-
9.	Approver	Kaviraj Singh	Central Office	-	-	-	-

- Team Leader

Ranjan Singh: holds an MBA in Marketing and a Bachelor's degree in Physics, with more than 15 years of professional experience in climate change, energy transition, and industrial energy systems. He is approved as Team Leader, Validator, Verifier, Technical Reviewer, and TA Expert (TA 1.2). His expertise spans greenhouse gas accounting, climate risk and safeguards assessment, and verification of projects under leading international carbon standards across sectors including renewable energy, power, heavy industry, waste management, clean cooking, and AFOLU. He also has extensive experience supporting corporates, utilities, and project developers in decarbonization strategies, net-zero planning, SDG alignment, and climate-action program implementation, combined with demonstrated leadership in managing cross-functional teams and delivering strategic technical assessments.

Maria Carolina Campos Escalona: She is currently pursuing a master's degree in Environmental Law at Universidad del Desarrollo, specializing in Energy, Environment, and Natural Resources Law, and holds a Bachelor of Environmental Science with a major in Chemistry from Universidad de Chile. She has nearly 20 years of professional experience in the environmental and climate change sectors, with expertise in environmental management, sustainability, climate change programs, and environmental auditing across Latin America. Her academic background and professional experience provide strong expertise in environmental assessment, climate change management, greenhouse gas programs, and environmental compliance, as well as regional experience across Latin America.

- Technical Area Expert (14.1) and Local Area Expert

Luciane Cristina Lazzarin: is a Brazilian national holding a master's degree in forestry engineering and a Ph.D. in Forest Science. She has 14 years of professional experience in the environmental and forestry sectors, including four years of specialized experience in the measurement and monitoring of forest carbon stocks in agroforestry systems. Her recent professional roles include serving as a Senior Environmental Analyst at Future Carbon Group from June 2023 to March 2024, preceded by her position as a Climate Analyst at Moss Earth from January to May 2023.

Dr. Lazzarin has an extensive academic background, having worked as a professor at multiple higher education institutions, including Faculdade Concórdia (2017–2019), Instituto Federal de Santa Catarina (2015–2016), Universidade do Contestado (2013–2020), and Universidade do Oeste de Santa Catarina (2008–2009). Earlier in her career, she held positions as an Agricultural Engineer at Viveiro Florestal Santo Antonio and as Environmental Department Manager at the Municipality of Piratuba. Her technical competence is recognized under

Technical Area (TA) sector 14.1. Dr. Lazzarin's academic qualifications and practical experience with VCS and CCB methodologies provide a strong basis for contributing effectively to technical assessments and validation and verification activities. As a Brazilian professional with experience across forestry projects in the Amazon region involving Indigenous Peoples and local stakeholders, she possesses relevant local, social, and cultural expertise. Additionally, her education and professional experience across environmental, ecological, and biodiversity domains provide the necessary ecological and biodiversity expertise in accordance with CCB Program Rules v3.1, Section 4.3.1.

- Trainee Verifier

Estela Palha Spinelli: holds a Bachelor's degree in Forest Engineering and a postgraduate qualification in Ecology. She has one year of professional experience in the field of climate change and has coordinated forest inventories in Brazilian tropical forests and savanna ecosystems for two years and has conducted training on seedling production with students from smallholder farming families. During her academic trajectory, she was part of an extension group focused on enhancing the visibility of family farming, working directly with smallholders and settled farmers. Ms. Spinelli is approved to perform the roles of Validator, Verifier and is recognized as a Technical Area Expert (TA14.1) and Local Expert for Brazil.

- RS & GIS Expert – Parth Kosambi

Parth Kosambi: is contributing to this project as the Remote Sensing & GIS Expert. He holds multiple academic qualifications, including an MSc in Geology, a Graduate Certificate in GIS, and has completed the academic requirements for an MSc in Geodesy and Geoinformation Science. With a strong foundation in geospatial analysis, geology, and geoinformation science, Parth brings a comprehensive skill set essential for high-quality remote sensing and GIS work. His academic background supports his capability to deliver precise spatial data analysis and geospatial insights critical to the project's success.

Rodrigo Caracciolo Martins: holds a Bachelor's degree in Geography from Universidade de São Paulo and a Master of Science in Geography from Leibniz Universität Hannover, where his research focused on assessing cultural ecosystem services in river landscapes. He also completed an academic exchange program at Freie Universität Berlin, with studies in physical geography and German language. He has more than 10 years of professional experience in the environmental sector, with a strong scientific and technical background in geotechnologies and spatial analysis. His expertise includes the use of GIS platforms such as ArcGIS and QGIS for forest carbon projects, nature conservation, scenario modeling, electrical networks, and geological risk assessments. He also has extensive experience in the development and auditing of REDD+ carbon projects under international standards and methodologies, including Verra VCS and CCB, Cercarbono, and BioCarbon standards.

In addition, he has experience as a project manager, including defining project goals and procedures, coordinating deliverables, and leading multidisciplinary teams. His combined technical expertise in geospatial analysis, environmental assessment, and carbon project auditing provides a strong basis for supporting validation and verification activities in the AFOLU and climate change sectors.

- Technical Reviewer and TA Expert (14.1) Supporting Technical Review

Ashok Kumar Gautam: served as the Technical Reviewer and Technical Area Expert to Technical Review (TA14.1) for this verification. He holds an M.Sc. in Environmental Sciences and an MTech. in Energy and Environmental Management, and brings over 20 years of

professional experience, management and change, energy systems, and environmental management, with a strong focus on AFOLU-sector projects. He is an accredited Team Leader, Validator, Verifier, Financial Expert, Local Expert (India), and Technical Reviewer, and is approved as a Technical Area (TA) Expert under scopes 1.1, 1.2, 3.1, 13.1, and 14.1.

Mr. Gautam has extensive experience in the technical review of REDD+ and other AFOLU projects across multiple registries and programs, where he has played key roles in the assessment of baseline scenarios, deforestation risk analysis, and emission reduction quantification and modelling. His independent technical review ensured compliance with applicable methodologies, internal quality assurance procedures, and ISO 14065 competence requirements. In addition, his long-standing involvement in community-based AFOLU projects, including conducting stakeholder consultations and interviews for CCB-certified projects with indigenous and tribal communities in several countries, further strengthened the credibility, social integrity, and overall robustness of the verification process.

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

The verification activities were conducted in line with Earthood's internal Quality Management System (QMS) procedures, in accordance with the principles and requirements established by ISO 14064-2:2021/105/, as well as the VCS and CCB Standards/04/07/. The process comprised the following key phases:

- Execution of the contract with the Project Proponent (PP), establishing the scope of services and appointing the verification and technical review teams.
- Comprehensive assessment of the documentation and data provided by the PP to ensure completeness, coherence, and compliance with VCS and CCB rules and guidance.
- On-site verification activities, including field inspections, interviews, and engagement with the project staff, local communities, and other pertinent stakeholders.
- Review of the monitoring plan applied monitoring methodologies and tools, any standardized baselines adopted, and the project's quality assurance and quality control (QA/QC) procedures.
- Validation of the calculations, parameters, and assumptions used to determine greenhouse gas (GHG) emissions and emission reductions.
- Assessment of data management systems and QA/QC processes, considering their dependability and their impact on the accuracy of the reported information.

Site inspections were carried out in compliance with the requirements set out in sections 4.1.11 and 4.1.13 of the VCS Standard v4.7/04/, G3.3 of the CCB Standard v3.1/07/, and sections 4.3.11, 4.3.13, and 4.3.14 of the CCB Program Rules v3.1/08/. The audit team undertook field verification activities including the visit to the biomass sample plots, examination of project facilities and equipment, and interviews with project staff, stakeholders, and community representatives.

To minimize the risk of audit errors and enhance efficiency and reliability, a project-tailored sampling plan was developed and implemented. Field sampling was based on professional judgment to achieve an appropriate level of assurance and to ensure representativeness throughout the project area. The verification sampling strategy was established in accordance with ISO 14064-3:2019/81/ and the VCS guidance documents. Where necessary, the sampling

plan was adjusted in response to site conditions and monitoring outcomes, allowing better focus on processes with a higher risk of material misstatements.

Throughout the verification process, the assessment team applied a combination of on-site observations, evidence gathering, data evaluation, and stakeholder interaction to support a sound verification conclusion. The main steps of the final verification stage included:

- Consolidation and closure of findings (CARs, CLs, and FARs) and preparation of the Draft Verification Report.
- Independent technical review, during which a qualified internal reviewer evaluates compliance with GHG programme requirements and confirms that internal procedures were correctly applied. The reviewer may approve, reject, or request revisions to the draft report, reopening or introducing findings as needed to ensure objectivity and completeness.
- Following approval by the technical reviewer, the verification report is formally authorized by Earthood's management.
- Delivery of the Final Verification Report to the Project Proponent.

Key milestone	Date
Public Comment Period	11-July-2025 to 10-August-2025
Kickoff meeting between Assessment Team and PP	04-August-2025
Desk review	12-July-2025 to 21-July-2025
On-site audit	04-August-2025 to 11-August-2025
Draft Verification Report	28-November-2025
Independent technical review	12-December-2025 to 29-December-2025
Issuance of final verification report	03-July-2026

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

The VCS and CCB verification of the ABC Norte REDD Project (VCS ID 2558) was primarily conducted through a comprehensive document review of the Monitoring Report/01/ and all associated evidence and supporting documentation, as detailed in Appendix 5 of this report.

The verification team cross-checked the information provided in the submitted documents against field observations and evidence gathered during the on-site audit, in line with the requirements of the VCS Standard v4.7/04/, the CCB Standard v3.1/07/, and the applied VM0015 "Avoided Unplanned Deforestation (AUD)" v1.2/10/.

Compliance with relevant national environmental and forestry regulations was also reviewed as per the VCS and CCB program requirements.

Earthood's desk review included the following key steps:

- I. Review of all data and information submitted by the Project Proponent to ensure accuracy, traceability, and completeness;
- II. Review of the applied monitoring plan, methodology, and associated tool /10/9/ with attention to measurement frequency, data collection consistency, and QA/QC procedures;
- III. Evaluation of data management systems and the procedures applied for calculating and reporting GHG emission reductions.

The complete list of documents and records reviewed during the verification process is presented under Appendix 5 of this verification report.

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

During the verification of the ABC Norte REDD Project, the verification team conducted interviews with members of Camarapi, Cristo Salvador, Divino Espírito Santo, Nossa Senhora da Luz, São Sebastião do Cipoal and Nossa Senhora do Carmo communities and institutional stakeholders from Secretaria de Estado de Meio Ambiente e Sustentabilidade (SEMAS), Instituto Florestal Tropical (IFT), Universidade Federal Rural da Amazônia (UFRA) (SFB) and Serviço Florestal Brasileiro, along with representatives from the ABC Norte to confirm the information presented in the Monitoring Report/01/ and to assess the implementation of project activities in accordance with the VCS Standard v4.7/04/ and the CCB Standard v3.1/07/.

The interviews were carried out by the designated Earthhood team member and focused on topics such as project awareness, participation in consultations, perceived benefits, understanding of ongoing activities, communication with the Project Proponent, and any grievances or feedback from the communities.

Institutional interviews were conducted to evaluate the stakeholder's understanding of the project, involvement in consultations, views on implementation challenges, forest management perspectives, and considerations related to REDD+ activities and stakeholder engagement.

The list of people interviewed is presented below:

Date	Name / Representative	Organization / Community	Subject	Team Member
05-August-2025	Gisele Luciana Maia	SEMAS - Secretaria de Estado de Meio Ambiente e Sustentabilidade	Role and involvement in the project, project objectives, implementation status of activities leading to GHG benefits, monitoring and management activities, project eligibility and compliance with VCS and CCB Standards, objectives and details of stakeholder engagement, project details including risks,	María Carolina Campos
05-August-2025	Marcelo Gaudino de Almeida	IFT - Instituto Florestal Tropical		María Carolina Campos
05-August-2025	João Adriano Melo de Lima	UFRA - Universidade Federal Rural da Amazônia		María Carolina Campos

			benefits, and costs, concerns and the establishment of a grievance mechanism.	
07-August-2025	Adyane Balieiro	Camarapi Community	Project awareness; understanding of project objectives and implementation; verification of PP visits; participation in activities; knowledge of Carbon Credits; livelihood practices and dependence on forest resources; existence of grievances; observations of fire risk, illegal logging and land-use pressures; receipt of trainings, inputs or support; perceptions of well-being impact	Luciane Lazzarin
07-August-2025	Tayna da Costa Amaral	Camarapi Community		Luciane Lazzarin
07-August-2025	Francisca Gomes de Aquino	Camarapi Community		Luciane Lazzarin
07-August-2025	Mariane L Alves	Cristo Salvador Community	Project awareness; understanding of project objectives and implementation; verification of PP visits; participation in activities; knowledge of Carbon Credits; livelihood practices and dependence on forest resources; existence of grievances; observations of fire risk, illegal logging and land-use pressures; receipt of trainings, inputs or support; perceptions of well-being impact	Luciane Lazzarin
07-August-2025	Wellington Luiz O. C.	Cristo Salvador Community		Luciane Lazzarin
07-August-2025	Dilma	Cristo Salvador Community		Luciane Lazzarin
07-August-2025	Odocio G. Chaves	Cristo Salvador Community		Luciane Lazzarin
07-August-2025	Raimunda Alves	Cristo Salvador Community		Luciane Lazzarin

08-August-2025	Sandra Pinto de Andrade	Divino Espírito Santo Community	Project awareness; understanding of project objectives and implementation; verification of PP visits; participation in activities; knowledge of Carbon Credits; livelihood practices and dependence on forest resources; existence of grievances; observations of fire risk, illegal logging and land-use pressures; receipt of trainings, inputs or support; perceptions of well-being impact	Luciane Lazzarin
08-August-2025	Elenilda da S. Conceição	Divino Espírito Santo Community		Luciane Lazzarin
08-August-2025	Sebastião Ferrera	Divino Espírito Santo Community		Luciane Lazzarin
08-August-2025	Mariana Borges	Divino Espírito Santo Community		Luciane Lazzarin
08-August-2025	Representative - Nossa Senhora da Luz (1 person)	Nossa Senhora da Luz Community	Project awareness; understanding of project objectives and implementation; verification of PP visits; participation in activities; knowledge of Carbon Credits; livelihood practices and dependence on forest resources; existence of grievances; observations of fire risk, illegal logging and land-use pressures; receipt of trainings, inputs or support; perceptions of well-being impact	Luciane Lazzarin
08-August-2025	Benedito Madeira	Nossa Senhora do Carmo Community	Project awareness; understanding of project objectives and implementation; verification of PP visits; participation in activities; knowledge of Carbon	Luciane Lazzarin
08-August-2025	João do Nascimento	Nossa Senhora do Carmo Community		Luciane Lazzarin

08-August-2025	Raimundinha Pinto Amorim	Nossa Senhora do Carmo Community	Credits; livelihood practices and dependence on forest resources; existence of grievances; observations of fire risk, illegal logging and land-use pressures; receipt of trainings, inputs or support; perceptions of well-being impact	Luciane Lazzarin
08-August-2025	Nozaniel	Nossa Senhora do Carmo Community		Luciane Lazzarin
08-August-2025	Alcilene	Nossa Senhora do Carmo Community		Luciane Lazzarin
08-August-2025	Jacqueline da Silva	Nossa Senhora do Carmo Community		Luciane Lazzarin
08-August-2025	Nazaré de Carvalho Braga	Nossa Senhora do Carmo Community		Luciane Lazzarin
08-August-2025	Representative - São Sebastião do Cipoal (6 persons)	São Sebastião do Cipoal Community	Project awareness; understanding of project objectives and implementation; verification of PP visits; participation in activities; knowledge of Carbon Credits; livelihood practices and dependence on forest resources; existence of grievances; observations of fire risk, illegal logging and land-use pressures; receipt of trainings, inputs or support; perceptions of well-being impact	Luciane Lazzarin
08-August-2025	Andria Raimunda	São Sebastião do Cipoal Community		Luciane Lazzarin
08-August-2025	Elias Nascimento	São Sebastião do Cipoal Community		Luciane Lazzarin
08-August-2025	Rayssa S. Moreira	São Sebastião do Cipoal Community		Luciane Lazzarin
08-August-2025	Maria Luciele	São Sebastião do Cipoal Community		Luciane Lazzarin
08-August-2025	Marines M. Terra	São Sebastião do Cipoal Community		Luciane Lazzarin
08-August-2025	Raeno Moraes	São Sebastião do Cipoal Community		Luciane Lazzarin
07 and 08-August-2025	Luciana Pereira	ABC Norte	Role in the project, project implementation status, monitoring	Luciane Lazzarin

07 and 08-August-2025	Cinthya Ramos	ABC Norte	system, awareness of project risks and benefits, and participation in training activities	Luciane Lazzarin
07 and 08-August-2025	Allan Monteiro	ABC Norte		Luciane Lazzarin
07 and 08-August-2025	William Oliveira	ABC Norte		Luciane Lazzarin
07 and 08-August-2025	Antonio Cardoso	ABC Norte		Luciane Lazzarin
02-September-25	Herberto Ueno Seelig de Souza	ABC Norte	Institutional interview: project awareness, involvement in consultations, training activities, challenges with engagement, views on project development	Estela Spinelli
10-September-25	Marcus Vinícius da Silva Ferreira	Serviço Florestal Brasileiro	Institutional interview: project awareness, potential collaboration, views on forest management, REDD+ methodologies, and stakeholder engagement	Estela Spinelli

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

The site visit for the verification of the “ABC Norte REDD Project” was conducted between 04 and 11 August 2025 in Portel, Pará, as recorded in the Attendance Audit forms. This was the first field visit undertaken for the verification. The visit was carried out by the Earthood audit team in accordance with the VCS Standard v4.7/04/, the VCS Validation and Verification Manual v3.2/05/, and the CCB Program Rules v3.1/08/, following the procedures and planning established in the internal Audit Plan/64/.

The opening meeting was held on 05/08/2025, as recorded in the attendance forms/76/ and in the Site Visit Checklist/65/. The closing meeting took place on 09/08/2025, also documented in the corresponding attendance records/74/. During the site visit, the audit team followed the Site Visit Checklist/65/ and the SV_Checklist_TA Expert to structure the verification activities.

The on-site evidence reviewed included:

- Stakeholder engagement and consultation materials listed under/53/
- Standard Operating Procedures, including Occupational Safety/24/, Demarcation and Micro-zoning/22/, Incident Communication/42/, and installation and measurement of permanent plots/33/
- Fauna, flora, and HCV-related records listed under/43/, /46/, /47/, and /48/
- Socio-environmental implementation records, including PRS reports/17/ and monthly implementation reports/41/
- Project boundary files and shapefiles, including the project KML/19/ and deforestation shapefiles/36/
- Biomass inventory materials listed under/50/

Interviews were conducted using the questionnaires made available by the Project Proponent, including the CCB questionnaire/77/ the stakeholder questionnaire/31/, and the community questionnaire/67/. Attendance was recorded in the corresponding Attendance Audit forms/76/.

CCB-related elements reviewed during the site visit included:

- Community participation and governance processes (evidence under /29/ and /31/)
- Grievance redress mechanisms described in /28/
- Community monitoring locations and shapefiles /30/
- Environmental and social safeguard considerations questioned
- Monthly operational implementation records /41/

The site visit activities and their corresponding dates are documented in the Attendance Audit forms and the internal site visit checklists/65/. The site visit was completed on 09/08/2025, providing the verification team with the evidence required to continue the assessment.

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

No public comments were submitted during or after the public comment period for the ABC Norte REDD Project. As no comments were received, no actions, project design updates, or responses from the Project Proponent were required.

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
None	Not applicable.	The VVB confirmed that no public comments were posted during or after the public comment period.

Accordingly, no assessment of responses or project design updates was required.

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

The verification procedures applied in this assessment followed the most recent VCS Program guidelines and the applicable CCB Program Rules. Findings identified by the verification team, whether clarification requests or corrective actions, were raised during the desk review and through observations and interviews conducted on-site.

As part of this process, the verification team may issue the following categories of findings:

- Clarification Request (CL): issued when information is unclear or insufficient to confirm compliance with VCS or CCB requirements.
- Corrective Action Request (CAR): issued when non-conformities are identified that may affect the accuracy of monitoring or the correct application of VCS/CCB requirements, or when a CL is not satisfactorily resolved.
- Forward Action Request (FAR): issued for matters that must be re-assessed in future verifications.

All findings were compiled and communicated to the Project Proponent (PP), who provided responses and supporting evidence. The verification team reviewed all submissions and determined whether each issue was satisfactorily resolved. Additional findings arising from the internal technical review were treated in the same manner. A draft verification report was prepared reflecting the status of all findings.

A total of 34 findings were raised during this verification, consisting of 16 Clarification Requests (CLs) and 16 Corrective Action Requests (CARs), and 2 Forward Action Requests. Nine (FARs) originating from previous validation and verification All findings were addressed by the Project Proponent, and the verification team confirmed their closure based on the evidence provided. The FARs raised during this verification are open and to be addressed in accordance with their respective scopes in the next verification.

A summary of each finding, including the issue raised, the PP response, the verification team's assessment and the resulting updates made to project documentation, is provided in Appendix 6 of this report.

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

Thirteen (13) Forward Actions Requests (FAR) were raised during the last VCS verification, CCB validation and CCB verification to be addressed during this verification process. All FARs were addressed to PP and the assessment is presented in Findings Appendix 6.

It is important to note that FAR01, FAR02 and FAR03 from CCB Validation and CCB first Verification (Verification period 01/01/2021 to 31/03/2023) are repeated in both reports and are jointly presented in the appendix, resulting in nine actual FARs from past validation and verification.. In the same way, FAR 01 from second VCS + SOCIALCARBON verification (Verification Period 01/01/2021 to 31/03/2023) is the same as FAR01 from CCB Validation and

first Verification and were presented jointly, totalizing 9 issues addressed by PP. FAR01 to FAR09 from previous validation and verification in Appendix 6.

They are presented below:

- **Five (5) FAR were raised during second VCS + SOCIALCARBON verification (Verification Period 01/01/2021 to 31/03/2023) and are as follows:**

FAR01

VVB to check that the action plans described in the section 2.2, Appendix IV and V of the 2nd MR are implemented in the next verification.

2. Stakeholder consultation is to be carried out with Nossa Senhora do Bom Remédio community as per the requirements of VCS standard v4.2 (sections 3.17.3, 3.17.4 and 3.17.5), allowing the stakeholders to raise concerns about potential negative impacts during the project implementation and operation phase of the project.

FAR02

The PP must ensure that the project is transitioned to VM0048 in the next (i.e. 3rd) monitoring period, which also corresponds to the baseline revalidation. Considering that the time period between the end of the current monitoring period (31-Mar-2023) till the start of the baseline revalidation (12-09-2023) is less than 1 year, the baseline should be renewed from 01-April-2023.

FAR03

As per the site visit observations, the verification team noticed that there is one more REDD project "Jutaituba project (ID 3590)" close to the project proximity. The PP shall ensure that any leakage belt overlaps with this project shall be addressed as per the methodology requirements. Since the project 3590 is still not registered. The same shall be checked at every verification event and and adjusts ERR accounting from the start date of Project 3590.

FAR04

In the 2nd Monitoring period, the partial post-exploratory report for the timber production unit APU 19 was provided for harvested timber volume. Therefore, the full final report for APU 19 is to be submitted in the next verification, and the monitoring report should account for emissions generated by any changes in exploited timber volumes compared with the values declared in the 2nd MR. Also, in the next verification, the VVB should ensure that the final value reported is consistent with the volume of timber declared to the authorities.

FAR05

A court case was filed by Alto Camapari Agro- Extractivist Workers' Association, the Portel Rural Workers' Union and the Portel Municipality against ABC Agropecuária Brasil Norte in 2015; which was dismissed. However, an appeal was filed by the Union and Municipality of Portel. The details of the case can be found in the weblink Jusbrasil (last accessed on 17/02/2025). As the court's decision is still pending, the subsequent VVB should monitor the lawsuit's eventual progression in the next monitoring periods, and assess its impact on past issuance.

- **Three (3) FAR were raised during CCB Validation**

FAR01

Stakeholder consultation shall be conducted with Nossa Senhora do Bom Remédio community as per the requirements of VCS standard v4.2 (sections 3.17.3, 3.17.4 and 3.17.5) and CCB Standard (G3), allowing the stakeholders to raise concerns about potential negative impacts during the project implementation and operation phase of the project.

FAR02

There is another REDD project "Jutaituba project (ID 3590)" located close to the project. The PP shall ensure that any leakage belt overlaps with this project shall be addressed as per the methodology requirements. Since the project 3590 is still not registered, the same shall be checked at every verification event and adjusts ERR accounting from the start date of Project 3590.

FAR03

A court case was filed by Alto Camapari Agro- Extractivist Workers' Association, the Portel Rural Workers' Union and the Portel Municipality against ABC Agropecuária Brasil Norte in 2015; which was dismissed. However, an appeal was filed by the Union and Municipality of Portel. The details of the case can be found in the weblink Jusbrasil (last accessed on 17/02/2025). As the court's decision is still pending, the subsequent VVB should monitor the lawsuit's eventual progression in the next monitoring periods, and assess its impact on past issuance.

- **Five (5) FAR were raised during CCB first Verification (Verification period 01/01/2021 to 31/03/2023)**

FAR01

Stakeholder consultation shall be conducted with Nossa Senhora do Bom Remédio community as per the requirements of VCS standard v4.7 and CCB Standard (G3), allowing the stakeholders to raise concerns about potential negative impacts during the project implementation and operation phase of the project.

FAR02

There is another REDD project "Jutaituba project (ID 3590)" located close to the project. The PP shall ensure that any leakage belt overlaps with this project shall be addressed as per the methodology requirements. Since the project 3590 is still not registered, the same shall be checked at every verification event and adjusts ERR accounting from the start date of Project 3590.

FAR03

A court case was filed by Alto Camapari Agro- Extractivist Workers' Association, the Portel Rural Workers' Union and the Portel Municipality against ABC Agropecuária Brasil Norte in 2015; which was dismissed. However, an appeal was filed by the Union and Municipality of Portel. The details of the case can be found in the weblink Jusbrasil (<https://www.jusbrasil.com.br/processos/165551487/processo-n-00052509520158140301-do-tjpa>) (last accessed on 17/02/2025). As the court's decision is still pending, the subsequent VVB should monitor the lawsuit's eventual progression in the next monitoring periods, and assess its impact on past issuance.

FAR04

The 1st monitoring period of CCB (01-January-2021 to 31-March-2023) coincides with the approved 2nd monitoring period of VCS+SocialCarbon Standard. Once the CCB Project design is validated, the subsequent verification shall ensure that no double counting of Social-environmental (Community and Biodiversity) benefits occurs between SocialCarbon Standard and CCB for the mentioned monitoring Period.

FAR05

The subsequent verifications shall assess the possibility of double counting with jurisdictional REDD Project of the State of Pará (ART/TREE program).

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

No validation activities were undertaken as part of this verification. The validation of the ABC Norte REDD Project was not included within the scope of this assessment. Earthood is accredited by the Verra Board for validation and verification under the VCS sectoral scope 14 AFOLU.

3 VALIDATION FINDINGS

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

Project details of participation under other GHG programs have been given in CCB MR/55/ section 2.4.7 and were verified as follows:

The ABC Norte REDD Project is registered under the Verra Registry with the identification number 2558/12/ and is currently undergoing verification of its third monitoring period under the VCS Program. The project has a 30-year crediting period, from 13 September 2017 to 12 September 2047, and an expected emissions reduction of 26,356,739tCO₂e, as specified in Section 2.2.5 of the MR/01/. The project's co-benefits were initially validated and monitored under the SOCIALCARBON Standard, an approved GHG program used to certify co-benefits through a set of indicators related to six resource categories: Social, Human, Financial, Natural, Biodiversity, and Technology and Carbon.

SOCIALCARBON maintained active certification for the project until 1 January 2024, when the standard formally transitioned from a co-benefit standard into a full GHG accounting standard, rendering existing projects ineligible to maintain the label unless aligned with the new accounting requirements. As a result, the project became inactive under the SOCIALCARBON certification pathway as of the transition date.

To assess the project's eligibility to participate under the VCS Program, the validation team conducted a structured gap analysis between the documentation previously developed under SOCIALCARBON and the requirements of the VCS and CCB Standards/04/07/. The assessment included:

- A detailed review of the project's registration information under the approved GHG program, including validation reports, monitoring reports/01/55/, and SOCIALCARBON performance indicators.

- An evaluation of compliance gaps related to VCS eligibility criteria, such as project boundary, baseline determination, quantification methodology, additionality, permanence, and monitoring procedures.
- Interviews with project staff/56/ and review of internal management documents to ensure consistency between the original SOCIALCARBON framework and the VCS Program requirements.
- Confirmation that the project has now adopted the CCB Standard for socio-environmental monitoring in alignment with Verra's accepted co-benefit frameworks, ensuring continuity of social and biodiversity impact reporting.

Based on the assessment of each relevant section of the additional/gap project description/13/58/ submitted by PP, the validation team concludes that the project meets the eligibility requirements to participate under the VCS Program. Documented gaps arising from the discontinuation of SOCIALCARBON have been adequately addressed through the transition to CCB-based monitoring, and no inconsistencies were identified that would compromise methodological integrity or compliance with VCS rules.

3.2 Methodology Deviations (VCS, 3.20)

During this monitoring period, as recorded in section 2.2.3 of the MR/01/, a deviation from the methodology was necessary, to inform that the current monitoring report will cover 9 months of 2023, considering that Section 5.2.4 of VM0015 v1.2 (section 1.2.4)/10/ describes the duration of a monitoring period. "The minimum duration of a monitoring period is one year, and the maximum duration is one fixed baseline period." The current monitoring period goes from April 1, 2023, to December 31, 2023, covering only 9 months of 2023.

This deviation was implemented to conclude the first baseline period of the project. Initially, the baseline period was set from September 12, 2017, to September 12, 2027. However, due to changes in the VCS Standard/04/, the baseline period was adjusted to six years, from September 12, 2017, to September 12, 2023. In the current monitoring period, an exemption request letter was submitted to Verra/106/ to request an extension of the baseline period until the end of 2023, using version 1.2 of VM0015/10/. Starting in 2024, the project will use the VM0048 methodology/57/, and subsequent monitoring reports have been accounted for using this methodology. With this approach, the project will begin the new baseline period in 2024 (full year), avoiding confusion and ensuring the applicability of the new methodology.

It's important to note that the deviation relates only to the criteria for the monitoring period and is not associated with any other part of the methodology. Finally, the deviation does not negatively impact the conservativeness of the quantification of GHG emissions reductions, as the quantification is still being conducted in accordance with all procedures and requirements established by the methodology.

Baseline emissions were compared with achieved emissions by stratifying the reference region, project area, and leakage belt into two temporal strata: emissions corresponding to March 2023 and emissions from 01 April 2023 to 31 December 2023. This stratification was applied to accurately reflect the nine-month monitoring period, in accordance with the approved methodological deviation and to ensure consistency with the baseline period closure described in the Monitoring Report/1/.

Earthood has thoroughly reviewed the project's adherence to the methodology and confirms that no other deviations have been made. This ensures the integrity of the GHG emission reduction or removal quantifications, preserving the conservative approach required unless deviations serve

to increase accuracy. Additionally, no previously validated methodology deviations have been identified. Thus, the overall conclusion affirms that the project complies with the prescribed methodology without any need for deviations in this verification period.

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

Based on the verification team's assessment, during this monitoring period, the minor changes previously introduced in the project's community and biodiversity components were reviewed and assessed to determine whether they remain justified as minor changes or should be considered project description deviations.

A minor change was previously reported in the second CCB Monitoring Report/55/ regarding the frequency of monitoring for Indicator 7. While the Project Description/58/ established an annual frequency, the project now reports results according to "each UPA exploratory cycle (final or partial)." The verification team assessed the justification provided by the proponent, which explains that data for this indicator are generated and consolidated only at the end of each UPA exploration phase through post-exploratory reports/16/.

The adjustment therefore aligns the monitoring frequency with the actual timing of data availability.

Based on the review of the Biodiversity Monitoring Plan, supporting documentation, and the previous MR/55/, this change is consistent with the monitoring framework, does not alter the indicator itself, and meets the criteria for a minor change rather than a project description deviation.

Another minor change is recorded in the MR/1/, where: in Section 5.1.1 of the previous CCB MR/55/, the project expanded the description of expected biodiversity outcomes to better reflect project activities. While the PD/58/ defines the biodiversity element as fauna and flora species, including those threatened under IUCN and national listings, the MR described three specific expected outcomes:

- Sampling of new fauna taxonomic groups and species, including the documentation of vulnerable ones, during the monitored period as a result of enhanced sampling efforts in fauna monitoring;
- Receipt of certifications attesting to the adoption of best practices related to fauna and flora.
- Maintenance of relevant biodiversity within Annual Production Units where sustainable forest management is conducted.

The verification team assessed this refinement and confirmed that the changes provide greater clarity and improve reporting quality without modifying the project's validated scope or intent. The changes remain within the boundaries of minor adjustments, as they aim to specify, not alter, the biodiversity elements already defined in the PD/58/.

On the other hand, the project reported the continued maintenance of Cerflor forest certification/59/ and the Onça-Pintada Institute certification/45/. These attestations confirm that forest management practices continue to follow recognized environmental and social best-practice standards. This information strengthens the justification for the minor changes and confirms continued compliance with the validated project design.

For the third monitoring period (01-April-2023 – 31-December-2023), only one fauna monitoring campaign was conducted instead of the two planned in the contract. The project attributed this reduction to logistical constraints and limited availability of specialized personnel.

The verifier assessed project explanations, reviewed correspondence with Upbio (the responsible consultancy)/60/, and confirmed that corrective arrangements are in place to resume biannual monitoring in subsequent periods. Since the monitoring methodology, indicators, locations and effort remain unchanged, and the change is limited to frequency within a single period, this adjustment is considered a minor change and does not constitute a deviation from the validated design.

Finally, based on the assessment, all reported adjustments remain consistent with the monitoring framework and methodological requirements, have been appropriately justified as minor changes, and do not alter the project's validated design or its ability to generate credible community and biodiversity outcomes.

The project remains in full compliance with the validated project design, and no project description deviation is required for the changes identified.

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

The project description deviations identified during the current and previous monitoring periods and were assessed in accordance with the VCS Program Rules/61/ and CCB Version 3.1 requirements/07/. Each deviation was evaluated to determine whether it influences the applicability of the methodology, project additionality, or the appropriateness of the baseline/without-project scenario.

The first deviation concerns the duration of the monitoring period in this verification. VM0015 v1.2/10/, establishes a minimum monitoring period of one year; however, the current monitoring period covers nine months (01-April-2023 – 31-December-2023). This deviation was necessary due to updates in the VCS Standard/04/, which modified the baseline period from ten years (2017–2027) to six years (2017–2023). To ensure alignment with these changes, the project submitted an exemption request/106/ to extend the baseline through the end of 2023 while maintaining the application of VM0015 v1.2/10/ for this period. Beginning in 2024, the project will transition to methodology VM0048/57/. The assessment confirmed that the deviation relates exclusively to the duration of the monitoring period, without altering methodological requirements or quantification procedures. As a result, there is no impact on the applicability of the methodology, project additionality, or the baseline scenario. The deviation is therefore considered justified and compliant with VCS and CCB rules.

A second deviation relates to changes in the entities involved in the project. Ecológica Assessoria, originally listed as a Project Proponent and responsible for the development of the PDs/13/58/ and MRs/01/, transferred all contractual responsibilities to Sustainable Carbon. Consequently, Sustainable Carbon is now included as a Project Proponent, while Algar Farming remains as an entity responsible for operational and management activities within the project area. All corresponding documentation was reviewed in the Verra Project Hub/12/, confirming that this adjustment is administrative and does not affect methodological applicability, additionality, or the baseline scenario. The project remains in full compliance with the validated design.

Previous deviations were also revisited in this monitoring cycle. One deviation concerns the update of Global Warming Potentials for CH₄ and N₂O, which were revised to align with IPCC AR5 values as required by the VCS Standard v4.7/04/. Baseline values were recalculated accordingly.

