

VERIFICATION FOR THE PROJECT MANAGEMENT OF COMMUNITY FORESTS FOR THE REDUCTION OF DEFORESTATION IN THE PERUVIAN AMAZON



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Summary:

AENOR CONFIA S.A.U (AENOR) has performed the verification of the project “Management of Community Forests for the Reduction of Deforestation in the Peruvian Amazon” in Perú on the basis of Voluntary Carbon Standard (VCS) and Climate, Community & Biodiversity standard (CCB), as well as the host country criteria. The period covered by this verification reports is from 01 July 2021 to 31 December 2021.

This project is an Agriculture, Forestry and Other Land Use (AFOLU) project under the Reducing Emissions from Deforestation and Degradation (REDD) project category. Specifically, the project is of the “Avoided Unplanned Deforestation & Degradation” (AUDD) project category.

AENOR conducted the verification under VCS Standard version 4.7 and the CCB Standard Third Edition, by reviewing the monitoring report and supporting evidence submitted by the project proponent, such as the calculation spreadsheet, GIS package, the non-permanence risk assessment, etc.

The REDD Project is implemented in the area made up of 21 native communities: Junín Pablo, Nuevo Loreto, Buenos Aires, Caimito, Nuevo Egipto, Nueva Yarina, Santa Rosa de Dinamarca, Nuevo Paraiso, Santa Marta, Utucuro, Caco Macaya, San José de Pacache, Nuevo Saposoa, Santa Rosa de Aguaytía, Mariscal Cáceres, Yamino, Sinchi Roca II, El Naranjal, Nueva Alianza de Baños, Santa Teresa and Las Golondrinas. 17 communities are located in the Ucayali region and 4 in the Huánuco region.

The verification scope is to verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan; evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement and reported GHG emission data is sufficiently supported by evidence.

The purpose of the verification was to determine the conformance of the project with respect to the VCS Standard version 4.7 and the CCB Project Design Standards Third Edition and the validated VCS Project Description and CCB Project Design Document. The implementation period covered by this verification reports is from 01 July 2021 to 31 December 2021.

In order to confirm that the monitoring report as documented meets the stated requirements and identified criteria, the verification consisted of the following three phases: i) a desk review of the project

monitoring report and monitoring plan implementation; ii) follow-up with site visit and interviews with project stakeholders; iii) the resolution of outstanding issues and internal technical review followed by the issuance of the final verification report and opinion. In the course of the verification process 9 corrective actions and 4 clarifications were raised, all have been successfully closed.

The purpose of the visit assessment was to determine the conformance of the project with respect to the VCS Version 4.7 Standard; the Third Edition of the CCB Standard; the joint project description and the information provided in the monitoring report. The field visit took place from 6 November 2023 to 10 November 2023 in which the two members of the audit team visited the project area, interviewed key stakeholders, staff and other related experts, and also reviewed the CCB-VCS-PD and supporting documents. In addition to the site visit, on 14 November 2023, the audit team conducted the reviewing of GHG calculation; the processing data from satellite images; and additionality. The scope of the verification was to assess the conformance of information in the project design document with the VCS and CCB standards.

This is the first verification event. The project is well managed, and results are well supported. Monitoring plans are effective, and AIDER developed enough procedures and tools to manage data. As a result of the AIDER experience with the VCS and CCB requirements, documents are well detailed. In this regard, this is a verification report that contains the findings of the verification 9 CARs and 4 CLs. These issues rose during the verification process and were resolved.

Thus, AENOR has carried out this verification report and deems with reasonable level of assurance that the project implementation complies with all verification requirements of the VCS and CCB Standard. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria; hence, the audit team concludes that the net GHG emissions reductions or removals 691,732 tCO₂e (without discounting buffer emissions) over the monitoring period has been quantified in accordance with VCS rules.

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1 INTRODUCTION

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

The objective of the verification audit was to conduct an independent assessment of the project to determine:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description, including the monitoring plan.
- The extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.

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

Verification Scope: The scope of the verification audit is to verify the emissions reductions and/or removals of the project, against the Verified Carbon Standard, the identified methodology and the validated PD throughout the monitoring period from 1 July 2021 to 31 December 2021.

The objectives of this audit included a verification of the projects calculated removals with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects. In addition, the audit assessed the project with respect to the validated baseline scenarios presented in the PD and the fulfilment of the Climate, community and biodiversity criteria against the CCB Standard.

The scope was defined as follows:

- The project and its baseline scenarios.
- The physical infrastructure, activities, technologies and processes of the project.
- The GHG sources, sinks and/or reservoirs those are applicable to the project.
- The types of GHGs that are applicable to the project; and
- The project monitoring period

Standard Criteria: The verification assessment was performed in accordance the requirements of VCS and CCB standards, including the following documents:

- VCS Program Guide v4.3 /1/
- VCS Standard v4.7 /2/
- VCS Methodology requirements v4.4 /3/

- VCS Programme definition v4.5 /4/
- VCS Validation and verification manual v3.2 /5/
- VCS AFOLU Non-Permanence Risk Tool, v4.2 /6/
- Climate, Community & Biodiversity Standards, v3.1 /7/
- CCB Program Rules, v3.1 /8/

Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS and CCB guidance document.

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

The verification assessment was conducted in accordance with ISO 14064-3 (ISO 14064-3: 2019) with reasonable level of assurance.

The assessment was conducted to provide a reasonable level of assurance of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a positive evaluation statement reasonably assures that the project GHG assertion is materially correct and is a fair representation of the GHG data and information.

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent AENOR instructions required. The technical review was performed by a technical reviewer(s) qualified in accordance with AENOR's qualification scheme for CDM/VCS validation and verification

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

The project, spanning 173,386.84 ha in Ucayali and Huánuco, aims to mitigate climate change by reducing forest degradation and deforestation, contribute to biodiversity conservation, and promote sustainable development in 21 native communities. It will achieve these goals through communal governance, sustainable inclusive businesses, forest conservation object maintenance, and capacity building for Community Forest Management (CFM) with social inclusion and gender equality. The project aims to improve the income of families and protect the environment.

From July to December 2021, actions were taken to promote Community Forest Management (CFM) activities in native communities, including financing forest conservation strategies and mitigating deforestation and degradation. An intercultural and inclusive approach was adopted, reinforcing community integrity. Legal physical sanitation agreements were established with DRAU, DISAFILPA, and SUNARP, ensuring updated territory demarcation. Socio-environmental challenges in community

management were addressed, including life plans, identifying social actors, progress in the REDD+ initiative, and communal governance implementation.