This update does not alter methodological applicability or additionality and ensures greater accuracy in emissions quantification.

Another deviation addressed the adjustment of the leakage belt. A total of 6,686.81 hectares that overlapped with the Jutaituba REDD+ project were removed, reducing the leakage belt to 74,530.51 hectares. This modification is required under VM0015/10/ to avoid double counting and does not affect either the baseline scenario or methodological applicability. The PP has provided a map/102/ and the geodatabase (GDB) files/103/ containing the Project Area and Leakage Belt from both projects, which were assessed by VVB, confirming that there is no overlapping in the current project borders and, therefore, no double counting.

Additionally, the total forest area within the project boundary was adjusted by 0.22% (315.18 ha) to ensure that only eligible forest was included. Given that the adjustment represents less than 5% of total project area, no recalculation of previously issued credits was necessary. This refinement does not impact additionality or baseline conditions.

A further deviation relates to updates in the number and names of local communities within the project zone. After verification, the original figure of 15 communities was corrected to 13 (indicated in the VCS PD v5.0/13/) due to mergers, renaming, and demographic shifts. This adjustment does not change any community-related design elements of the project and improves the accuracy of stakeholder identification in alignment with CCB requirements.

Finally, a deviation was requested regarding Adjustments of baseline values, applying a reality check analysis to ensure the adherence of the baseline values to the ex-post values. Consequently, a 25% reduction was applied to the projected baseline values in the current MR and confirmed that the project continues to face deforestation pressure. As it is a requirement of VM0015 methodology, this deviation does not impact on the applicability of the methodology, the project's additionality, or the appropriateness of the baseline scenario.

Overall, the assessment concluded that all deviations identified during the current and previous monitoring periods are properly described, justified, and supported by the corresponding evidence. None of the deviations negatively impact the applicability of the methodology (VM0015 v1.2 for 2023), the project's additionality, or the appropriateness of the baseline/without-project scenario. The project remains in full conformance with CCB Version 3.1 and VCS Program rules, and all deviations are considered valid.

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

No new project activity instances have been added in this verification as stated in section 2.2.6 of MR/01/.

3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7)

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history (VCS, 4.1)	The audit was conducted for the third VCS verification and second CCB verification of the ABC Norte REDD Project (VCS ID 2558). The verification covered the monitoring period 01-April-2023 to 31-December-2023, following the procedures described in the Monitoring Report/01/. The audit consisted of document review, on-site inspection, data verification, and stakeholder interviews carried out by Earthood Services Ltd
Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	The VVB reviewed MR Section 2.1.10/01/ and confirms that the ABC Norte REDD Project is not registered under, is not seeking registration with, and has not been rejected by any other GHG program. The Project Proponent provided formal declarations confirming the exclusive development of the project under the VCS Program and the absence of community, biodiversity, or environmental crediting under any other mechanisms/107/. No risks of double registration or double issuance were identified. Furthermore, the co-benefits previously accounted for under the SOCIALCARBON standard have been fully transitioned to the CCB Standard, and the project is no longer listed under the SOCIALCARBON program. The VVB also reviewed other registry platforms and confirmed that the project is not listed under any of them, nor is the project area included under any jurisdictional REDD program.
No double claiming with emissions trading programs or binding emission limits (VCS, 3.24.3-3.24.4)	MR section 2.1.11.1/01/ confirms that the project is not included in any emissions trading program and the project area is not subject to any binding emission limit. Based on document review and PP declarations, the VVB concludes that the project complies with VCS requirements for avoidance of double claiming.
No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	The VVB reviewed MR/01/ and confirms that the project has not sought, received, nor does it plan to receive credits from any other environmental credit mechanism. No risk of double claiming with other crediting systems was identified.

Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)	MR section 2.1.11.3/01/ confirms the project does not alter the emissions footprint of any product in a supply chain. The PP is not a buyer or seller of products whose emissions would be affected by the project. Therefore, Scope 3 double claiming is not applicable.
Sustainable development contributions (VCS, 3.17)	SDG Target 1.3: The VVB reviewed PRS monthly healthcare attendance lists/40/ and Social and Environmental Responsibility Program reports/41/ and confirmed the implementation of primary-health consultations described in the Monitoring Report. A total of 849 basic health consultations were delivered to community members during the monitoring period, contributing to expanded access to essential public health services. Over the project lifetime, 1,641 health consultations have been carried out, consistent with the figures reported in the MR. The VVB concludes that the project has implemented SDG 1.3 contributions as described. SDG Target 1.4: The VVB reviewed PRS reports/17/, training attendance lists/32/, and evidence of productive-skills workshops/41/ to assess activities related to training in poultry, agroforestry, and carpentry. During the monitoring period, 75 participants took part in productive training, and no income from community events was reported. Lifetime records indicate at least 39 community members have participated in productive-skills workshops. Based on the evidence reviewed, the VVB confirms that the SDG 1.4 contributions were implemented as reported. SDG Target 2.4: The VVB reviewed technical support records/41/ and PRS program reports/17/ related to climate-resilient farming assistance. During the monitoring period, 37 technical support visits were conducted to promote climate-resilient community farming, including poultry farming, horticulture, and sustainable food-production practices. Lifetime totals indicate 49 visits. The VVB concludes that the activities supporting SDG 2.4 were implemented as described in the MR. SDG Target 3.3: The VVB reviewed PRS monthly reports/41/, health-item distribution records/40/, and MR health statistics. During the monitoring period, 459 health items were distributed, and 849 primary-health consultations were provided. Lifetime totals include 967 items distributed and 1,641 consultations. These activities improved local disease-prevention capacity as reported, and the VVB confirms the correct implementation of SDG 3.3 contributions. SDG Target 4.4: Based on the assessment of workshop attendance lists/54/ and PRS educational-activity folders/41/, the VVB confirms that 319 participants

attended capacity-building workshops focused on crafts, creativity, and environmental education during the monitoring period. Lifetime totals reached 673 participants. The VVB concludes that SDG 4.4 contributions were implemented as described.

SDG Target 4.5: The VVB reviewed gender-segregated workshop records/31/ showing that 130 women participated in community workshops during the monitoring period, contributing to equitable access to educational and economic opportunities. Lifetime participation totals 272 women. The VVB confirms that SDG 4.5 contributions were correctly implemented.

SDG Target 4.7: The VVB reviewed educational-material distribution records/41/ and MR documentation confirming that 395 educational materials were delivered during the monitoring period, including environmental coloring booklets, schoolbooks, and interactive learning materials. Lifetime distribution totals 1,855 educational materials. The VVB concludes that SDG 4.7 contributions were implemented as described.

SDG Target 5.4: Workshop records/31/ and PRS monthly reports/41/ confirm that 71 women participated in craft-related workshops, including bio-jewelry and artisanal activities, during the monitoring period. Lifetime participation totals 213 women. The VVB confirms the implementation of SDG 5.4 contributions.

SDG Target 6.1: The VVB reviewed PRS reports/41/ and evidence of water-treatment kit distribution, confirming that hypochlorite dispensers for water treatment were delivered during the December 2023 Social Action event. Lifetime evidence shows that 11 communities were supplied with hypochlorite kits. The VVB confirms correct implementation of SDG 6.1 contributions.

SDG Target 8.3: Workshop attendance lists/54/ and PRS program records/41/ confirm that 75 community members were trained in productive activities such as poultry farming and horticulture during the monitoring period. Lifetime totals include 121 trained community members. The VVB concludes that SDG 8.3 contributions were implemented as reported.

SDG Target 12.2: Environmental awareness lecture records/41/ confirm that one lecture was held during the monitoring period as part of the Social Action event, aimed at raising awareness on responsible consumption and waste reduction. Lifetime totals indicate 71 lectures delivered. The VVB confirms the implementation of SDG 12.2 as described.

SDG Target 13.0: The VVB reviewed GHG Emission Reduction calculation spreadsheets/18/ and shapefiles/19/36/ to confirm the avoided emissions reported in the MR. The project achieved 445,140tCO₂e of avoided emissions in the monitoring period and 1,709,753 tCO₂e over the project lifetime. The VVB confirms that SDG 13.0 contributions were implemented exactly as described.

SDG Target 13.3: The assessment of PRS reports/41/ confirmed that 6 residents participated in a climate and forest-preservation lecture during the monitoring period, aligned with the MR. Lifetime totals include 71 environmental or climate-awareness lectures. The VVB confirms the implementation of SDG 13.3 contributions.

SDG Targets 15.1, 15.2, 15.5: The VVB reviewed shapefiles of deforestation/36/, GIS boundary files/19/, environmental monitoring reports/35/, HCV identification report/43/, wildlife monitoring reports/47/48/49/, and biodiversity indicator spreadsheets/49/. The MR reports 805 hectares of forest area conserved in the monitoring period and 4,136.1 hectares over the project lifetime. The project also distributed 395 educational materials during the period and 1,855 materials over the lifetime, contributing to reduced biodiversity-loss risks through environmental education. The VVB confirms that the SDG 15 contributions were implemented as described.

4.2 Summary of Project Benefits

The ABC Norte REDD Project, implemented within Fazenda Pacajá in the municipalities of Portel and Bagre (Pará State, Brazil), aims to avoid unplanned deforestation across a total area of 140,117.09 ha of native Amazon Forest. The project is developed under the Verified Carbon Standard (VCS) and the Climate, Community & Biodiversity (CCB) Standards/04/07/ and applies the VM0015 Methodology for Avoided Unplanned Deforestation/10/.

During the monitoring period from 1 April 2023 to 31 December 2023, the project achieved 445,140tCO₂e in avoided greenhouse gas emissions through the prevention of forest loss within the project area. According to the MR/01/, the project is expected to avoid 30,038,382 tCO₂e in emissions over its 30-year crediting period. Project implementation includes land-use monitoring through satellite-based systems, field inspections across all UPAs, and the operation of surveillance posts to prevent illegal activities.

Activities under the Social and Environmental Responsibility Program were implemented throughout the reporting period. These included basic health assistance, distribution of health items, delivery of educational materials, support for community workshops, and technical assistance aimed at strengthening household production and income opportunities. The project reports 849 primary-health consultations, the distribution of 459 health items, and the delivery of 395 educational materials to community members. A total of 319 participants attended capacity-

building workshops, and 130 women took part in activities focused on crafts, creativity, and environmental education. Community members also received technical assistance in poultry farming, horticulture, climate-resilient agriculture, and aquaculture. According to the SDG table in the MR/01/, the monitoring period contributed to the improvement of the well-being of 271 people, including 17 women, and supported 278 individuals through the strengthening of productive skills and climate-related awareness.

The project also implemented activities contributing to climate education and environmental awareness. Climate and forest-preservation lectures reached members of local communities, and technical support visits promoted climate-resilient farming practices. Monitoring measures described in the MR/01/, including the use of remote-sensing data and regular patrols, confirmed that forest conservation activities were maintained during the period.

In terms of biodiversity, the MR/01/ reports that the project area contains habitats associated with rare, threatened, and endemic species identified through wildlife monitoring, permanent forest plots, and the Sustainable Forest Management Plan (PMFS)/34/. Monitoring activities included the operation of camera traps, field verification, and the review of species records, in alignment with the Adaptive Management and Monitoring Plan/44/ and the Wildlife Monitoring Report/47/. The project maintained protection of forest areas, with the conservation of 805.48 ha of forest during this monitoring period and a cumulative 4,171.87 ha conserved over the project lifetime, as reflected in the SDG indicators.

All evidence reviewed in the Monitoring Report/01/ confirms that the project implemented the climate, community, and biodiversity activities reported for this monitoring period. The documented outcomes demonstrate the continuation of project actions related to forest protection, community support, environmental education, and biodiversity monitoring, consistent with the Project Description/58/ and applied methodology.

4.3 General

4.3.1 Implementation Status (CCB, G1.9)

The VVB reviewed the monitoring procedures described in the Monitoring Report/01/, the approved Project Description/13/58/, the applied methodology VM0015/10/, and the relevant VCS and CCB program requirements. The assessment included the examination of monitoring data and supporting documentation listed in Appendix 5, interviews with the Project Proponent and stakeholders/69/70/77/78/, and observations made during the site visit.

The verification team assessed the implementation status of the main project activities described in the MR/01/, including forest protection measures, environmental monitoring, sustainable forest management activities, and social and environmental responsibility programs. Evidence reviewed included environmental monitoring reports/35/, monitoring and inspection procedures for Fazenda Pacajá/25/, monthly implementation reports of the Social and Environmental Responsibility Program/41/, PMFS documentation and CERFLOR-related monitoring records/34/59/, community engagement records/29/31/53/54/, wildlife monitoring reports/47/48/, project meeting records/56/, monitoring plan documentation/68/, and project team interviews conducted during the verification process.

The VVB confirmed that satellite-based monitoring of land-use change, deforestation, and fire occurrence was implemented throughout the monitoring period through the analysis of PRODES and other available satellite imagery, as described in the MR/01/. Environmental monitoring reports/35/ and spatial datasets reviewed during the audit demonstrated that monitoring

activities were conducted in both the Project Area and Leakage Belt in accordance with the monitoring plan. The VVB also reviewed evidence of field patrols and property surveillance activities, including inspection procedures/25/, site visit observations/69/, and interviews with project personnel, confirming the implementation of measures aimed at preventing unauthorized deforestation, illegal logging, and fire events.

The implementation of the Sustainable Forest Management Plan was also assessed through the review of the PMFS documentation/34/, CERFLOR monitoring records/59/, post-harvest reports/166/, and interviews with project representatives. The evidence confirmed that sustainable forest management activities remained operational during the monitoring period and were implemented consistently with the project description and the commitments established under the REDD project scenario.

Regarding community and biodiversity-related activities, the VVB reviewed records of stakeholder meetings/31/53/, attendance lists/54/, PRS implementation reports/41/, healthcare assistance records/40/, wildlife monitoring reports/47/, and adaptive management documentation/44/85/. Interviews with local stakeholders and community representatives confirmed that project activities continued during the monitoring period and that communication channels and grievance mechanisms remained operational/27/28/.

Based on the evidence reviewed, the VVB confirms that the monitoring plan was properly implemented during the monitoring period and that the monitoring system remained suitable for the collection, recording, compilation, and analysis of project data. The monitoring activities were conducted in accordance with the approved monitoring plan, the project description, and the applicable methodology requirements. No material deficiencies were identified that could affect the completeness, transparency, or reliability of the monitored data.

Methodology, Project Description and minor deviations are reported in Sections 3.2, 3.3, and 3.4 of this report and were assessed by the VVB, confirming that these deviations do not negatively impact the conservativeness of the quantification of GHG emission reductions or the integrity of baseline scenario projections. Based on the evidence reviewed and the verification activities carried out, the verification team confirms that the project was implemented as described in the Project Description/13/58/ and that the monitoring activities followed the approved monitoring plan.

	Assessment and conclusion
Material misstatements	Based on the verification activities carried out, including the review of the Monitoring Report/01/, supporting documentation listed in Appendix 5, and interviews with community representatives and stakeholders conducted during the verification process, the VVB confirms that no material misstatements were identified. The assessment found no discrepancies between (i) the project implementation and the activities described in the Monitoring Report, and (ii) the actual monitoring system and the procedures set out in the monitoring plan and PD/13/58/. All information reviewed was consistent with the applied methodology VM0015/10/ and the monitoring approach presented in the MR/01/.

Monitoring plan implementation status

The VVB reviewed the monitoring procedures described in the MR/01/, the applied methodology VM0015/10/, and the relevant VCS and CCB program requirements. The assessment included the examination of monitoring data, documentation listed in Appendix 5, and interviews with the Project Proponent and relevant stakeholders.

Based on this review, the VVB confirms that the monitoring plan was properly implemented during the monitoring period and that the monitoring activities were conducted as described in the project documentation. No deviations, project description changes, or methodology deviations were reported for this period.

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

Based on the review of the Monitoring Report/01/ and the Project Description/13/58/, the VVB confirms that the stakeholders remain the same as those identified at validation. No changes in stakeholder groups were identified, and no evidence suggests that the stakeholder makeup has changed during this monitoring period. The process used to identify stakeholders continues to conform with the relevant VCS and CCB requirements.

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	The verification team confirmed that the Project Proponent (PP), supported by Upbio, maintained regular communication with local communities throughout the monitoring period, primarily through the Social Responsibility Program (PRS). Monthly visits to Cristo Salvador, Divino Espírito Santo, Monte Sião, Nossa Senhora do Carmo, and São Sebastião do Cipoal communities were verified through consultation records, attendance lists, and photographic documentation recorded by Upbio and included in the MR/01/. During the site visit, the VVB conducted interviews with community representatives and confirmed that the PP effectively communicated project activities and maintained accessible communication channels.
Ongoing consultation	The MR/01/ details continuous consultation activities conducted by the PP and Upbio, including monthly PRS meetings, informational visits, and the December 2023 participatory workshop for developing the Theory of Change. During the verification site visit (August 2025), community members confirmed to the VVB that communication channels remained active and that PRS monthly visits served as the primary mechanism for ongoing dialogue. The VVB verified that these consultations occurred as described and supported continuous engagement throughout the monitoring period.

Date(s) of stakeholder consultation	The VVB reviewed the consultation timeline reported in MR section 2.3.9/01/, including consultations conducted between April and December 2023, the December 2023 Theory of Change workshop, and meetings held in March 2024 with institutional stakeholders. Additional consultation activities incorporated into PRS implementation during 2024-2025 were also reviewed. All dates were consistent with the MR and consultations described in the PD CCB/58/.
Communication of monitored results	According to the MR/01/, project information was communicated verbally during monthly PRS visits, through informational materials distributed during community meetings, and during the December 2023 workshop. The VVB confirmed these practices through interviews and review of consultation records. During the August 2025 site visit, communities reported that monitoring results and project updates were communicated directly during meetings and via WhatsApp channels managed by Upbio.
Consultation records	The verification team reviewed attendance lists, photographic records/29/31/54/, Upbio monthly PRS reports/41/, and documentation from the December 2023 Theory of Change workshop, as referenced in MR 2.3.9/01/. These records included evidence of consultations held in 2023-2024, including meetings with Caminheiros do Bem, Fonte de Luz, Nossa Senhora da Aparecida/Santa Rosa, Nova Jerusalém, Deus Proverá, and Vista Alegre. Records confirmed that consultations were implemented as described
Stakeholder input	Stakeholder feedback documented in MR 2.3.9/01/ indicated requests for expanded capacity-building activities, income-generation initiatives (such as fish farming and agroforestry systems), and inclusion of additional communities. These inputs influenced the 2024 PRS action plan/101/ and were verified by the VVB through interviews and review of PRS documentation. Inputs from HCV-related consultations led to the inclusion of Santa Rosa/Nossa Senhora Aparecida in PRS activities beginning in late 2024.
Influence of stakeholder input	The VVB confirmed, through document review and interviews during the site visit, that stakeholder input directly informed PRS planning and project adjustments. Activities defined through the December 2023 Theory of Change process were incorporated into the 2024 PRS schedule. Community requests influenced the expansion of PRS to new communities, updates to training priorities, and the structure of participatory planning for 2025 consultations. All evidence reviewed supports that stakeholder input had a demonstrable influence on project implementation.

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

Documentation review and site-visit observations confirmed that the Project Proponent provided stakeholders with access to project information in accordance with CCB requirements G3.1 to G3.3. The VVB reviewed the informational materials distributed during community meetings, printed brochures shared during PRS activities, and communication records maintained by

UpBio/29/31/37/41/. These materials included project objectives, PRS activities, communication channels, and guidance on how to contact the project team.

The Monitoring Report/01/ indicates that project information was shared verbally during monthly PRS visits to the participating communities (Cristo Salvador, Divino Espírito Santo, Monte Sião, Nossa Senhora do Carmo, and São Sebastião do Cipoal), and through printed informational materials distributed during meetings held in December-2023, October-2024, November-2024, and December-2024. These materials were provided in Portuguese, ensuring accessibility to local stakeholders. During these events, the PP also communicated the purpose of the PRS, the carbon project, and the upcoming verification process.

The VVB interviewed community representatives during the site visit (August 2025), who confirmed that the project team explained the project's activities, expected benefits, and communication channels, and that informational brochures containing contact details for Sustainable Carbon and ABC Norte were provided. Stakeholders also confirmed that they were informed about the verification process and had opportunities to raise questions directly with the VVB during the visit.

Consultation records, including attendance lists, photographs, and meeting summaries/29/31/37/41/53/54/, were reviewed and confirmed that stakeholders received relevant information on project activities, potential community benefits, and the mechanisms for submitting feedback or grievances. The MR also reports the existence of a permanent WhatsApp communication channel for communities, which was verified during the site visit.

Based on the evidence reviewed and interviews conducted, the VVB concludes that the Project Proponent provided adequate and timely access to information to all relevant stakeholders, in accordance with VCS 3.18 and CCB G3.1–G3.3.

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	The VVB reviewed Section 2.3.14 of the Monitoring Report/01/ and confirmed that the project proponent registered five grievances during the monitoring period, in accordance with the procedure established under SOP 11 - Conflict Resolution/20/. Three grievances consisted of material support requests: (i) a request for oral-hygiene materials and an informational lecture submitted by a local teacher; (ii) a request from teachers in the São Sebastião do Cipoal community for toys to support an initiative carried out in October; and (iii) a request from the same community for construction materials for a health-support facility. Two additional grievances involved requests for access to the farm: (iv) two requests from cyclists to use the Pacajá Farm access roads for expeditions (July and August 2023); and (v) a request from an ophthalmology clinic to conduct consultations in Vila ABC. All grievances were submitted and responded to through official letters and fully resolved as documented in the MR, with material donations, lectures delivered by the Upbio team, and authorization for access granted

Grievance redress procedure

The VVB confirmed that the project proponent maintains a formal grievance redress procedure through SOP 11/20/, which defines communication channels, registration, analysis, and issuance of formal responses. All grievances listed in Section 2.3.14 were logged, assessed by SFMP Coordination, and resolved in accordance with the SOP. No unresolved grievances or procedural non-conformities were identified. Based on document review and interviews, the grievance mechanism is considered appropriate and accessible to stakeholders.

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

Documentation reviewed in the Monitoring Report/01/ (Sections 2.3.9, 2.3.10, 2.1.6, and 2.1.8) confirms that the project proponent enabled the participation of communities in project implementation and decision-making during the monitoring period. According to the MR/01/, participation occurred primarily through the Socio-environmental Responsibility Program (PRS), implemented by Upbio, which conducts monthly visits to the five communities included in the PRS (Cristo Salvador, Divino Espírito Santo, Monte São, Nossa Senhora do Carmo, and São Sebastião do Cipoal)/01/. During these visits, information on project activities was shared verbally, and community members were able to express needs, priorities, and suggestions.

The MR reports that a participatory Theory of Change workshop was carried out in December 2023, in which community representatives contributed to the identification of desired outcomes and the structure of project activities/01/. These contributions were incorporated into the PRS planning for subsequent periods (Sections 2.3.9 and 2.1.8)/01/.

The MR also describes additional consultations with other communities in 2023 and 2024, including Caminheiros do Bem, Fonte de Luz, Nossa Senhora da Luz, and Santa Rosa/Nossa Senhora Aparecida, which supported the expansion of activities and the integration of new communities into the PRS in 2024–2025 (Section 2.3.9)/01/.

During the verification site visit in 2025, community members from multiple communities confirmed that they had opportunities to communicate with the project team and participate in discussions related to project implementation (MR section 2.3.9/01/). Based on the documentation reviewed and the confirmations obtained during the site visit, the VVB concludes that the project enabled the participation of communities in activities relevant to project implementation and adaptive management, in alignment with VCS 3.18–3.1 and CCB G3.6.

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

The Project Risks Table with the risks identified for this monitoring period and the VVB's assessment is presented in Appendix 2. The VVB reviewed the Monitoring Report/01/, supporting evidence, and site-visit observations, confirming that the risks listed by the project proponent are accurate and that the corresponding mitigation measures were adequately implemented.

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

The VVB reviewed the Monitoring Report/01/, supporting documentation listed in Appendix 5, and evidence gathered during the site visit and stakeholder interviews conducted from 04-11 August 2025. The assessment confirmed that the Project Proponent identified and implemented measures intended to maintain climate, community, and biodiversity benefits beyond the project lifetime.

According to the MR/01/, long-term measures include promoting cooperatives and associations, diversifying production techniques, defining community-use spaces, providing continued technical training, and maintaining structured engagement and consultation processes. These actions were supported by the review of PRS Reports/17/, monthly PRS implementation records/41/, and consultation materials/53/29/. During the site visit, community representatives confirmed that project staff conducted visits, trainings, workshops, and maintained active communication channels with the communities during the monitoring period.

For climate-related permanence, the MR/01/ reports continuous monitoring of the project area, firefighting training, and support from Sustainable Forest Management revenue to prevent illegal deforestation and unauthorized access. The VVB verified these measures through shapefiles and boundary files/19/, deforestation shapefiles/36/, training attendance lists/32/, and the Sustainable Forest Management Plan/34/.

For biodiversity, the MR/01/ presents ongoing monitoring activities focused on fauna and flora to identify changes and inform conservation efforts. Supporting records include the HCV identification report/43/, wildlife monitoring reports/47/, the terrestrial wildlife monitoring plan/48/, and biodiversity indicator spreadsheets/49/. During the site visit, some interviewed community members demonstrated awareness of environmental-education activities and certain biodiversity-related initiatives implemented during the monitoring period.

The MR/01/ also reports that a portion of carbon-credit revenue was reinvested in socio-environmental actions following the first verification period; no financial records were provided to substantiate this information, and it is therefore referenced as/74/.

Based on the review of available documentation and verification activities conducted, the VVB concludes that the measures described and implemented by the Project Proponent are consistent with CCB requirement G1.11 for supporting the permanence of climate, community, and biodiversity benefits beyond the project lifetime.

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

The VVB assessed the risks identified in MR Section 2.2.7/01/, which includes the application of the VCS AFOLU Non-Permanence Risk Tool/09/ and the corresponding table of natural and human-induced risks to climate, community, and biodiversity benefits. The VVB reviewed the Monitoring Report/01/, supporting documentation, and evidence gathered during the site visit/64/65/69/ to verify the accuracy of the risks reported and the mitigation measures described.

Internal risks listed in the MR relate to financial viability and opportunity costs. According to the MR/01/, the Proponent reports that the project maintained operational capacity during the monitoring period, referring to the Cashflow spreadsheet/74/. The VVB also verified legally binding agreements and forest management commitments intended to ensure the continuity of

conservation activities and the protection of carbon stocks throughout the project lifetime/34/83/95/104/.

External risks include community engagement challenges and potential reductions in participation. The MR/01/ also identifies the risk of reduced willingness of communities to participate over time, which could weaken social benefits and increase indirect pressure on forest resources. The VVB verified mitigation measures through PRS program records/17/41/100/, consultation materials/29/53/, attendance forms and stakeholder engagement records/31/54/66/70/76/79/80/109/110/111/, and the Action Plan for Community Inclusion in the Social and Environmental Responsibility Program/101/, confirming that engagement mechanisms, communication channels, technical visits, consultations, and socio-environmental initiatives remained active throughout the monitoring period/26/27/28/.

Natural risks identified include fire, extreme weather, and long-term climate-related impacts/75/76/. The MR/01/ further identifies risks related to increased fire outbreaks, which may negatively affect carbon stocks, biodiversity, and local communities. Mitigation measures described in the MR include continuous area monitoring, field patrols, access control, satellite monitoring, monthly assessment of heat spots identified through INPE systems/77/162/, and firefighting preparedness. The VVB verified these through shapefiles and monitoring data/19/30/36/, SOPs related to patrol and monitoring activities/22/23/25/, monthly environmental and forest monitoring reports/35/59/, and firefighting training attendance lists/32/.

The MR/01/ also identifies illegal logging and forest degradation as risks that may reduce forest carbon stocks, degrade habitats, and weaken biodiversity benefits, as well as illegal hunting within the project area, which may negatively affect wildlife populations and ecosystem functions. Biodiversity-related risks include habitat disturbance and reductions in fauna presence. Mitigation measures described in the MR were reviewed through the PMFS documentation/34/, HCV identification report/43/, adaptive management and monitoring plans/44/85/, environmental monitoring documentation/35/, wildlife monitoring license/46/, wildlife monitoring reports/47/, terrestrial fauna monitoring plans/48/, biodiversity indicator spreadsheets/49/, monitoring contracts/60/, and evidence of continuous surveillance and stakeholder awareness activities implemented through the Social Responsibility Program/17/26/41/100/.

Based on the review of MR Section 2.2.7/01/, supporting evidence, and field verification, the VVB concludes that the risks identified by the Project Proponent are accurately represented and that the mitigation measures implemented during the monitoring period are consistent with CCB requirement G1.10.

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

The VVB reviewed MR Section 2.3.13/01/, which describes the procedures adopted by the Project Proponent to ensure that no discriminatory practices occur in relation to project activities. According to the MR, the project follows the Code of Ethics and Conduct/21/, which establishes guidelines prohibiting discrimination or harassment based on gender, race, ethnicity, religion, sexual orientation, or other personal attributes. The MR also reports that workplace procedures and internal policies are aligned with these guidelines, including the requirements defined in the Occupational Safety and Health SOP/24/.

During the verification, the VVB examined the relevant procedures and supporting documentation, including communication materials provided to workers and

stakeholders/31/29/. No evidence of discriminatory practices or sexual harassment related to project implementation was identified. Based on the MR/01/ and the evidence reviewed, the VVB concludes that the Project Proponent has established and implemented measures consistent with VCS 3.19 and CCB G3.7 to ensure non-discrimination within the scope of the project.

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

The VVB reviewed sections 2.3.15–2.3.17 of the Monitoring Report/01/, relevant SOPs/24/25/42/, training attendance lists/32/, and carried out worker interviews and site-visit observations to assess compliance with CCB G3.9–G3.12. The report indicates that the Project Proponent implements occupational safety trainings and Daily Safety Dialogues (DDSs) for staff involved in forest-management and patrol activities, including pre-harvest training, firefighting preparation, and first-aid content/01/. These activities were confirmed through the training records/32/ and observations made during the site visit, which showed that workers had received practical guidance on operational procedures and risk prevention.

Sections 2.3.16 and 2.3.17/01/ also describe that employment opportunities associated with the project are directed primarily to local residents, including members of Vila ABC, and that the selection process follows defined stages and criteria. Community participation in project activities contributes to local employment. Interviews conducted during the site visit were consistent with these descriptions and did not reveal instances of discriminatory treatment.

Occupational safety is guided by the “Safety and Health at Work” procedure/24/ and the SOP for communication, investigation, and analysis of workplace incidents/42/. Section 2.3.17 explains that these procedures identify potential health and safety risks, define preventive measures, and guide the implementation of SIPATR events, DDSs, use of PPE, and patrol protocols such as working in pairs, guard-post rules, and non-aggressive communication/01/. The VVB observed workers using PPE in the field and confirmed that accidents are recorded and handled in line with the established procedures. Based on the information presented in the Monitoring Report/01/, supporting documentation/24/25/32/42/, and verification activities, the VVB concludes that the relationship between the project and its workers is consistent with CCB requirements G3.9–G3.12, particularly regarding worker training, local employment opportunities, information on occupational risks, and the implementation of measures to minimize workplace risk.

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

The VVB reviewed sections 2.4.1–2.4.5 of the Monitoring Report/01/, internal procedures/24/25/42/, and conducted interviews during the site visit to assess whether the Project Proponent possesses the technical, managerial, and financial capacity required for long-term project implementation. Section 2.4.1/01/ outlines the technical skills required for project execution, including forest monitoring, land-use surveillance, community engagement, and operational management. The PP maintains a field team with defined roles and responsibilities and provides operational guidance through internal procedures/24/25/42/23/. During the site visit, the VVB confirmed that staff performed activities according to established instructions and demonstrated familiarity with field protocols.

Management experience is presented in section 2.4.2/01/, which reports that the project team has prior experience in property management, environmental compliance, and forest monitoring activities within the region. Interviews with project personnel confirmed that team members have been involved in monitoring patrols, inspection routines, and community engagement since the beginning of the monitoring period. Section 2.4.3/01/ describes partnerships that support project implementation, including collaborations with external entities for monitoring, community

interaction, and operational effectiveness. The VVB verified that these partnerships remained active throughout the monitoring period and contributed to project execution.

Financial capacity is addressed in section 2.4.4/01/, which states that the organization maintains the resources necessary to carry out project activities. Supporting financial documents referenced in the report/13/14/15/18/ were reviewed and confirmed the availability of resources. Section 2.4.5/01/ affirms that the PP has procedures to prevent corruption and improper conduct. The VVB reviewed relevant procedures/21/27/28/ and, based on interviews and site observations, found no evidence of irregularities or unethical behaviour. Based on all documentation reviewed and verification activities conducted, the VVB concludes that the Project Proponent demonstrates adequate technical skills, management capacity, financial resources, and governance practices to implement the project in accordance with the validated project description/13/58/. No concerns related to management capacity or integrity were identified.

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

The VVB reviewed the commercially sensitive items identified in MR section 2.4.6/01/. According to the Project Proponent, only agreements and contracts among involved parties is withheld from public disclosure. These items are provided in full to the VVB but excluded from the public version of the report. The commercially sensitive information was indicated in accordance with VCS Standard v4.7/04/, Sections 3.5.2 and 3.5.4, and CCB Program Rules v3.1/08/, Sections 3.5.13 and 3.5.14. No additional commercially sensitive information has been omitted. The detailed list and assessment are presented in Appendix 1.

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)

Law / Regulation	Subject	Assessment Findings
Federal Constitution of Brazil/112/	Competences of Union, States, and Municipalities for environmental protection; hierarchy of norms	The MR/01/, supported by the Project Description (PD)/13/, confirms that the project operates within Brazil's constitutional framework, which establishes environmental protection as a shared responsibility among federal, state, and municipal authorities, ensuring compliance with the principles of cooperative environmental governance.
Brazilian Forest Code (Law No. 12,651 of 2012)/113/	APP, Legal Reserve requirements (80% in the Legal Amazon), forest protection rules	The property is registered in the Rural Environmental Registry (CAR), and compliance with APP and Legal Reserve requirements is confirmed in MR/01/. Land tenure and environmental compliance are further supported by land ownership records/62/ and/72/, PMFS documentation/34/, and SICAR-PA monitoring data, demonstrating adherence to Article 13 and related legal obligations.

Federal Decree No. 5,975 of 2006/114/	Regulation of forest management technical requirements	MR/01/, together with the Sustainable Forest Management Plan (PMFS)/34/, UPA 18 and 19 post-exploratory reports/16/, and Environmental Monitoring Reports/35/, confirms that forest management practices comply with the decree's provisions regarding stock determination, cutting cycles, regeneration, environmental capacity, and monitoring.
IBAMA Normative Instructions (IN No. 01/2007, IN No. 05/2006, IN No. 02/2007)/115/	Technical rules for Sustainable Forest Management Plans (SFMP)	MR/01/ confirms that the SFMP is implemented in accordance with IBAMA normative instructions. This is corroborated by the PMFS/34/, operational SOPs/22/,/23/, and permanent plot measurement records/51/, evidencing compliance with requirements for plan preparation, execution, and evaluation.
CONAMA Resolution No. 406 of 2009/116/	Procedures for forest harvesting and sustainable management	Alignment with CONAMA Resolution 406 is confirmed by MR/01/, supported by the SEMAS/PA forestry authorization/99/, the approved Annual Operating Plan (POA)/118/, and Environmental Monitoring Reports/35/, demonstrating compliance with harvesting controls, monitoring procedures, and environmental safeguards.
State of Pará Normative Instructions (IN No. 05, IN No. 08, IN No. 45, IN No. 01)/117/	Approval and licensing of SFMP and harvesting activities (AUTEF, AUTEX)	MR/01/ reports that the project holds all required state authorizations. Compliance with SEMAS/PA procedures is further evidenced by the forestry authorization/99/ and the State Rural Environmental License (LAR)/118/.
State Rural Environmental License (LAR) and Annual Operating Plan (POA)/118/	Environmental licensing of rural and forest operations	MR/01/ confirms that forest operations are conducted under valid environmental licenses. The LAR and POA approvals are supported by SEMAS/PA authorization records/99/118/ and the PMFS/34/, evidencing adherence to state licensing requirements.
National Policy on Climate Change – PNMC (Law No. 12,187 of 2009)/119/	National mitigation goals, reduction of Amazon deforestation	MR/01/, supported by the Project Description/13/ and GHG Emission Reduction Calculation Workbook/73/, demonstrates that avoided deforestation activities align with PNMC mitigation objectives and contribute to national greenhouse gas reduction targets.
National Climate Change Fund (Law No. 12,114)/120/	Economic instruments for climate mitigation	MR/01/ confirms alignment with Brazil's climate policy framework. The project does not rely on resources from the Climate Change Fund, and no non-compliance issues related to this instrument were identified.

National Adaptation Plan (Ordinance No. 150 of 2016)/121/	Adaptation measures and climate risk management	MR/01/, together with the Adaptive Management and Monitoring Plans/44/ and/85/, indicates that forest conservation and fire prevention activities support national adaptation objectives and contribute to reducing climate-related vulnerability.
Federal Decree No. 10,144 of 2019/122/	National Commission for REDD+ governance	MR/01/ and the PD/13/ confirm that the project does not conflict with the federal administrative framework for REDD+ governance established by this decree and remains consistent with applicable national arrangements.
Law No. 15,042 of 2024 – Brazilian Emissions Trading System (SBCE)/123/	National carbon market regulations, carbon rights, reporting	MR/01/, supported by the PD/13/, the no double counting and double claiming declaration/108/, Verra correspondence/94/, and the VCS Version 5 transition analysis/93/, confirms that voluntary REDD+ activities remain permissible and that the project commits to comply with future CONAREDD+ and SBCE-related requirements.
Law No. 14,119 of 2021 – National Policy on Payment for Environmental Services (PNPSA)/124/	National Policy on Payment for Environmental Services	MR/01/, together with PRS reports/17/, monthly PRS implementation records/41/, and the Community Inclusion Action Plan/101/, demonstrates alignment with PNPSA principles for valuing and promoting environmental services.
Law No. 14,904 of 2024 – Climate Change Adaptation Plans/125/	Guidelines for climate adaptation	MR/01/ and the Adaptive Management and Monitoring Plans/44/ and/85/ confirm that project conservation measures contribute directly to climate adaptation objectives.
Law No. 14,944 of 2024 – National Integrated Fire Management Policy/126/	Fire control, prevention, risk management	MR/01/, supported by fire-fighting and safety training attendance records/32/ and occupational safety SOPs/24/, confirms that project activities are consistent with national fire management requirements.
Law No. 14,926 of 2024 – Environmental Education and Climate Change/127/	Integrates climate change and biodiversity into education	MR/01/, together with stakeholder meetings/31/,/53/, workshops attendance lists/54/, and PRS documentation/17/, confirms that project activities promote environmental education consistent with this legislation.
Federal Decree No. 6,040 of 2007 – National Policy for the Sustainable Development of Traditional Peoples and Communities (PNPCT)/128/	Protection of Traditional Peoples and Communities	MR/01/, supported by FPIC documentation/66/, stakeholder consultation records/70/, and community questionnaires/67/, confirms adherence to principles of recognition, respect, participation, and non-discrimination.

Convention on Biological Diversity – CBD (promulgated by Decree No. 2,519 of 1998)/129/	International biodiversity framework	MR/01/, supported by the HCV Identification Report/43/, biodiversity indicators/49/, and IUCN Red List references/71/, confirms alignment with Brazil's commitments under the CBD.
Biodiversity Law (Law No. 13,123 of 2015) and Federal Decree No. 8,772 of 2016/130/	Genetic heritage, benefit sharing	MR/01/ and the PD/13/ indicate that current project activities do not involve access to genetic heritage. Ongoing monitoring through biodiversity reports/47/ and/48/ ensures continued compliance should project activities change.
Ministry of the Environment (MMA) Ordinance No. 148 of 2022/131/	National list of threatened species	MR/01/, supported by biodiversity indicator spreadsheets/49/ and wildlife monitoring reports/47/, confirms that nationally threatened species are considered in project biodiversity assessments.
State Normative Instruction SEMA No. 52 of 2010 and State Resolution No. 301 of 2012/132/	Procedures for fauna handling, rescue, marking, sampling	MR/01/, supported by the Wildlife Monitoring License/46/, Terrestrial Wildlife Monitoring Plans/48/, and fauna monitoring reports/47/, confirms compliance with state requirements for wildlife monitoring and handling.

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

Brazilian labor relations are governed at the national level by the Consolidation of Labor Laws – CLT (Decree-Law No. 5,452/1943)/133/, as amended by Law No. 13,467/2017/134/, which establishes mandatory standards on employment contracts, wages, working hours, paid leave, worker protections, and occupational safety. According to the applicable legal framework described in the MR/01/, all project employees are formally hired under the CLT, with employment contracts that clearly define rights and responsibilities.

Compliance with labor obligations is monitored by public authorities, including the Public Labor Prosecutor's Office, in accordance with the Brazilian labor enforcement framework/133/134/. The Project Proponent provided labor debt clearance certificates, confirming the absence of pending labor infractions with competent authorities, and labor court records in the project's state show no active labor claims. These documents demonstrate adherence to legal requirements and the absence of outstanding worker-related liabilities.

Occupational safety and health obligations follow the Regulatory Standards (Normas Regulamentadoras – NR) established under Ordinance No. 3,214/1978/135/, including NR-4 – Specialized Services in Occupational Safety and Occupational Medicine/136/, NR-5 – Internal Commission for Accident Prevention/137/, NR-6 – Personal Protective Equipment/138/, NR-28 – Inspection and Penalties/139/, and NR-31 – Occupational Safety and Health in Agriculture, Livestock, Forestry, Forest Exploitation, and Aquaculture/140/. The MR also references adherence to international labor principles, including the ILO Declaration on Fundamental Principles and Rights at Work/141/ and a set of ratified ILO Conventions incorporated into Brazilian law by Federal Decree No. 10.088/2019/142/.

These instruments collectively address freedom of association, collective bargaining, equal remuneration, non-discrimination, minimum wage standards, prohibition of forced and child labor, migrant worker protections, occupational safety, and the rights of indigenous and tribal peoples, as established under ILO Conventions Nos. 29, 87, 97, 98, 100, 105, 111, 131, 138, 142, 143, 155, 169, and 182/143/144/145/146/147/148/149/150/151/152/153/154/155/156/. The project reports that all applicable worker-rights regulations are communicated to employees at the time of hiring and that all legally required labor and safety standards are followed across project instances. Based on the regulatory framework described in the MR and the documentation reviewed, the project is in full compliance with relevant Brazilian labor laws and regulations related to workers' rights.

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	The VVB reviewed MR section 2.5.3/01/, the Code of Ethics and Conduct of the Project Proponents/21/, and the available procedures related to community engagement and conflict mediation/20/27/28/. The MR states that the project is implemented entirely on private land and respects the rights of nearby communities, with no Indigenous or traditional peoples residing within the Project Area. This was confirmed through document review and site-visit observations. The Socio-environmental Responsibility Program/17/41/ was assessed and found to provide continuous support to surrounding communities, in alignment with principles of respect, non-discrimination, and local development. Interviews conducted during the verification confirmed that no grievances related to human rights violations, child labor, forced labor, or discriminatory practices were reported. Based on the evidence reviewed, the VVB concludes that the project aligns with international human rights principles, including the Convention on Human Rights, the UN Declaration on the Rights of Indigenous Peoples, and ILO Convention 169, and that no concerns were identified regarding human rights compliance.

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	The VVB reviewed MR section 2.5.4/01/, the stakeholder consultation records/31/, the Socio-Environmental Responsibility Program documentation/17/41/, and the HCV assessment report/43/. The MR confirms that the project is implemented entirely on private land and does

of cultural heritage	not affect Indigenous or traditional communities. To respect local knowledge and cultural aspects, the Project Proponent conducted a participatory workshop during the preparation of the CCB PD/58/, which included activities for identifying community needs, expectations, risks, and culturally relevant considerations. Monthly community visits carried out under the PRS Program support continuous engagement and consideration of cultural aspects. An HCV assessment was conducted in 2024, with updates to be reported in future monitoring periods. Based on the evidence reviewed, the VVB concludes that the project preserves and protects cultural heritage in line with VCS and CCB requirements.
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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	N/A. The MR (section 2.5.5)/01/ reports that no disputes over territories or resources occurred during the monitoring period
Respect for property rights	Property ownership and tenure are clearly defined for all parcels involved in the project/62/ as listed in Table 18/01/. ABC Agropecuária Brasil Norte S.A. holds full ownership of the project area, and one parcel is operated under a legally valid long-term use authorization permitted by Law 4.504/1964/63/. The Caminheiros do Bem community occupies an area inside the Fazenda Pacajá property but outside the project boundary, with no overlap with project activities.

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	The project is implemented entirely within privately owned land, with land tenure duly documented, and no private, community, or government property is affected/01/62/72/. In line with MR Section 2.5.7/01/, Free, Prior and Informed Consent (FPIC) is not required, as the project does not interfere with lands customarily owned, occupied, or used by local or traditional communities, in accordance with national legal provisions and project boundary definition, community location files/01/30/128/.

Outcome of FPIC discussion

Although FPIC is not mandatory, recurring conversations were maintained with communities participating in the Socio-environmental Responsibility Program to clarify project boundaries and confirm that no community territory is impacted/01/17/38/39/.

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

According to the MR/01/, the project is implemented entirely within privately owned land, with property rights formally recognized by the State of Pará. Land tenure, including the long-term lease of one parcel, is legally established, and community areas do not overlap with the project boundary or with forest management operations. The MR states that no community member has been or will be relocated, that project activities do not enter community use zones, and that the Caminheiros do Bem community is engaged through ongoing visits and communication channels. The MR also reports that no illegal activities were recorded during the monitoring period, and that prevention measures rely on SOP 11 - Conflict Mediation/11/ and monthly technical field visits. An ongoing Public Civil Action concerning land titling is described in the MR, and it is stated that project activities neither occur in the disputed area nor influence the legal process. A FAR was raised from past verification and the VVB reviewed the Project Proponent's response and verified the current status of the judicial proceedings based on publicly available records accessed via the Jusbrasil platform on 07/01/2026. The review confirms that the case does not impose any restriction on the legal eligibility, operational continuity, or credit issuance of the ABC Norte REDD+ Project. A new FAR was raised for the next verification cycle, requiring the subsequent VVB to continue monitoring the judicial proceedings and assess any potential impacts. Therefore, VVB confirms that the project has maintained measures to respect property rights and avoid interference with community territories or unresolved disputes during the monitoring period.

4.3.17 Benefit Sharing Mechanisms (VCS, 3.18, 3.19)

The project is developed in the property of "Fazenda Pacajá," a privately owned/62/72/ that does not affect any property rights, usage, or resources. Therefore, no Benefit Sharing Mechanism is not required, as per section 3.19.22 of VCS Standard/04/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	N/A. Since the project is implemented in a private property/62/72/, it does not apply to a benefit sharing mechanism.
Summary of the benefit sharing plan	N/A. Since the project is implemented in a private property/62/72/, it does not apply to a benefit sharing mechanism.
Approval and dissemination	N/A. Since the project is implemented in a private property/62/72/, it does not apply to a benefit sharing mechanism.

of benefit
sharing plan

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

During the monitoring period, the Project maintained the procedures defined in SOP 11 – Conflict Mediation/20/ and the established grievance and communication mechanisms/28/, which set out how occurrences are received, classified, and formally addressed through the Project's communication channels.

As reported in the Monitoring Report, illegal activities carried out by third parties were identified within the Project Area and its surroundings, including illegal logging and unauthorized land use/01/. In response, the Project documented the occurrences and formally communicated the competent authorities, including SEMAS-PA, requesting enforcement actions/25/27/. According to the MR, inspections were conducted by the authorities, resulting, where applicable, in the seizure of materials and equipment/01/.

Technical field visits conducted throughout the monitoring period provided on-site monitoring and documentation of potential irregularities/25/. No illegal activities were attributed to the Project Proponent during the monitoring period, as reported in the MR.

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)

During the monitoring period, the assessment team reviewed all data and parameters used to quantify GHG emission reductions and carbon dioxide removals, as detailed in Sections 3.1.1 and 3.1.2 of the MR/01/. This review was conducted with reference to the validated VCS PD/13/ and the applicable requirements of the VM0015 methodology. The objective was to confirm that the information reported in the MR was accurate, consistent, and aligned with both the monitoring plan and VCS requirements/02/.

To assess the reliability of the reported GHG reductions and removals, the team conducted several verification procedures. These included:

- checking spreadsheet formulas to ensure calculations were correctly structured and free of logical or mathematical errors;
- verifying unit conversions and data aggregation steps to ensure numerical consistency; and
- confirming the uniform application of all data sources throughout the calculation processes.

The assessment team also evaluated the methodologies applied to estimate baseline, project, and leakage emissions, confirming that all formulas and procedures complied with the approved VM0015 methodology. Additionally, the execution of calculations was verified to be consistent with the monitoring plan described in the MR/01/.

The PP revised the calculations to account for the change in the project area described in Section 3.4 of this report (Project Description Deviation), which was validated during the

second verification. The project area was reduced by 315.18 ha, from 140,432.27 ha to 140,117.09 ha. Accordingly, the PP updated the ex-ante calculations for both the project area and the leakage belt to reflect the revised boundaries. The Audit Team reviewed the project boundary GIS files/19/, MapBiomass forest cover data for the state of Pará/86/, and the ER calculation spreadsheet/18/, and confirmed that the ex-ante calculation values were correctly updated and consistently reflected in the ER calculations for the current monitoring period.

Baseline emissions were compared with achieved emissions by stratifying the reference region, project area, and leakage belt into two temporal strata: emissions corresponding to March 2023 and emissions from 01 April 2023 to 31 December 2023. This stratification was applied to accurately reflect the nine-month monitoring period, in accordance with the approved methodological deviation and to ensure consistency with the baseline period closure described in the Monitoring Report.

Based on the verification activities performed, the assessment team concludes that the GHG emission reductions and carbon dioxide removals presented in the project's GHG statement have been correctly and reliably quantified. The calculations are consistent with the monitoring plan and the applicable methodology, and no material discrepancies were identified. Therefore, the reported reductions and removals are considered accurate, credible, and fully compliant with the VCS Program requirements/62/ and the VM0015 methodology and associated tools/09/.

The data and parameters available at validation and monitored are presented in the table below:

Data/Parameter	Description	Data Unit	Value	Source
Data and Parameters available at validation				
BEF	Biomass expansion factor	Dimensionless	1.66	Brown et al. 1989. Biomass estimation... Table 4 pg. 890.
CF	Default value of carbon fraction in biomass	tC/tdm	0.5	IPCC 2003 Good practice guidance for LULUCF/157/
Ctot _{fcl}	Average carbon stock per hectare in anthropic areas in equilibrium of post-deforestation class fcl in tCO ₂ e/ha	tCO ₂ e/ha	46.58	MapBiomass; National GHG Emissions Communication (2019)/159/; Pereira (2013)/160/; VM0015 root-to-shoot ratio/10/.

Data/Parameter	Description	Data Unit	Value	Source
DLF	Displacement Leakage Factor	%	15%	VCS Standard/04/
Dm	Mean wood density	g/cm ³	0.701	Nogueira (2008) – Wood Density And Tree Allometry In Forests Of Brazil’s ‘Arc Of Deforestation’: Implications For Biomass And Emission Of Carbon From Land-Use Change In Brazilian Amazonia/161/
ΔCBSLLKt	Annual carbon stock changes in leakage management areas in the baseline case at year t	tCO ₂ e	0	Planned interventions; Remote sensing and GIS/36/.
EBBBSLPat	Sum of (or total) baseline non-CO ₂ emissions from forest fire at year t in the project area	tCO ₂ e	3,488.41	Remote sensing; GIS/36/; supervisor reports. Annual average actual non-CO ₂ emissions due to biomass burning within the project area during the crediting period
Fburntici	Proportion of forest areas burned during the historical reference period in the forest class.	%	89.94	INPE Queimadas (2014–2017)/162/; Terrabrasilis/163/.
Pburntp,icl	Average proportion of mass burnt in the carbon pool in the forest class	%	78	Anderson et al. 2015/164/

Data/Parameter	Description	Data Unit	Value	Source
EI	Ex ante estimated effectiveness index	%	94.53%	Verified reports of similar REDD projects in VERRA database.
Logging damage factor (LDF)	The logging damage factor (LDF) is a representation of the quantity of emissions that will ultimately arise per unit of extracted timber (m ³). These emissions arise from the non-commercial portion of the felled trees (the branched and stump) and trees incidentally killed during felling.	m ³ /m ³	APU 19 (2022/2023): 2.0174	SFMP documentation/34/59/99/; Feldpausch et al. 2005/165/.
Data and Parameters Monitored				

abicl	Average biomass stock per hectare in the above-ground biomass pool of initial forest class icl in Mg/ha.	Mg/ha	Forest (RR: 313.05; PA: 316.22; LB: 299.54)	Local forest inventory (Fazenda Pacajá, 2021)/50/51/.
bbicl	Average biomass stock per hectare in	Mg/ha	Forest (RR: 75.12; PA:	VM0015 v1.2 root-to-shoot ratio/10/.

Data/Parameter	Description	Data Unit	Value	Source
	the below-ground biomass pool of initial forest class icl in Mg/ha.		75.89; LB: 71.79)	
ACPA _t	Annual area within the Project Area affected by catastrophic events at year t.	Ha	0	Remote sensing; GIS; ABC Norte field data/36/50/51/.
ABSLK _t	Annual area of deforestation within the leakage belt at year t.	Ha	2023: 142.04 ha; Total: 142.04 ha	Remote sensing; GIS/36/.
ABSLP _t	Annual area of deforestation in the project area at year t (planned and unplanned)	Ha	2023: 82.67 ha; Total: 82.67 ha	Remote sensing; GIS/36/.
ABSLR _t	Annual area of deforestation in the reference region at year t	Ha	2023: 3,339.83 ha; Total: 3,339.83 ha	Remote sensing; GIS/36/.
APDPA _{icl,t}	Areas of planned deforestation in forest class icl at year t in the project area	Ha	2023: 47.12 ha; Total: 47.12 ha	Operational plan/59/; Post-harvesting report; GIS/36/.

Data/Parameter	Description	Data Unit	Value	Source
APLPAicl,t	Areas of planned logging activities in forest class icl at year t in the project area	Ha	2023: 4,229.14 ha; Total: 4,229.14 ha	Operational plan; Post-harvesting report/66/; GIS/36/.
AUDPAicl,t	Areas of unplanned deforestation in forest class icl at year t in the project area	Ha	2023: 35.55 ha; Total: 35.55 ha	Remote sensing; GIS/36/; Field reports.
APFPAicl,t	Areas of planned fuel-wood collection and charcoal production activities in forest class icl at year t in the project area	Ha	0	Authorization for Use of Forest Raw Material.
$\Delta CADLKt$	Total decrease in carbon stocks due to displaced deforestation at year t	tCO _{2e}	2023: 0.00; Total: 0.00	Remote sensing; GIS/36/.
$\Delta CPAdPat$	Total decrease in carbon stock due to all planned activities at year t in the project area	tCO _{2e}	2023: 123,787.28; Total: 123,787.28	Documents, remote sensing and GIS/36/

Data/Parameter	Description	Data Unit	Value	Source
ΔCPSLKt	Total annual carbon stock change in leakage management areas in the project case at year t	tCO ₂ e	2023: 4,672.97; Total: 4,672.97	Activities report related to leakage prevention measures, CCB report, Field assessment, Remote sensing and GIS/36/86/
$\Delta\text{CUDdPA}_{\text{t}}$	Total actual carbon stock change due to unavoided unplanned deforestation at year t in the project area	tCO ₂ e	2023: 25,553.54; Total: 25,553.54	Remote sensing; GIS/36/; Field reports/51/.
EADLKt	Total ex post increase in GHG emissions due to displaced forest fires at year t.	tCO ₂ e	2023: 0.00; Total: 0.00	Remote sensing; GIS/36/.
$\text{EBBPSP}_{\text{At}}$	Sum of (or total) of actual non-CO ₂ emissions from forest fire at year t in the project area	tCO ₂ e	2023: 935.47; Total: 935.47	Remote sensing; GIS/36/; ABC Norte field data/51/.
$\text{EBBt}_{\text{otictl,t}}$	Total GHG emission from biomass burning in forest class icl at year t	tCO ₂ e/ha	Forest: Baseline 23.87; Project 26.32	Calculated per VM0015 v1.2/10/.

Data/Parameter	Description	Data Unit	Value	Source
EgLKt	Emissions from grazing animals in leakage management areas at year t.	tCO ₂ e	2023: 0; Total: 0	Activities report/51/86/; GIS/36/.
Hlicl,t	Harvesting intensity of timber in forest class icl at year t in the project area due to planned logging activities (i.e., sustainable forest management plan).	m ³ /ha	APU 19: 5.48 m ³ /ha	Operational plan/34/; Post-harvesting report/166/.
RFt	Risk factor used to calculate VCS buffer credits	%	17	VCS Non-Permanence Risk Report/14/; GIS/36/; SFMP data/34/59/99/.

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)

The evidence submitted to demonstrate GHG emission reductions and removals for the ABC Norte REDD Project was considered adequate in both scope and quality. The materials allowed the audit team to trace, verify, and independently reproduce all key calculations. The evaluation was based on land-use change assessments derived from satellite data/86/87/88/89/, forest inventory measurements/50/51/, SOP - Installation and Measurement of Permanent Plots/33/, inventory plots inspections during site visit and methodological procedures aligned with the applicable standard/04/07/. All elements were reviewed and validated by the audit team. The information was presented by PP in the ER calculations spreadsheet/18/ and confirmed in MR/1/.

The PP has adapted the calculations to follow the change in the project area described in section 3.4 of this report (Project Description Deviation) validated during the second verification. The project area was reduced from 140,432.27 ha to 140,117.09 ha, reducing 315.18 ha. The PP has updated the Ex-ante Calculations for the Leakage belt and project area to reflect the new project area. The Audit team has checked the project boundaries GIS

files/19/ and the MapBiomass data for forest cover in the state of Pará/86/, along with the ER calculations spreadsheet/18/, confirming the updates in the ex-ante calculations values, reflecting in the ER calculations for this monitoring period.

The audit team reviewed the land-use and land-cover data used during the monitoring period and confirmed that the project relied on MapBiomass Collection 9 data/86/. This dataset is derived from Landsat satellite imagery (Landsat 5 TM, Landsat 7 ETM+, and Landsat 8 and 9 OLI-TIRS sensors) with a spatial resolution of 30 m and nationwide coverage across Brazil. The dataset comprises an annual time series from 1985 to 2023 and is generated from cloud-free mosaics produced using dry- and wet-season imagery. The underlying imagery originates from the USGS Landsat Collection 2 Tier 1 Surface Reflectance archive and is processed through Google Earth Engine using the MapBiomass methodology. The audit team verified that the data source, spatial resolution, temporal coverage, and processing approach were appropriate and consistent with the requirements of the monitoring methodology and suitable for detecting land-use changes and forest cover dynamics within the project area during the monitoring period.

Interviews with the project team indicated that personnel have the appropriate technical background and experience to oversee and monitor project implementation. Data collection, record-keeping, and processing systems were found to follow the monitoring plan and comply with the VCS Standard/04/. QA/QC procedures were consistent with the project design and contributed to strong data integrity/13/58/.

The project proponent demonstrated a clear commitment to using conservative assumptions and applying measures that enhance the robustness and accuracy of the information supporting the quantified GHG emission reductions and removals/01/73/.

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

The non-permanence risk rating for the ABC Norte REDD Project was assessed in accordance with the VCS AFOLU Non-Permanence Risk Tool v4.2/09/. The PP conducted a comprehensive evaluation of internal, external, and natural risk factors, providing detailed justification for each assigned score/14/.

The table below presents the assessment of the information provided to confirm the risk score for each factor:

Risk Category	Risk Rating	Assessment of the risk factor justification
Internal Risks		
Project Management: It was assessed using table 1.1 of the VCS AFOLU Risk Tool/09/	-2 (0)	VVB confirmed through site visit, thorough assessment of NPRR and its supporting document, including the CVs of key personnel/82/ the management team comprises individuals with extensive experience across all the skills required to successfully implement the project activities. In addition, the project has an adaptive management plan in place that includes a monitoring plan

Financial viability: It is assessed using table 1.2 of the VCS AFOLU Risk Tool/09/	0	The project proponent has provided the project's Cash Flow analysis/93/ proving that the project is viable and has sufficient capital to keep the activities.
Opportunity Cost: It is assessed using table 1.3 of the VCS AFOLU Risk Tool/09/	4	The NPV of the most profitable alternative land-use activity is expected to be 50% to 100% higher than that of the project activities/74/. However, the project is protected by a legally binding commitment to maintain management practices that safeguard the credited carbon stocks throughout the project crediting period/83/95/104/.
Project Longevity: It is assessed using table 1.4 of the VCS AFOLU Risk Tool/09/	7	The VVB has reviewed the documentation submitted by the project proponent to demonstrate compliance with the project longevity requirements under the Non-Permanence Risk Report The following documents were assessed: • ABC Norte REDD Project Adaptive Management, Financial and Monitoring Plan/84/ • Sustainable Forest Management Plan/34/ • Partnership Agreement and 1st Amendment (2024) between ECOLÓGICA ASSESSORIA LTDA. and ABC AGROPECUARIA BRASIL NORTE S.A. /83//95//104/ Based on this review, the VVB confirms that: The project's reported longevity has been properly confirmed. The contractual agreement establishes a minimum project duration of 40 years from the start of the crediting period, with the possibility of renewal up to approximately 100 years, consistent with the duration reported in the NPRT. The quality and relevance of the documentation supporting the longevity risk score have been assessed. The management plans are technically robust, and are directly relevant to demonstrating long-term carbon stock maintenance. The legal agreement provides binding commitments between the parties. The entire project longevity is covered by management, financial, and monitoring plans that have been made public. The Adaptive Management and Monitoring Plan covers management and monitoring activities for the full project lifetime. The Sustainable Forest Management Plan addresses long-term forest practices. The partnership agreement formalizes the legal commitment to continuity. These

		documents have been made accessible as part of the verification process. Therefore, the VVB determines that the project meets the longevity requirements set forth in the Program Rules, and the previously identified incompleteness has been resolved.
External Risks		
Land Tenure and resources access/impact is assessed using table 2.1 of the Risk Tool/09/	0	The ownership and resource access or use rights are held by the same entity/62/, and no evidence of Government intervention has been observed in the last 20 years. There were no disputes over land tenure or ownership in more than 5% of the project area/62/. The project is not a WRC project, and there are no upstream risks due to its geographical location.
Stakeholder Engagement: It is assessed using table 2.2 of the Risk Tool/09/	0	More than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted and more than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area have been consulted.
Political Risks: is assessed using table 2.3 of the Risk Tool/09/	-2(0)	The country's governance score is - 0.26, which falls within the range of - 0.79 to less than - 0.32. According to the assessment scale: A governance score between -0.79 and - 0.32 corresponds to a score of 4. Given that the project has a documented and active climate change plan (Adaptive Management and Monitoring Plan for the ABC Norte REDD Project) that includes the project activity, establishing guidelines and procedures so that the ABC Norte REDD project can monitor, evaluate, and adapt its operational, environmental, and social strategies over time. Risk rating= -2 is justified/85/.
Natural Risks		
Fire Risk: It is assessed using table 3.1 of the Risk Tool/09/	LS*M= 2	Minor (5 percent to less than 25 percent loss of carbon stocks)
Pest and disease outbreaks: It is assessed using table 3.1 of the Risk tool/09/	LS*M= 0	There were no threat of Pest and disease as confirmed on the site.
Extreme weather: It is assessed using table 3.1 of the Risk tool/09/	LS*M= 3	Insignificant (less than 5 percent loss of carbon stocks) or transient (full recovery of lost carbon stocks expected within 10 years of any event).

Geological risks: It is assessed using table 3.1 of the Risk Tool/09/	LS*M= 0	There was no threat of Geological risk as confirmed on the site.
Future climate impact: It is assessed using table 3.2 of the Risk Tool/09/	5.6	The project will be negatively impacted by the expected increasement of the mean air temperature, extreme heat, decreased soil moisture, agricultural and ecological drought, fire weather, increased mean wind speed, as presented in the project's non-permanence risk report/14/.

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

The PP publicly presented the Monitoring Results to the communities during a Social Action event held in Vila ABC on June 26th, at Fazenda Pacajá. The results were shared through a collective presentation to local residents. The VVB has assessed the Attendance List of The Monitoring results meeting 26/06/2025/109/, the monitoring results meeting report/110/, and slides presentation of monitoring results/111/ as part of the evidence review of the dissemination of monitoring plan and results. During the site visit conducted in August 2025, an informational brochure on the project and on the results of the 3rd VCS CCB MR was provided to institutional stakeholders and to those interviewed remotely. The brochure included a QR code granting direct access to all project documentation available on the Verra website, and this access was reinforced at the time the material was delivered.

In addition, the monitoring plan and monitoring report will be made publicly accessible through multiple channels to ensure transparency and stakeholder access:

- VERRA Platform: The monitoring plan and verification results will be published on the VERRA platform.
- Sustainable Carbon Website: Updated project documents will be available on the Sustainable Carbon website (English and Portuguese project pages).
- Community Communication Channels: Monitoring reports will be shared with local communities via Upbio's WhatsApp channel (+55 91 98517-3832).
- Algar Farming Facilities: Physical copies will be available at Algar Farming's headquarters and at security checkpoints providing access to the project area.
- Upbio Field Activities: During Upbio's socio-environmental outreach visits, summaries of the monitoring plan and results will be communicated orally and distributed as printed materials.

During the audit site visit, the auditors interviewed community members and other stakeholders listed in Section 2.4, confirming that the monitoring results had been presented to them.

In conclusion, the VVB confirms that the project's dissemination of the monitoring results and monitoring plan is aligned with the VCS and CCB Standards/04/07/.

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

Not applicable. The project is neither registered under nor seeking the optional Gold Level for climate change adaptation.

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

Not applicable. The project is neither registered under nor seeking the optional Gold Level for climate change adaptation.

4.5 Community

4.5.1 Community Impacts (CCB, CM2.1)

The verification team assessed the reported community impacts through a review of the Monitoring Report/01/, PRS reports/17/, socioeconomic documentation/38/39/, monthly implementation records/41/, stakeholder meeting materials/31/, and the results-presentation records provided under/29/. Interviews with representatives of the six communities and institutional stakeholders, together with observations during the site visit (04–11 August 2025), were used to confirm the implementation of the activities described.

Evidence reviewed supports the three impact areas reported in the MR: diversification of production, structured community governance, and income generation from alternative sources. PRS records/17/ and monthly implementation reports/41/ corroborate the delivery of technical guidance, workshops, and input distribution. Governance-related findings were consistent with socioeconomic diagnoses/38/39/ and with stakeholder accounts recorded during the visit. Income-generation actions, including workshops and the Community Fair, were verified using attendance lists/54/ and implementation reports/41/, and confirmed through interviews.

Based on the documentation reviewed, field interviews, and observations made during the site visit, the verification team concludes that the assessment of community impacts presented in the Monitoring Report/01/ is accurate and supported by sufficient evidence.

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

The verification team reviewed Section 4.1.2 of the Monitoring Report/01/, the CCB Project Description/58/, the socioeconomic diagnoses/38/ and/39/, and the PRS implementation records/17/ and /41/ to assess the identification of potential negative community impacts and the mitigation measures proposed. The MR presents potential unintended outcomes derived from the project's Theory of Change and summarizes corresponding mitigation strategies.

During the site visit conducted between 04 and 11 August 2025, the audit team held interviews with community representatives and institutional stakeholders and reviewed consultation materials under /29/ and /31/. These interactions confirmed that the potential negative impacts listed in the MR were recognized by the communities and discussed with the project team. The review also confirmed that no project activities generate pollutants, hazardous materials, chemical inputs, or waste streams that could pose risks to health, safety, or vulnerable groups.

According to the documentation reviewed, most mitigation measures had not yet been implemented during the 01-April-2023 – 31-December-2023 monitoring period, with the exception of workshops targeted at women and youth as part of income generation activities. Interviewees confirmed that no negative well-being impacts had occurred and that the community did not report issues related to exclusion, procedural burdens or safety concerns. The low-impact nature of the activities observed during the site visit was consistent with the commitments described in the PD/58/. Based on the documentation reviewed, interviews conducted, and observations made during the site visit, the verification team concludes that the mitigation

measures reported in the Monitoring Report/01/ are consistent with the validated project description/58/ and that no negative community impacts occurred during the monitoring period.

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

The verification team assessed whether the project generated net positive impacts on all identified community groups by reviewing Section 4.1.3 of the Monitoring Report/01/, the CCB Project Description/58/, PRS records/17/, socioeconomic documentation/38/ and /39/, and monthly implementation reports/41/. Observations made during the site visit (04 to 11 August 2025) and interviews with community representatives and institutional stakeholders supported the verification of the activities described.

The MR reports that capacity-building workshops targeting women and youth, technical visits for horticulture and poultry activities, health-related actions, distribution of informational materials, and support for community spaces were implemented during the monitoring period. These actions were confirmed through the review of implementation records/17/ and /41/, consultation materials under/29/ and /31/, and stakeholder testimony during the site visit. Interviewees described participation in workshops and technical visits consistent with the MR, and the audit team observed community areas referenced in the reported activities.

The documentation reviewed indicates that the project contributed to strengthened social ties, increased community resilience, expanded income-generating opportunities, diversification of productive activities, and improved access to information and services. These outcomes align with the vulnerabilities and needs identified in the Theory of Change, as described in the PD/58/, and are consistent with the without-project scenario presented in the MR.

Based on the documentation reviewed, field observations, and stakeholder interviews, the verification team concludes that project activities resulted in net positive well-being impacts for the community groups during the monitoring period.

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

The verification team reviewed the Monitoring Report/01/, the Project Description/58/ and the HCV-related documentation provided by the Project Proponent, including the HCV Identification Report/43/, wildlife monitoring materials/46/47/48/ and socio-environmental implementation records/17/41/. The assessment focused on confirming that project activities did not negatively affect community-related High Conservation Values (HCV 4, HCV 5 and HCV 6), as categorized in accordance with the “Common Guidance for the Identification of HCV”.

During the site visit, the audit team reviewed evidence related to water resources, productive areas, community structures and cultural spaces, as well as the materials listed in Section 2.5 of this report. No indications were observed of adverse effects on water bodies, productive systems, transportation routes or community structures. Interviews with community representatives and institutional stakeholders supported the information presented in the MR and confirmed that project activities such as horticulture, poultry farming, training, distribution of materials, support to community spaces and cultural initiatives did not generate negative impacts on HCVs. These observations were consistent with the project’s nature as a forest conservation activity and aligned with the safeguards described in the PD/58/.

Based on the documentation reviewed and the observations made during the site visit, the verification team concludes that the project did not negatively affect any of the identified High Conservation Values. The evidence confirms that project activities were implemented in a manner

consistent with the commitments made under the CCB Standard v3.1/07/, and no adverse impacts to HCV 4, HCV 5 or HCV 6 were identified during the monitoring period.

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

The verification team reviewed the Monitoring Report/01/, the Project Description/58/ and stakeholder engagement materials, including consultation records/29/31/ and socio-environmental implementation reports/17/41/. The objective was to confirm whether any negative well-being impacts on other stakeholders occurred during the monitoring period and whether the measures described by the Project Proponent were implemented.

The documentation indicates that the project conducted consultations with governmental bodies, universities, NGOs and service providers, and that these entities were engaged through remote consultations, meetings and institutional communication. The review did not identify evidence of adverse effects reported by these stakeholders in relation to the project's activities.

During the site visit, the audit team verified the availability of consultation records and interviewed institutional stakeholders to assess their perceptions and involvement. Stakeholders reported no negative impacts associated with project activities, such as administrative burdens, restrictions on research access or disruptions to ongoing institutional initiatives. These observations were consistent with the information presented in the MR.