The Community Control and Surveillance (CVC) instruments have been developed, demonstrating significant progress in territorial control and formalization. Field Schools have fostered practical actions for sharing experiences and developing local and technical capacities. Initial patrols by the Communal Surveillance Committees (CV-CFC) and the Imiría Regional Conservation Area ranger team have addressed threats in critical areas, supporting complaints of territorial affectation. Implementation of CV-CFC has improved their GPS use, work plan implementation, and territory monitoring

None of the activities mentioned has negatively affected the GHG emission reductions or removals and monitoring. With the financial support of donors, through projects, it has managed to preserve tracts of forest, which are benefiting mitigating climate change and while creating opportunities for sustainable development in native community.

The verification period goes from 01 July 2021 to 31 December 2021 and amounts 691,732 tCO₂e of emission reductions (without discounting buffer emissions). Therefore, the project is contributing to the mitigation of climate change, conserving biodiversity and generating benefits for the population of the community

2 VERIFICATION PROCESS

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

AENOR is accredited by ANAB and ONAC to carry out the auditing activities under different standards such as VCS or CCB.

ANAB is the ANSI National Accreditation Board (ANAB) is the largest multi-disciplinary accreditation body in the western hemisphere, with more than 2,500 organizations accredited in approximately 80 countries. ANAB is a recognized global leader in accreditation and prides itself on world-class service while maintaining the highest level of quality. ANAB accredited certificates, inspections, reports, and persons drive confidence in the marketplace. ANAB-accredited laboratories and ANAB-accredited certification bodies (personnel, management systems, validation and verification, and products, processes and services) working in the industry can be trusted when certifying, testing, and/or inspecting those working in the industry.

ONAC is the Colombia's National Accreditation Body. ONAC's main purpose is to provide accreditation services to conformity assessment bodies in order to accredit their competence, to act as the monitoring authority for good laboratory practices of the Organization for Economic Cooperation and Development (OECD), and to perform the functions of the National Accreditation Body of Colombia. The accreditation service opens opportunities for CABs and the producers they certify to demonstrate the quality of their products and services and even compete in international markets.

AENOR passes the accreditation exams and audits every year to still maintaining the required skills and assurance that its certifications are competent. The team involved in this verification is summarized below:

Name	Position	Experience and expertise
Richard GONZALES	Lead auditor	He is mechanical an electrical engineer and has a Master in energy. He has more than 10 years of experience in auditing, consulting and training activities related to environmental and carbon management projects. Actively participated in the audit of international sustainable development projects in several carbon schemes, such as the Clean Development Mechanisms (CDM), Verified Carbon Standard (VCS), Climate, Community and Biodiversity Standards (CCB), Gold Standard (GS) and carbon footprints (ISO 14067 and ISO 14064). He has experience as lead auditor in CCB validation and verification process. He started auditing CCB in 2015. Richard Gonzales, lead auditor, he is local auditor (Peruvian) who knows relevant regulation, social al cultural situation of the country.
Daniel BERMEJO	Auditor	Daniel Bermejo is a Forest Engineer with a master's degree in sustainable finance. He began his career in private consulting, working on topics such as climate risk analysis and TCFD risks, forestry development, agriculture and forestry banking standards, environmental footprint projects and sustainability reporting. He has worked at AENOR since 2022 and has already participated as an auditor in several AFOLU projects in different carbon schemes, such as VCS, CCB, FCPF, Cercarbono and BCR. He is an expert in Climate, Community and Biodiversity aspects and has worked in LATAM, North America, Africa and Europe countries. He speaks Spanish and English fluently.
Marcos RECIO	Auditor	Marcos has more than 2 years of professional experience in forestry and sustainability. He has worked since finishing his university studies closed to the environment and climate change. The main branch of his career has been the energy efficiency and the forest management. The other path of his career has been focused to renewable energies and integrated management systems. He has worked in different countries: Spain, Senegal, Paraguay among other countries.

Name	Position	Experience and expertise
Joao BARATA	Trainee Verifier	Joao is an environmental engineer from the forestry school of the technical university of Madrid. He is a native Portuguese and Spanish speaker with a high English level who has worked in several projects from different standards such as VCS, CCB, GS and others. He has received trainings and participated in projects working with GIS and currently, he works at the Climate Change Unit in AENOR and is seeking to become a validator/verifier under the ISO-14000 family requirements.
Pablo MORENO	Auditor	Pablo Moreno is a Forest Engineer, and he has a master's degree in Forest engineering and management, both carried out in Polytechnic University of Madrid. Pablo has more than 3 years of experience in forestry and sustainability. He has worked since he stated his master's studies close to the environment in different ways. The main branch of his career has been forest management, operations management, technical analysis, working with GIS and field work as well as quality assessment and R&D development in forestry production-related topics in search of efficiency and process optimization. The other path of his career has been focused to sustainability consultancy and research and climate change. He has worked in different countries: Spain, U.S.A. and Australia.
Javier CÓCERA	Technical reviewer	He is a forest engineer with a master in forest management. He has developed his career focused to the forest management. Mainly he has been working through sustainability in two ways: in forestry consultancy, developing forest management plans, working with GIS and LiDAR both in the field and the office and getting experience of the forest resources; and in developing environmental footprint projects and sustainability reports. Currently, Javier is working in AENOR as auditor focused in AFOLU projects.

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

The verification was performed through a combination of document review, interviews and communications with relevant personnel and on-site inspections. The project was assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in this report, findings were issued to ensure that the project was in full conformance to all requirements.

Verification is performed in accordance with the relevant requirements for VCS and CCB rules. The verification ex-post emission reductions has been conducted by AENOR in accordance with ISO 14064-3:2019 with a reasonable level of assurance. Sampling was carried out taking into account the tools, guides of VERRA programs, which are the provisions of the "Standard for Sampling and Surveys for CDM Project Activities and Program of Activities" as well as the "Guidelines for sampling and surveys for CDM project activities and programs of activities".

The verification has been performed through a deep desk review, site visit to the project, interviews with local stakeholders, and interviews with relevant personnel responsible for monitoring. The verification activities in which risks were assessed were the evaluations of the monitoring system (data flow, data control procedures, etc.) but mainly the quality of raw data as well as sources and the spreadsheet calculations.