Based on the documentation reviewed and the observations made during the site visit, the verification team did not identify negative well-being impacts on other stakeholders. The evidence indicates that the engagement measures described in the MR were implemented and that stakeholder well-being was not adversely affected during the monitoring period.

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

The verification team assessed whether the community impact monitoring was conducted in accordance with the validated project design, considering the retroactive nature of the monitoring period described in the MR/01/. Because this period precedes the establishment of the Theory of Change and the formal indicators defined in the PD/58/, the monitoring methods used by the Project Proponent differ from those described in the validated design. This circumstance was taken into account during the verification. The VVB reviewed the monthly community-level records provided by the implementing partner/17/, socio-environmental activity reports/41/, and supporting documentation describing community engagement processes and reporting structures/29/30/. These materials show that monitoring occurred continuously throughout the period, with the frequency of technical visits, educational actions, productive-support activities, and community meetings matching the schedule reported in the MR.

During the site visit, the verification team examined samples of attendance records, photographic evidence, and activity descriptions associated with community interventions. Interviews with community representatives confirmed that activities described in the MR had taken place and that residents maintained regular interaction with the implementing partner. No concerns were raised regarding access to activities or the implementation of planned actions. The results reported for the monitoring period including the number and type of activities implemented, the identification of community members reached, the development of community spaces, and actions related to income generation, and water-resource protection were verified through the reviewed documentation. Although participant identification and indicator tracking were not yet

aligned with the validated PD/58/, the records presented were consistent, verifiable, and reflected the activities carried out in the field.

Measures related to High Conservation Values linked to community well-being, particularly those involving sustainable livelihood support and water-resource protection, were reviewed through documentation and site-visit observations. The verification team confirmed that these measures were implemented as described and did not identify evidence of negative impacts on community well-being.

Based on the documentation assessed, interviews conducted, and observations made during the site visit, the verification team concludes that the community monitoring plan was implemented in a manner consistent with the conditions applicable to this retroactive monitoring period, and that the monitoring results are supported by sufficient and reliable evidence.

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

The assessment of monitoring-results dissemination was based on the communication procedures described in the Monitoring Report/01/, complemented by stakeholder-engagement evidence/29/30/, Attendance List of The Monitoring results meeting 26 June 2025/109/, the monitoring results meeting report/110/, and slides presentation of monitoring results/111/ as part of the evidence review of the dissemination of monitoring plan and results. and observations from the site visit. Section 4.3.2 of the MR outlines the channels used by the Project Proponent to disclose monitoring results to communities and institutions, including the Verra Registry, the Sustainable Carbon website, Upbio's WhatsApp communication, materials available at Algar Farming's headquarters, and in-person dissemination during routine field activities.

During the site visit, the VVB confirmed that an informational brochure summarizing the third VCS CCB monitoring period had been shared with institutional stakeholders and remote interviewees. The brochure contained a QR code directing users to the project's documentation published on the Verra platform, consistent with the dissemination strategy described in the MR. The VVB also observed that these communication channels are actively used in practice.

Evidence reviewed further indicates that the results of the monitoring period were presented to community members during the Social Action event held at Vila ABC on 26 June 2025/100/, as reported in the MR/01/ and in the UpBio report of the social action. Interviews conducted during the visit confirmed that residents had received information about project activities through Upbio's ongoing engagement in the communities. The VVB has reviewed the presence lists and records/109/110/111/ of the visit to disseminate the monitoring results in 26/06/2025, where members of the communities and stakeholders Nossa Senhora do Carmo, Cristo Salvador, Santa Rosa, Escola Municipal, Vila ABC, Deus é Amor, Fonte de Luz, Divino Espírito Santo, São Sebastião Cipoal, Santa Rosa, Nossa Senhora de Aparecida e Jerusalém attended.

Based on the documentation reviewed and the on-site observations, the verification team concludes that the dissemination of monitoring results is consistent with the requirements of CCB Standard CM4.3/07/ and with the procedures established in the validated project description/58/.

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

Not applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional community benefits.

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

Not applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional community benefits.

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

Not applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional community benefits.

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

Not applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional community benefits.

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

Not applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional community benefits.

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

Not applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional community benefits.

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

Not applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional community benefits.

4.6 Biodiversity

4.6.1 Biodiversity Changes (CCB, B2.1)

The VVB verified the biodiversity changes reported for the monitoring period through the review of the Monitoring Report/01/, fauna and flora monitoring datasets/47/, geospatial analyses/19/, post-harvest forest management reports/16/, and interviews with project staff. The assessment focused on verifying the accuracy of the monitored data, the adequacy of the applied sampling methodologies, and the justification presented for attributing observed changes to project activities.

Regarding fauna, the project reported a significant increase in species records as a result of enhanced sampling efforts initiated in 2022/47/, which expanded monitoring to additional taxonomic groups such as chiropterans, flying insects, small mammals, and avifauna. Field campaigns carried out in 2023 documented 40 new species, one of which (*Psophia viridis*) is classified as Vulnerable by the IUCN/71/. The VVB confirmed the consistency of these new records through the review of fauna monitoring tables in Section 5.3.1, which compile all species recorded since 2020. The observed increase is considered an actual, positive, and direct biodiversity enhancement attributable to the expansion of sampling effort and the continuity of fauna monitoring within the project area.

For flora, the VVB reviewed the evidence demonstrating the maintenance of relevant biodiversity within Annual Production Units (UPAs) managed under Sustainable Forest Management (SFM)/34/. In UPA 19, harvested during the monitoring period, post-exploration reports indicate that 1,691 individual trees from 53 authorized species were retained, including Vulnerable species such as *Dipteryx alata* and *Couratari tauari*. The VVB confirmed that management activities followed the approved Annual Operational Plan (POA) and that the retention of seed trees and vulnerable species aligns with good SFM practices aimed at maintaining structural and functional forest diversity.

The VVB also evaluated the justification provided for the positive changes observed. The project implements SFM practices that mitigate impacts on forest structure, promote natural regeneration, and maintain habitat conditions for fauna. The use of monitoring trails and non-invasive methods contributed to robust data collection. The observed flora and fauna responses are consistent with the expected ecological outcomes of habitat conservation, controlled timber extraction, and continuous monitoring.

Additionally, the VVB verified the receipt of two certifications during the monitoring period: the Onça-Pintada certification/45/ for fauna-related conservation practices and Cerflor certification for forest management/59/. These certifications independently attest to the adoption of best practices in biodiversity conservation and responsible forest management. The project provided documentation demonstrating that personnel training, infrastructure improvements, and procedural adjustments were implemented as part of the certification processes.

Based on the reviewed documentation, spatial evidence, management reports, and field verification, the VVB concludes that the biodiversity changes reported for the monitoring period were accurately monitored, appropriately justified, and reasonably attributable to project activities. The project demonstrates measurable positive outcomes in species documentation, habitat maintenance, and adherence to best biodiversity conservation practices within the monitoring period.

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

To verify the Project Proponent's actions to mitigate potential negative impacts on biodiversity and to assess adherence to the precautionary principle, the audit team conducted a detailed review of the MR/01/, the relevant sections of the PD/13/, supporting documentation, and evidence gathered during the site visit. The assessment focused on confirming whether project activities could generate adverse effects on biodiversity and whether appropriate preventive and corrective measures were effectively implemented.

The audit team reviewed the information presented in the MR regarding Sustainable Forest Management/01/, fauna monitoring, certification processes, and operational controls, as well as Section 5.1.2 of the MR/01/, which outlines mitigation measures related to biodiversity conservation. The Project Proponent has established a structured system of monthly monitoring for forest operations, enabling early identification of risks and ensuring that corrective actions are implemented to prevent habitat degradation. The maintenance of the Cerflor Sustainable Forest Management Certification since 2020/59/ provides independent third-party verification that forest interventions adhere to environmentally responsible and socially fair practices, including the conservation of biological diversity.

Regarding fauna, the audit team reviewed the monitoring activities conducted between 1 and 8 June 2023, implemented in accordance with the Fauna Monitoring Plan and with the legal requirements established by SEMAS/PA/35/. Monitoring results confirmed the continued

presence of priority species highlighted under High Conservation Values (HCV 1), including *Saguinus niger*, *Panthera onca*, and *Psophia viridis*, the latter recorded for the first time in 2023. The persistent detection of *Saguinus niger* across monitoring cycles since 2020 indicates favorable habitat conditions and suggests that project activities are not generating negative impacts on this Vulnerable and endemic species. Similarly, the recurrent observation of *Panthera onca*, a Near Threatened top predator, corroborates the maintenance of ecological integrity within the Project Area.

The audit team also evaluated the evidence supporting the Onça-Pintada Certification/45/, renewed for the 2023–2024 period, which establishes strict criteria for habitat protection and requires the implementation of measures such as combating illegal hunting, maintaining ecological corridors, and applying best forest management practices to avoid fragmentation. The documentation reviewed confirmed that the Project Proponent systematically monitors certification-related activities and incorporates them into the monthly forest management reports.

In addition, the project implements measures to combat illegal deforestation, including satellite-based environmental monitoring/77/ and regular terrestrial patrols, enabling rapid detection and response to unauthorized clearing. These actions contribute to the reduction of habitat loss and ensure the protection of areas critical for threatened and endemic species. Engagement with local communities through the Socio-environmental Responsibility Program/41/ further supports biodiversity conservation by promoting sustainable livelihood alternatives and reducing dependence on extractive or environmentally harmful practices. Environmental education activities/41/ targeting children also reinforce long-term awareness and stewardship of local wildlife.

The project has additionally implemented integrated measures to control illegal hunting, including routine patrols, installation of signage prohibiting hunting and fishing, and training initiatives for employees on sustainable management, workplace safety, and forest fire prevention. The fire brigade training provided in July 2023/32/ strengthens the team's capacity to mitigate wildfire risks, a known threat to habitats supporting HCV 1 species.

Based on the reviewed documentation and observations made during the site visit, the audit team concludes that the Project Proponent has effectively identified and mitigated potential risks to biodiversity. The evidence demonstrates that the implemented activities are precautionary in nature, consistent with VCS and CCB requirements, and not anticipated to cause negative impacts on species or habitats. The set of actions verified contributes to maintaining ecological integrity and supporting the conservation of endemic, rare, and threatened species within the Project Zone.

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

To assess whether the project generated net positive biodiversity outcomes within the Project Zone, the audit team reviewed Section 5.1.3 of the MR/01/, the results of satellite imagery analyses/77/, forest inventory information/60/, camera-trap datasets/48/49/, biodiversity monitoring reports/01/, as well as observations gathered during the Site Visit. The evaluation focused on determining whether any natural ecosystems were cleared or degraded during the monitoring period, whether biodiversity conditions showed measurable improvement due to project activities, and whether habitats supporting rare, threatened, and endangered (RTE) species were preserved or enhanced.

Based on the evidence reviewed and the conditions verified during the Site Visit, the VVB concludes that the project continues to generate positive effects on species and habitats, with

project interventions contributing to improved habitat quality and strengthened conservation conditions for biodiversity.

	Evidence gathering activities, evidence checked, and assessment conclusion
Species and habitat	To evaluate whether the project achieved net positive biodiversity outcomes within the Project Zone, the audit team examined Section 5.1.3 of the MR/01/, satellite imagery assessments/77/, forest inventory data/60/, camera-trap records/48/, biodiversity monitoring documents/47/ and observations from the Site Visit. The assessment considered whether any natural ecosystems had been cleared or degraded during the monitoring period, whether biodiversity conditions improved as a result of project interventions, and whether habitats supporting rare, threatened, and endangered (RTE) species were maintained or enhanced. Based on the documentation reviewed and the Site Visit observations, the VVB considers that the project's impacts on species and habitats are positive, and that project activities have contributed to improved habitat quality and strengthened conditions for species protection and biodiversity.
Areas needed for habitat connectivity	Verification included reviewing forest cover maps/19/ and MR/01/. No adverse impacts were detected, concluding that the project contributes to the promotion of ecological corridors that are essential for the conservation of both fauna and flora species.

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

	Evidence gathering activities, evidence checked, and assessment conclusion
Species introduced	Regarding flora, based on the Sustainable Forest Management Plan of Fazenda Pacajá/34/ (in place since 2019) and the species survey conducted by the Federal Government's Tutorial Education Program in Forest Engineering (PET-Florestal), in partnership with ABC Norte (ongoing since 2018) for the permanent plots of Fazenda Pacajá, the VVB confirms that no presence or introduction of invasive species has been identified within the farm area. Regarding fauna, the VVB reviewed the monitoring reports conducted by Upbio/60/ since 2020 and confirms that no invasive species, including domestic animals, wild boars, or other exotic species, have been reported within Fazenda Pacajá.
Existing invasive species	N/A. No invasive species were detected in the PA, as reviewed in the Sustainable Forest Management Plan of Fazenda Pacajá/34/ and monitoring reports conducted by Upbio/60/.

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

The audit team reviewed the information presented in MR/01/ and the relevant sections of the PD/58/ to evaluate whether project activities had negatively affected biodiversity-related High Conservation Values (HCV 1). The assessment focused on verifying that the presence of rare, endemic, threatened, and endangered species within the Project Area was not compromised by the implementation of the project.

To confirm this, the audit team analyzed supporting documentation including annual fauna inventory reports/60/, SFMP operational records/34/ and the land use/land cover data/86/87/89/90/. The team also reviewed documentation associated with the Jaguar certification/45/, which provides independent confirmation of responsible habitat stewardship and species protection.

During the Site Visit, the audit team inspected areas under active and planned management, confirming that forest harvesting operations were implemented according to reduced-impact logging protocols and did not result in habitat degradation or disturbance to HCV species. Observations made in the field corroborated claims of intact forest cover and the continued presence of sensitive fauna species.

Interviews with project staff, monitoring personnel, and local stakeholders provided additional validation that biodiversity monitoring is conducted regularly and that adaptive measures are applied when necessary to avoid impacts on wildlife. No evidence was found of activities that could negatively affect HCV 1 attributes.

Based on these verification steps, the audit team concludes that project activities did not generate negative impacts on High Conservation Values and that the measures in place effectively ensure the continued protection of species diversity within the Project Area.

4.6.6 GMO Exclusion (CCB, B2.7)

None of the project activities involve the introduction of invasive species or genetically modified organisms. No new species were introduced in the project area, especially GMO. This was confirmed through site visit observations and interviews with the Project Proponent, the management team, and local community members.

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

Chemical fertilizers, chemical pesticides and other artificial inputs were not used in the project. This was confirmed through site visit observations and interviews with the Project Proponent, the management team, and local community members.

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

To assess whether the project generated negative biodiversity impacts outside the Project Zone, the audit team reviewed the relevant sections of the Monitoring Report, spatial analyses of deforestation trends, and field observations. Particular attention was given to potential leakage risks associated with land-use restrictions implemented within the Project Area/47/19/62/.

The project's activities are not anticipated to result in any adverse impacts on biodiversity either within or beyond the Project Zone.

Additionally, as a preventative measure, the project implements actions to equip and train its team to respond appropriately in adverse situations, and applies mitigation measures during activity execution, such as sustainable management practices. Although no negative offsite impacts were observed during the monitoring period, the project's preventative actions undertaken during this period are presented below:

Negative Offsite Impact	Mitigation Measure(s)
Fire and burns	• <u>Firefighting training</u>, to ensure the team's preparedness in the event of an incident. • <u>Monthly monitoring of heat sources</u> to assess environmental degradation activities on the property and its surroundings.
Deforestation and forest degradation	• Monitoring deforestation outside the project zone, leakage belt and reference region. • Environmental monitoring of both the project area and its surroundings, encompassing project zone, covering an approximately 2 km radius to track vegetation cover, deforestation, fire outbreaks, and forest management activities. • Training sessions were conducted with communities participating in the social responsibility program on poultry farming (technical visit/poultry feed donation), fish farming (technical visit/fish feed donation), horticulture, seedling nursery (Agroforestry System), craft with natural fiber, lectures on Agroforestry Systems.
Illegal hunting or fishing activities	• Maintenance of information signs about prohibition of hunting or fishing in the project area.
Sustainable forest management - Frighten animals	• Logging operations are conducted sequentially by Annual Production Unit (UPA), without concurrent harvesting activities. • Identification of potential impacts and mitigation measures in the Sustainable Forest Management Plan (SFMP), as well as specific mitigation measures outlined in the Annual Operational Plan (AOP), including: - Installation of signs in areas with high wildlife concentration to indicate the presence of animals; - Prohibition of capturing or allowing the capture of wildlife; - Shutting down equipment during long operation interruptions;

	- Performing only the necessary maneuvers required for the operation. • Fauna Monitoring
Sustainable forest management - Vehicle transport	• Use of signaling measures for vehicle movement, indicated in the Sustainable Forest Management Plan, as: - Implementation of a temporary signaling system in areas under exploration to alert passersby to risk zones, indicating logging and skidding activities. - The speed limit for transportation within the UMF must not exceed 40 km/h. - Loading and transportation areas were properly marked, and access was only allowed with the use of appropriate PPE.

Based on the documentation reviewed and the site visit, the audit team concludes that the project has adequately identified potential offsite biodiversity impacts and implemented appropriate measures to mitigate them. No evidence indicates measurable negative impacts outside the Project Zone, and the leakage assessment was conducted in accordance with VCS/CCB methodological requirements.

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

To determine whether the project's net biodiversity impacts are positive when accounting for potential unmitigated offsite effects, the audit team reviewed the MR/01/, monthly satellite monitoring reports/77/, fauna monitoring records produced by Upbio/60/, patrol logs, and GIS land-cover information/19/86/87/88/89/. Site visit observations and interviews with project staff and community members complemented this review.

The evidence confirms that the Project Area maintains intact forest cover and supports diverse fauna and flora, including threatened and endemic species. Satellite imagery shows no forest loss during the monitoring period, and continuous fauna monitoring indicates stable species presence. During the site visit, the audit team observed reduced-impact forest management practices, active patrolling, and no indications of illegal hunting, habitat degradation, or other pressures linked to project activities.

Potential offsite impacts, such as the displacement of hunting or other resource extraction, were evaluated through document review and field discussions. Available information indicates that such risks are minimal and not attributable to project activities, as surrounding areas have long been affected by external deforestation pressures. Community engagement and the promotion of sustainable livelihood alternatives further reduce offsite pressures on biodiversity.

Based on the documentation assessed and on-the-ground verification, the audit team concludes that the positive outcomes generated by avoided deforestation, strengthened habitat protection, and biodiversity monitoring outweigh any minor unmitigated offsite risks. The project's net biodiversity impacts are therefore considered positive.

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

The audit team reviewed MR/01/, the Monitoring Plan, the validated CCB PD/58/, and the fauna inventory report prepared by Upbio/60/ to confirm whether biodiversity monitoring was carried out in accordance with the validated design. The team verified the dates, frequency, and sampling methods using field logs, georeferenced data, photographic evidence, and regulatory authorizations (SEMAS/PA AU 5141/2023)/35/. Monitoring was conducted once during the period (September 2023), rather than biannually as required in the CCB PD/58/, due to temporary logistical constraints. This deviation is documented in Section 2.2.4 (Minor Changes) and corrective measures for resuming biannual monitoring were confirmed during interviews.

Sampling methods, including live trapping for small mammals, transect censuses for medium and large mammals, camera trapping, mist-netting for bats, CDC and Shannon traps for insect vectors, pitfall traps for herpetofauna, and standardized avifauna protocols, were consistent with the CCB PD/58/.

Monitoring results confirms the presence of a diverse assemblage of fauna, including sensitive and conservation-priority species. Records include 12 terrestrial mammal species, 3 bat species, 36 herpetofauna species, and several new records for the project, as well as threatened species such as *Panthera onca* (NT/VU) and *Saguinus niger* (VU). No declining trends were identified for trigger species; instead, the detection of jaguar and hunting-sensitive species suggests stable or functional populations. No new threats to these species were observed during the Site Visit or reported in MR/01/. The continued integrity of forest cover and the absence of habitat degradation contribute positively to their long-term viability.

Based on the documentation reviewed and field verification, the audit team concludes that the biodiversity monitoring plan was implemented largely in accordance with the validated project design. The temporary reduction in monitoring frequency did not compromise data integrity, and the results demonstrate effective maintenance of biodiversity-related HCVs and continued conservation of trigger species. The monitoring plan is therefore assessed as compliant with the validated CCB PD/58/.

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

The PP publicly presented the Monitoring Results to the communities during a Social Action event held in Vila ABC on June 26th, at Fazenda Pacajá. The results were shared through a collective presentation to local residents. During the site visit conducted in August 2025, an informational brochure on the project and on the results of the 3rd VCS CCB MR was provided to institutional stakeholders and to those interviewed remotely. The brochure included a QR code granting direct access to all project documentation available on the Verra website, and this access was reinforced at the time the material was delivered.

In addition, the monitoring plan and monitoring report will be made publicly accessible through multiple channels to ensure transparency and stakeholder access:

- VERRA Platform: The monitoring plan and verification results will be published on the VERRA platform.
- Sustainable Carbon Website: Updated project documents will be available on the Sustainable Carbon website (English and Portuguese project pages).
- Community Communication Channels: Monitoring reports will be shared with local communities via Upbio's WhatsApp channel (+55 91 98517-3832).

- Algar Farming Facilities: Physical copies will be available at Algar Farming's headquarters and at security checkpoints providing access to the project area.
- Uppio Field Activities: During Uppio's socio-environmental outreach visits, summaries of the monitoring plan and results will be communicated orally and distributed as printed materials.

During the audit site visit, the auditors interviewed community members and other stakeholders listed in Section 2.4, confirming that the monitoring results had been presented to them.

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

Not applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional biodiversity benefits.

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

Not Applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional biodiversity benefits.

4.7 Additional Project Implementation Information

Not applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional biodiversity benefits.

4.8 Additional Project Impact Information

Not applicable. The project is neither registered under nor seeking the optional Gold Level for exceptional biodiversity benefits.

5 VERIFICATION CONCLUSION

5.1 Verification Summary

Earthood Services Private Limited has been contracted by ABC Agropecuária Brasil Norte S.A. - Produção e Exportação and Sustainable Carbon Projetos Ambientais Ltda. to verify the project activity ABC Norte REDD Project (VCS ID:2558). The verification assessment has been completed and concluded after thorough assessment of MR/01/, ER calculation sheet/18/, evidence in line with the requirements of VCS Standard v4.7/04/ and applied methodology VM0015: Methodology for Avoided Unplanned Deforestation, version 1.2/10/. Verification of the GHG statement was conducted in accordance with ISO 14064-3:2019/81/.

During the validation, 16 Clarification requests (CLs) and 16 Corrective Action Requests (CARs) were raised and successfully closed. The review of the MR versions, the supporting documents and subsequent follow-up discussions provided adequate evidence to conclude the closure of specified CARs and CLs. Thirteen (13) Forward Actions Requests (FAR) were raised during the last VCS verification, CCB validation and CCB verification to be addressed during this verification process. All FARs were addressed to PP and the assessment is presented in Findings Appendix 6. As some of these FAR were repeated, they were joined to address to PP,

resulting in nine FAR from past verifications. In addition, two FARs have been raised to be addressed at the time of next verification.

No limitations or doubts were identified related to the verification of the project. The conservative approach and methodological choices used in the monitoring and implementation make it feasible to achieve the emissions reduction target.

Earthood Services Private Limited has reviewed the monitoring report documents and subsequently carried out site visit interviews to confirm the fulfilment of stated criteria. The project activity has correctly applied the baseline and monitoring methodology VM0015: Methodology for Avoided Unplanned deforestation/10/ which is an approved methodology under the VCS program and is acceptable under VCS Standard v4.7/04/. The baseline has been determined in accordance with the stated approved baseline methodology.

5.2 Verification Conclusion

VVB has verified that the information included in the final monitoring report (Version 8.0)/01/ was correct and that the emission reductions achieved have been determined correctly and fairly stated.

Furthermore, the audit team asserts, specifically in respect of those aspects of the project assessed as part of the validation activities, that the project complies with the validation criteria for projects set out in CCB Standard Version 3.1/07/, VCS Standard Version 4.7/04/ and standards requirements.

In summary, the audit team concludes on the validity of the project's net positive climate change adaptation, community, and biodiversity benefits achieved during the implementation period and consistency with the validated PDs/13/58/.

As a result, for the monitoring period from 1-April-2023 to 31-December-2023, the project achieved a verified GHG emission reduction of 445,140tCO₂e with 17% buffer credits allocation of 71,441 tCO₂e and eligible Verified Carbon Units are 373,280 tCO₂e.

Verification period: From [1-April-2023] to [31-December-2023]

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

The non-permanence risk rating (%)	17%
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.	There were no loss events during this monitoring period.

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCU's (tCO ₂ e)	Removals VCU's (tCO ₂ e)
01-Apr-2023 to -31-Dec-2023	597,626	150,276	4,673	71,441	373,280	0
Total	597,626	150,276	4,673	71,441	373,280	0

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-Apr-2023 to -31-Dec-2023	257,451	445,140	72.90%	The difference between ex-ante estimated and ex-post achieved emission reductions during the monitoring period is primarily attributable to lower-than-anticipated project and leakage emissions. The Project Description/13/ applied conservative ex-ante assumptions regarding planned deforestation levels and leakage displacement, in line with VCS requirements. Ex-post monitoring results indicate that actual project emissions were significantly lower than those estimated in the PD/13/, reflecting reduced harvesting intensity under the Sustainable Forest Management Plan/34/ and the effective implementation of deforestation control measures. These values are based on verified operational data and information officially reported to the competent authorities. In addition, leakage emissions were substantially lower than projected. While the PD/13/ applied a standard 15% leakage displacement factor, as required ex-ante, by VCS Standard v4.7/04/ section 3.15.14, the monitoring results show no evidence of activity displacement attributable to project activities during the monitoring period. As a result of these lower actual emissions, the project achieved higher emission reductions than originally estimated, demonstrating effective project

				implementation and compliance with the applicable VCS requirements.
Total	257,451	445,140	72,90%	

Approved by



Dr. Kaviraj Singh

CEO
Earthood Services Limited

Date: 06-07-2026
Place: Gurugram, Haryana

APPENDIX 1: COMMERCIAL SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
	Agreements and contracts among involved parties;	Demonstrates the financial arrangements between the project proponents.	The commercially sensitive information was identified in accordance with VCS Standard v4.7/02/, Sections 3.5.2 and 3.5.4, and the CCB Program Rules v3.1/08/, Sections 3.5.13 and 3.5.14. The PP provided agreements among the interested parties/90/95/, in particular those between ABC Agropecuária Brasil Norte S.A. – Produção e Exportação and Sustainable Carbon/Ecológica, which define carbon ownership and project rights, as well as the Second Amendment to the Private Partnership Agreement covering the 40-year project lifetime/104/. The VVB confirms the commercial sensitivity of these agreements.

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	Increase of fire outbreaks	During the on-site visit, the assessment team verified that the PP implemented monthly hotspot monitoring reports produced through INPE's detection program/77/, as well as field observations confirming that areas identified as susceptible to fire were routinely assessed by trained staff. Also, personnel involved in sustainable forest management activities received practical training on firefighting and first aid/32/, ensuring adequate preparedness to respond to potential fire events. The evidence confirmed that the risk of increased fire outbreaks had been correctly identified by the PP and that the mitigation measures in place are appropriate and proportionate to the nature of the risk.
	Extreme Weather	The assessment team verified that no extreme weather events affecting the project area have been reported since the project start date. In the evidence checked it can find interviews with the management team and the review of internal monitoring records, which confirmed the absence of historical or ongoing incidents linked to this type of risk. For this reason, the assessment team concludes that the PP's identification of this risk category is accurate, and that the absence of mitigation measures is justified. The evaluation further confirms that no additional risks related to extreme weather have been detected.
Risks to stakeholder participation	Lack of communication: Lack of participation of communities in the carbon project.	The assessment team reviewed documentation of the Socio-environmental Responsibility Program/17/, records of community activities, and interviewed with members of the project's management team/31/, which confirms the implementation of structured initiatives aimed at strengthening communication and engagement with the surrounding communities from

		the PP, during the monitoring period, activities such as educational programs, support for sustainable production practices, and the provision of healthcare services/40/, contributed to reinforcing the relationship between the project and local stakeholders. On the other hand, the SOP 11/20/ was in effect during the project period, confirming that a defined communication pathway existed between the community and the team responsible for the Sustainable Forest Management Plan of the Pacajá Farm. Based on the above, the assessment team concludes that the PP accurately identified the risks associated with inadequate communication and low community participation and has implemented measures that are suitable and proportional to these risks.
Working conditions	Occupational hazards inherent to the activity, such as: risks of physical accidents; risks of accidents due to exposure to chemical substances; and biological risks resulting from encounters with animals.	The team verified that the risks associated with working conditions are inherent to forest management activities. The SOP 10, records of worker training sessions, and documentation related to the Internal Commission for the Prevention of Accidents in Rural Work (CIPATR)/24/32/42/ were reviewed and confirmed that the PP has established clear procedures for identifying, mitigating, and responding to occupational risks, as well as for ensuring the proper use of Personal Protective Equipment (PPE). Field observations and interviews with workers/80/, showed that accident prevention training during their activities and safety protocols are familiar to them and finally, also was verified that forest management operations are periodically audited under the Cerflor standard/59/, which includes evaluation of occupational health and safety conditions. Additionally, any workplace accidents or incidents are systematically monitored and recorded, with follow-up actions taken where necessary. The assessment team concludes that the PP has accurately identified the occupational risks associated with project activities and has implemented mitigation measures that are adequate and proportionate.

Safety of women and girls	Involvement of any entity in any form of discrimination or sexual harassment	The assessment team confirmed that the PP maintains a zero-tolerance approach toward behaviors that could harm the dignity, wellbeing, or mental health of women and girls, and that no incidents of this nature have been reported since the start of the project. the PP's stance and internal procedures demonstrate an institutional commitment to preventing discriminatory or harmful practices despite the absence of identified cases/21/. The VVB concludes that the PP has appropriately assessed the risk of discrimination or sexual harassment and that the absence of reported incidents is credible and consistent with the policies in place.
Safety of minority and marginalized groups, including children	Social vulnerability resulting from limited access to essential services.	Regarding the evidence checked, the team reviewed beneficiary lists, minutes of community meetings and reports of social activities specifically targeting minority and marginalized groups, including children and adolescents. The team also verified the implementation of social inclusion actions described in Table of section 2.3.5 of MR/01/, such as information campaigns, tailored support for highly vulnerable households and coordination with local actors to facilitate access to essential services. Based on the evidence reviewed, the project's risk assessment is considered appropriate, and the mitigation measures adopted are commensurate with the identified vulnerabilities.
Pollutants (air, noise, discharges to water, generation of waste, and release of hazardous materials and chemical pesticides and fertilizers)	Soil contamination resulting from fuel and lubricant spills.	The VVB reviewed the project's management of pollutants, including risks related to fuel and lubricant spills. The evidence confirmed that the project has implemented mitigation measures such as regular maintenance of equipment, prohibiting washing machinery in the field, and training personnel who handle fuel and hazardous materials. The team also verified the existence of a solid waste management program monitored according to Cerflor certification requirements/59/.

		Based on the evidence reviewed, the project's risk assessment is adequate, and the measures in place effectively address the identified risk of soil contamination.
Discrimination	Discrimination based on race, gender or ethnicity.	During the on-site visit, the team verified that the project has adopted clear policies prohibiting discrimination, harassment/21/—including moral and sexual harassment—and any form of prejudice or unequal treatment, also confirmed that employees receive guidance on workers' rights and that complaints can be filed through established mechanisms/28/. The VVB considers, that the project's risk assessment is adequate, and the mitigation measures in place appropriately address potential risks of discrimination and sexual harassment.
Sexual harassment	Cases of sexual harassment in the workplace. Lack of clear prevention policies.	
Equal pay for equal work	Pay gap between men and women.	Regarding the evidence checked, the team reviewed evidence-gathering activities included reviewing remuneration policies and assessing the communication of gender-related rights to employees. The PPs adhere to codes of ethics that explicitly promote fair and equitable working conditions, prohibit discriminatory pay practices, and require transparent labor procedures. Project's risk assessment is appropriate, and the measures in place adequately mitigate potential risks related to unequal pay and gender discrimination
Gender equity in labor and work	Lack of transparency in remuneration policy.	
	Pay gap between men and women. Lack of transparency in remuneration policy.	
Forced labor ¹	Exploitation of workers.	The VVB reviewed the company codes of ethics/21/, confirmed that both project proponents maintain explicit policies prohibiting any form of forced labor, child labor, or labor analogous to slavery, and that these prohibitions extend to their suppliers. also verified that all relevant labor regulations in Brazil are followed, that employees are informed of their rights upon hiring, and that institutional mechanisms such as the
Child labor	No risk identified	
Human trafficking	No risk identified	

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.

		Negative Labor Debt Certificate (CNDT)/91/ can be used to verify compliance. Based on the evidence reviewed, it confirms that no risks of forced labor, child labor or human trafficking were identified, and measures are appropriate.
Recognition of, respect of, and promotion of the rights to IPs, LCs and customary rights holders	No risk identified	The assessment team evaluated the project's adherence to social safeguards by reviewing the Cerflor certification audit reports, the Socio-environmental Responsibility Program documentation, and records of the participatory workshops held with local representatives/17/59/.
Preserving and protecting cultural heritage	Imposed development models and disregard of sustainable practices embedded in cultural norms.	Regarding the preservation of cultural heritage, the team verified that the project proponent addressed the risk of imposed development models by implementing the Socio-environmental Responsibility Program, which ensures continuous engagement with the communities surrounding Fazenda Pacajá/92/.
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	No risk identified	The VVB assessment confirmed that no risks were identified by the project proponent, as the project operates within a private area and strictly complies with the Convention on Human Rights and Cerflor guidelines regarding the respect for local and traditional land rights.
Impacts on biodiversity and ecosystems	Disturbance to wildlife due to machinery movement and trail opening	During the on-site assessment, the evaluation team verified that The PP has adopted a comprehensive sustainable forest management plan/34/ that includes careful planning to optimize the layout of roads and reduce their density within the forest project area, thereby minimizing habitat disruption and preserving wildlife corridors, also it was confirmed the execution of monthly monitoring protocols covering forest management activities/41/. Finally, it was verified, that the project has obtained Onça-pintada certification, which attests to the adoption of practices that contribute to species sustainability and ecosystem resilience.

		According to the above information, the project demonstrates that potential risks have been identified and appropriately mitigated through operational safeguards and adaptive management practices.
Soil degradation and soil erosion	Soil compaction due to machinery traffic in forest operations; Increased soil erosion on slopes and exposed areas.	The on-site assessment reviewed the project's mitigation measures addressing soil compaction and increased erosion resulting from machinery traffic in forest operations, also implemented operational training programs for workers involved in forest operations, ensuring proper execution of protocols/32/34/ The VVB finds that, these mitigation measures demonstrate that the identified risks of soil degradation, erosion, and associated ecosystem health impacts have been adequately addressed through operational safeguards and adaptive management practices.
Water consumption and stress	Siltation and water pollution, resulting from the construction of forest roads and the movement of equipment near rivers and streams.	The PP has implemented careful road planning to reduce density and constructed roadside ditches and retention boxes to prevent solid particle transport into water bodies. The team confirmed the construction of bridges with appropriate measures to prevent water impoundment and erosion in Permanent Preservation Areas and verified operational training programs for forest workers/32/. Through monthly monitoring of forest management activities/41/, the project systematically manages water quality and hydrological conditions. These measures demonstrate that identified risks of siltation, water pollution, and impacts on aquatic ecosystems and local water access have been adequately mitigated through structural and operational safeguards.
Habitats (and areas needed for habitat connectivity) for rare, threatened, and endangered species	Damage to the remaining forest;	During the on-site visit it was verified that, the PP has implemented 100% vine cutting during forest inventory to reduce landscape fragmentation, and establishment of training courses for workers/32/ in

Areas needed for habitat connectivity	Opening of clearings during forest harvesting operations; Reduction in biodiversity.	order to mitigate measures addressing habitat damage and ecosystem service loss for threatened and endangered species. This assessment has identified that risks of habitat loss, ecosystem degradation, and population decline for endangered species have been adequately mitigated through operational and protective safeguards maintaining habitat connectivity and biodiversity.
Invasive species	No risk identified	The on-site audit team confirms that no risk was identified regarding invasive species, in consequence the continuation of Sustainable Forest Management practices, coupled with fauna monitoring campaigns/47/48/ and the Social Responsibility Program/41/ in communities adjacent to Fazenda Pacajá, ensures ongoing surveillance of invasive species presence in project-affected areas. The audit team concludes that it is not expected that the population of any invasive species will increase as a result of project activities, confirming that no risk mitigation measures are required for this aspect
Ecosystem conversion	Loss of forest cover; Loss of biodiversity; Loss of ecosystem services (forest-related, water, soil, climate).	VVB has verified that the PP implements a Sustainable Forest Management Plan certified under the Cerflor scheme/59/, employing reduced-impact logging techniques to minimize disturbance. Also, spatial monitoring of the project area and buffer zones to detect deforestation events and anthropogenic activities were confirmed through the Social Responsibility Program/17/ The audit team confirms that identified risks of forest loss, biodiversity decline, and ecosystem service compromise have been adequately mitigated through forest management practices and adaptive monitoring protocols.

APPENDIX 3: ABBREVIATIONS

Abbreviation	Full text
AFOLU	Agriculture, Forestry and Other Land Use
ANP	Agência Nacional de Petróleo
CAR	Corrective Action Request
CCR	Continuous Country Reviews
CCBA	Climate, Community & Biodiversity Alliance
CCB Standards	Climate, Community & Biodiversity Standards
CO ₂	Carbon Dioxide
COPAM	Conselho de Política Ambiental
DOF	Guia Florestal
ERR	Emission Reduction and Removal
FAR	Forward Action Request
FGV	Fundação Getúlio Vargas
HCV	High Conservation Value
IBAMA	Instituto Brasileiro do Meio Ambiente e dos Recursos Naturais Renováveis
IUCN	International Union for Conservation of Nature
NA	Not Applicable
MR	Monitoring Report
PD	Project Description
PP	Project Proponent
REDD	Reducing Emissions from Deforestation and Forest Degradation
REDD+	Reducing Emissions from Deforestation and Forest Degradation including sustainable forest management, conservation and enhancement of forest carbon stocks
RTE	Rare, Threatened and Endangered
SB	Sabará Vegetal LTDA

SME	Small and Medium Enterprises
t	Tonnes
tCO₂e	Tonnes of Carbon Dioxide equivalent
VCU	Verified Carbon Unit
VCS	Verified Carbon Standard
WB	Validation and Verification Body

APPENDIX 4: TEAM COMPOSITION

Competence Statement			
Name	Ranjan Singh		
Education	BSc (Physics), MBA (Marketing)		
Experience	15 +Years		
Field	Power, Utilities and Renewables		
Approved Roles			
Team Leader	YES (VM Only)		
Validator	YES (VM Only)		
Verifier	YES (VM Only)		
Methodology Expert	NO		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert (X.X)	YES (TA 1.2)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	11/06/2024
Approved by	Deepika Mahala (Technical Manager)	Date	11/06/2024

Competence Statement	
Name	Ms. María Carolina Campos
Education	Postgraduate Diploma in Negotiation, Emotional Intelligence and communication Bachelor's in environmental science
Experience	19+ years
Field	Climate Change & Environment

Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	NO		
Local expert	YES (Chile)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 1.1,1.2, 4.1,13.1,13.2,15.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	15/04/2025
Approved by	Deepika Mahala (Technical Manager)	Date	15/04/2025

Competence Statement	
Name	Luciane Cristina Lazzarin
Education	M.Sc. in Forestry Engineering Ph.D. in Forest Science
Experience	15 Years (4 years in Measuring and Monitoring Forest Carbon Stocks in Agroforestry System).
Field	Forestry Engineering
Approved Roles	
Team Leader	NO
Validator	YES
Verifier	YES
Local expert	YES (Brazil)
Financial Expert	NO
Technical Reviewer	NO

TA Expert (X.X)	YES (TA 14.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	27/06/2025
Approved by	Deepika Mahala (Technical Manager)	Date	27/06/2025

Competence Statement			
Name	Estela Palha Spinelli		
Education	Post Graduation in Ecology Bachelor's Degree in Forest Engineering		
Experience	1+ Years		
Field	Climate Change		
Approved Roles			
Team Leader	NO		
Validator	YES		
Verifier	YES		
Local expert	YES (Brazil)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert	YES (TA 14.1)		
Other Experts	NA		
Reviewed by	Shifali Guleria (Quality Manager)	Date	16/02/2026
Approved by	Deepika Mahala (Technical Manager)	Date	16/02/2026

Competence Statement	
Name	Rodrigo Caracciolo Martins

Education			
M. Sc.	Subject/Specialization: Landscape Sciences		
B. Sc.	Subject/Specialization: Geography		
Experience	NA		
08/2022 – 05/2024	Company: Carbonnext Designation: Senior GIS Analyst		
04/2020 – 03/2021	Company: IPT Institute for Technological Research Designation: Geographer consultant		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert	NO		
Other Experts	Yes (RS & GIS Analyst)		
Trainee Val/Ver	Yes		
Reviewed by	Shifali Guleria (Quality Manager)	Date	28/02/2025
Approved by	Deepika Mahala (Technical Manager)	Date	28/02/2025

Competence Statement	
Name	Parth Kosambi
Education	BSc in Geology, MSc in Geology, Graduate Certificate in GIS & MSc in Geodesy and Geoinformation Science

Experience	1+ Year		
Field	Remote Sensing and GIS		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Local expert	NO (Name here the country he/she is qualified for)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (Remote sensing & GIS)	YES		
Reviewed by	Shifali Guleria (Quality Manager)	Date	10/04/2025
Approved by	Deepika Mahala (Technical Manager)	Date	10/04/2025

Competence Statement	
Name	Ashok Gautam
Country	India
Education	M. Sc. (Environmental Sciences) M. Tech. (Energy & Environmental Management)
Experience	16 Years +
Field	Energy, Climate Change & Environment
Approved Roles	
Team Leader	YES
Validator	YES
Verifier	YES

Methodology Expert	AMS-I.D., AMS-I.A., AMS-I.C., AMS-I.E, AMS-II.D., AMS-II.G., AMS-III.E., AMS-III.H., AMS-III.Q, AMS-III.Z., AMS-III.AV., AMS III.AR, AM0029, AM0025, AM0056, ACM0001, ACM0002, ACM0004, ACM0012, ACM0006, AM0018, ACM0017, ACM0009, AM0034, AMS.I.B, ACM0016, AMS-III.BL, AMS-II.L, AMS-I.I., AMS-III.A.O., ACM0010, ACM0025		
Local expert	YES (India)		
Financial Expert	YES		
Technical Reviewer	YES		
TA Expert	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1 & 14.1)		
Reviewed by	Shifali Guleria	Date	18/10/2024
Approved by	Deepika Mahala	Date	18/10/2024

APPENDIX 5: LIST OF DOCUMENTS

S No.	Author	Title	Reference to the document	Provider
01	PP	CCB & VCS Monitoring Report (MR)	V8.0 Dated 03.06.2026	PP
02	VCS	CCB & VCS Monitoring Report Template	CCB v3.0, VCS v4.4	VCS
03	VCS	VCS Program Guide	v4.4	VCS
04	VCS	VCS Standard	v4.7	VCS
05	VCS	VCS Validation and Verification Manual	v3.2	VCS
06	VCS	VCS Program Definitions	v4.5	VCS
07	CCB	CCB Standard	V3.1	CCB
08	CCB	CCB Program Rules	v3.1	CCB
09	VCS	AFOLU Non-Permanence Risk Tool	v4.2	VCS
10	VCS	VM0015 Methodology for Avoided Unplanned Deforestation	v1.2	VCS
11	VCS	VT0001 Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities	v3.0	VCS
12	VERRA	Verra Registry - https://registry.verra.org/app/projectDetail/VCS/2558		VERRA

13	PP	VCS Joint Project Description (PD)	v5.0	PP
14	PP	VCS NON-Permanence Risk Report	v1.0	PP
15	PP	Summary CCB.VCS Monitoring Report	V1.0	PP
16	PP	UPA 18 and 19 post-exploratory reports	-	PP
17	PP	PRS Reports (Social responsibility program), Socioeconomic background	-	PP
18	PP	GHG Emission Reductions from Avoided Unplanned Deforestation Spreadsheet	3.0	PP
19	PP	Project boundary file (kml), Shapefiles	-	PP
20	PP	SOP 11 (Standard Operating Procedure) - Conflict Mediation	-	PP
21	PP	Algar - Code of Conduct, Ecological Code of Ethics and Integrity	-	PP
22	PP	SOP - UPA Demarcation and Microzoning	-	PP
23	PP	SOP - Opening and Maintenance of Paddocks and Roads	-	PP
24	PP	SOP - Occupational Safety and Health	-	PP
25	PP	SOP - Monitoring and Inspection of Private Property Pacajá Farm	-	PP

26	PP	SOP – PRS Pacajá Farm	-	PP
27	PP	Communication Registration Procedure		PP
28	PP	Complaints remedy mechanism	-	PP
29	PP	Results presentation - Stakeholders consultation ppt, Photographic record	-	PP
30	PP	Community monitoring location files: shp, maps	-	PP
31	PP	Informational Meetings with Stakeholders - Invitations, Photographic and video records.	-	PP
32	PP	Attendance list for First Aid and Forest Fire Fighting Training and Pre-harvest Training	-	PP
33	PP	SOP - Installation and Measurement of Permanent Plots	-	PP
34	PP	PMFS (Sustainable Forest Management Plan Sustainable) - Pacajá Farm	-	PP
35	PP	Environmental Monitoring Reports of 2023	-	PP
36	PP	Shapefiles of deforestation within the Project Area and Leakage Belt	-	PP
37	PP	Minute Presentation of MR results	-	PP
38	PP	Socioeconomic diagnosis of the Pacajá farm and Region	-	PP

39	PP	Update of the 2023 socioeconomic diagnosis Municipality of Portel and Pacajá river region - 2023	-	PP
40	PP	PRS monthly healthcare attendance list	-	PP
41	PP	Monthly activity Implementation Reports Social and Environmental Responsibility Program	-	PP
42	PP	SOP - Communication, investigation, and analysis of workplace incidents	-	PP
43	PP	HCV – High Value Attribute Identification Report Conservation of the Pacajá Farm, Portel-PA	-	PP
44	PP	Adaptive management plan and monitoring of the ABC Norte Redd project	-	PP
45	PP	Onça-Pintada Certificates 2022-2023; 2023-2024	-	PP
46	PP	Wildlife Monitoring license	-	PP
47	PP	Wildlife monitoring report	-	PP
48	PP	Terrestrial wildlife monitoring plan 2022, 2024	-	PP
49	PP	Biodiversity Indicator - Threatened Species spreadsheet	-	PP
50	PP	Permanent plots spreadsheet	-	PP

51	PP	Measuring of permanent plots report	-	PP
52	PP	Field filled templates.	-	PP
53	PP	Informational Meetings Stakeholders consultations	-	PP
54	PP	Workshops attendance lists	-	PP
55	PP	CCB Monitoring Report	v1.0 Dated 09.02.2024	PP
56	PP	Project meeting statistics	-	PP
57	VCS	VM0048 Methodology	v1.1	VCS
58	PP	CCB Project Description	V1.0	PP
59	PP	Relatório de Monitoramento Mensal da Fazenda Pacajá Plano de Manejo Florestal Sustentável 2023 – Cerflor	-	PP
60	PP	20230209-01 Cto. Monitoramento de Fauna Faz. Pacajá - UpBio assinado 2023.pdf	-	PP
61	VCS	VCS Program Rules	-	PP
62	PP	Land Ownership Rights: Cartório do Único Ofício de Portel - PA e Bagre - PA	-	PP
63	Brazil Government	LEI Nº 4.504, DE 30 DE NOVEMBRO DE 1964. Dispõe sobre o Estatuto da Terra, e dá outras providências	-	PP
64	PP	Audit Plan	-	PP

65	PP	Site Visit Checklist	-	PP
66	PP	FPIC Documentation	-	PP
67	PP	Community Questionnaire	-	PP
68	PP	Monitoring Plan	-	PP
69	PP	Site Visit Records	-	PP
70	PP	Stakeholder Consultation Records		
71	IUCN	IUCN Red List – Species Assessments	https://www.iucnredlist.org	IUCN
72	PP	Land Ownership Records – Registry Certificates and Environmental Clearances (Project Area – Pará)	-	PP
73	PP	GHG Emission Reduction Calculation Workbook – ABC Norte REDD Project	-	PP
74	PP	Project Financial Cashflow Model	-	PP
75	Nobre et al. (2016)	Mudanças Climáticas e Amazônia	-	PP
76	Copertino et al. (2022)	Desmatamento, fogo e clima estão intimamente conectados na Amazônia	-	PP
77	INPE	Instituto Nacional de Pesquisas Espaciais. Available at: http://www.inpe.br/	June 2023	PP
76	PP	Attendance Forms - Meetings	-	PP

77	VVB	CCB Questionnaire	-	VVB
78	VVB	TA Expert Site Visit Checklist	-	VVB
79	PP	Stakeholder List – Verification		PP
80	PP	Attendance Forms - Interviews		PP
81	ISO	ISO 14064-3:2019	2019	ISO
82	PP	CVs of the management team	-	PP
83	PP	Legally binding commitment to maintain management practices that safeguard the credited carbon stocks throughout the project crediting period	-	PP
84	PP	Management, financial and monitoring plan for the entire project longevity	-	PP
85	PP	Adaptive Management and Monitoring Plan for the ABC Norte REDD Project	-	PP
86	PP	Map Biomas Land Cover for the Pará state 2020-2024	2020-2024	PP
87	PP	Classified use imagery of the PA	-	PP
88	PP	Classified use imagery of the LB	-	PP
89	PP	Land use/land cover quantification table	-	PP
90	PP	Holdership agreements	--	PP

91	Brazil Government	Negative Labor Debt Certificate (CNDT)	--	PP
92	CCB	CCB Teoria da Mudança	2023	PP
93	PP	VCS VERSION 5: OVERVIEW OF VCS PROGRAM UPDATES AND EFFECTIVE DATES analysis. ABC Norte REDD Project Report	07/01/2026	PP
94	PP	Verra's e-mail regarding transition from SOCIALCARBON	24/12/2025	PP
95	PP	Agreement between ABC Agropecuária Brasil Norte S.A. - Produção e Exportação And Ecológica Assessoria LTDA.	27/11/2020	PP
96	IBAMA	Certificate of no outstanding debts from Madeireira J & Y LTDA with IBAMA	06/01/2026	PP
97	IBAMA	Active Federal Technical Registry of Activities Potentially Polluting and/or Using Environmental Resources (CTF/APP) of Madeireira J & Y LTDA	06/01/2025	PP
98	IBAMA	Certificate of absence of embargoes by IBAMA in the project area for Madeireira J & Y LTDA	BS9WD6XZ7S9 XN7HP	PP
99	SEMAS/PA	SEMAS/PA - State Secretariat for the Environment and Sustainability Forestry Authorization for the sustainable forest management activities during the monitoring period.	274196/2022	PP
100	UpBio	Activity Execution Report, Social and Environmental Responsibility Program, Pacajá Farm – Algar	-	PP

		Farming in September, October and November 2025		
101	PP	Action Plan For Community Inclusion In The Social And Environmental Responsibility Program	-	PP
102	PP	Project area and Leakage belt comparison map between ABC Norte REDD Project and Jutaituba REDD+ Project	-	PP
103	PP	Project area and Leakage belt comparison gdb files of ABC Norte REDD Project and Jutaituba REDD+ Project	-	PP
104	PP	Second Amendment To The Private Partnership Agreement Fo Development Of A Project To Generate Verified Emission Reductions Between ABC Agropecuária Brasil Norte S.A. - Produção e Exportação And Ecológica Assessoria LTDA extending the minimum project lifetime for years	-	PP
105	ISO	ISO 14064-2:2021	2021	ISO
106	PP	Exemption request letter to Verra requesting baseline period extension	-	PP
107	PP	Curriculum Vitae of Project Team Members	-	PP
108	PP	No double counting and double claiming declaration	-	PP
109	PP	Attendance List of The Monitoring results meeting 26/06/2025	-	PP
110	PP	Monitoring results meeting report	-	PP

111	PP	Slides presentation of monitoring results	-	PP
112	National Constituent Assembly (Brazil)	Federal Constitution of Brazil	-	National Constituent Assembly (Brazil)
113	National Congress of Brazil	Brazilian Forest Code (Law No. 12,651 of 2012)	-	National Congress of Brazil
114	Federal Executive Branch (Presidency of the Republic)	Federal Decree No. 5,975 of 2006	-	Federal Executive Branch (Presidency of the Republic)
115	Brazilian Institute of Environment and Renewable Natural Resources (IBAMA)	IBAMA Normative Instructions (IN No. 01/2007, IN No. 05/2006, IN No. 02/2007)	-	Brazilian Institute of Environment and Renewable Natural Resources (IBAMA)
116	National Environmental Council (CONAMA)	CONAMA Resolution No. 406 of 2009	-	National Environmental Council (CONAMA)
117	State Environmental Authority of Pará	State of Pará Normative Instructions (IN No. 05, IN No. 08, IN No. 45, IN No. 01)	-	State Environmental Authority of Pará
118	State Environmental Authority (Pará)	State Rural Environmental License (LAR) and Annual Operating Plan (POA)	-	State Environmental Authority (Pará)

119	National Congress of Brazil	National Policy on Climate Change – PNMC (Law No. 12,187 of 2009)	-	National Congress of Brazil
120	National Congress of Brazil	National Climate Change Fund (Law No. 12,114)	-	National Congress of Brazil
121	Ministry of the Environment (MMA)	National Adaptation Plan (Ordinance No. 150 of 2016)	-	Ministry of the Environment (MMA)
122	Federal Executive Branch (Presidency of the Republic)	Federal Decree No. 10,144 of 2019	-	Federal Executive Branch (Presidency of the Republic)
123	National Congress of Brazil	Law No. 15,042 of 2024 – Brazilian Emissions Trading System (SBCE)	-	National Congress of Brazil
124	National Congress of Brazil	Law No. 14,119 of 2021 – National Policy on Payment for Environmental Services (PNPSA)	-	National Congress of Brazil
125	National Congress of Brazil	Law No. 14,904 of 2024 – Climate Change Adaptation Plans	-	National Congress of Brazil
126	National Congress of Brazil	Law No. 14,944 of 2024 – National Integrated Fire Management Policy	-	National Congress of Brazil
127	National Congress of Brazil	Law No. 14,926 of 2024 – Environmental Education and Climate Change	-	National Congress of Brazil
128	Federal Executive Branch	Federal Decree No. 6,040 of 2007 – National Policy for the Sustainable	-	Federal Executive Branch

	(Presidency of the Republic)	Development of Traditional Peoples and Communities (PNPCT)		(Presidency of the Republic)
129	International Treaty (promulgated by	Convention on Biological Diversity – CBD (promulgated by Decree No. 2,519 of 1998)	-	International Treaty (promulgated by
130	National Congress of Brazil (Law) / Presidency of the Republic (Decree)	Biodiversity Law (Law No. 13,123 of 2015) and Federal Decree No. 8,772 of 2016	-	National Congress of Brazil (Law) / Presidency of the Republic (Decree)
131	Ministry of the Environment (MMA)	Ministry of the Environment (MMA) Ordinance No. 148 of 2022	-	Ministry of the Environment (MMA)
132	State Secretariat for the Environment (SEMA)	State Normative Instruction SEMA No. 52 of 2010 and State Resolution No. 301 of 2012	-	State Secretariat for the Environment (SEMA)
133	Presidency of the Federative Republic of Brazil	Consolidation of Labor Laws – CLT (Decree-Law No. 5,452 of May 1, 1943)	-	Presidency of the Federative Republic of Brazil
134	National Congress of Brazil	Law No. 13,467 of July 13, 2017 – Labor Reform (amends the Consolidation of Labor Laws)	-	National Congress of Brazil
135	Ministry of Labor (currently Ministry of Labor and Employment)	Ordinance No. 3,214 of June 8, 1978 – Approves the Regulatory Standards (Normas Regulamentadoras – NRs) on Occupational Safety and Health	-	Ministry of Labor (currently Ministry of Labor and Employment)

136	Ministry of Labor and Employment	Regulatory Standard NR-4 – Specialized Services in Occupational Safety Engineering and Occupational Medicine (SESMT)	-	Ministry of Labor and Employment
137	Ministry of Labor and Employment	Regulatory Standard NR-5 – Internal Commission for Accident Prevention (CIPA)	-	Ministry of Labor and Employment
138	Ministry of Labor and Employment	Regulatory Standard NR-6 – Personal Protective Equipment (PPE)	-	Ministry of Labor and Employment
139	Ministry of Labor and Employment	Regulatory Standard NR-28 – Inspection and Penalties	-	Ministry of Labor and Employment
140	Ministry of Labor and Employment	Regulatory Standard NR-31 – Occupational Safety and Health in Agriculture, Livestock, Forestry, Forest Exploitation, and Aquaculture	-	Ministry of Labor and Employment
141	International Labour Organization (ILO)	ILO Declaration on Fundamental Principles and Rights at Work (1998)	-	International Labour Organization (ILO)
142	Presidency of the Federative Republic of Brazil	Federal Decree No. 10,088 of November 5, 2019 – Consolidates normative acts promulgating ILO Conventions ratified by Brazil	-	Presidency of the Federative Republic of Brazil
143	International Labour Organization (ILO)	ILO Convention No. 29 – Forced or Compulsory Labour	-	International Labour Organization (ILO)
144	International Labour Organization (ILO)	ILO Convention No. 87 – Freedom of Association and Protection of the Right to Organise	-	International Labour Organization (ILO)

145	International Labour Organization (ILO)	ILO Convention No. 97 – Migration for Employment	-	International Labour Organization (ILO)
146	International Labour Organization (ILO)	ILO Convention No. 98 – Right to Organise and Collective Bargaining	-	International Labour Organization (ILO)
147	International Labour Organization (ILO)	ILO Convention No. 100 – Equal Remuneration	-	International Labour Organization (ILO)
148	International Labour Organization (ILO)	ILO Convention No. 105 – Abolition of Forced Labour	-	International Labour Organization (ILO)
149	International Labour Organization (ILO)	ILO Convention No. 111 – Discrimination (Employment and Occupation)	-	International Labour Organization (ILO)
150	International Labour Organization (ILO)	ILO Convention No. 131 – Minimum Wage Fixing	-	International Labour Organization (ILO)
151	International Labour Organization (ILO)	ILO Convention No. 138 – Minimum Age	-	International Labour Organization (ILO)
152	International Labour Organization (ILO)	ILO Convention No. 142 – Human Resources Development	-	International Labour Organization (ILO)
153	International Labour	ILO Convention No. 143 – Migrant Workers (Supplementary Provisions)	-	International Labour

	Organization (ILO)			Organization (ILO)
154	International Labour Organization (ILO)	ILO Convention No. 155 – Occupational Safety and Health and the Working Environment	-	International Labour Organization (ILO)
155	International Labour Organization (ILO)	ILO Convention No. 169 – Indigenous and Tribal Peoples	-	International Labour Organization (ILO)
156	International Labour Organization (ILO)	ILO Convention No. 182 – Worst Forms of Child Labour	-	International Labour Organization (ILO)
157	IPCC	IPCC 2003 Good practice guidance for LULUCF.		IPCC
158	Brown et al. 1989	Biomass Estimation Methods for Tropical Forests with Applications to Forest Inventory Data	Brown et al. 1989	PP
159	MapBiomass	MapBiomass; National GHG Emissions Communication (2019);		MapBiomass
160	Pereira, 2013	Secondary Forest average carbon stocks - Pereira, Izaura Cristina Nunes. Estoque de biomassa e carbono florestal em unidades de paisagem na Amazônia: uma análise a partir da abordagem metodológica. Universidade Federal do Pará, Belém,		PP
161	Nogueira, 2008	Wood Density And Tree Allometry In Forests Of Brazil's 'Arc Of Deforestation': Implications For Biomass And Emission Of Carbon From Land-Use Change In Brazilian Amazonia		

162	INPE - National Institute for Space Research	INPE Programa de queimadas https://terrabrasilis.dpi.inpe.br/queimadas/bdqueimadas/	2014 - 2017	INPE
163	INPE - National Institute for Space Research	PRODES satellite data https://terrabrasilis.dpi.inpe.br/downloads/		INPE
164	Anderson et al., 2015	Disentangling the contribution of multiple land covers to fire-mediated carbon emissions in Amazonia during the 2010 drought.		PP
165	Feldpausch et al. 2005	When big trees fall: Damage and carbon export by reduced impact logging in southern Amazonia. Forest Ecology and Management		PP
166	PP	Post harvesting report on the sustainable forest management area in the Pracajá Farm		PP
167	PP	Leakage belt overlap with Jutaituba project GIS assessment		PP
168	PP	Decision Public Civil Action nº 0005250-95.2015.8.14.0301 - February 26 2026.pdf		PP

APPENDIX 6: FINDING ASSESSMENT

CAR: Corrective Action Request

CL: Clarification Request

FAR: Forward Action Request

Table 1. Remaining FAR from validation and/or previous verification

FAR ID	01	Section no.	Date : 29/12/2025
Description of FAR			
FAR 01 from CCB Validation, CCB first Verification (Verification period 01/01/2021 to 31/03/2023) and second VCS + SOCIALCARBON verification (Verification Period 01/01/2021 to 31/03/2023)			
Stakeholder consultation shall be conducted with Nossa Senhora do Bom Remédio community as per the requirements of VCS standard v4.7 and CCB Standard (G3), allowing the stakeholders to raise concerns about potential negative impacts during the project implementation and operation phase of the project.			
Project proponent response			Date : 07/01/2026
As explained in Section 2.3.9 of the current MR, the only community pending formal consultation is Nossa Senhora do Bom Remédio, due to access constraints and the absence of an identified local leader. Engagement with this community is foreseen in the Community Engagement Plan and planned for the project revalidation process. It is also important to note that this community was contacted in September 2025 through the Socio-Environmental Program, with educational activities and initial engagement. The formal consultation related to the carbon project will be conducted during the revalidation process, expected after the completion of the third monitoring period. The Socio-Environmental Program Report of 2025 which has the participation of Bom Remédio Community is available in the Evidence Folder > FAR01_CAR12.			
Documentation provided by Project proponent			
1. Action Plan for Community Inclusion 2. Report of Socio-Environmental Program for September 2025. 3. Report of Socio-Environmental Program for October 2025. 4. Report of Socio-Environmental Program for November 2025. 5. Report of Socio-Environmental Program for December 2025.			
VVB assessment			Date: 07/01/2026

The VVB assessed the Socio-Environmental Program Report and confirmed the participation of the Nossa Senhora do Bom Remédio community in the socio-environmental program in 2025. However, a formal and official community consultation was not conducted until and during the monitoring period of this verification. The Project Proponent addressed this issue in Section 2.3.9 of the Monitoring Report, committing to conduct the consultation during the ABC Norte REDD Project revalidation. Therefore, FAR01 from the previous verification is closed, and FAR01 from this verification is raised to be addressed by the next VVB.

FAR ID	02	Section no.		Date : 29/12/2025
Description of FAR				
FAR 02 from CCB Validation and CCB first Verification (Verification period 01/01/2021 to 31/03/2023)				
There is another REDD project "Jutaituba project (ID 3590)" located close to the project. The PP shall ensure that any leakage belt overlaps with this project shall be addressed as per the methodology requirements. Since the project 3590 is still not registered, the same shall be checked at every verification event and adjusts ERR accounting from the start date of Project 3590.				
Project proponent response				Date : 07/01/2026
The leakage belt overlap has been addressed. During the second monitoring period, a deviation was submitted to modify the Leakage Belt of the ABC Norte REDD Project to avoid overlap with the Jataituba Project. Further details are provided in section 2.2.5 of the Monitoring Report. A map and GIS file about the overlap are provided as evidence. Evidence > FAR 02_CAR13.				
Documentation provided by Project proponent				
1. Map showing no Overlap 2. GIS boundaries of ABC Norte and Jataituba Project.				
VVB assessment				Date: 07/01/2026
The VVB assessed the Project Proponent's response and the supporting documentation provided. The evidence demonstrates that the potential overlap of the leakage belt with the Jataituba REDD Project (ID 3590) has been adequately addressed. A deviation was submitted during the second monitoring period to revise the Leakage Belt of the ABC Norte REDD Project, ensuring that no spatial overlap occurs. This assessment is supported by the map and GIS boundary files provided, which confirm the absence of overlap between the two projects.				
Based on the review of the evidence and the information presented in Section 2.2.5 of the Monitoring Report, the finding is considered closed.				

FAR ID	03	Section no.		Date : 29/12/2025
Description of FAR				
FAR 03 from CCB Validation and CCB first Verification (Verification period 01/01/2021 to 31/03/2023)				
A court case was filed by Alto Camapari Agro- Extractivist Workers' Association, the Portel Rural Workers' Union and the Portel Municipality against ABC Agropecuária Brasil Norte in 2015; which was dismissed.				
However, an appeal was filed by the Union and Municipality of Portel. The details of the case can be found in the weblink Jusbrasil (https://www.jusbrasil.com.br/processos/165551487/processo-n-00052509520158140301-do-tjpa) (last accessed on 17/02/2025). As the court's decision is still pending, the subsequent VVB should monitor the lawsuit's eventual progression in the next monitoring periods, and assess its impact on past issuance.				
Project proponent response				Date : 07/01/2026

The Project Participants are aware of the judicial proceedings filed by the Alto Camapari Agro-Extractivist Workers' Association, the Portel Rural Workers' Union and the Municipality of Portel against ABC Agropecuária Brasil Norte and maintain periodic monitoring of such proceedings through publicly available court records and legal follow-up.

The case refers to a Public Civil Action filed in 2007 by the Municipality of Portel, jointly with local worker associations, against ITERPA, the State of Pará, ABC Agropecuária, and the Federal Union. The plaintiffs challenge the validity of land registry entries issued in favor of ABC in 1979, alleging irregularities in the administrative processes that culminated in the registrations. Based on these allegations, they sought the suspension of ABC's property rights, the interruption of all administrative and environmental licensing procedures, and the initiation of discriminatory proceedings to investigate possible traditional land occupations within the disputed areas.

The procedural evolution of the case, however, demonstrates that the claims have not been substantiated. The plaintiffs repeatedly failed to provide essential documentation, particularly complete land registry certificates, which were indispensable for any meaningful judicial examination of the allegations. This deficiency led the trial court to dismiss the case without a ruling on the merits, recognizing the absence of the minimum evidentiary support necessary for the action to proceed. Over more than a decade of litigation, no decision unfavorable to ABC has been issued; rather, the procedural record consistently reflects judicial reluctance to endorse the plaintiffs' arguments due to both a lack of evidentiary grounding and procedural inconsistencies. As a result, the action appears structurally fragile, making the prospect of its revival or eventual success remote.

On November 13, 2025, the Municipal Government of Portel filed a Recurso Especial (Special Appeal) before the Superior Court of Justice (STJ). In this appeal, the Municipality essentially argued that the court's order to amend the initial petition (ordem de emenda) had been fulfilled to the extent possible, and that the absence of the required land registry certificates resulted exclusively from the Registry Office's refusal to issue them. The Municipality further alleged that the trial court's request for clarification concerning the applicability of Administrative Rule No. 13/2006 – CJCI/TJPA and the CNJ's Administrative Proceeding constituted an improper demand for amendment on a matter of law.

On December 8 and December 29, ABC Agropecuária Brasil Norte and the State of Pará, respectively, submitted their counter-arguments to the Municipality's Recurso Especial. Considering the arguments raised by the Municipality and the rebuttals presented in the counterstatements, it is understood that there is little likelihood that the issues already decided throughout the case will be modified at this stage.

It is also important to note that the Recurso Especial serves a strictly review-oriented function and is limited to examining questions of federal law that were expressly addressed by the lower courts. This type of appeal does not allow for the reexamination of facts or evidence, nor does it permit the introduction of new legal questions that were not previously raised or decided in the lower courts. For these reasons, the probability of any substantive change to the content of the decisions issued thus far is considered low.

Based on the current procedural status, the lawsuit does not result in any restriction, suspension or limitation affecting the legal eligibility or operational continuity of the ABC Norte REDD+ Project, nor has it resulted in any impact on past or current credit issuance. Monitoring of the judicial proceedings will continue in subsequent monitoring periods, as appropriate.

Documentation provided by Project proponent

VVB assessment

Date: 07/01/2026

The VVB reviewed the Project Proponent's response and verified the current status of the judicial proceedings based on publicly available records accessed via the Jusbrasil platform on 07/01/2026. The review confirms that the case does not impose any restriction on the legal eligibility, operational continuity, or credit issuance of the ABC Norte REDD+ Project.

The finding is therefore considered closed. However, FAR-02 is raised for the next verification cycle, requiring the subsequent VVB to continue monitoring the judicial proceedings and assess any potential impacts.

FAR ID	04	Section no.		Date : 29/12/2025
Description of FAR				
The 1st monitoring period of CCB (01-January-2021 to 31-March-2023) coincides with the approved 2 nd monitoring period of VCS+SocialCarbon Standard. Once the CCB Project design is validated, the subsequent verification shall ensure that no double counting of Social-environmental (Community and Biodiversity) benefits occurs between SocialCarbon Standard and CCB for the mentioned monitoring period.				
Project proponent response				Date : 07/01/2026
Recently, Verra confirmed by email that no label cancellation is required. The credits can retain both the CCB and Social Carbon labels. The email has been submitted as evidence. Evidence > CAR15_FAR04				
Documentation provided by Project proponent				
1. Verra e-mail regarding the CCB and Social Carbon label.				
VVB assessment				Date: 07/01/2026
The VVB reviewed the Project Proponent's response and the supporting evidence, including the confirmation received from Verra. The evidence demonstrates that no cancellation of labels is required and that credits may retain both the CCB and Social Carbon labels for the overlapping monitoring period.				
Based on the verification of the official confirmation and the information provided, the risk of double counting of social and biodiversity benefits has been adequately addressed. The project is no longer active on SocialCarbon Standard and has no ongoing gap validation process. The finding is therefore considered closed.				

FAR ID	05	Section no.		Date : 29/12/2025
Description of FAR				
The subsequent verifications shall assess the possibility of double counting with jurisdictional REDD Project of the State of Pará (ART/TREE program).				
Project proponent response				Date : 07/01/2026

For the monitoring period April–December 2023, the Project Proponent has assessed the potential risk of double counting with the State of Pará’s jurisdictional REDD+ program under the ART/TREES framework and concludes that no double counting occurs. During this period, the Pará jurisdictional program had not yet reached registration, independent verification, or issuance of jurisdictional emission reduction units, and therefore no serialized jurisdictional credits existed that could overlap with the project’s reported emission reductions.

Based on Section 13.1 (Double Issuance) of the ART/TREES Standard, the responsibility for preventing double issuance at the jurisdictional level rests with ART/TREES. The standard requires the jurisdictional program to disclose any verified or issued emission reductions from projects within the same accounting area and to deduct those volumes from the jurisdictional issuance, thereby ensuring that no more than one unit is issued for the same emission reduction. Finally, the project proponent is monitoring the situation to ensure that no double counting is occurring.

Documentation provided by Project proponent

VVB assessment

Date: 07/01/2026

The VVB reviewed the Project Proponent’s assessment of the potential risk of double counting with the State of Pará’s jurisdictional REDD+ program and has accessed the ART/TREES registry, confirming no registrations for the State of Pará’s jurisdictional REDD+ program. This finding is closed.