AENOR reproduced and verified 100% of sheets in the spreadsheet of emission reduction calculations /13/ and the data/calculations carried out in those sheets for the monitoring period from 01 July 2021 to 31 December 2021 for the project area and leakage belt. The project boundary and deforested areas in the project area and leakage belt for the monitoring period were 100% checked using the GIS database and shape files. The carbon stock changes, forest classes in the project area and leakage belt were also 100% verified and crosschecked with validated values. Verification team also requested supporting evidence of community and biodiversity monitoring plan (complete list of assessed documents are detailed in appendix 3)

AENOR decided to carry out a deep and meticulous review of the sheets due to the following reasons:

- To verify the correct application of the methodology (formulae, equations.) and checked that data required to calculate the GHG removals are appropriately provided.

Based on the assessment carried out, AENOR confirms with a reasonable level of assurance that the claimed emission reductions are free from material errors, omissions or misstatements.

In addition, AENOR confirms that sufficient evidence was presented for the reported net anthropogenic GHG emission reductions and that there is a clear audit trail that contains the evidence and records that validate the stated figure in this verification report since:

- Sufficient evidence available: The project participant has provided the 100% of data used in the calculations to achieve the final amount of GHG emission reductions reported.
- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents and have been provided to the verification team and the most relevant are appropriately detailed in the appendix 1.
- Cross-checked evidence: AENOR cross-checked the collected information through an on-site inspection to the project area and reproducing calculations.

Desk review started, after PP sent the MR to public comments (public comment was from 03/10/2023 to 02/11/2023, desk reviewed started on 30/10/2023). The field visit took place from 6 November

2023 to 10 November 2023 in which the two members of the audit team visited the project area, interviewed key stakeholders, staff and other related experts, and also reviewed the CCB-VCS-PD and supporting documents. In addition to the site visit, on 14 November 2023, the verification team conducted the reviewing of baseline calculation; the processing data from satellite images. Verification report were drafted on May 2024, after closing all findings.

Hence, AENOR confirms that the stated figures in the monitoring report are correct and confirms that is able to certify net anthropogenic GHG removals based on verifiable and reliable evidence.

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

The monitoring report /9/ /10/, validated VCS-CCB-PD /11/ Validation Report/12/, spreadsheet of emission reduction calculation /13/ and supporting documentation were carefully reviewed for conformance to the verification criteria and consistency with the Project Description. The audit team examined the baseline data gathered from the baseline determined for this Region, spreadsheets used to enter, and compile information required by the methodology and reproduced the GHG emissions reductions calculations presented in the spreadsheet models to obtain same results than those appearing in the Monitoring report, including, The Non-Permanence Risks Reports /14/. Appendix 3 to this report details the list of documents provided by PP and reviewed by AENOR during the process

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

The AENOR´s audit team composed of Richard Gonzalez and Joao Barata conducted interviews with project developers; local stakeholders; and key personnel involved in the project activity, in order to confirm selected information and to resolve issues identified in the document review.

The kick of meeting was on 3 November 2023; the field visit took place from 6 to 10 November 2023 in which the auditors visited the project area, interviewed key stakeholders, staff and other related experts, and also reviewed the PD and supporting documents. The people interviewed were those directly affected or involved in the project activity and in some cases were just indirectly affected.

Additional to site visit, additional meeting were carried out on 14 November 2023 to review GIS processing data; processing satellite images and emission reduction calculation.

The people interviewed were those directly affected or involved in the project activity and in some cases were just indirectly affected are summarized following:

Audit Date	Name	Title/organization	Subject
03/11/2023	Lasmit Cerron	Forestry Engineer - AIDER	

Audit Date	Name	Title/organization	Subject
	Percy Recavarren	Project Manager - AIDER	Status of the project activity (Operation and implementation)
	Pío Santiago	Ucayali Regional Coordinator – AIDER	Property and land use rights
	Sylvia Mayta	Forestry Specialist – AIDER	Stakeholder identification and analysis used to identify communities
	Victor Villanueva	Zone coordinator - AIDER	Project Communication & Grievance Mechanism
	Paulo Mori	Social Technical - AIDER	Characteristics of the project
06/11/2023- 9/11/2023	Inhabitants of the native communities ^(*)	CN Buenos Aires	Physical parameters of the project
		CN Nuevo Loreto	Communities involved with the project and benefits to the communities
		Cn Nuevo Paraiso	Biodiversity within the project area. Before and after project implementation
		CN Caimito	Climate, biodiversity and community monitoring results
		CN El Naranjal	
		CN Mariscal Cáceres	
			Property and land use rights

Audit Date	Name	Title/organization	Subject
		CN Yamino	during the monitoring period Monitoring results dissemination Control and patrolling activities Training activities Satisfaction and perception of the project Local employment. Men/women. Work insurance. Improving of livelihood Antidiscrimination and grievance policies Communication plan Project benefits
10/11/2023	José Díaz	OSINFOR - Forest and Wildlife Resources Supervisory Agency	In charge, at national level, of supervising and monitoring the use and conservation of forest and wildlife resources, as well as environmental services Impacts of the project Legal status of the project acidity
	Pablo Fernandez	DRA - Ucayali Regional Agriculture Directorate	Responsible for georeferencing lands in Ucayali and also being a mediator between land conflicts Impacts of the project Legal status of the project acidity
	Johana Hoyos	ARAU - Ucayali Regional Environmental Authority	Supervisory functions in the area of conservation, fisheries, forestry (control and surveillance) Impacts of the project Legal status of the project acidity
	Miguel Sanchez		
	Susan Alvarado	GERFFS - Regional Forest And Wildlife Management Office	Accreditation of the CCNN committees Forest managers (DEMA, PMFI, PGMF)

Audit Date	Name	Title/organization	Subject
	Gerónimo Vega	ORAU / AIDESEP (Inter-ethnic Association for the Development of the Peruvian Jungle)	Promote the economic, social, cultural and political development in the indigenous communities
14/11/2023	Sylvia Mayta	Forestry Specialist – AIDER	Emission reduction calculation: Baseline emission, Project Leakage, Surveys
	Lasmit Cerron	Forestry Engineer - AIDER	
	Rodrigo Recavarren	GIS Specialist – AIDER	GIS DATA Analysis Satellite images processing
	Roger Gomez	Safety and security specialist - AIDER	Physical-legal sanitation Working condition

(*) The interviews in the native communities were by way of assembly and free participation of men, women and young members .