FAR ID	06	Section no.	Date :
			20/05/2026
Description of FAR			
<i>FAR02 from second VCS + SOCIALCARBON verification (Verification Period 01/01/2021 to 31/03/2023)</i> <i>The PP must ensure that the project is transitioned to VM0048 in the next (i.e. 3rd) monitoring period, which also corresponds to the baseline revalidation. Considering that the time period between the end of the current monitoring period (31-Mar-2023) till the start of the baseline revalidation (12-09-2023) is less than 1 year, the baseline should be renewed from 01-April-2023.</i>			
Project Proponent response			Date: 25/05/2026
The third monitoring period was developed under VM0015 because the project revalidation and transition to VM0048 had not yet been completed at the time of MR preparation. This approach was discussed with Verra’s technical team, considering the specific timing of the revalidation process and the need to avoid delays in the project’s credit issuance. Although the activity data for Pará is available, the sustainable forest management module under VM0048 is not yet public The project will transition to VM0048 as part of the ongoing revalidation process. To ensure conservativeness during the third monitoring period, a reality check analysis was performed, and baseline emissions were adjusted accordingly. An email with discussions regarding this matter was sent as evidence.			
Documentation provided by Project Proponent			
Evidence > FAR 06 > CASE_69064_Re_ ABC Norte ID 2558_3rd MR_FAR06.eml			
VVB assessment			Date: 29/05/2026
The PP demonstrated that the transition to VM0048 is being addressed through the ongoing project revalidation process. Due to the timing constraints between the end of the current monitoring period and the baseline revalidation process, the third monitoring period was developed under VM0015, as			

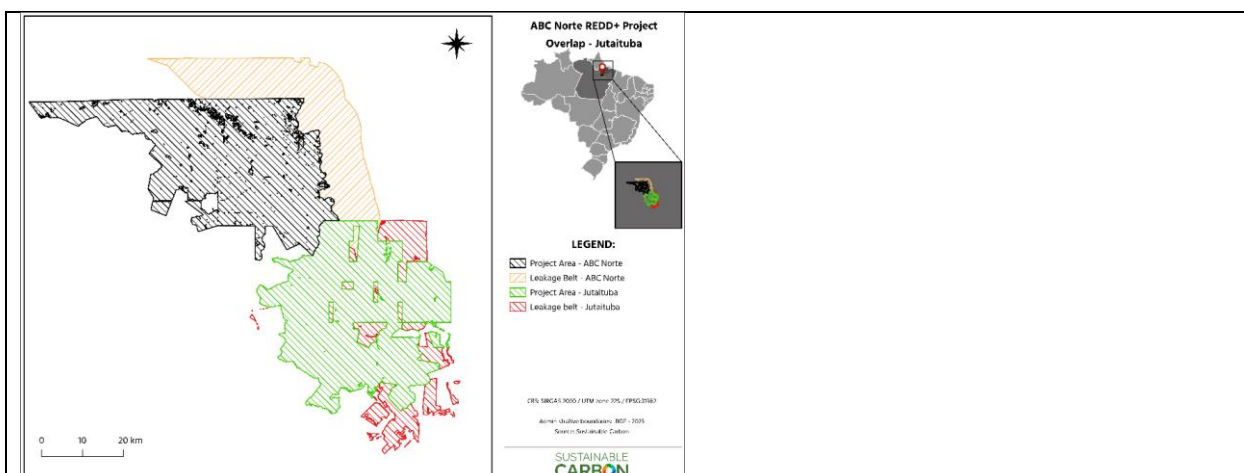
discussed with Verra's technical team and formally supported through an Exemption Request Form and a Methodology Deviation Request.

The exemption request formally extends the baseline validity period from 12 September 2023 to 31 December 2023, as well as the third monitoring period from 01 April 2023 – 12 September 2023 to 01 April 2023 – 31 December 2023, until completion of the transition to VM0048. The methodology deviation was assessed by the VVB in accordance with Section 3.20.2 of the VCS Standard v4.7 and was found not to negatively impact the conservativeness, accuracy, or credibility of the GHG emission reduction quantification.

Additionally, the PP conducted a reality check analysis, as required by VM0015, to evaluate the consistency between projected and ex-post deforestation values. Based on the results, the baseline emissions for the current monitoring period were conservatively adjusted through a 25% reduction in projected baseline values. The adjustment does not affect the applicability of the methodology, project additionality, or the validity of the baseline scenario, and ensures conservative quantification of emission reductions.

The VVB confirms that the FAR requirements were adequately addressed and that sufficient evidence was provided to support the proposed approach and deviations. The FAR is **closed**.

FAR ID	07	Section no.	Date :
20/05/2026			
Description of FAR			
FAR03 from second VCS + SOCIALCARBON verification (Verification Period 01/01/2021 to 31/03/2023)			
As per the site visit observations, the verification team noticed that there is one more REDD project "Jutaituba project (ID 3590)" close to the project proximity. The PP shall ensure that any leakage belt overlaps with this project shall be addressed as per the methodology requirements. Since the project 3590 is still not registered. The same shall be checked at every verification event and and adjusts ERR accounting from the start date of Project 3590.			
Project Proponent response			Date :
			25/05/2026.
During the second monitoring period, the overlap between the ABC Norte REDD Project leakage belt and the Jutaituba REDD+ Project area was addressed. Based on the agreement between the project proponents and the GIS assessment performed, the overlapping area of 6,686.81 ha was removed from the ABC Norte leakage belt.			
As a result, the leakage belt area was revised from 81,217.32 ha to 74,530.51 ha. The changes were reported as a deviation and are available in section 2.2.5.			



Evidence of no overlap was provided for the VVB.

Documentation provided by Project Proponent

Evidence > FAR07 > ABC_LB_Overlap.zip

VVB assessment

Date: 29/05/2026

The FAR is considered closed.

The PP adequately addressed the potential overlap between the ABC Norte REDD Project leakage belt and the Jutaituba REDD+ Project (ID 3590), in accordance with the requirements of VM0015 to prevent double counting.

The PP demonstrated that an overlap of 6,686.81 hectares was identified and removed from the ABC Norte leakage belt based on a mutual agreement between project proponents and a GIS assessment. Consequently, the leakage belt area was revised from 81,217.32 hectares to 74,530.51 hectares. The modification was transparently reported as a deviation in Section 2.2.5 of the Monitoring Report and does not affect the applicability of the methodology or the baseline scenario.

The PP also provided supporting evidence, including maps, shapefiles, geodatabase (GDB) files, and a no double counting and double claiming declaration. The VVB assessed the spatial files and confirmed that there is no overlap between the current project boundaries and leakage belts of both projects. Therefore, no risk of double counting of emission reductions remains.

The VVB confirms that the leakage belt adjustment was appropriately implemented and that the FAR requirements were satisfactorily addressed.

FAR ID	08	Section no.		Date :	20/05/2026
Description of FAR					
FAR04 from second VCS + SOCIALCARBON verification (Verification Period 01/01/2021 to 31/03/2023)					
In the 2nd Monitoring period, the partial post-exploratory report for the timber production unit APU 19 was provided for harvested timber volume. Therefore, the full final report for APU 19 is to be submitted in the next verification, and the monitoring report should account for emissions generated by any changes in exploited timber volumes compared with the values declared in the 2nd MR. Also, in the next					

verification, the VVB should ensure that the final value reported is consistent with the volume of timber declared to the authorities.	
Project Proponent response	Date : 25/05/2026.
APU 19 is fully reported in the current monitoring period. The final harvested timber volume was included in Section 3.2, Table 26 of the MR, together with the corresponding footnote explaining the reported values. The final post-exploratory report and the timber volumes declared to the competent authorities were provided as evidence to the VVB.	
Documentation provided by Project Proponent	
No documentation provided.	
VVB assessment	Date: 02/06/2026
The PP adequately addressed the requirement related to the final reporting of APU 19 timber harvesting volumes. The final post-exploratory information for APU 19 was incorporated into the current Monitoring Report, including the updated harvested timber volume values presented in Section 3.2, Table 26, together with explanatory footnotes clarifying the differences between the partial values reported in MR2 and the final values reported in MR3. The VVB assessed the Monitoring Report, ER calculations, and supporting evidence related to timber production and confirmed that the final harvested volume for APU 19 is consistently reflected in the project accounting. The MR transparently explains that the value previously reported in MR2 (45,608.39 m³) corresponded only to the partial exploration conducted during the second monitoring period, while the complete harvested volume for APU 19 reached 68,794.7037 m³. Therefore, the current monitoring period accounts only for the remaining explored volume (23,186.31 m³), avoiding double counting between monitoring periods. The VVB also confirms that the methodology applied for the calculation of harvesting intensity remains consistent with previous monitoring reports, including the consideration of felled trees that were not commercially sold but nevertheless contribute to project emissions. This approach ensures completeness and conservativeness in the quantification of emissions associated with Sustainable Forest Management (SFM) activities. Finally, the PP provided the final post-exploratory report and the timber volumes declared to the competent authorities as supporting evidence, and the VVB confirmed consistency between the reported values and the official declarations. Therefore, the VVB concludes that the FAR requirements were satisfactorily addressed. FAR is closed.	

FAR ID	09	Section no.		Date : 20/05/2026
Description of FAR				
<i>FAR05 from second VCS + SOCIALCARBON verification (Verification Period 01/01/2021 to 31/03/2023)</i> <i>A court case was filed by Alto Camapari Agro- Extractivist Workers' Association, the Portel Rural Workers' Union and the Portel Municipality against ABC Agropecuária Brasil Norte in 2015; which was dismissed. However, an appeal was filed by the Union and Municipality of Portel. The details of the case can be found in the weblink Jusbrasil (last accessed on 17/02/2025). As the court's decision is still pending, the subsequent VVB should monitor the lawsuit's eventual progression in the next monitoring periods, and assess its impact on past issuance.</i>				
Project Proponent response				Date : 25/05/2026
The Project Proponent acknowledges the concerns raised in this finding regarding the ongoing Public Civil Action filed by the Municipality of Portel, the Association of Agroextractivist Workers of Alto Camarapi (ATAGROCAMP), and the Rural Workers' Union of Portel against ABC Agropecuária Brasil Norte S/A, ITERPA, the State of Pará, and the Federal Union.				

On February 26, 2026, the Court of Justice of the State of Pará issued a decision denying the forwarding of the Special Appeal (Recurso Especial) filed by the Municipality of Portel (Case No. 0005250-95.2015.8.14.0301). The decision determined that the appeal failed to meet the admissibility requirements for a Special Appeal, as the arguments raised by the Municipality would necessarily require a reexamination of factual and evidentiary matters already settled by the lower courts, which is expressly prohibited under the Superior Court of Justice's precedent nº 7 (Superior Tribunal de Justiça – STJ, Súmula nº 7).

As a result, the decision that dismissed the Public Civil Action without a ruling on the merits due to the plaintiffs' repeated failure to comply with judicial orders to amend the initial petition, particularly regarding the submission of complete property registry certificates, has been upheld. The court expressly confirmed that the burden of proof rests with the plaintiffs, and that their failure to discharge it, despite successive extensions of deadline, justified the termination of the proceedings. Given that the inadmission decision is grounded in consolidated STJ precedent, the probability of any reversal at this stage is considered remote.

The Project Proponent therefore reaffirms that the legal dispute does not result in any restriction, suspension, or limitation affecting the legal eligibility or operational continuity of the ABC Norte REDD+ Project, nor has it had any impact on past or current credit issuance. The project area remains considerably distant from the community areas referenced in the lawsuit, and no carbon credit generation has taken or will take place within areas occupied or used by the communities of Camarapi, Caminheiros do Bem, and Fonte de Luz.

In any case, the Project Proponent will continue with monitoring the proceedings in subsequent periods, and any further developments will be duly reported.

The Project Proponent will also annex the decision issued by the Court of Justice of the State of Pará on February 25, 2026, downloaded directly from the Court's online system.

Documentation provided by Project Proponent

Evidence > FAR 09 > Decision Public Civil Action nº 0005250-95.2015.8.14.0301 - February 26 2026.pdf

VVB assessment

Date: 29/05/2026

The PP adequately addressed the requirement related to the monitoring of the Public Civil Action involving ABC Agropecuária Brasil Norte S/A. The PP provided updated information regarding the legal proceedings, including the most recent judicial decision issued by the Court of Justice of the State of Pará on 26 February 2026, concerning Case No. 0005250-95.2015.8.14.0301.

The VVB assessed the court decision provided by the PP and confirmed that the Special Appeal (Recurso Especial) filed by the Municipality of Portel was declared inadmissible by the Court, based on the applicability of Súmula nº 7 of the Superior Court of Justice (STJ), which prohibits the reexamination of factual and evidentiary matters in Special Appeals. The decision upheld the previous ruling that dismissed the Public Civil Action without resolution on the merits due to the plaintiffs' repeated failure to comply with judicial requirements related to the amendment of the initial petition and submission of supporting property documentation.

The VVB further confirms that the judicial decision does not impose any restriction, suspension, injunction, or limitation affecting the legal ownership, management rights, implementation, or operational continuity of the ABC Norte REDD+ Project. Additionally, no evidence was identified indicating any impact on the validity of past or current VCU issuances.

The PP also clarified and reviewed the current procedural status of the case, the VVB concludes that the legal proceedings do not affect the project's eligibility, ownership status, or GHG emission reduction claims. Therefore, the FAR requirements were satisfactorily addressed.

Nevertheless, considering that judicial proceedings are formally still ongoing and that the final legal closure of the case has not yet been reached, a FAR02 from this verification was raised that the project area does not overlap with the community areas referenced in the lawsuit and reaffirmed that no carbon credit generation activities occur within those areas.

Table 2. CL from this verification

CL ID	01	Section no.	SV observations	Date : 31/07/2025
Description of CL				
<u>Issue:</u> Out of the 10 families that make up the Cristo Salvador community, only one has benefited from the project's activities.				
<u>Action required:</u> The PP is requested to explain and justify the methodology applied in selecting this family and clarify how the other families were informed of this decision.				
<u>Program rules:</u> CCB-Standards-v3.1				
Project proponent response				Date : 16/09/2025

The Socio-Environmental Responsibility Program is open to the participation of residents from the communities it serves.

At the beginning of 2019, participatory activities were carried out with the communities covered by the Program in order to identify local demands in light of the challenges faced. Throughout that year, the planned activities were implemented accordingly, including with the Cristo Salvador community. During that period, between 2019 and 2020, the estimated population of the community was around five families, increasing to approximately 20 families in 2023 (an estimation, see diagnostics and reports). It is currently estimated that about 10 families reside in the Furo do Candiru region, where the Cristo Salvador community is located.

As noted above, community participation is voluntary and may vary over time due to different factors—such as internal conflicts, changes in community dynamics and/or household circumstances, and personal issues affecting residents, among others. This variation has been observed over time in the Cristo Salvador community.

For example, in 2020, due to internal conflicts, a reduction in participation was observed in October, which subsequently increased again by December.

In 2021, at the beginning of the year, a reconfiguration within the community was observed due to religious reasons. Part of the community, now practicing the Evangelical faith, began to identify itself as the “Estrela do Amanhã” community. It is important to highlight that no territorial changes occurred; rather, this was an identity-related shift within a group that was initially cohesive but came to differentiate itself based on religious affiliation.

For the purposes of the Socio-Environmental Responsibility Program (PRS), however, the community continues to be considered under its original scope as Cristo Salvador, ensuring program coverage and participation. Reports from 2023 also indicate the use of the designation “Candiru” or “communities of the Furo do Candiru” to encompass the different identities of residents in this region. Importantly, there has been no change in the program’s coverage or support provided by the PRS.

In June 2021, Adamor expressed interest in initiating poultry production (Mr. Odócio was already engaged in this activity), which materialized with the start of production in the following month. Although there are two poultry producers in the community, throughout 2023 the engagement of other community members was observed in activities such as horticulture and handicraft workshops, with particularly strong participation among women. There was also substantial involvement in health-related initiatives during the same year. Consequently, different families from the Furo do Candiru region (Cristo Salvador community) participate in the Socio-Environmental Responsibility Program (PRS) in line with their interests and availability.

Documentation provided by Project proponent

1. Relatorios PRS 2021
2. Relatórios Mensais PRS_AbrDez23
3. DIAGNÓSTICO SOCIOECONÔMICO DA FAZENDA PACAJÁ E REGIÃO_2020
4. DIAGNÓSTICO SOCIOECONÔMICO DA FAZENDA PACAJÁ E REGIÃO – 2023
5. Relatório FAZENDA ABC_ANUAL-DEZ_2020

VVB assessment
Date: 29/09/2025

The methodology for selecting beneficiary families was duly justified; hence, this CL is closed.

CL ID	02	Section no.	Site visit observation	Date : 14/08/2025
Description of CL				
<u>Issue:</u> During interviews with community members, it was noted that the monthly visits conducted under the Social and Environmental Responsibility Program do not include topics related to the ABC NORTE REDD Project. Consequently, community members demonstrated a lack of awareness regarding the connection between the ABC NORTE REDD Project and the Social and Environmental Responsibility Program. <u>Action required:</u> PP is required to provide a detailed explanation and evidence of the mechanisms and processes in place for disseminating information about the ABC NORTE REDD Project within the community. <u>Program rules:</u> CCB-Standards-v3.1/G3				
Project proponent response				Date : 16/09/2025
The following consultations were conducted under the ABC Norte REDD Project: • In June and July 2021, consultations with local communities and institutional stakeholders were carried out to provide information about the project and to create space for dialogue and clarification of questions. The content of these consultations, along with stakeholder comments, is described in Section 2.2 Local Stakeholder Consultation of the PD Joint 1st MR. • In December 2023, an in-person consultation with community representatives was conducted during a Social Action event promoted by the project. The meeting focused on the construction of the Theory of Change, included a presentation on the carbon project—particularly in relation to the CCB Standard, which was under development—and the distribution of informational materials. • In March 2024, a consultation with institutional stakeholders was conducted to present the ABC Norte Project, both in general terms and with emphasis on the co-benefits under the CCB Standard. • In November 2024, additional local visits were carried out to provide updates on the project and to expand the Social and Environmental Responsibility Program to three additional communities. • In December 2024, during a Social Action event, another consultation was conducted with local communities regarding the ABC Norte REDD Project. • In June 2025, also during a Social Action event, a new consultation was held with community members from the project area to present the results of the 3rd VCS CCB MR and, once again, to provide space for dialogue and clarification of questions. The consultations conducted during the Social Action initiative are intended to broadly reach local communities, beyond those directly engaged through the Social and Environmental Responsibility Program (PRS), thereby increasing the dissemination of information related to the ABC Norte Project. The Social Action initiative is led by ABC Norte and provides various services to local populations that would otherwise have limited or no access to them. • In August 2025, an informational folder containing a QR code with access to project documentation on the Verra website was distributed to institutional stakeholders consulted by the VVB. Additionally, Section 2.2 Local Stakeholder Consultation of the 2nd VCS SC MR reports further visits conducted between 2023 and 2024, as well as plans to expand community consultations and the coverage of the PRS. As noted in the finding, monthly visits by the UpBio team are conducted to implement socio-environmental activities. During some of these visits, actions are directed toward environmental awareness, particularly for children. Informational newsletters titled Pacajá Notícias are also periodically distributed, reporting on activities resulting from the ABC Norte REDD Project, although not always directly relating the actions to the carbon project. It is important to highlight that concepts such as project design, carbon, credits, MRV processes and auditing are complex and abstract. Their understanding by local communities—who often have				

limited access to formal education—is gradual. This was evidenced during the site visit: some individuals interviewed by the auditors had participated in the consultation on the 3rd VCS CCB MR approximately held approximately one month prior to the site visit. That consultation was specifically designed to address the project and the results of the 3rd monitoring period, conducted in accessible language

It is noted that community members often find it difficult to distinguish the origin of activities implemented under the PRS, as their main interest lies in participating in and benefiting from the activities themselves – they have practical concerns.

At the same time, although consultations have become recurrent and increasingly frequent, taking place at least once a year, the project recognizes the importance of further informing and strengthening community engagement with the carbon project. To this end, the proponents will work jointly to reinforce communication on the ABC Norte REDD Project during the monthly PRS visits.

Evidence of the consultations conducted and project dissemination materials is available in the evidence folder.

Documentation provided by Project proponent

Evidence folder: CL02

01. VCS Stakeholder Consultation 2021 (folder);
02. CCB Teoria da Mudança 2023 (folder);
03. Consulta stakeholders instit. 2024;
04. Visita comunidades Nov 2024;
05. Lista Presença - Palestra carbono - Dez2024;
06. Consulta Comunidades Jun2025;
07. Folder STKs Instit Ago2025;
08. Informativos.

VVB assessment

Date: 01/10/2025

The PP provided evidence of the mechanisms and processes established to disseminate information about the ABC NORTE REDD Project within the community. Therefore, this CL is closed.

CL ID	03	Section no.		Date : 14/08/2025
Description of CL				

The PP is requested to provide the following documents regarding ownership of the area:

- 1) Uptaded Real Estate Records (CERTIDÃO INTEIRO TEOR DA MATRÍCULA ATUALIZADA 30 dias) indicating liens, debt, or court lawsuits relating to the Property(ies).
- 2) CCIR (Rural Property Registry) before INCRA.
- 3) Geodesic Survey approved by INCRA, if applicable.
- 4) Rural Real Property Tax (ITR) Return and proof of payment of ITR for the last 5 years exercises, Document of Information and Calculation of ITR - DIAT of every ITR Return made available. Negative Certificates of Debts of ITR (Certidão Negativa de Débitos do ITR)
- 5) Enrollment of the Property with the Rural Environmental Registry (CADASTRO AMBIENTAL RURAL - CAR), with the description of native vegetation area, preservation and protected environment and the identification of the Legal.
- 6) Clearance Certificate (CERTIDÃO NEGATIVA DE DÉBITOS e CERTIDÃO NEGATIVA DE EMBARGOS - IBAMA / CERTIDÃO NEGATIVA DE DÉBITOS E AUTO DE INFRAÇÃO AMBIENTAL ESTADUAL EMITIDO PELA AUTORIDADE AMBIENTAL COMPETENTE).
- 7) Certificates issued by the Federal and State Prosecutors Office - Attorneys / Environmental and Civil Coordination indicating the (in)existence of procedures involving the Property or activities developed in developed, or yet, existence of environmental damages subject to indemnification or recovery measures (CERTIDAO NEGATIVA DO MINISTÉRIO PÚBLICO FEDERAL e ESTADUAL COORDENADORIAS/PROMOTORIA CÍVEL E AMBIENTAL COM ATRIBUIÇÃO NA LOCALIDADE DO IMÓVEL).
- 8) Copy of the current consolidated Bylaws of the Company (Estatuto Social ou Contrato Social), with evidence of registration with the Commercial Registry (or Civil Registry of Legal Entities, if applicable), and where applicable, before other competent authorities.
- 9) Provide a corporate structure chart of the economic group to which the Company belongs, specifying (Organograma / quadro societário do grupo econômico ao qual a Companhia pertence) (i) who are the shareholders/partners in such economic group, (ii) how the control structure is organized, and (iii) what are the activities of the companies that make up the group and how long they have been operating in such activities.

Project proponent response
Date : 16/09/2025

The documents were provided in the evidence folder. Evidence > CL 03.

- 1) Regarding the updated real estate records, a version from October 2024 was submitted for analysis, while the most recent ones are still being issued.
- 2) The documents were provided in the evidence folder.
- 3) The documents were provided in the evidence folder.
- 5) The documents were provided in the evidence folder.
- 6) The documents were provided in the evidence folder.
- 7) The state's environmental negative debt certificates are being emitted and will be sent as soon as possible.
- 8) The documents were provided in the evidence folder.
- 9) The consolidated by laws of the Company specify the corporate structure. More information about the Algar Group, about the companies that make the group and how long they have been operating such activities is available on the Algar Group website. <<https://www.grupoalgar.com.br/quem-somos/>>.

Documentation provided by Project proponent

1) Real Estate Records issued in October 2024. 2) CCIR documents. 3) SIGEF documents. 4) ITR documents. 5) CAR documents. 6 and 7) Negative debt Certificates. 8 and 9) Consolidated Bylaws of the company.	
VVB assessment	Date: 29/09/2025
The evidence was provided by the PP, and the VVB is satisfied; therefore, CL03 is closed.	

CL ID	04	Section no.	MR - Section 2.2.5 and ER sheet	Date : 15/08/2025
Description of CL				
<u>Issue:</u> Inconsistencies have been identified between the ex ante values reported in the MR and those presented in the ER calculation spreadsheet. Specifically: - In Table 3 of the MR, the ABSLPAt value for 2023 is reported as 1,578.84 ha, whereas the sum of the corresponding 2023 values in the ER spreadsheet is 1,277.45 ha. - In Table 5 of the MR, the ABSLLKt values for years 2019, 2020, and 2023 differ from those presented in the ER spreadsheet.				
<u>Action required:</u> PP is required to clarify these discrepancies between the MR and the ER spreadsheet. If necessary, review and correct them to ensure consistency of all reported values.				
<u>Program rules:</u> VM0015 Methodology for Avoided Unplanned Deforestation, v1.1				
Project proponent response				Date : 16/09/2025

Tables 3 and 5 are in Section 2.2.5 Project Description Deviation “Previous Monitoring Period.” Accordingly, the text and tables refer to deviations from the previous monitoring periods, which were fully carried over to the current MR as recommended by VCS Standard, Section 3.21.4.

Table 3: The inconsistency results from the reality check performed in the current MR, as detailed in Section 3.2.4 GHG Emission Reductions and Carbon Dioxide Removals. To ensure clarity and avoid confusion, a footnote was added in Section 2.2.5 Table 3 and 5; a note was added to cells D33, D16 and D50 of ER spreadsheet; and a table with the new baseline value for 2023 was included in Section 3.2.4.

The value presented in cell D33 of “Table 8_ex ante” of ER spreadsheet is consistent with the value presented in section 3.2.4.

Table 5: The values from 2019 and 2020 were verified during the second MR, and the differences are not significant. For 2019, the difference is 0.07 ha, and for 2020, it is 0.72 ha. It is important to note that these values were already verified and are kept in the spreadsheet only for historical record. The differences result from calculation methods and decimal place approximations and do not impact on the conservativeness and/or accuracy of the project.

For 2023, in the current MR, the same discount for the PA and explained in Table 3, was applied. A table was added to Section 3.2.4 to clarify this value.

Finally, it is important to note that this adjustment does not represent a deviation, as the deforestation model and baseline numbers were not modified; rather, they were adjusted numerically to align with reality. In summary, a numeric reduction to avoid overestimation.

The spreadsheet used to conduct the reality check analysis was saved in the Evidence folder > CL 04.

Documentation provided by Project proponent

Spreadsheet: “Analysis Real x Projection deforestation_ABC Norte MR3 v5”.

VVB assessment

Date : 01/10/2025

The PP clarified that the discrepancies between the MR tables and the ER spreadsheet result from reality check adjustments introduced in the current monitoring period, as documented in Section 3.2.4 of the MR. The updated values are consistent with the ER spreadsheet, and explanatory notes were added to both the MR and ER file for transparency.

Minor differences identified for 2019 and 2020 (0.07 ha and 0.72 ha) stem from rounding/decimal approximations already verified in a previous MR and are not material. The adjustment applied in 2023 was consistently explained and documented. This finding is closed.

CL ID	05	Section no.	MR - Section 2.3.2	Date : 31/07/2025
Description of CL				

Issue: In section 2.3.2, the PP states that “The presentation of the results will be conducted in two ways: a collective presentation of the results to local residents, as well as the distribution of a printed copy of the 3rd MR VCS CCB ABC Norte REDD Project summary to a representative from each community”. However, during interviews with the community members reported not having received any printed copy of the 3rd MR. Action required: The PP is requested to provide a detailed explanation for the non-delivery of the copies and to present a detailed description of the methods and processes used to disseminate the project’s activities and results, given that, during the interviews, community members reported that they were unaware of the basic concepts of the project. Program rules: CCB-Standards-v3.1/G3.1	
Project proponent response	Date : 16/09/2025
The text of Section 2.3.2 Stakeholder Access to Project Documents was revised to reflect the methods used to disseminate project results to the communities: “Regarding communities, the results of the referred monitoring period to communities were presented at a Social Action event held at Vila ABC on June 26th 2023, at Fazenda Pacajá, through a collective presentation to local residents. In addition, the Project documentation – Monitoring Report Summary – corresponding to the 3rd VCS CCB MR (01-April-2023 to 31-December-2023) was made available in printed form, in the local language (Portuguese), at the ABC Norte office, at the Pacajá farm headquarters in Vila ABC, and at the different access checkpoints (security posts) to the project area.” Information was also added to the section text regarding the distribution of an informational brochure to representatives of institutional stakeholders who participated in the site visit or were consulted virtually. The brochure is retained as evidence. The sections 3.1.4 - Dissemination of Monitoring Plan and Results; 4.3.2 - Monitoring- Plan Dissemination; 5.3.2 Biodiversity Monitoring Plan Dissemination were also revised to better align with the section 2.3.2 Stakeholder Access to Project Documents.	
Documentation provided by Project proponent	
Evidence folder: CL05 1. ApresentacaoResultadosComunidades (folder) 2. Folder_ABC_Norte_28.07.25_v5_impressao 2 (pdf) 3. EnvioFolderICMBio (jpg) 4. EnvioFolderSFB (jpg)	
VVB assessment	Date: 29/09/2025
The PP provided a detailed explanation regarding the availability of copies and presented a comprehensive description of the methods and processes used to disseminate the project’s activities and results. Therefore, CL05 is considered closed.	

CL ID	06	Section no.	MR - Section 2.3.6	Date : 15/08/2025																												
Description of CL																																
<u>Issue:</u> In section 2.3.6, the PP states that: activities are planned to improve the well-being of people living in the project area, including income generation. However, community members reported that they often receive training but not the materials needed to produce the products to be marketed, and therefore, they have not been able to market any products resulting from the project activities. <u>Action required:</u> PP is requested to explain and provide evidence of how the project activities are improving the well-being of people living in the project area, including income generation. <u>Program rules:</u> CCB-Standards-v3.1/G3.2/G5																																
Project proponent response				Date : 16/09/2025																												
In 2023, the year to which the monitoring period refers (April to December 2023), five communities were being served by Social and Environmental Responsibility Program (PRS), at that time. Within these five communities, UpBio, the consultancy responsible for implementing the PRS, carried out monthly activities, including handicraft workshops, technical visits, and the provision of production materials. Evidence of these activities can be found in the PRS reports, which present, each month, a table summarizing the total number of people reached and the inputs provided to the communities, such as horticultural seeds for cultivation, poultry feed (corn) and watering equipment. As an illustration, the record for July is provided below:																																
Quadro 2: Resumo das atividades realizadas pelo PRS da Fazenda Pacajá - julho/23 <table><tr><th>Comunidade</th><th>Atividade</th><th>Indicador</th></tr><tr><td rowspan="2">Divino Espírito Santo</td><td>Oficina de pinturas em tecidos</td><td>10 participantes</td></tr><tr><td>Fomento da atividade produtiva sustentável</td><td>01 produtor atendido 05 pacotes de sementes de hortaliças</td></tr><tr><td rowspan="2">Cristo Salvador</td><td>Oficina de pinturas em tecidos</td><td>13 participantes</td></tr><tr><td>Fomento a atividade produtiva sustentável</td><td>Doação de milho 25kg 02 produtores atendidos 05 pacotes de sementes de hortaliças</td></tr><tr><td rowspan="2">São Sebastião do Cipoal</td><td>Oficina de pinturas em tecidos</td><td>12 participantes</td></tr><tr><td>Ação de Saúde</td><td>09 vacinas 12 atendimentos de Saúde</td></tr><tr><td rowspan="3">Nossa Senhora do Carmo</td><td>Oficina de pinturas em tecidos</td><td>09 participantes</td></tr><tr><td>Fomento à atividade produtiva sustentável</td><td>Doação de milho 125kg 01 comedouro e 01 bebedouro 03 produtores atendidos 05 pacotes de sementes de hortaliças</td></tr><tr><td>Ação de Saúde</td><td>10 vacinas 12 atendimentos de Saúde</td></tr><tr><td>Monte Sião</td><td>Fomento à atividade produtiva sustentável</td><td>01 produtor atendido 05 pacotes de sementes de hortaliças</td></tr></table>					Comunidade	Atividade	Indicador	Divino Espírito Santo	Oficina de pinturas em tecidos	10 participantes	Fomento da atividade produtiva sustentável	01 produtor atendido 05 pacotes de sementes de hortaliças	Cristo Salvador	Oficina de pinturas em tecidos	13 participantes	Fomento a atividade produtiva sustentável	Doação de milho 25kg 02 produtores atendidos 05 pacotes de sementes de hortaliças	São Sebastião do Cipoal	Oficina de pinturas em tecidos	12 participantes	Ação de Saúde	09 vacinas 12 atendimentos de Saúde	Nossa Senhora do Carmo	Oficina de pinturas em tecidos	09 participantes	Fomento à atividade produtiva sustentável	Doação de milho 125kg 01 comedouro e 01 bebedouro 03 produtores atendidos 05 pacotes de sementes de hortaliças	Ação de Saúde	10 vacinas 12 atendimentos de Saúde	Monte Sião	Fomento à atividade produtiva sustentável	01 produtor atendido 05 pacotes de sementes de hortaliças
Comunidade	Atividade	Indicador																														
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Monte Sião	Fomento à atividade produtiva sustentável	01 produtor atendido 05 pacotes de sementes de hortaliças																														
Throughout the year, the total agricultural and livestock inputs provided to community members, as reported in the 2023 socioeconomic extract, amounted to: • 122 packages of horticultural seeds; • 16.5 kg of horticultural seeds; • 1,525 kg of poultry feed; • 100 kg of aquaculture feed;																																

- 4 poultry watering devices.

With respect to income generation, in 2023, some producers were still in the process of developing their production; others prioritized production for household consumption; and some individuals suspended their activities due to health issues and other personal constraints. As a result, there was a low record of sales of products supported by the PRS. Consequently, in 2023, PRS activities were primarily focused on handicraft workshops for women and educational activities for children. It is important to note that, in terms of income generation, 2023 was an atypical year due to the factors mentioned above. When compared with 2022, 2024, and 2025, it recorded the lowest value for income generation in the period. On the other hand, there was a notable increase in the annual income values recorded in 2024 and 2025.

The information for the years 2022 through 2025 can be found in the socioeconomic extract for the period, which consolidates the annual income data.

Documentation provided by Project proponent

1. Relatorios Mensais PRS 2023;
2. EXTRATO-SOCIOECONOMICO-ABC 2023.pdf
3. Extrato PRS Algar 2022-2025

VVB assessment

Date: 29/09/2025

The PP provided evidence demonstrating how the project activities are enhancing the well-being of people in the project area, including through income generation. The VVB is satisfied; therefore, this finding is closed.

CL ID	07	Section no.	MR - Section 3.1	Date :	30/07/2025
Description of CL					
<u>Issue:</u> The following Data / Parameter in Section 3.1 of the MR are not mentioning which type of remote sensing or GIS data that were used: ΔCBSLLKt ACPAt ABSLLKt ABSLPAt ABSLRRt APDPAicl,t APLPAicl,t AUDPAicl,t APFPAicl,t ΔCADLKt ΔCPAdPAt ΔCPSLKt ΔCUDdPAt EADLKt EBBBSLPAt EBBtoticl,t <u>Action required:</u> The PP is required to clarify in this section which remote sensing or GIS data were used to establish the above-mentioned parameters in accordance with VCS Standard v4.7. <u>Program rules:</u> VCS Standard v4.7					
Project proponent response					Date :
The text of the lines “Monitoring Equipment” and “QA/QC procedures to be applied” for the mentioned parameters were updated to be clear regarding the type of data and remote sensing type. During the correction of this finding, an inconsistency was identified in Table 30b_ex post of the ER spreadsheet: the date in cell D29 was incorrect. After correction, all the corresponding values were updated in the MR document tables.					16/09/2025
Documentation provided by Project proponent					
VVB assessment					Date:
					01/10/2025

The PP updated Section 3.1 of the MR to specify the type of remote sensing and GIS data used in the monitoring equipment and QA/QC descriptions for all listed parameters, thereby addressing the lack of clarity noted in the finding. In addition, the PP identified and corrected an inconsistency in Table 30b_ex post of the ER spreadsheet (incorrect date in cell D29), with corresponding updates reflected in the MR tables. This finding is closed.

CL ID	08	Section no.	MR - Section 3.1.2 and ER sheet	Date : 15/08/2025
Description of CL				
<u>Issue:</u> An inconsistency has been identified between the ex post values reported in the MR and those presented in the ER calculation spreadsheet. Specifically: The monitored ABSLPAt value for 2023, as reported in the MR, is 70.71 ha; whereas the same parameter value in the ER spreadsheet is 82.67 ha. <u>Action required:</u> PP is required to clarify this discrepancy between the MR and the ER spreadsheet. If necessary, review and correct them to ensure consistency of all reported values. <u>Program rules:</u> VM0015 Methodology for Avoided Unplanned Deforestation, v1.1				
Project proponent response				Date : 16/09/2025
The ABSLPAt value was corrected in the MR document, section 3.1.2 parameters monitored, to be consistent with the ER spreadsheet.				
Documentation provided by Project proponent				
VVB assessment				Date: 01/10/2025
The discrepancy identified between the MR and ER spreadsheet values for ABSLPAt (2023) has been addressed by the PP. The MR was updated in Section 3.1.2 to correct the reported value, ensuring consistency with the ER spreadsheet. This correction resolves the inconsistency and aligns the documentation with the applied calculations. This finding is closed.				

CL ID	09	Section no.	MR - Section 3.2.2 and ER sheet	Date : 15/08/2025
Description of CL				

Issue:

Discrepancies have been identified in the “Harvesting intensity” and “Average annual Productive Unit (APU)” figures reported in the MR, ER and Post-Exploratory Report spreadsheets:

1. In the ER spreadsheet and section 3.2.2 of the MR, the harvesting intensity for 2023 is reported as **23,186.31 m³** harvested over **4,229.14 ha**, resulting in **5.48 m³/ha**. However, summing the explored volumes for 2023 in the Post-Exploratory Report spreadsheet yields **28,652.59 m³**, which increases the harvesting intensity to **6.78 m³/ha** for the monitoring period.
2. The ER spreadsheet states that the APU during the 35-year rotation cycle will be **3,475.21 ha/year**. However, in all reported years (2017–2023), this average has been exceeded, with an actual average of **3,739.94 ha/year**, and the last two years exceeding **4,000 ha/year**.

Action required:

1. PP is requested to clarify these different values for wood volume explored, and if necessary, correct them.
2. PP is requested to clarify if the Sustainable Forest Management Plans’ predicted APUs are not being over-stretched yearly, and if so, whether such practice, even if not resulting in over-exploitation, might lead to a quicker wearing down of the productive cycle for logging products.

Program rules:

VM0015 Methodology for Avoided Unplanned Deforestation, v1.1

Project proponent response

Date : 16/09/2025

1. The volume reported in the ER spreadsheet corresponds to the “4.3 Resumo Espécie” worksheet of the “Relatório Pós-Exploratório-UPA19” spreadsheet, the tab consolidates the volume harvested in the APU and presents the total harvest of APU 19 throughout its management period. The values in this worksheet were used to maintain reporting consistency with the other monitoring periods. The values in the “4.4_Romaneio” and “Romaneio Geral Sistema Absolut” worksheets refer to the transport of logs, which may include timber harvested at different times of the 2023 year, not just during the monitoring period.

It is important to note that the total volume in 2023 remains conservative: the sum of the values reported in the second MR and the third MR results in a total of 68,794.70 m³ for UPA 19 – worksheet “4.3 Resumo Espécie,” (cells D69 + H69 + J69) of “Relatório Pós-Exploratório-UPA19” spreadsheet. The total volume in the “Romaneio Geral Sistema Absolut” worksheet is 65,619.98 m³ (column S sum) – a difference explained by the fact that this tab only accounts for the volume with commercial value, while the logging intensity calculations also consider trees that have been felled but not dragged, as well as those that have been dragged but not transported.

In summary, the project remains conservative in reporting harvest intensity, with the total volume for UPA 19 amounting to 68,794.70 m³, distributed between the second and third MRs. A text explaining this was added to section 3.2.2 Project Emissions. Also details of the values are available in cell C25 of “Table 25b_expost” of ER spreadsheet. Also, a footnote was added in table 24 to detail the values. Finally, no corrections on the values were necessary.

2. The APU area of 3,475.21 ha/year was defined during the PD. This value was used to calculate the project’s ex-ante emissions and serves only as a reference. The APU area is determined based on several criteria, including relief, species of greatest commercial interest, production volume, and permanent preservation areas. Following POP 01 – Demarcação de UPA e Microzoneamento, GIS and field analyses are conducted to delimit the APU, resulting in the final APU area.

“Based on the georeferencing analysis of areas suitable for forest management, the UPA and UTs are delimited, and then the demarcation by UT begins, identifying the boundaries and strips and placing signs to identify the location. At the end of these activities, microzoning is carried out, which aims to identify the relief, slope, ravines, lake, and APPs.”

In addition, the UPA area is specified in the Authorization for Forest Exploration (AUTEF). Accordingly, the area is analyzed and validated by the State Secretariat for Environment and Sustainability (SEMAS/PA), which is responsible for the environmental monitoring and licensing of the SFMP of ABC Norte.

Finally, the APUs are not being over-stretched, as the initial value was defined only as a reference during project validation. All activities carried out by ABC Norte are in compliance with legislation and fully authorized.

All the evidence cited in the answer was sent in the Evidence folder > CL 09.

Documentation provided by Project proponent

1. AUTEF UPA 19
2. Sustainable Forest Management Plan – PFMS_Fazenda_Pacaja_LAR.
3. Standard Operational Procedure – POP_001_Demarcação de UPA e Microzoneamento.
4. Post Exploratory Report for UPA 19.

VVB assessment

Date: 01/10/2025

The PP has adequately explained the discrepancies in harvesting intensity and APU size. The reported approach is conservative, transparent, and consistent with project methodology and legal requirements. Explanatory notes were added in the MR and ER spreadsheet to ensure clarity. The evidence provided confirms that APUs are not being overstretched beyond approved limits. This finding is closed.

CL ID	10	Section no.	MR – Section 4.1.1	Date	31/07/2025
Description of CL					
<u>Issue:</u> Section 4.4.1 describes the positive impacts on communities during the monitoring period, highlighting benefits such as the promotion of sustainable practices, particularly in poultry farming and horticulture. However, during the site visit, no positive impacts related to horticulture were observed within the community. Furthermore, it was not confirmed that these activities reached all communities encompassed by the Social and Environmental Responsibility Program. <u>Action required:</u> PP is requested to justify the classification of the impact magnitude as high, explaining how this rating was determined based on its intensity, extent, and duration. Additionally, PP must provide evidence of the methodologies applied to assess these impacts. <u>Program rules:</u> CCB-Standards-v3.1/CM2					
Project proponent response					Date
					16/09/2025

To determine the magnitude of the impacts, qualitative parameters were considered:

- **Intensity:** Degree of change in the quality of life of affected individuals, ranging from low to high intensity, including moderate levels. The impact may vary from barely perceptible changes to structural transformations in affected communities.
- **Extent:** Scope of beneficiary communities within the project area and the number of affected individuals. The impact may reach a small group, a significant fraction, or a large portion of the population.
- **Duration:** Permanence of the impact, classified as short, medium, or long-term.

These parameters had already been considered during the development of the Theory of Change workshop, in the PD CCB development. For the construction of the without-project scenario (section 4.1.4 of CCB PD), community members were encouraged to reflect on the main challenges identified in their territories, considering the criteria:

- a) it could be addressed by the carbon project in pursuit of improvements;
- b) were preferably **common to all communities**, and
- c) negatively **impacted on the promotion of residents' quality of life and well-being**.

In the following stage, they developed the "What future do we want?" scenario (section 2.1.8 of CCB PD) concerning the identified challenge, where the desired future corresponds to the "impact" in the Theory of Change (see CCB PD Sections 2.1.8 Project Activities and Theory of Change and 4.1.4 Without-Project Scenario: Community), that is, the positive form or solution to the challenge raised. The criteria for identifying the issues to be addressed, criteria **b** and **c**, which refer to aspects that are common among communities and their impact on the quality of life and well-being of residents, respectively, refers to the parameters of intensity and extent.

Beyond these parameters, the duration and permanence of the impact— whether short, medium, or long-term—were also considered. As outlined in Section 2.1.8 Project Activities and Theory of Change (G1.8), the selected issues were classified as long-term.

This explanation was incorporated in the introductory text of Section 4.1.1 - Community Impacts of the 1st CCB ABC Norte REDD Project MR², presenting the rationale adopted for classifying the magnitude of the impacts.

It is important to highlight that, although this is not yet an impact assessment (long term assessment), the issues were identified based on participants' perceptions, reinforcing their relevance and the significance of the expected impacts.

With respect to production support activities, approximately 25 horticulture-related initiatives were carried out across five communities in 2023. In this regard, it is important to note that the action plan to expand these activities to additional communities had not yet been initiated at that moment. In addition, although the promotion of vegetable production began as a community initiative through the establishment of collective gardens, over the years local residents have gradually transformed this practice into a household activity.

At present, 20 household gardens are in operation within community members' residences, as follows:

² The 1st CCB MR is currently under Accuracy Review.

Atualmente os produtores de hortaliças atendidos são:

PRODUTORES DE HORTALIÇAS			
N.	COMUNIDADE	NOME	STATUS DO HORTA
1	N. S. DO CARMO	Jorna	CONSTRUÍDO
2	N. S. DO CARMO	Zilda	CONSTRUÍDO
3	N. S. DO CARMO	Benedito	CONSTRUÍDO
4	CIPOAL	Marinês	CONSTRUÍDO
5	CIPOAL	Maria Luciele	CONSTRUÍDO
6	CIPOAL	Guaracy	CONSTRUÍDO
7	APARECIDA	Gabriela	CONSTRUÍDO
8	DIVINO	Mariana	CONSTRUÍDO
9	DIVINO	Sandra	CONSTRUÍDO
10	CRISTO SALVADOR	Raimunda	CONSTRUÍDO
11	CRISTO SALVADOR	Dilma	CONSTRUÍDO
12	MONTE SIÃO	Joselene	CONSTRUÍDO
13	MONTE SIÃO	Maria	CONSTRUÍDO
14	NOVA JERUSALÉM	Adrião	CONSTRUÍDO
15	FONTE DE LUZ	Adejane	CONSTRUÍDO
16	FONTE DE LUZ	Tayná	CONSTRUÍDO
17	FONTE DE LUZ	Cleide	CONSTRUÍDO
18	FONTE DE LUZ	Francisca	CONSTRUÍDO
19	FONTE DE LUZ	Edite	CONSTRUÍDO
20	VISTA ALEGRE	Tedeo	CONSTRUÍDO

Considering that community members generally do not have access to seeds, yet acknowledge the importance of including vegetables in their diets, the project has strategically supported households in establishing home gardens. Technical guidance is provided to ensure that cultivation practices contribute both to subsistence and to food security, while awareness-raising activities with children further reinforce the adoption of healthier eating habits.

Families participating in the initiative request seeds during the activities, which are then supplied by the PRS team in the subsequent month to ensure continuity of planting. The most frequently requested species include coriander, kale, pumpkin, and chives, among others. In some cases, small-scale sales (to neighbors) have already taken place.

The reported outcomes indicate a clear improvement in dietary diversity, with families planting, harvesting, and consuming vegetables that were previously scarce in their diets.

Horticulture therefore represents a significant advancement in food security, as it enables the production and consumption of a variety of vegetables at the household level, while also contributing to financial savings.

Documentation provided by Project proponent

Evidence Folder: CL 10	
1. SBIA_Part_2_Social_Impact_Assessment_Toolbox;	
2. Proposta workshop TdM;	
3. Apresentação-workshop;	
4. TdM ABC NORTE_documento simplificado;	
5. Relatórios Mensais PRS 2023;	
6. IndicComunid_NumAtividadesImplementadas.	
VVB assessment	Date:29/09/2025
The PP provided the necessary justifications for determining the classification based on intensity, extent, and duration, along with evidence of the methodologies applied to assess these impacts. Therefore, this CL is closed.	

CL ID	11	Section no.	MR - Section 5.1.2	Date : 31/07/2025
Description of CL				
<u>Issue:</u> The PP did not provide the monthly report on sustainable forest management operations evidence related to the Cerflor Certification, mentioned in section 5.1.2 in the MR.				
<u>Action required:</u> PP is requested to provide the monthly report on sustainable forest management operations evidence related to the Cerflor Certification.				
Project proponent response				Date : 16/09/2025
The evidence – monthly reports on sustainable forest management operations – corresponding to the monitored period was made available in the Evidence folder.				
Documentation provided by Project proponent				
Evidence folder: CL11 04 - ABC Norte__Relatório de Monitoramento Mensal_Abr2023; 05 - ABC Norte__Relatório de Monitoramento Mensal_Mai2023; 06 - ABC Norte__Relatório de Monitoramento Mensal_Jun2023; 07-ABC Norte__Relatório de Monitoramento Mensal_Jul2023; 08-ABC Norte__Relatório de Monitoramento Mensal_Ago2023_CAT; 09-ABC Norte__Relatório de Monitoramento Mensal_Set2023_DDS; 10-ABC Norte__Relatório de Monitoramento Mensal_Out2023_DDS; 11-ABC Norte__Relatório de Monitoramento Mensal_Nov2023_anexos; 12-ABC Norte__Relatório de Monitoramento Mensal_Dez2023.				
VVB assessment				Date: 01/10/2025
The PP has provided the monthly report on sustainable forest management operations evidence accordingly. This CL is closed.				

CL ID	12	Section no.	MR - Section 3.1	Date : 03/10/2025
Description of CL				

Issue:

The MR lists multiple monitored parameters in Section 3.1.2 and states that MapBiomass, Sentinel, LANDSAT/CBERS, and GIS workflows (e.g., QGIS) were used, but it does not include the specific geospatial inputs, intermediate layers, scene identifiers, or processing artifacts for each parameter-year that would allow replication and traceability.

ΔCBSLLKt ACPAt ABSLLKt ABSLPAt ABSLRRt APDPAicl,t APLPAicl,t AUDPAicl,t APFPAicl,t ΔCADLKt ΔCPAdPA ΔCPSLKt ΔCUDdPA EADLKt EBBBSLPAt EBBtoticl,t

Action required:

Provide the complete geospatial evidences for all Section 3.1.2 parameters for the stated monitoring period (01-Apr-2023 to 31-Dec-2023).

Project proponent response
Date : 10/10/2025

The monitoring relied on MapBiomass C9, complemented by Sentinel-2 L2A imagery for visual refinement. This approach complies with VM0015, which allows the use of secondary public datasets when methods are transparent and replicable.

It's important to remember that the 2023 deforestation analysis was performed in the second VCS Monitoring Report (MR), which is why the accumulated deforestation using MapBiomass Collection 9 was initially calculated starting from 2021. This approach was adopted because MapBiomass data is annual and reflects deforestation over the entire year. Therefore, when 2023 was analyzed in the second MR, the assessment considered the full year, and a proportional adjustment was applied to account for deforestation during the first three months of the second MR. For the current MR, the results from the second MR were used, with adjustments made only to the proportion of the monitored deforestation area in the MR spreadsheet. This approach ensures consistency of data between the two monitoring periods.

The parameters listed in MR Section 3.1.2 are not individual GIS layers, but analytical outputs derived from land-cover change assessments and other spatial analyses conducted across the three project regions. The main analysis performed was deforestation assessment, specifically focusing on the conversion from forest to deforested land.

Details about the folders sent as evidence are listed below.

1. MapBiomass – Input Parameters
2. Raster Reclassificado – Processing Step
3. Desm Acum – Processing Step
4. Classified – Results
5. MR Refinement – Complementary Analysis with high resolution data.
6. Maps

Finally, at the evidence folder the “ABC Norte Report - Monitoring 2021-2022-2023 v1 (EN).pdf” document explains the steps to process MapBiomass data and the visual image refinery.

Documentation provided by Project proponent
VVB assessment
Date: 28/10/2025

Observation:

VVB has reviewed a supplementary report detailing the GIS and remote sensing methodology used for the analysis (ABC-Norte-Report-Monitoring-2021-2022-2023-v1-EN.pdf), a set of geospatial evidence, including input, intermediate, and final layers, and the area calculations align with the geospatial data and the figures presented in section 3.2.2 of the MR and “MR.ABC-Norte_monitoring_period_d13.11.24.xlsx”.

The use of MapBiomass Collection 9, complemented by Sentinel-2 L2A imagery for refinement, is an appropriate and well-documented approach that complies with the methodology's requirements for using secondary public datasets.

The PP has addressed the issue by providing a complete and verifiable record of their monitoring activities. The finding is closed.

References:

VM0015 v1.1 Section 8.1, Section 8.4

CL ID	13	Section no.	Date : 10/12/2025
Description of CL			
<u>Issue:</u> A few support documents were not found in the evidence folders shared by the project proponent with the VVB. <u>Action required:</u> The PP is requested to provide: • Legally binding commitment to maintain management practices that safeguard the credited carbon stocks throughout the project crediting period document. • Management, financial and monitoring plan for the entire project longevity. • Climate change adaptation plan. • Carbon credits distribution agreements. • Agreements and contracts among involved parties.			
Project proponent response			Date : 07/01/2026
The documents were shared in the evidence folder. • The project is protected by legally binding commitment to continue management practices that protect carbon stocks, and they do cover the entire monitoring period. The contract between Ecológica and ABC Norte is valid for 40 years and ensure the management practices that protect the carbon stocks of the project ensuring the emissions reductions for the project's longevity. In addition, at the beginning of the project, in 2017, the project area already has a management plan implemented, which got renewed in 2019, extending the sustainable forest management for more 35 years, i.e. management practices should be maintained until 2054. However, the ABC Norte, will certainly renew the SFMP after the end of the 35-year cycle. It is important to note that ABC Norte is allowed (and has the intention) to request the renewal of the sustainable forest management plan for more 35 years once this first period is over. • The adaptative management plan is available in the evidence folder. • The climate change adaptation plan is composed of the Adaptive Management Plan, the Sustainable Forest Management Plan, and the monthly Environmental Reports. These documents define ABC's measures to address and prevent environmental and climate-related threats, including forest fires. In addition, several SOPs guide forest environmental monitoring and climate adaptation actions. • The contracts among the parties involved, along with the carbon credit distribution agreements, are available in the evidence folder. All evidence is available in the evidence folder. Evidence > CL 13.			
Documentation provided by Project proponent			

1. Contract Among Parties (ABC and Sustainable Carbon / Ecologica) and its amendment. 2. Adaptative Management Plan 3. SMFP of Fazenda Pacajá.	
VVB assessment	Date: 07/01/2026
The VVB reviewed the additional documentation provided by the Project Proponent and verified that the requested supporting documents have been made available in the designated evidence folder. The evidence includes legally binding agreements ensuring the maintenance of management practices that safeguard credited carbon stocks throughout the project longevity, as well as management, financial and monitoring documentation, climate change adaptation-related plans, and the relevant contracts and carbon credit distribution agreements among ABC Agropecuária Brasil Norte S.A. - Produção e Exportação and Ecológica Assessoria LTDA. Based on the verification of the documentation provided, the action required has been adequately addressed, and CL-3 is considered closed.	

CL ID	14	Section no.	Date : 10/12/2025
Description of CL			
<u>Issue:</u> It is publicly known that the company Madeireira J&Y is subject to an ongoing administrative process conducted by IBAMA (Brazilian Institute of Environment and Renewable Natural Resources), initiated in 2023, related to the extraction of unregistered timber in the Annual Production Units (UPAs) within Fazenda Pacajá. According to the inspection records, the harvested logs presented discrepancies between the information registered in the official system and the findings of the IBAMA inspection. <u>Action required:</u> To ensure the project continues to meet the legal compliance requirements of VCS and CCB, the Project Proponent is requested to: 1. Clarify the facts described in the administrative process. 2. Provide updated information on the current legal status of Fazenda Pacajá and the sustainable forest management activities. 3. Explain how the project management has addressed and mitigated the situation described in the IBAMA process. 4. Provide supporting evidence for the clarifications, clearly illustrating the areas of the project that are involved in environmental or administrative proceedings. <u>Program rules:</u> VCS Standard, v4.7			
Project proponent response			Date : 07/01/2026

1. Clarification of the facts described in the administrative process

The administrative process referenced in this finding arises from Infraction Notice No. EANGXUV1, issued in 2023 by IBAMA against Madeireira J&Y Ltda., the company responsible for implementing the Sustainable Forest Management Plan (PMFS) at Fazenda Pacajá, where the ABC Norte REDD+ Project is located.

The infraction gave rise to administrative proceeding No. 02018.005375/2023-05 and is classified by IBAMA as a simple fine. The allegations relate to supposed non-compliance with technical requirements of the PMFS and the corresponding forest harvesting authorization (AUTEF No. 274196/2022), which was valid and in force at the time of the inspection, including alleged excess harvesting, traceability inconsistencies, and discrepancies between physical stock and Sisflora/PA records.

It is relevant to clarify that the IBAMA inspection took place while the exploration of UPA 19 was still ongoing, i.e., before the end of the legally authorized harvesting period. At that stage, post-exploration documentation and system records were still being consolidated, which explains why certain information appeared incomplete or inconsistent at the time of inspection. The administrative process is therefore based on inspection records and preliminary assumptions and does not reflect a final determination of non-compliance.

2. Current legal status of Fazenda Pacajá and sustainable forest management activities

The sustainable forest management activities at Fazenda Pacajá remain regularly authorized. The PMFS implemented by Madeireira J&Y Ltda. is valid and supported by a duly issued AUTEF (No. 274196/2022) covering the relevant Annual Production Units. There are no active IBAMA embargoes affecting the forest management areas within Fazenda Pacajá, and the management activities remain legally operational.

In addition, IBAMA has issued a Negative Environmental Debt Certificate in favor of the branch CNPJ responsible for operations at Fazenda Pacajá, expressly confirming the absence of unpaid environmental fines, as well as a valid CTF/APP Certificate of Regularity, confirming compliance with federal environmental reporting obligations. Historical embargoes identified in IBAMA systems relate exclusively to the company's headquarters CNPJ in Moju and do not affect Fazenda Pacajá or the ABC Norte project area.

3. Measures adopted by project management to address and mitigate the situation

The situation described in the IBAMA administrative process has been addressed by project management through technical, legal-administrative, and governance-related measures.

From a technical perspective, a detailed comparative analysis was commissioned comparing the parameters authorized under AUTEF No. 274196/2022, which was valid and in force at the time of the inspected harvesting activities, with the actual harvested areas, number of trees, and timber volumes in UPA 19. This analysis shows that the harvested area coincided with the authorized area (4,229.1368 ha), that the number of harvested trees (16,228) remained below the authorized limit (17,856), and that harvested volumes were also below the approved thresholds.

From a legal-administrative standpoint, the administrative proceedings before IBAMA are conducted by Madeireira J&Y Ltda., as the company contractually responsible for the implementation of the sustainable forest management activities, through its own legal counsel, including the submission of administrative defenses and procedural follow-up before the environmental authority.

Within the scope of the ABC Norte REDD+ Project, project participants and partners do not conduct or control the administrative defense itself but maintain a robust and ongoing monitoring and due-diligence role. This includes periodic background checks on the contracted forest management operator, covering any publicly available legal, environmental, administrative or reputational occurrences, whether or not directly related to IBAMA, as well as the regular collection and verification of official environmental regularity certificates.

As part of the project's ongoing compliance monitoring, the environmental regularity of the company responsible for the sustainable forest management activities is periodically verified through official IBAMA certificates and public system records, which provide objective evidence of its status with respect to federal environmental obligations. Based on the IBAMA Negative Environmental Debt Certificate issued in favor of the branch responsible for operations at Fazenda Pacajá, and on IBAMA

records and certificates reviewed through these periodic verifications, there are no records of unpaid environmental fines registered in IBAMA's systems in relation to that branch as of the dates of issuance of such certificates. With respect to embargoes, IBAMA records identify the existence of historical embargoes dated 2018, geographically limited to areas located in the municipality of Moju. As expressly stated in the IBAMA Certificate of Embargo, such restrictions apply exclusively to the areas effectively embargoed and do not extend to other properties or areas registered under the same CNPJ. Accordingly, no active embargoes affecting the forest management activities at Fazenda Pacajá or UPA 19 have been identified for the period relevant to this finding.

In parallel, the project operates under an established governance and risk-management framework applicable to the sustainable forest management activities. The PMFS at Fazenda Pacajá is CERFLOR certified and integrated into a REDD+ project verified under the VCS standard, both of which are subject to periodic independent audits, document reviews, and field inspections. Internal monitoring and traceability practices relevant to sustainable forest management activities are maintained as part of the project's ongoing governance and oversight framework.

Taken together, the elements described above provide contextual clarification regarding the scope, geographic applicability and status of the IBAMA administrative proceedings, as well as the basis on which the project monitors regulatory aspects relevant to the sustainable forest management activities.

4. Supporting evidence and clarification of the areas involved

The administrative process specifically relates to UPA 19 within Fazenda Pacajá and does not affect the whole project area.

Supporting evidence includes:

- (i) IBAMA certificates confirming the absence of unpaid environmental fines and the regularity of federal environmental registrations (Annexes I and II);
- (ii) IBAMA records confirming the absence of active embargoes over the forest management areas in Fazenda Pacajá (Annex III);
- (iii) the forest harvesting authorization AUTEF No. 274196/2022, which was valid and in force at the time of the inspection (Annex IV);
- (iv) post-exploration technical spreadsheets for UPA 19, demonstrating authorized versus harvested areas, number of trees and timber volumes (Annex V); and
- (v) a map illustrating the boundaries of Fazenda Pacajá and its Annual Production Units, including the spatial delimitation of UPA 19 in relation to the overall project area (Annex VI).

These materials demonstrate that the alleged issues are geographically limited and that there are no active embargoes or restrictions affecting the ABC Norte REDD+ Project.

The annexes are available in the Evidence Folder > CL 14.

Documentation provided by Project proponent

1. CL14_Annexes (Negative Debt Certificate and IBAMA CTF; AUTEX for APU 19; Post Exploratory Reports; Map of Fazenda Pacajá Boundaries).

VVB assessment

Date: 07/01/2026

The VVB reviewed the Project Proponent's response and assessed the supporting evidence provided. This assessment included verification of official IBAMA documentation and public records, as well as checks performed through IBAMA's official platforms, including the CTF/APP Certificate of Regularity and the Negative Environmental Debt Certificate.

The evidence reviewed confirms that the administrative proceeding issued by IBAMA relates to forest management activities conducted by the contracted operator within UPA 19 at Fazenda Pacajá. The review of official records and certificates indicates that there are no active embargoes, unpaid environmental liabilities, or legal restrictions affecting the legal eligibility or operational continuity of Fazenda Pacajá or the ABC Norte REDD+ Project for the period assessed. The validity of the applicable PMFS and forest harvesting authorization in force at the time of inspection was also verified.

Based on the assessment of the evidence, including official certificates, public system records, and supporting technical documentation, the action required has been adequately addressed, and the finding is therefore considered closed.

CL ID	15	Section no.		Date : 29/12/2025
Description of CL				
<u>Issue:</u> The Monitoring Report presents a 71.95% difference between the ex-ante estimated emission reductions and the achieved emission reductions. Project emissions were 62% lower than estimated, and leakage emissions were 96% lower than those estimated in the Project Description (PD). <u>Action required:</u> The Project Proponent is requested to justify the decrease in project emissions observed between the ex-ante estimates and the achieved emission reductions. The justification should include a comparison with achieved emission reductions from previous monitoring periods and their respective differences relative to the ex-ante calculated reductions. <u>Program rules:</u> VCS Standard, v4.7				
Project proponent response				Date : 02/01/2026
Section 5.4 was updated to better justify the differences between ex-ante and ex-post emissions for the current monitoring period, including a comparison with previous MRs.				
Documentation provided by Project proponent				
VVB assessment				Date: 07/01/2026
The VVB reviewed the updated Section 5.4 of the Monitoring Report and assessed the justification provided for the differences between ex-ante estimated and ex-post achieved emission reductions for the current monitoring period. The revised section explains that achieved emission reductions were 71.95% higher than ex-ante estimates due to lower-than-expected project and leakage emissions. The justification demonstrates that project emissions were lower than ex-ante estimates as actual harvesting intensity under the Sustainable Forest Management Plan was lower than assumed in the Project Description, with ex-post values based on officially reported and verified data. In addition, leakage emissions were lower than ex-ante estimates, as the standard leakage factor applied in the PD did not materialize in practice, indicating no observed activity displacement. The VVB also verified that the Monitoring Report includes a comparison with previous monitoring periods, as requested. Based on the assessment of the updated information, the action required has been adequately addressed, and the finding is therefore considered closed.				
CL ID	16	Section no.	MR - Section 1.2 and 2.1.12	Date : 12/01/2026
Description of CL				
<u>Issue:</u> An inconsistency was identified between Monitoring Report sections 1.2 and 2.1.12 and the ER calculations spreadsheet regarding (i) the total hectares of Forest Area Conserved over the project lifetime (ii) the total tonnes of CO₂e avoided over the project lifetime and . Specifically, the values of the parameters ABSLPAt and ΔREDDt presented in Table 8_ex ante of the ER calculations spreadsheet v2.0 (VCS_3MR_ABC_NORTE_01_04_2023-31_09_2023_v2) are not consistent with the values reported in MR v4.0. <u>Action required:</u> The Project Proponent shall clarify the origin, assumptions, and methodology applied in the calculation of the parameters ΔREDDt and ABSLPAt, and revise the MR and/or the ER calculations spreadsheet, as applicable, to ensure full consistency across all project documentation. Revised documents with matching values shall be submitted for assessment.				
Project proponent response				Date : 12/01/2026

The values were updated for clarity. Cell E33 in Table 8_ex_ante and cell E33 in Table 8_ex_post were updated to ensure consistency. Sections 1.2 and 2.1.12 were also updated to align with the MR spreadsheet.

ABSLPA_t was calculated as the sum of planned and unplanned deforestation, as reported in Table 25a_expost, cells C15 and G15, respectively. This is the same approach used in all previous monitoring periods.

Considering this, the value for i) Total Hectares of Forest Area Conserved over the project lifetime are 5,171.87 ha:

- Ex-ante deforestation MR 01: 2,363.13 ha
- Deforestation MR 01: 573.73 ha

- Ex-ante deforestation MR 02: 2,785.42 ha
- Deforestation MR 02: 208.42 ha

- Ex-ante deforestation MR 03: 888.14 ha
- Deforestation MR 02: 82.67 ha

Δ REDD_t corresponds to the Net GHG ERs. The values from the first, second, and third monitoring periods total 1,709,753 tCO₂e (1st: 463,076 tCO₂e; 2nd: 804,000 tCO₂e; 3rd: 442,677 tCO₂e).

Finally, it is important to note that during the second MR, a deviation was submitted and validated, updating the projection values. Therefore, the ex-ante deforestation values used here are the updated values resulting from that approved deviation.

Documentation provided by Project proponent

1. VCS_monitoring_reportv5. Clean and track change versions.
2. VCS_3rd_MR_spreadhseet_v3

VVB assessment

Date: 12/01/2026

The inconsistency identified between MR Sections 1.2 and 2.1.12 and the ER calculations spreadsheet regarding Forest Area Conserved and total tCO₂e avoided over the project lifetime has been satisfactorily addressed by the Project Proponent.

The PP clarified the methodology applied for ABSLPA_t and Δ REDD_t (Net GHG ERs aggregated across the three monitoring periods). The PP updated Cell E33 in Tables 8_ex_ante and 8_ex_post of the ER spreadsheet and revised MR Sections 1.2 and 2.1.12 to ensure full consistency across all documentation.

The Audit Team reviewed the revised MR and ER calculations spreadsheet and confirmed that the values are consistent and reflect the approved deviation validated during the second monitoring period. This CL is closed.

Table 3. CAR from this verification

CAR ID	01	Section no.	MR - Section 2.1.1	Date : 14/08/2025
Description of CAR				

Issue: 1. In Section 2.1.1, the Project Proponent did not clearly state the project's community and biodiversity objectives as required by the template. 2. The summary description of the project in Section 2.1.1 exceeds the one-page limit specified in the template.	
Action required: 1. PP is requested to include the project's community and biodiversity objectives in Section 2.1.1. 2. PP is also requested to revise the section 2.1. description to comply with the one-page limit established in the template.	
Program rule: CCB & VCS Monitoring Report Template, CCB Version 3.0, VCS Version 4.7	
Project proponent response	Date : 07/01/2026
Section 2.1.1 Summary Description of the Project was revised to condense and optimize the content, as well as to emphasize the project's community and biodiversity objectives. The excerpts that present the objectives more clearly are detailed below: Regarding biodiversity objectives: "The ABC Norte REDD Project – which is located in priority areas for conservation, according to the Ministry of Environment – through the activities and best practices adopted, as well as community awareness initiatives, aims to enhance biodiversity understanding and establish a barrier against the advance of deforestation, thereby making an important contribution to the conservation of biodiversity in the Northeastern Amazon." Regarding community objectives: "These actions are aligned with the community objectives of the project, which include promoting capacity development and knowledge enhancement, fostering production diversification, strengthening the development of community spaces, and improving the quality of life and well-being of the communities engaged by the project."	
Documentation provided by Project proponent	
VVB assessment	Date: 01/10/2025
1. The PP has updated the project's biodiversity and community objectives in Section 2.1.1 accordingly. 2. The summary description of the project in Section 2.1.1 still exceeds the one-page limit specified in the template. This CAR is open.	
Project proponent response	Date: 07/10/2025
The summary has been revised to ensure it does not exceed one page, while maintaining the insertions established in this CAR, as the project's community and biodiversity objectives.	
VVB assessment	Date: 27/10/2025
The summary has been updated and does not exceed one page, so this finding is closed.	

CAR ID	02	Section no.	MR - Section 2.1.12	Date : 14/08/2025
Description of CAR				

Issue: 1. PP did not provide the evidence of the project's Sustainable Development Contributions for this Monitoring Period. 2. PP is not associating the project's SDG contributions with any UN SDG indicators in the "SDG indicator" column of Table 1. Action required: 1. PP is requested to provide the project's Sustainable Development Contributions evidence for the MP. 2. PP is requested to review the table and relate the project's contributions to the relevant SDG indicators, when applicable. Program rules: CCB & VCS Monitoring Report Template CCB Version 3.0, VCS Version 4.4, Sec. 2.1.12 https://sdgs.un.org/goals	
Project proponent response	Date : 16/09/2025
The evidence supporting the achievement of the SDG targets at the project level has been made available in the evidence folder, with particular emphasis on the PRS monthly reports, which present the activities carried out and the results achieved. With regard to the application of specific Sustainable Development Goals (SDG) indicators, these were originally designed for the national level, within the scope of an international agenda agreed upon by UN Member States in 2015 (the 2030 Agenda for Sustainable Development), while also allowing for adaptation and implementation at regional and local levels. However, the applicability of SDG indicators at the community scale faces challenges, mainly related to technical complexity and the availability of reliable and systematized data. This requires adaptation to the specific context, in order to enable the measurement of results towards the SDG targets. This adaptation is provided for in the CCB-and-VCS-Monitoring-Report-Template-CCB-v3.0-VCS-v4.4, which states in Section 2.1.12 Sustainable Development Contributions: "Where a project's self-defined measure for tracking a benefit does not align with an official SDG indicator, do not provide an indicator number. Instead, write a project-specific indicator that relates to the most appropriate SDG target (see the example in row 4 in the table below)."	
Documentation provided by Project proponent	
1. Relatórios Mensais PRS_AbrDez23; 2. EXTRATO-SOCIOECONOMICO-ABC 2023; 3. VCS_3MR_ABC_NORTE_01_04_2023-31_09_2023_v2	
VVB assessment	Date: 01/10/2025
1. PP has provided evidence of the project's Sustainable Development Contributions for this Monitoring Period. 2. PP has clarified the applicability of the SDG indicators to the project, complying with the VCS and CCB requirements. This CAR is closed.	

CAR ID	03	Section no.	MR - Section 3.1.3	Date : 30/07/2025
Description of CAR				
Issue: Map Figure 18 in Section 3.1.3 of the MR document provides information not in English language.				
Action required: Provide all information in every map and figure in the MR document in English language.				