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

The objectives of the on-site inspections performed were mainly to cross check the description provided in the monitoring report, related to the VCS and CCB requirement implemented by the proponent, including

- Ensure that the geographic area of the project, as reported in the PD and the accompanying KML file, is in conformance with Section 3.11.2 of the VCS Standard;
- Observe the Project Proponent's evidence and collect and record data in order to assess whether data collection techniques conform to the monitoring plan and related documentation and to evaluate data quality control systems.
- Select samples of data and information for verification in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 4.1.8 of the VCS Standard;
- Perform a risk based review of the project area to ensure that the project is in conformance the eligibility requirements of the VCS rules and the applicability conditions of the methodology;
- Interview local stakeholders to confirm that the project operates in accordance with current permits and authorizations and its relationship with local actors and communities.
- Interview the key personnel involved in the mentoring and observe monitoring practices.

- Verify patrolling and security access in the project zone

During the interview with different actors of project activity, verification team was able to confirm that the project activity has been operating as per stated in the validated project design document.

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

The monitoring report (CCB-VCS-MR) was submitted to the VCS website for a 30-day public comment period from 03/10/2023 to 02/11/2023. No public comments were received during the verification process. Verification team confirmed this issue against public information in VERRA registry database..

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No comments were received	-	-

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

All documentation provided by the Project Proponent was assessed against the most recent version of the relevant VCS guidance document. Some clarification requests (CL) and corrective action requests (CAR) were raised and submitted to the Project Proponent, which addressed them either by providing to the audit team the requested information or by making the appropriate corrections. Updated versions of the documentation were submitted by the Project Proponent and the audit team reassessed them against the guidance documentation. This process was repeated iteratively until all CLs and CARs were fully resolved. Specifically, 9 CARs and 4 CLs were reported.

All findings issued by the AENOR audit team during the verification process have been closed for both VCS and CCB Standards. All findings issued during the verification process, and the inputs for their closure, are described in Appendix 4 of this report.

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

No FARs were raised to the PP during the verification process

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

AENOR holds accreditation for validation and verification for the sectoral scope 14. Agriculture, Forestry, Land Use.

3 VALIDATION FINDINGS

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

The project is not included in an emissions trading program; This program does not exist in Peru to date.

3.2 Methodology Deviations (VCS, 3.20)

The start of the crediting period is 1 July 2021; and this monitoring period finished on 31 December 2021. The applicable period of this monitoring is only 6 months. However, VM0015 requires that the minimum duration of a monitoring period is 1-year. Therefore, PP is requested a deviation of monitoring frequency: a 6 months instead of a year.

Deviation are requested due to The Peruvian Ministry of the Environment (MINAM) is working on the Amazon nesting process, which was expected to begin in January 2022. For that reason PP decided not include the emission reduction beyond 2021. To date (completion of this report) the nesting process has not started (the National Mitigation Measures Register – RENAMI, which is the adaptation and mitigation monitoring system that will allow the collection, recording, monitoring and management of information on the progress level of emission reductions or increases in greenhouse gas (GHG) removals of mitigation measures in the country is still in public consultation process¹)

The baseline used a 1-year projection from July 2021 to June 2022, following the VM0015 methodology. It included projections for both the project area and leakage belt. However, due to the 6-month verification period for REDD initiatives, the total deforestation was divided by 2, resulting in projected data for the AP and LB for the monitoring period. As follow:

Stratum	Projected Deforestation (ha) in the project area (ABSL _{AP,t})	
	01/07/2021 – 30/06/2022	01/07/2021 - 31/12/2021
Difficult high forest	221.18	110.59
Accesible high forest	95.91	47.95
Lowland rainforest	2,702.41	1,351.20
TOTAL (ha)	3,019.49	1,509.75

Stratum	Projected Deforestation (ha) in the leak belt (ABSL _{LI,t})	
	01/07/2021 – 30/06/2022	01/07/2021 - 31/12/2021
Difficult high forest	75.73	37.87

¹ <https://www.gob.pe/institucion/minam/campa%C3%B1as/13214-registro-nacional-de-medidas-de-mitigacion-gei>

Stratum	Projected Deforestation (ha) in the leak belt ($ABSL_{L,t}$)	
	01/07/2021 – 30/06/2022	01/07/2021 - 31/12/2021
Accesible high forest	30.69	15.34
Lowland rainforest	3,894.88	1,947.44
TOTAL (ha)	4,001.30	2,000.65

Verification team reviewed the projected deforestation in shape files and GIS data /22/ to confirm the yearly estimation; and considered that division by 2 of yearly value to obtain the 6-moth value do not affect the applicably of the methodology and it is appropriate to estimate the emission reduction for this monitoring period.

This verification corresponds to a period of 6 months, from July 1 to December 31, 2021. This period is less than that indicated by the methodology of the project. Although the verification period is shorter than that indicated by the methodology, all the steps of the methodology for monitoring and calculating the emissions avoided in the aforementioned period have been followed. The monitoring of the deforestation was carried out on this for 6 months, one semester, and was carried out using satellite images; the process followed is detailed in the deforestation monitoring report. The results obtained in the monitoring of deforestation in the verification period are presented below.

Monitored deforestation (ha) Period: July - December 2021		
Stratum	Project area	Leakage belt
Difficult high forest	0.53	0.36
Accesible high forest	0	0
Lowland rainforest	0.73	4.59
Total general	1.26	4.95

Verification teas assessed Landsat 8 OLI satellite images from July to December 2021 /17/ and confirm reported values.

AENOR´s audit team reviewed proposed methodology deviations and the applicability in the emission reduction calculation and is able to confirm that these deviations do not negatively impacts the conservativeness of the quantification of GHG emission.

Finally, for community and biodiversity monitoring were carried out following the monitoring plan that was in place for both topics and the activities and impacts generated in the 6-month period were reported.

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

No minor changes for project description have been applied for this period.

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

No project description deviations are applied for this verification period.

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

This is not a grouped Project.

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)	AENOR verified the project against VCS and CCB requirements. Audit team review carefully all information included in the MR first and last versions /9/ /10/. The audit process included desk review of the project design implementation, the baseline and monitoring plan; site visit to the project area; follow-up interviews with project stakeholders and local authorities. During the verification some findings were raised, which were solved by PP before drafting the verification report. The initial verification report, project design document and supporting evidence were submitted to technical review. Audit team gathered information about • Project proponent, developers/management team. • Project status • Monitoring plan • Deforested areas during monitoring period • Measurement records. • Controls established to detect and correct any error or omission in monitoring parameters. • Carbon calculations. • Estimates and assumptions for determining GHG data. • Remote sensing.