Project proponent response	Date : 16/09/2025
Map Figure 18 in section 3.1.3 and Figure 40 in section 5.3.1 of the MR was updated and translated to English.	
Documentation provided by Project proponent	
VVB assessment	Date: 01/10/2025
The PP has updated the legends of the maps presented in Sections 3.1.3 and 5.3.1 to ensure that all information is conveyed in English, in compliance with the VCS Standard. This finding is closed.	

CAR ID	04	Section no.	MR - Section 3.2	Date : 30/07/2025
Description of CAR				
<u>Issue:</u> Section 3.2 of the MR does not provide the following maps for the project zone and leakage belt: a) Forest cover benchmark maps for the beginning and the end of the monitoring period. b) Land use and land cover maps for the beginning and end of the monitoring period. c) Deforestation maps at the end of the monitoring period. d) Land use and land cover change maps. <u>Action required:</u> The PP is requested to provide in Section 3.1.3 of the MR all above-mentioned maps and their corresponding geospatial data in shapefile format. <u>Program rules:</u> VM0015, v1.1 Part 2, Section 2.4				
Project proponent response				Date : 16/09/2025
a) The forest cover benchmark maps for the beginning and the end of the monitoring period for project area and leakage belt were added to section 3.2.2 Project Emissions and 3.2.3 Leakage Emissions respectively. b) Land use and land cover maps for the beginning and end of the monitoring period for project area and leakage belt were added to section 3.2.2 Project Emissions and 3.2.3 Leakage Emission respectively. c) and d) The figures now available in Section 3.2.2 (Project Emissions) and Section 3.2.3 present the deforestation observed during the monitoring period (Figures 20, 21, and 22). The land use and land cover change can be assessed by analyzing the land use/land cover maps for the beginning and end of the monitoring period, as well as the deforestation maps.				
Documentation provided by Project proponent				
VVB assessment				Date: 01/10/2025
The PP has provided the required forest cover, land use/land cover, deforestation, and land use/land cover change maps, along with corresponding geospatial data, in Sections 3.2.2 and 3.2.3 of the updated MR. The finding is closed.				

CAR ID	05	Section no.	MR - Section 5.1.1	Date : 14/08/2025
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Description of CAR	
Issue: The PP did not report the changes resulting from project activities in the “Monitored Change” field of tables 50, 51, and 52 in Section 5.1.1 of the Monitoring Report. Action required: The PP shall complete the “Monitored Change” field in the mentioned tables by describing the changes identified in the Monitoring Period. Program Rules: CCB & VCS Monitoring Report Template CCB Version 3.0, VCS Version 4.4, Sec.5.1.1 CCB Standards, V3.1, Section B2.1.	
Project proponent response	Date : 16/09/2025
The contents of Tables 50, 51, and 52 in Section 5.1.1 of the Monitoring Report were reviewed and/or adjusted to more accurately reflect the changes resulting from project activities. In Table 50. Sampling of new fauna taxonomic groups and species, including the documentation of vulnerable ones, during the monitored period as a result of enhanced sampling efforts, the content of the field 'Monitored Change' was revised to present the data of new species recorded in fauna monitoring by taxonomic group, specifying their conservation status according to the IUCN Red List. The field 'Justification of Change' was likewise revised to more clearly reflect the increase in sampling effort initiated in 2022, which expanded the groups surveyed and consequently led to a higher number of records from that year onwards. Table 51. Maintenance of relevant biodiversity within Annual Production Units where sustainable forest management is conducted was reviewed, with adjustments made to the contents of the fields 'Monitored Change' and 'Justification of Change' in order to better align the reported information with the template guidance for each item. Additionally, a table was included presenting all species maintained standing, with details on the number of specimens and their IUCN status, following forest management activities in UPA 19, as reported in the post-harvest assessment under the field 'Monitored Change,' thereby providing further detail to the content of this item. In Table 52. Receipt of certifications attesting to the adoption of best practices related to fauna and flora, the content was revised to highlight the certifications obtained during the monitoring period. Accordingly, in the field 'Monitored Change,' in addition to stating that the result is Actual, Positive and Direct, the text now presents: During the monitoring period, the project received certifications related to fauna, Onça-Pintada certification, and flora, Cerflor certification, confirming the adoption of best practices in conservation and preservation.	
Documentation provided by Project proponent	
VVB assessment	Date: 01/10/2025
The PP has updated the ‘Monitored Change’ fields in the tables in Section 5.1.1, describing the changes resulting from project activities. This CAR is now closed.	

CAR ID	06	Section no.	MR - Section 5.1.3	Date : 15/08/2025
Description of CAR				

Issue: The PP has not completed the “Areas needed for habitat connectivity” field in the table of Section 5.1.3 for the threatened flora species. Action required: The PP shall fill in the “Areas needed for habitat connectivity” field in the table of Section 5.1.3, demonstrating that the project has not adversely impacted any areas needed for habitat connectivity during the monitoring period. Program rules: CCB & VCS Monitoring Report Template, CCB Version 3.0, VCS Version 4.4, Section 5.1.3 CCB Standards, V3.1, Section B2.2, GL1.4.	
Project proponent response	Date : 16/09/2025
The table in Section 5.1.3 Net Positive Biodiversity Impacts was revised, organizing both fauna and flora species in the "Species and Habitat" field. The text was also updated for the flora group, expanding the description of species, main threats, and the project's contribution to long-term forest resilience. In the "Areas Needed for Habitat Connectivity" field, the text was revised to indicate the relevance of the project as an ecological corridor, which surrounding zones are considered priority conservation areas. The actions implemented by the project that support the environmental conservation of the area were also highlighted.	
Documentation provided by Project proponent	
VVB assessment	Date: 01/10/2025
The PP has updated the table in Section 5.1.3 by filling in the ‘Areas Needed for Habitat Connectivity’ field. This CAR is now closed.	

CAR ID	07	Section no.	MR - Section 5.3.1	Date : 18/08/2025
Description of CAR				
Issue: In Section 5.3.1 of the MR, the PP reported a change in the fauna inventory frequency during the monitoring period, from twice a year to once a year. However, it was not recorded as a minor change in Section 2.2.4 of the Project Description. Action required: The PP shall record this change in Section 2.2.4 “Minor Changes to the Project Description”. Program rules: CCB Program Rules: Version 3.1, Section 3.5.6 CCB & VCS Monitoring Report Template, CCB Version 3.0, VCS Version 4.4, Section 2.2.4.				
Project proponent response				Date : 16/09/2025
The change was documented in Section 2.2.4, 'Minor Changes to the Project Description,' as follows: “In addition, regarding fauna monitoring for 2023, corresponding to the 3rd monitoring period (April–December 2023), a single survey campaign was conducted instead of the two campaigns initially planned and stipulated in the contract. This reduction was due to logistical constraints and challenges in securing qualified personnel. ABC Norte is coordinating with UpBio, the consultancy responsible for conducting the activity, to address these limitations and ensure that biannual fauna monitoring is implemented as scheduled in subsequent years.”				
Documentation provided by Project proponent				
Evidence Folder: CAR07 1. 20230209-01 Cto. Monitoramento de Fauna Faz. Pacajá - UpBio assinado 2023				

VVB assessment	Date: 01/10/2025
The PP has recorded in Section 2.2.4 of the Project Description the change in fauna inventory frequency reported in Section 5.3.1 of the MR, from twice a year to once a year, as requested. This CAR is now closed.	

CAR ID	08	Section no.	Site Visit Observation	Date : 31/07/2025
Description of CAR				
<u>Issue:</u> The interviews conducted with local stakeholders in Belém (Secretaria de Meio Ambiente e Sustentabilidade do Governo do Pará – SEMAS, Instituto Floresta Tropical IFT and Universidade Federal da Amazonia UFRA) revealed an absence of awareness regarding the project's existence, its objectives, technical scope, and current implementation status. The stakeholders reported no prior involvement, consultation, or receipt of information related to the initiative during this monitoring period and two of them mentioned that other people from their entities were consulted regarding the project in the past. This observation may indicate a shortfall in stakeholder engagement and communication efforts within the region, warranting further review of outreach strategies to ensure inclusive and transparent participation. Moreover, no evidence or records of observations or comments raised by the communities and how were taken in due account and responses were provided. <u>Action required:</u> The project proponent shall establish mechanisms for ongoing communication with stakeholders to allow stakeholders to raise concerns about potential negative impacts during project implementation and prior to the verification the project proponent shall communicate at least: 1) The project design and implementation, including the results of monitoring. 2) The risks, costs and benefits the project may bring to stakeholders. 3) The benefit sharing mechanism where relevant. 4) The ongoing FPIC process. 5) All relevant laws and regulations covering workers' rights in the host country. 6) The process of VCS validation and verification and the validation/verification body's site visit. and comments from the stakeholders shall be taken in due account demonstrating it with evidence. <u>Program rules:</u> VCS Standard v4.7 3.18 Stakeholder Engagement CCB Standard v3.1 Consultation				
Project proponent response				Date : 16/09/2025

The project conducts stakeholder consultations as detailed in Section 2.3.9 Stakeholder Consultation of the 3rd VCS CCB MR of the ABC Norte REDD Project (Section 2.3.7 Stakeholder Consultations of the CCB PD of the ABC Norte REDD Project, and similar sections in other project documents, whether VCS or CCB). For this activity, stakeholders identified as relevant to the project are broadly invited, ensuring that the same institutions are consistently invited to each consultation, as evidenced in the supporting documentation.

For instance, in 2024, UFRA participated in a stakeholder consultation and was interviewed during the CCB Validation and Verification audit. In 2025, the institution was again interviewed during the audit of the 3rd VCS CCB MR. However, the representatives involved on each occasion were different, and it was noted that there was no internal circulation of the project-related information previously communicated to the institution.

However, the project cannot ensure the participation of the same institutional representatives in these dialogue spaces, nor guarantee that project-related information is circulated internally within those organizations.

It should also be noted that, in the months preceding the interviews, preparations for the COP created a context in which individuals who had initially confirmed their attendance were ultimately unable to be physically present at the scheduled meetings.

Absences from the scheduled meetings may be attributed to the fact that some institutions, particularly public ones, do not engage directly with REDD projects, given the absence of applicable national legislation.

Nevertheless, it was observed that the subject is advancing with growing interest driven by the upcoming COP in Brazil—particularly in Belém, PA—and by the advancement of the jurisdictional REDD agenda in the country. A representative from the State Environmental Secretariat, interviewed by the VVB during the site visit for the 3rd MR, reported having recently completed a course on REDD and noted that the training is being further disseminated internally to reach additional staff members. Finally, the project acknowledges the importance of stakeholder participation in the ABC Norte REDD Project and will seek to further strengthen even more its communication with stakeholders.

Regarding the comments raised by the communities, they were included in Section 2.3.10 Continued Consultation and Adaptive Management, along with the corresponding suggestions and/or feedback for each comment.

Documentation provided by Project proponent

Evidence Folder > CAR08:

01. Consulta aos stakeholders (folder)

02. Projeto REDD ABC Norte - UFRA-20240322_111017-Gravação de Reunião

VVB assessment

Date: 01/10/2025

The project participant provided evidence of ongoing stakeholder consultations, including records of invitations, meeting participation, and documentation of community comments with corresponding responses.

This CAR is closed.

CAR ID	09	Section no.	Site Visit Observation	Date : 31/07/2025
Description of CAR				

Issue:

The project proponent has not demonstrated full compliance with VCS Standard 3.18, particularly regarding the requirement to ensure Free, Prior, and Informed Consent (FPIC) and the establishment of transparent agreements with affected communities, including provisions for just and fair compensation.

This Corrective Action Request (CAR) consolidates concerns previously raised in CL01, CL02, CL05, and CL06, which collectively highlight gaps in stakeholder engagement, benefit-sharing transparency, and the absence of verifiable consent mechanisms.

During the on-site assessment in Belém, it was told that the communities potentially affected by the project are located outside the formal project boundary. However, they are adjacent to and influenced by the project area and forest resources. According to information provided, the company has approved certain community-based activities (e.g., training sessions, artisanal workshops). Yet, there is no formal master plan or documented agreement confirming that these activities were co-designed or formally approved by the communities themselves.

Furthermore, there is no verifiable evidence that communities have received full and transparent information regarding:

- The financial mechanisms of the project (e.g., credit sales).
- The percentage of investment allocated to community development.
- The mechanisms available for communities to participate in decision-making or to express dissent.
- Their rights under national and international frameworks.

Key concerns include:

- Lack of formal agreements or master plans co-developed with communities.
- Insufficient evidence that communities received full information about project risks, benefits, credit revenues, or decision-making mechanisms.
- No clear documentation of how FPIC was obtained or maintained, nor how communities were informed of their rights.
- Activities with communities (e.g., training, handcrafts) appear ad hoc and disconnected from a formal participatory framework.
- Communities adjacent to the project area are influenced by it and must be included in FPIC and benefit-sharing processes.
- Brazilian legal obligations regarding indigenous consultation remain unclear, and no agreements with communities were presented.

Action required:

- Legal Compliance: Clarify whether the project proponent has complied with the Brazilian legal framework governing indigenous consultation, including any applicable federal or state-level requirements.
- Formal Agreements: Provide evidence of any formal agreements established between the company and the communities, particularly those related to:
 - Economic activities conducted in or near the project area
 - Distribution and use of credit revenue
 - Community participation in decision-making processes

Program rules:

VCS Standard v4.7 3.18 Free, Prior, and Informed Consent (FPIC)

CCB Standard v3.1 Consultation

Project proponent response

Date : 16/09/2025

According to VCS Standard v4.7, Section 3.18.8 (FPIC), it states that:

“The project may affect property rights only if free, prior, and informed consent is obtained from those concerned, including IPs, LCs, and customary rights holders, and a transparent agreement is reached that includes provisions for just and fair compensation.”

Furthermore, according to CCB Standards v3.1, criterion G5.2, the project must:

“Demonstrate with documented consultations and agreements that:

- a) The project will not encroach uninvited on private property, community property, or government property;
- b) The free, prior and informed consent has been obtained of those whose property rights are affected by the project through a transparent, agreed process”.

The ABC Norte REDD Project is implemented within private property owned by Algar Farming.

Therefore, FPIC is not required in this case, as no property rights, whether private, community, or government, are affected by the project. Consequently, there is no requirement for formal agreements between the parties. The areas currently inhabited by communities were excluded from the Project area.

Nevertheless, the project carries out consultations with the stakeholders identified by the project, which have become more frequent following its development under the CCB Standard³. During these meetings, information is disclosed regarding the project, the results from the monitored period (in the case of verification), and, although the exact financial amount allocated to socio-environmental actions is not disclosed, it is communicated that part of the carbon credits finance the activities implemented under the Socio-Environmental Responsibility Program (PRS), in particular.

Furthermore, at the outset of the development of the Socio-Environmental Responsibility Program in 2019, and prior to the CCB PD and the 1st CCB Monitoring Report in 2023, participatory methodologies were applied to enable the communities to identify local demands, taking into account their main challenges.

In early 2019, visits were conducted to the communities, including dialogues with residents and the application of questionnaires with community group coordinators. This process enabled the identification of the main issues, such as the absence of visits by Community Health Agents; lack of diversity in production; limited access to training courses and technical assistance; and the absence of environmental education activities, among others. In addition, expectations or demands were identified, including: Handicraft Training; Horticulture Training; Guidance on Cooperativism and Associativism; and Small Animal Production, among others.

Following this initial assessment, participatory activities were carried out with the communities to collect information on the local context (aspirations), expectations, as well as the application of a socioeconomic survey. Similar activities were also undertaken with groups of children, adapted to their age group. The methodology aimed to foster participatory planning, at that time in a collective manner, involving the communities of Divino Espírito Santo, Cristo Salvador, Nossa Senhora do Carmo, and São Sebastião do Cipoal.

Below is an example of the systematization of the findings in the Cristo Salvador community, an example of the outcome of the participatory exercise conducted:

³ The development of the CCB PD and the 1st CCB Monitoring Report (01 January 2021 to 31 March 2023) was initiated in 2023, with retroactive application. It should be noted that, during the period between the development of the VCS and CCB projects, the country was under the coronavirus pandemic, which impacted the ability to conduct in-person consultations for a certain period of time.

Sonhos e Desafios da Comunidade Cristo Salvador – Pacajá/Portel		
Ord.	Sonhos	Desafios
01.	Avicultura	Falta de orientação técnica e recursos financeiros
02.	Escola de Educação Infantil e Nivel Médio	Ausência de implementação de políticas públicas
03.	Organização comunitária	Ausência de orientação para constituição de uma Associação
04.	Criação de animais	Falta de recurso financeiro
05.	Energia Elétrica e Maquinários para as áreas	Falta de recursos financeiros
06.	Posto de Saúde e plantio de açaí	Falta de insumos, orientação técnica e política pública
07.	Usina de farinha estruturada	Falta de recursos financeiros
08.	Criação de animais e Plantio de açaí	Falta de recurso financeiros
09.	Criação de hortas e plantas de corte	Falta de recursos financeiros e assistência técnica
10.	Piscicultura e criação de uma cooperativa de produção de farinha	Falta de recursos financeiros e orientação
11.	Piscicultura e produção de açaí	Falta de apoio e união da comunidade
12.	Produção de Farinha	Falta de valorização da produção local
13.	Piscicultura e criação de hortas comunitárias e familiares	Falta de orientação e insumos
14.	Criação de uma associação para piscicultura	Orientação técnica e insumos
15.	Curso de culinária com os produtos locais	Falta de apoio e interesse pela comunidade
16.	Melhoria das escolas locais	Políticas públicas

Subsequently, in 2023, for the development of the Theory of Change, a new participatory activity was carried out with representatives from five of the six communities at that time: São Sebastião do Cipoal, Cristo Salvador, Nossa Senhora do Carmo, and Divino Espírito Santo, with only the community of Monte Sião not represented. In this exercise, as in 2019, the objective was to identify the positive impacts expected and desired by the community, mapping a network of causal relationships that connect the present to the desired future, while identifying the necessary actions, expected results and outputs, as well as potential risks. The process is described in Section 2.1.8 Project Activities and Theory of Change of the ABC Norte REDD Project CCB PD. At that occasion, in addition to the activity itself, the project was presented and printed materials were distributed containing information and communication channels related to the project.

The results of participatory activities conducted in 2019 and 2023 were considered for the development and refinement of the Social and Environmental Responsibility Program that serves the communities within the project zone.

With respect to economic activities, the 2023 socioeconomic assessment indicates that productive activities are mainly related to family farming, self-employed services, and a significant share of the population identified as students (25%). It also highlighted that irregular timber extraction persists among the economic activities, while an increase in animal husbandry was observed as a result of the activities fostered by the Socio-Environmental Responsibility Program (PRS). The socioeconomic assessment is available as evidence.

Finally, it is understood that the project complies with the applicable national legislation, in particular Decree No. 6,040, dated 07 February 2007. This Decree established the National Policy for the Sustainable Development of Traditional Peoples and Communities. According to Article 2, “The PNPCT’s main objective is to promote the sustainable development of Traditional Communities, with an emphasis on recognizing, strengthening, and guaranteeing their territorial, social, environmental,

economic, and cultural rights, with respect and appreciation for their identity, their forms of organization, and their institutions.”

The Decree serves as a guiding framework for the sustainable development actions that the project promotes in the communities, reinforcing the recognition, appreciation, and respect for socio-environmental and cultural diversity, while ensuring that no relationships of inequality are established or reinforced. It is also emphasized that Brazil ratified the International Labour Organization Convention No. 169/1989 on July 25, 2002, concerning Indigenous and Tribal Peoples in Independent Countries. This Convention establishes the obligation for states to consult with indigenous and tribal peoples through appropriate procedures.

The content regarding applicable legislation is described in the 3rd Monitoring Report of the VCS CCB ABC Norte REDD Project, particularly in section 2.5.1 National and Local Laws and in other relevant sections, such as 2.5.2 Relevant Laws and Regulations Related to Worker's Rights.

Documentation provided by Project proponent

Evidence folder > CAR09:

01. VCS Stakeholder Consultation 2021;
02. CCB Teoria da Mudança 2023;
03. Consulta stakeholders instit. 2024;
04. Visita comunidades Nov 2024;
05. Lista Presença - Palestra carbono - Dez2024;
06. Consulta Comunidades Jun2025;
07. Folder STKs Instit Ago2025;
08. Informativos;
09. DIAGNÓSTICO SOCIOECONÔMICO DA FAZENDA PACAJÁ E REGIÃO – 2023;
10. Relatório Semestral ABC Norte 2019.

VVB assessment
Date: 01/10/2025

The project participant clarified that the ABC Norte REDD Project is implemented entirely on private property owned by Algar Farming, with no impacts on community, indigenous, or government property rights; therefore, FPIC requirements do not apply.

Nonetheless, evidence was provided of structured consultations and participatory activities with adjacent communities, which informed the design of the Socio-Environmental Responsibility Program.

This CAR is closed.

CAR ID	10	Section no.	MR - Section 2.4.6	Date	10/12/2025
Description of CAR					
<u>Issue:</u> Section 2.4.6 of the Monitoring Report does not provide adequate justification for classifying the referenced information as commercially sensitive, confirming that such information is not otherwise publicly available. <u>Action required:</u> The Project Proponent shall update Section 2.4.6 to include a clear and detailed justification of the commercially sensitive nature of the information and explicitly confirm that this information is not publicly available through other sources. <u>Program rules:</u> CCB & VCS Monitoring Report Template, CCB Version 3.0, VCS Version 4.7					
Project proponent response					Date
Section 2.4.6 was updated to provide a clear and detailed justification of the commercially sensitive nature of the information and explicitly confirm that this information is not publicly available.					07/01/2026
Documentation provided by Project proponent					

VVB assessment	Date: 07/01/2026
The VVB reviewed the Project Proponent's response and verified that Section 2.4.6 of the Monitoring Report has been updated in accordance with the requirements of the CCB & VCS Monitoring Report Template (CCB Version 3.0, VCS Version 4.7). The revised section now provides a clear and detailed justification for classifying the referenced information as commercially sensitive. Based on the review of the updated Monitoring Report, the action required has been adequately addressed, and the finding is therefore considered closed.	

CAR ID	11	Section no.	MR	Date : 29/12/2025
Description of CAR				
<u>Issue:</u> The Monitoring Report and supporting documentation were prepared under VCS Standard v4.7, although VCS Standard v5.0 is applicable to the current monitoring period. The transition requirements and applicability of VCS Standard v5.0 have not been addressed or justified. <u>Action required:</u> The Project Proponent is requested to assess the applicability of VCS Standard v5.0 to the current monitoring period. Where applicable, the PP shall update the Monitoring Report and supporting documentation to demonstrate compliance with VCS Standard v5.0 transition requirements, or provide a clear justification for continuing under VCS Standard v4.7, in accordance with VERRA transition rules. <u>Program rule:</u> VCS Standard, v5.0				
Project proponent response				Date : 02/01/2026
The Project Proponent has assessed the applicability of VCS Standard v5.0, recently published by Verra, to the current monitoring period and notes that the publication of v5.0 does not trigger an immediate and mandatory transition for ongoing activities. In accordance with Verra's official transition framework, VCS Standard v4.7 remains valid and applicable until 1 January 2027, allowing projects to continue using version 4.7 during the defined transition period. Furthermore, as VCS Standard v5.0 was published less than one month prior to the submission of this Monitoring Report, its requirements are not yet applicable to the current monitoring period, and no mandatory transition provisions have been triggered. Therefore, continued application of VCS Standard v4.7 for this Monitoring Report is consistent with Verra's transition rules and does not require updates to demonstrate compliance with v5.0 at this stage. A table comparing the changes detailed in the overview and their applicability to the project was submitted as evidence. As the official Verra website the Standard version 4.7 is valid until 1 January 2027. Other information about the transition period are available at: https://verra.org/wp-content/uploads/2025/12/Dec-2025-VCS-Version-5-Overview-of-Program-Updates-and-Effective-Dates.pdf A table comparing the updates and their applicability to the project was submitted as evidence.				
Documentation provided by Project proponent				
1. Verra_Standard_v5_ABC_Update.				
VVB assessment				Date: 07/01/2026

The VVB reviewed the Project Proponent's assessment and justification regarding the applicability of VCS Standard v5.0. The justification demonstrates that, in accordance with Verra's transition rules, VCS Standard v4.7 remains applicable to the current monitoring period, and no mandatory transition to v5.0 has been triggered to the ABC Norte REDD Project. The comparative table provided adequately supports this assessment.

The action required has been addressed, and the finding is therefore closed.

CAR ID	12	Section no.		Date : 29/12/2025
Description of CAR				
Stakeholder consultation shall be conducted with Nossa Senhora do Bom Remédio community as per the requirements of VCS standard v4.7 and CCB Standard (G3), allowing the stakeholders to raise concerns about potential negative impacts during the project implementation and operation phase of the project.				
Project proponent response				Date : 07/01/2026
As explained in Section 2.3.9 of the current MR, the only community pending formal consultation is Nossa Senhora do Bom Remédio, due to access constraints and the absence of an identified local leader. Engagement with this community is foreseen in the Community Engagement Plan and planned for the project revalidation process.				
It is also important to note that this community was contacted in September 2025 through the Socio-Environmental Program, with educational activities and initial engagement. The formal consultation related to the carbon project will be conducted during the revalidation process, expected after the completion of the third monitoring period.				
The Socio-Environmental Program Report of 2025 which has the participation of Bom Remédio Community is available in the Evidence Folder > FAR01_CAR12.				
Documentation provided by Project proponent				
1. Action Plan for Community Inclusion 2. Report of Socio-Environmental Program for September 2025. 3. Report of Socio-Environmental Program for October 2025. 4. Report of Socio-Environmental Program for November 2025. 5. Report of Socio-Environmental Program for December 2025.				
VVB assessment				Date: 07/01/2026
The VVB assessed the Socio-Environmental Program Report and confirmed the participation of the Nossa Senhora do Bom Remédio community in the socio-environmental program in 2025. However, a formal and official community consultation was not conducted until and during the monitoring period of this verification. The Project Proponent addressed this issue in Section 2.3.9 of the Monitoring Report, committing to conduct the consultation during the ABC Norte REDD Project revalidation. Therefore, this finding is closed, and FAR-01 from this verification is raised to be addressed by the next VVB.				

CAR ID	13	Section no.		Date : 29/12/2025
Description of CAR				
There is another REDD project "Jutaituba project (ID 3590)" located close to the project. The PP shall ensure that any leakage belt overlaps with this project shall be addressed as per the methodology requirements. Since the project 3590 is still not registered, the same shall be checked at every verification event and adjusts ERR accounting from the start date of Project 3590.				
Project proponent response				Date : 07/01/2025

The leakage belt overlap has been addressed. During the second monitoring period, a deviation was submitted to modify the Leakage Belt of the ABC Norte REDD Project to avoid overlap with the Jataituba Project. Further details are provided in section 2.2.5 of the Monitoring Report. A map and GIS file about the overlap are provided as evidence.

Evidence > FAR 02_CAR13.

Documentation provided by Project proponent

1. Map showing no Overlap
2. GIS boundaries of ABC Norte and Jataituba Project.

VVB assessment

Date: 07/01/2025

The VVB assessed the Project Proponent's response and the supporting documentation provided. The evidence demonstrates that the potential overlap of the leakage belt with the Jataituba REDD Project (ID 3590) has been adequately addressed. A deviation was submitted during the second monitoring period to revise the Leakage Belt of the ABC Norte REDD Project, ensuring that no spatial overlap occurs. This assessment is supported by the map and GIS boundary files provided, which confirm the absence of overlap between the two projects.

Based on the review of the evidence and the information presented in Section 2.2.5 of the Monitoring Report, the finding is considered closed.

CAR ID	14	Section no.		Date :	29/12/2025
Description of CAR					
A court case was filed by Alto Camapari Agro- Extractivist Workers' Association, the Portel Rural workers' Union and the Portel Municipality against ABC Agropecuária Brasil Norte in 2015; which was dismissed. However, an appeal was filed by the Union and Municipality of Portel. The details of the case can be found in the weblink Jusbrasil (https://www.jusbrasil.com.br/processos/165551487/processo-n-00052509520158140301-do-tjpa) (last accessed on 17/02/2025). As the court's decision is still pending, the subsequent VVB should monitor the lawsuit's eventual progression in the next monitoring periods, and assess its impact on past issuance.					
Project proponent response					Date :
					07/01/2026

The Project Participants are aware of the judicial proceedings filed by the Alto Camapari Agro-Extractivist Workers' Association, the Portel Rural Workers' Union and the Municipality of Portel against ABC Agropecuária Brasil Norte and maintain periodic monitoring of such proceedings through publicly available court records and legal follow-up.

The case refers to a Public Civil Action filed in 2007 by the Municipality of Portel, jointly with local worker associations, against ITERPA, the State of Pará, ABC Agropecuária, and the Federal Union. The plaintiffs challenge the validity of land registry entries issued in favor of ABC in 1979, alleging irregularities in the administrative processes that culminated in the registrations. Based on these allegations, they sought the suspension of ABC's property rights, the interruption of all administrative and environmental licensing procedures, and the initiation of discriminatory proceedings to investigate possible traditional land occupations within the disputed areas.

The procedural evolution of the case, however, demonstrates that the claims have not been substantiated. The plaintiffs repeatedly failed to provide essential documentation, particularly complete land registry certificates, which were indispensable for any meaningful judicial examination of the allegations. This deficiency led the trial court to dismiss the case without a ruling on the merits, recognizing the absence of the minimum evidentiary support necessary for the action to proceed. Over more than a decade of litigation, no decision unfavorable to ABC has been issued; rather, the procedural record consistently reflects judicial reluctance to endorse the plaintiffs' arguments due to both a lack of evidentiary grounding and procedural inconsistencies. As a result, the action appears structurally fragile, making the prospect of its revival or eventual success remote.

On November 13, 2025, the Municipal Government of Portel filed a Recurso Especial (Special Appeal) before the Superior Court of Justice (STJ). In this appeal, the Municipality essentially argued that the court's order to amend the initial petition (ordem de emenda) had been fulfilled to the extent possible, and that the absence of the required land registry certificates resulted exclusively from the Registry Office's refusal to issue them. The Municipality further alleged that the trial court's request for clarification concerning the applicability of Administrative Rule No. 13/2006 – CJCI/TJPA and the CNJ's Administrative Proceeding constituted an improper demand for amendment on a matter of law.

On December 8 and December 29, ABC Agropecuária Brasil Norte and the State of Pará, respectively, submitted their counter-arguments to the Municipality's Recurso Especial. Considering the arguments raised by the Municipality and the rebuttals presented in the counterstatements, it is understood that there is little likelihood that the issues already decided throughout the case will be modified at this stage.

It is also important to note that the Recurso Especial serves a strictly review-oriented function and is limited to examining questions of federal law that were expressly addressed by the lower courts. This type of appeal does not allow for the reexamination of facts or evidence, nor does it permit the introduction of new legal questions that were not previously raised or decided in the lower courts. For these reasons, the probability of any substantive change to the content of the decisions issued thus far is considered low.

Based on the current procedural status, the lawsuit does not result in any restriction, suspension or limitation affecting the legal eligibility or operational continuity of the ABC Norte REDD+ Project, nor has it resulted in any impact on past or current credit issuance. Monitoring of the judicial proceedings will continue in subsequent monitoring periods, as appropriate.

Documentation provided by Project proponent

VVB assessment

Date: 07/01/2026

This finding originates from a FAR raised in a previous verification. The VVB reviewed the Project Proponent's response and verified the current status of the judicial proceedings based on publicly available records accessed via the Jusbrasil platform on 07/01/2026. The review confirms that the case does not impose any restriction on the legal eligibility, operational continuity, or credit issuance of the ABC Norte REDD+ Project.

The finding is therefore considered closed. However, FAR-02 is raised for the next verification cycle, requiring the subsequent VVB to continue monitoring the judicial proceedings and assess any potential impacts.

CAR ID	15	Section no.		Date : 29/12/2025
Description of CAR				
The 1st monitoring period of CCB (01-January-2021 to 31-March-2023) coincides with the approved 2 nd monitoring period of VCS+SocialCarbon Standard. Once the CCB Project design is validated, the subsequent verification shall ensure that no double counting of Social-environmental (Community and Biodiversity) benefits occurs between SocialCarbon Standard and CCB for the mentioned monitoring period.				
Project proponent response				Date : 07/01/2026
Recently, Verra confirmed by email that no label cancellation is required. The credits can retain both the CCB and Social Carbon labels. The email has been submitted as evidence.				
Documentation provided by Project proponent				
1. Verra e-mail regarding the CCB and Social Carbon label.				
VVB assessment				Date: 07/01/2026
The VVB reviewed the Project Proponent's response and the supporting evidence, including the confirmation received from Verra. The evidence demonstrates that no cancellation of labels is required and that credits may retain both the CCB and Social Carbon labels for the overlapping monitoring period.				
Based on the verification of the official confirmation and the information provided, the risk of double counting of social and biodiversity benefits has been adequately addressed. The project is no longer active on SocialCarbon Standard and the finding is therefore considered closed.				

CAR ID	16	Section no.		Date : 29/12/2025
Description of CAR				
The subsequent verifications shall assess the possibility of double counting with jurisdictional REDD Project of the State of Pará (ART/TREE program).				
Project proponent response				Date : 02/01/2026

For the monitoring period April–December 2023, the Project Proponent has assessed the potential risk of double counting with the State of Pará’s jurisdictional REDD+ program under the ART/TREES framework and concludes that no double counting occurs. During this period, the Pará jurisdictional program had not yet reached registration, independent verification, or issuance of jurisdictional emission reduction units, and therefore no serialized jurisdictional credits existed that could overlap with the project’s reported emission reductions.

Based on Section 13.1 (Double Issuance) of the ART/TREES Standard, the responsibility for preventing double issuance at the jurisdictional level rests with ART/TREES. The standard requires the jurisdictional program to disclose any verified or issued emission reductions from projects within the same accounting area and to deduct those volumes from the jurisdictional issuance, thereby ensuring that no more than one unit is issued for the same emission reduction. Finally, the project proponent is monitoring the situation to ensure that no double counting is occurring.

Documentation provided by Project proponent

VVB assessment

Date: 07/01/2026

The VVB reviewed the Project Proponent’s assessment of the potential risk of double counting with the State of Pará’s jurisdictional REDD+ program and has accessed the ART/TREES registry, confirming no registrations for the State of Pará’s jurisdictional REDD+ program. The assessment demonstrates that no double counting occurs, as the jurisdictional program had not reached registration, verification, or issuance during the period, and no serialized jurisdictional units existed. This finding is closed.

Table 4. FAR from this verification

FAR ID	01	Section No.	Date : 07/01/2025
Description of FAR			
<u>Issue:</u> During the monitoring period of 01-April-2023 to 31-December-2023 the Nossa Senhora do Bom Remédio community had not yet participated of the stakeholder consultation.			
<u>Action required:</u> The project shall undertake a stakeholder consultation with the Nossa Senhora do Bom Remédio community in line with the VCS Standard v4.7 and the CCB Standard v3.1, that communities and other stakeholders should be involved in the project through full and effective participation, including access to information, consultation, participation in decision-making and implementation, and free, prior and informed consent.			
Project proponent response			Date : DD/MM/YYYY
Documentation provided by Project proponent			
VVB assessment			Date: DD/MM/YYYY

FAR ID	02	Section No.	Date : 07/01/2025
Description of FAR			

Issue:

Judicial proceedings involving ABC Agropecuária Brasil Norte, filed by the Alto Camapari Agro-Extravist Workers' Association, the Portel Rural Workers' Union and the Municipality of Portel, are still ongoing at appellate level. Although no current restrictions affect the legal eligibility, operational continuity, or credit issuance of the ABC Norte REDD+ Project, the final outcome of the case has not yet been reached. Available at: <https://www.jusbrasil.com.br/processos/165551487/processo-n-00052509520158140301-do-tjpa>

Action Required:

The Project Proponent shall continue monitoring the judicial proceedings and provide an update on their procedural status in the next monitoring/verification cycle, including an assessment of any potential impacts on project implementation, legal eligibility, and past or future credit issuance, if applicable.

Project proponent response	Date : DD/MM/YYYY
Documentation provided by Project proponent	
VVB assessment	Date: DD/MM/YYYY