- Property and land use rights of the local stakeholders
- Activities implemented by the project proponent to mitigate risks local stakeholders
- The processes used by the project proponent to communicate and consult with local stakeholders during the monitoring period
- Project Communication & Grievance Mechanism
- Project activity dissemination; among others

Complete list of assessed evidence are listed in appendix 3 of this report.

Provided information allowed to the verification team:

- Carefully review the monitoring report and supporting documentation.
- Examine the GHG data gathered from the determined ERRs, spreadsheets used to enter, and compile information required by the methodology.
- Reproduce the sheets for ex-post calculation emission reductions for the project area crosschecking with used methodology requirements
- Reproduce the GHG emissions reductions calculations presented in the spreadsheet and crosscheck with the VCS-CCB-PD
- Check the project boundary and land cover changes in the project area for the monitoring period using the GIS database.
- Verify and crosschecked with validated values the carbon stock changes, and the land used classes in the project area.
- Carefully review the NPRR and supporting documentation for conformance to the verification criteria and consistency with the Project Description.
- Verify Non-Permanent Risk Report results using the NPRR tool and considering the standard requirements and validated Project Description.

The audit team has confirmed that the project is implemented. Furthermore, During the monitoring, auditor team confirmed that PP has followed established monitoring plan as per VM0015, due to following reasons:

- During the desk review monitoring parameters included in the applied methodology were compared with the ones included in the monitoring plan of the validated CCB-VCS-PD and they were found consistent.
- During the verification process no need was identified for a revision of the monitoring plan.
- No other relevant aspects for monitoring not included in the methodology were identified.
- A deviations from the monitoring methodology were identified during the verification process (monitoring period less that a years).

	In addition, monitoring of reductions in GHG emissions has been implemented in accordance with the monitoring plan. The monitoring mechanism is effective and reliable. In accordance with the monitoring plan, Auditing process included site visit and interviews, detailed in section 2.4 and 2.5 of this report The verification process has been conducted by AENOR in accordance with ISO 14064-3:2019, on the basis of all issues and criteria of CCB and VCS standards. The conclusions of this report show that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation. The review of the project design documentation and additional documents related to baseline and monitoring methodology; and the subsequent background investigation, follow-up interviews and review of comments by parties have provided AENOR with sufficient evidence to validate the fulfilment of the stated criteria. Finally, during desk review and site assessment, it was confirmed that the project has not received or sought any other form of environmental credit for the project. Also, it was verified that the project has not been rejected from other GHG program. Overall the project activity was implemented as described in the validated CCB-VCS-PD. Verification team confirmed that the component project implementation is in accordance with the project description contained in the validated CCB-VCS-PD. No material discrepancies were identified between project implementation and the project description.
Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	Not applicable. The project is not registered under other GHG program. Verification team reviewed different GHG online registry platforms and confirm this issue.
No double claiming with emissions trading programs or binding emission limits (VCS, 3.24.3-3.24.4)	Verification team reviewed other than VCS GHG platform, such as CDM, GS, etc. in order to confirm that the project is not claiming GHG emission reduction or carbon dioxide removal by more than one entity towards separate mitigation targets or emissions inventories. Verification team confirms that the project activity is not part of another emissions Trading Program.
No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	Verification team confirmed by reviewing GHG trading platforms that no other forms of environmental credits are requested by project activity
Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)	PP states that they are not preventing other companies within the supply chain from reporting their Scope 3 emission statements.

Sustainable development contributions (VCS, 3.17)

Peru has prioritized four strategies linked to the SDGs: people's well-being, environmental management, inclusive competitiveness, and effective democratic governance. The project aims to reduce poverty and hunger, promote gender equality, mitigate climate change consequences, and conserve terrestrial ecosystems. It contributes to sustainable development goals by reducing poverty and hunger, promoting gender equality, and addressing climate change and ecosystem conservation, aligning with national priorities. Net impact on SDG indicators include:

- ✓ Both men and women, young people and adults participate in the implementation of the project activities, who benefit from the activities with the aim of improving their quality of life.
- ✓ The project activities contemplate the strengthening of crop production in a sustainable manner in the communities' territories, mainly for self-consumption and the surplus for sale.
- ✓ The project activities seek to conserve the forest and the resources it houses, both in terms of flora and fauna. It seeks to promote and/or strengthen in a sustainable way the activities that communities carry out.
- ✓ The work opportunity within the framework of the project is for both women and men.
- ✓ Among AIDER's policies is gender equality, as well as providing opportunities to strengthen capacities and employment for both men and women.

Verification team confirmed the sustainable contribution by confirming the achievement of reported indicator detailed in the MR, section 2.1.12 It includes:

- ✓ 1154 community members improved their well-being. Of these, 564 are women.
- ✓ 794 community members that improved their livelihoods of these, 388 are women.
- ✓ 154 jobs generated in the monitoring period, 45 were occupied by women, both from native communities and professionals from different places in the country.
- ✓ It was possible to prevent 1508.49 hectares from being deforested
- ✓ The technical team and community members adequately manage the solid waste generated from the implementation of project activities.
- ✓ It was possible to avoid emitting 691,732 tCO₂-e into the environment
- ✓ It was possible to prevent 1508.49 hectares from being deforested

	✓ The species used are native species in the case of plantations and species that have been used for many years in the region and are acclimatized. ✓ There are alliances with NGOs, the academy, native federations, state entities, as well as internationally recognized institutions. Audit team assessed the SDG indicator against Report of activities July - December 2021 /73/; Legal and physical sanitation report /74/; Community management instruments /75/; Communal governance report /76/; Implementation and equipping to control and surveillance committees report /77/; Patrolling report/78/; Plan to increase productivity in production activities /79/; Capacity building reports /80/; and Training activity reports /81/;
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4.2 Summary of Project Benefits

Section 1 of the monitoring report provides information about the project benefits. Achievements for the current monitoring period and for the project lifetime are detailed with specific data per categories.

Data are supported with evidence and records checked during the interview with communities' representatives and desk review. The section has been completed appropriately with data from the sources provided such as GIS package, records of trainings activities, employees etc.

As specific and remarkable achievements for the current monitoring period the monitoring report in its section 1 states:

- Net estimated emission reductions in the project area, measured against the without-project scenario: 691,732 tCO₂-e
- Number of hectares of reduced forest loss in the project area measured against the without-project scenario: 1,508.49 hectares
- Total number of community members who have improved skills and/or knowledge resulting from training provided as part of project activities: 794 community members
- Number of female community members who have improved skills and/or knowledge resulting from training provided as part of project activities of project activities: 388 female community members.
- Total number of people employed in of project activities, expressed as number of full-time employees; 77 people
- Number of women employed in project activities, expressed as number of full-time employees: 24 women
- Number of women with improved livelihoods or income generated as a result of project activities: 388 female community members

Verification team reviewed Report of activities July - December 2021 /73/; Legal and physical sanitation report /74/; Community management instruments /75/; Communal governance report /76/; Implementation and equipping to control and surveillance committees report /77/; Patrolling report/78/; Plan to increase productivity in production activities /79/; Capacity building reports /80/; and Training activity reports /81/; social baseline report /63/; and Biodiversity baseline report /86/. In addition, activities carried out in the community were confirmed during the on-site visit during by interviewing the community members.

In order to confirm the standardized benefit metrics, including: GHG emission reductions or removals; Forest cover; Improved land management; Training; Employment; Livelihoods; Health; Education; Water; Well-being and Biodiversity conservation. The audit team reviewed information reported in this section against supporting evidence mentioned above and full documentation listed in appendix 3; also, the audit team has verified that all achievements reported are substantiated with information provided in the body of the project description and monitoring report.

In opinion of AENOR, the project benefits are credible based on the supporting documents provided by PPs and evidence received during the AENOR's stakeholders interviewed, records checked and field records.

4.3 General

4.3.1 Implementation Status (CCB, G1.9)

Item	Assessment and conclusion
Material misstatements	Section 2.2 of the monitoring report provides relevant milestones occurred during the last years in the project area related to the management and development of the project to understand its implementation status. These milestones are directly linked with the success to implement and achieve the goals established by the project in the community and biodiversity areas. Project activities are being implemented, following the four components, stated in the PD: 1. Communal governance and territory management in native communities, 2. Generation of sustainable inclusive businesses, improving the income of families in native communities., 3. Maintenance of forest conservation objects., 4. Strengthening capacities for MBC with social inclusion and gender equity. Also it was detailed Project Activities and Theory of Change considered in section 2.1.17 of the PD. Section 3.1.3, 4.3.1 and 5.3.1 of the detail the monitoring plan regarding climate, community and biodiversity were implemented as per validated PD /11/. Verification team found that there is no material misstatements between the project implementation and the project description; neither

	material misstatements between the actual monitoring system and the monitoring plan set out in the project description and the applied methodology.									
Monitoring plan implementation status	Tables in section 2.2.1 of the monitoring report provide complete information of activities carried out and impacts of these activities for the goals of the project. Project objectives and activities to reach them are analyzed with their outputs and outcomes for the present monitoring period. Monitoring plan was implemented as per stated in the project design document /11/. The following table summarizes the assessment carried out by the audit team: <table><tr><th>Date</th><th>Milestone(s) in the project's development and implementation</th><th>VWB Assessment</th></tr><tr><td>June 2021 to July 2021</td><td>Workshops in the communities Presentation and approval of the project</td><td>Audit team assessed Workshops attendance list of 21 communities /67/; Spanish summary of monitoring report/68/; PPT presentation of monitoring results/69/; Acts of general assembly/70/; Workshops photos and videos/71/; Flyers of project diffusion/72/; confirming the period.</td></tr><tr><td>01 July 2021</td><td>Start and end date of the historical reference period</td><td>The 21 communities involved in the project sign a commitment agreement to realize the project activities during the lifetime of the project (40 years). I was contrasted against Signed commitment agreement between AIDER and communities to realize the project activities during the</td></tr></table>	Date	Milestone(s) in the project's development and implementation	VWB Assessment	June 2021 to July 2021	Workshops in the communities Presentation and approval of the project	Audit team assessed Workshops attendance list of 21 communities /67/; Spanish summary of monitoring report/68/; PPT presentation of monitoring results/69/; Acts of general assembly/70/; Workshops photos and videos/71/; Flyers of project diffusion/72/; confirming the period.	01 July 2021	Start and end date of the historical reference period	The 21 communities involved in the project sign a commitment agreement to realize the project activities during the lifetime of the project (40 years). I was contrasted against Signed commitment agreement between AIDER and communities to realize the project activities during the
Date	Milestone(s) in the project's development and implementation	VWB Assessment								
June 2021 to July 2021	Workshops in the communities Presentation and approval of the project	Audit team assessed Workshops attendance list of 21 communities /67/; Spanish summary of monitoring report/68/; PPT presentation of monitoring results/69/; Acts of general assembly/70/; Workshops photos and videos/71/; Flyers of project diffusion/72/; confirming the period.								
01 July 2021	Start and end date of the historical reference period	The 21 communities involved in the project sign a commitment agreement to realize the project activities during the lifetime of the project (40 years). I was contrasted against Signed commitment agreement between AIDER and communities to realize the project activities during the								

		lifetime of the project (fort at least 100 years) /60/
15 May 2023	Beginning of REDD project validation under VCS and CCB standards	Audit team assessed Workshops attendance list of 21 communities /67/; Spanish summary of monitoring report/68/; PPT presentation of monitoring results/69/; Acts of general assembly/70/; Workshops photos and videos/71/; Flyers of project diffusion/72/; confirming the period.
5 June to 20 July 2023	PDD socialization in the 21 native communities	audit team assessed REDD strategy /65/, which details implemented monitoring.
14 August 2023	Finalization of the monitoring report for the period July December 2021	Validated against first version of the project design document /9/
August 2023	Beginning of REDD project verification under VCS and CCB standards	Verification team assessed the Acts of general assembly of 21 communities /70/, confirming the date

Also, it is detailed the activities conducted to prevent deforestation by implementing four components: community governance, sustainable inclusive businesses, forest conservation object maintenance, and strengthening capacities for Multi-Body Communication (MBC) with social inclusion and gender equity. These activities aim to improve the income of families in native communities and maintain forest conservation.

In addition, audit team reviewed Activities report: period July – December 2021 /73/, this document compiles and describes the activities carried out during the period July-December 2021, with the objective of reducing emissions from deforestation and forest degradation in the 21 native

communities; These activities are part of the initiative's REDD strategy /65/. All activities carried out were contrasted against all supporting evidence listed in appendix 3. Audit team found that activated are carried out as per validated monitoring plan of project design document, including recording, compiling, and analyzing the monitored data and parameters.

Finally, audit team after reviewing satellite images /17/ ad processed GIS data, confirm that no loss events were identified in the project are nor in the leakage belt.

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

The stakeholder involvement in project design as well as the stakeholder communication system is described in the PD. During the interview with communities' members, the audit team audit team was able to verify the stakeholder's involvement through the different interviews and meetings conducted and through records of different meetings and workshops. AIDER, a technical developer, monitored the native community's governance, decision-making, cosmovision, and traditions during the monitoring period.

In opinion of AENOR, the communication and consultation plan are being implemented as described in the project design document /11/. The project design document, monitoring report and other documents related to REDD project activities are public available and were disseminated as per VCS and CCB requirements. These documents have been made accessible to communities through socialization events, workshops, and community participation spaces, and have been delivered via printed, digital, and audio-visual materials created specifically for communities and other interested stakeholders.

Audit team, after desk review and interviews during the site visit confirms that the project were implement considering the governance and decision-making forms of the native community. Community authorities and assemblies are involved in the process, with a mechanism in place to address suggestions, complaints, and claims. The process considers cultural differences, languages of each ethnic group, opinions, and consultations with gender and intergenerational equity.

AENOR's verified that same actors, stated in the PD are considered in the monitoring; this fact was confirmed during the on-site visit, by interviewing various local actors and social specialist from AIDER (section 2.4 detail the interviewed person and topic covered), who confirms the stakeholder participation in decision-making and project implementation. Also, provided information was constated against the participatory diagnosis in 21 native communities of the Department of Ucayali and Huánuco /64/, which details demographics and culture of communities. Hence, verification team confirm that community demonstrated awareness and consent of the project's activities and the process used to identify stakeholders likely impacted as requested by CCB standard.

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 project developed is working closely with 21 communities, involving their consultation and decision-making processes through General Assemblies and informative meetings. Feedback from these communities, external consultants, and governmental actors helps improve the project's social, technical, and economic intervention strategies. The AIDER team uses this feedback in monthly planning processes to program activities in the field, in consultation with native communities. Communities and their authorities have actively participated in the project design and implementation process, approving agreements in communal minutes and participating in workshops to identify causes and agents of deforestation. The project is a result of collective construction, with technical support from the AIDER team. Identified stakeholders are detailed in section 2.3.1 of the project design document. The project's main actors are 21 native communities in Ucayali and Huánuco departments, who have rights to use and manage the forest in the project area. All stakeholders, identified by sectors that impact native communities' development, are involved in actions that directly and indirectly affect their development. Other stakeholders are their impact are detailed in section 4.3 of the project design document Audit team confirmed that the process of identifying actors was carried out through workshops in which tools were used such as: Timelines, talking maps, Venn diagrams, 24-hour clock, matrix of differentiated activities, seasonal calendars, matrix of needs and the marketing matrix, group dynamics were prepared to collect information and The participatory diagnosis in 21 native communities of the Department of Ucayali and Huánuco /64/ and social baseline report /63/ and REDD Strategy /65/. Participatory diagnosis /64/, details and provide description of the communities and other stakeholders regarding socioeconomic situation; culture and demography; population by sex and age; influential institutions; gender roles; access and control of natural resources; location and uses of HCVs; governance; among other aspects of local actors. Social baseline report /63/ analyzes the condition of human groups, including social and family organization, socio-cultural

	characteristics, production and livelihoods. REDD Strategy /65/ is the framework document of activities of the project, confirmed mitigation activities that would be implemented in the project According to Social baseline report /63/, process of project identification included the development of participatory rural diagnostics /64/; the methodology to identify the stakeholder included: Context data collection; Identification of population characteristics, political and cultural conditions; and formal and informal spaces of participation of women and men; design of sessions and instruments for data collection in the field; fieldwork: Implementation of group workshops and application of interviews. - Consolidation of the results of workshops and interviews; Data processing and processing of results. The participatory diagnosis in 21 native communities of the Department of Ucayali and Huánuco /64/ details and provide description of the communities and other stakeholders regarding socioeconomic situation; culture and demography; population by sex and age; influential institutions; gender roles; access and control of natural resources; location and uses of HCVs; governance; among other aspects of local actors. AENOR assessed the identification of stakeholder reviewing Social baseline report /63/, process of project identification included the development of participatory rural diagnostics /64/; Workshops attendance list of 21 communities /67/; Spanish summary of monitoring report/68/; PPT presentation of monitoring results/69/; Acts of general assembly/70/; Workshops photos and videos/71/; Flyers of project diffusion/72/; / and by direct interview whit stakeholder, during the on-site visit. Processed information were reviewed in The participatory diagnosis in 21 native communities of the Department of Ucayali and Huánuco /64/ and social baseline report /63/ and REDD Strategy /65/.
Ongoing consultation	The consultations were available to all members of the impacted community groups, considering the communication channel detailed in section 2.3.12 of the project design document. Workshops and monitoring meetings have been held to discuss progress and follow-up steps. Moreover, AIDER has an office in Pucallpa for community inquiries. The AIDER technical team is available for consultation on the project and its results. Community members can also visit the AIDER office for information and queries.

It is also worth mentioning that the community members have the contact details (telephone number and email) of the AIDER technical team, with whom they can contact at any time to inquire about the project and its results.

After project site visit, audit team confirmed that the project proponent communicated

- ✓ The project design and implementation, including the results of monitoring.
- ✓ The risks, costs and benefits the project
- ✓ The benefit sharing mechanism
- ✓ The ongoing FPIC process.
- ✓ All relevant laws and regulations covering workers' rights in the host country.
- ✓ The process of VCS validation and verification and the validation/verification body's site visit.

Verification team reviewed the plans developed and their implementation; also, it was reviewed the diffusion support of the project activity to the local stakeholder, including: Workshops attendance list of 21 communities /67/; Spanish summary of monitoring report/68/; PPT presentation of monitoring results/69/; Acts of general assembly/70/; Workshops photos and videos/71/; Flyers of project diffusion/72/; among other (complete list of evidence are included in appendix 3). Also during the on-site visit it was confirmed that the documentation is available to any interested party.

During the on-site visit, project proponent provided photographs, surveys results and workshop reports; also, the social specialist from AIDER and community member were intervened to confirm the consultation process. Then, AENOR's Verification team is able to confirm that the consultation process is effective and fulfil the requirement of VCS and CCB requirements.

Date(s) of stakeholder consultation

From 11 July 2021 to 27/08/2021

Native Community	Date
Nuevo Saposoa	11/07/2021
Caco Macaya	11/07/2021
Santa Teresa	11/07/2021
San Jose de Pacache	12/07/2021

	Nuevo Loreto 13/07/2021 Santa Martha 13/07/2021 Mariscal Cáceres 13/07/2021 Junín Pablo 15/07/2021 Santa Rosa de Dinamarca 15/07/2021 Sinchi Roca II 15/07/2021 Golondrinas 15/07/2021 Nuevo Egipto 17/07/2021 Utucuro 17/07/2021 Santa Rosa de Aguaytía 17/07/2021 Yamino 18/07/2021 El Naranjal 18/07/2021 Nuevo Yarina 19/07/2021 Nueva Alianza de Baños 20/07/2021 Buenos Aires 25/07/2021 Nuevo Paraíso 12/08/2021 Caimito 27/08/2021
Communication of monitored results	The results of the project were communicated in each of the communities through meetings with the assembly. Audit team asked the communities (during the site visit) about the dissemination of the project and confirmed its accessibility to documentation. Also, PP communities website, which include monitoring results.
Consultation records	The presentation and consultation with interested parties were documented through photographs, attendance lists, and a report summarizing the topics discussed and collecting participant comments. Audit team assessed Workshops attendance list of 21 communities /67/, confirming stated date; Spanish summary of monitoring report/68/; PPT presentation of monitoring results/69/; Acts of general assembly/70/; Workshops photos and videos/71/; Flyers of project diffusion/72/. Processed information were reviewed in The participatory diagnosis in 21 native communities of the Department of Ucayali and Huánuco /64/ and social baseline report /63/ and REDD Strategy /65/.
Stakeholder input	The project activities were identified through participatory planning, with a general schedule and detailed implementation coordinated with each community. During the monitoring period, no changes were made to the planned activities, ensuring everything was done as planned. Audit team confirmed by interviews that community members, who participated in assemblies, proposed activities to be developed, which

	were considered in the monitoring plan as per detailed in the According to Social baseline report /63/, process of project identification included the development of participatory rural diagnostics /64/.
Influence of stakeholder input	Stakeholders contributed to the identification of the project's REDD strategy activities /65/, each according to their needs and reality. This document details strategic activities by component, including the monitoring, control, and surveillance system on climate, biodiversity and community. Then, project activity meets CCB and VCS requirements.

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

During the verification period, communities have access to REDD project documents, including project activities, monitoring reports, and verified activities. The AIDER technical team participated in community assemblies, sharing information using PowerPoint slides and summaries in Spanish. Management committee meetings with 21 heads, including 06 heads from CCNN, were held to present progress and updates.

During the current verification period, communities continue to have access to relevant documents regarding the implementation and financing of the REDD project. Documentation developed for the project, as well as the project description document and monitoring report, were delivered to the communities in participatory meetings at the communal site.

After the public comment period, the community authorities of communities were notified via letter about the purpose and dates of the auditing company's visit to the project area, and is tasked with communicating the entire community in an assembly. Also, local authorities were selected by audit team in order to contrast provided information by PP.

AENOR could check, during the interview with community representatives, whether the documents were shared with the stakeholders. These documents were made accessible to communities through socialization events, workshops, and / or community participation spaces, and have been delivered via printed, digital, and audio-visual materials created specifically for communities and other interested stakeholders.

Project proponent has communicated the costs, risks and benefits of the project, including the financing scheme of the REDD project. The information has been disseminated to the community through a graphic format that summarizes and expresses in a simple and coherent manner the purpose, economic, social and environmental benefits of the project. The document where the costs and benefits of the activities to be implemented during the life of the project were worked out is the REDD Strategy /65/.

Verification team reviewed Workshops report /67/ and REDD Strategy /65/. During the on-site visit, community members confirmed provided information by PP. Also, project proponent has communicated the auditing process, which was carried out orally in the communities themselves, for which the AIDER technical team goes to the communities to inform about it.

AENOR assessed this during the on-site visit, by interviewing local stakeholder and AIDER´s technicians (interview persons and topics covered are described in section 2.4). Also, it was reviewed supporting evidence of dissemination process, including: Workshops attendance list of 21 communities /67/; Spanish summary of monitoring report/68/; PPT presentation of monitoring results/69/; Acts of general assembly/70/; Workshops photos and videos/71/; Flyers of project diffusion/72/; Then, AENOR concludes that the stakeholders have access to full project documentation; relevant and adequate information about potential costs, risks and benefits to communities has been provided prior to any decisions; and appropriate actions were taken to explain the verification process to communities and other stakeholders.

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	No grievances were received by PP during this monitoring period. Audit team consulted during the on-site visit confirming this fact.
Grievance redress procedure	Section 2.3.15 of the PD has established that the project will include a process to receive, listen, respond and resolve claims within a reasonable timeframe, taking into account traditional methods used by communities and other actors. The project proponent will attempt to amicably resolve all claims and send a written response in a culturally appropriate manner. Claims that are not resolved through friendly negotiations will be submitted to third party mediation; claims not resolved through mediation will be subject to arbitration or the competent courts in the relevant jurisdiction, without prejudice to the ability of one party to present the claim before a supranational juridical body. Claims and project responses must be documented and published to ensure transparency and accountability. PP has made available the contact numbers (telephone and email) of the technical team, who are attentive to any communication, In addition, AIDER has an office in the area, so that they can approach and/or communicate by telephone Audit team reviewed and confirmed the process flow, during the on-site visit. Community members confirmed the awareness of the grievances mechanism procedure and that during the monitoring period no grievances were recorded. Therefore, AENOR´s audit team is able to confirm that the

feedback and grievances producers meets VCS and CCB (G.3.8) requirements

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

The stakeholder involvement in project design as well as the stakeholder communication system is described in the PD. During the interview with communities' members, the audit team was able to verify the stakeholder's involvement through the different interviews and meetings conducted and through records of different meetings and workshops. AIDER, a technical developer, monitored the native community's governance, decision-making, cosmovision, and traditions during the monitoring period.

In opinion of AENOR, the communication and consultation plan are being implemented as described in the project design document. The project design document, monitoring report and other documents related to REDD project activities are public available and were disseminated as per VCS and CCB requirements. These documents have been made accessible to communities through socialization events, workshops, and community participation spaces, and have been delivered via printed, digital, and audio-visual materials created specifically for communities and other interested stakeholders.

AENOR's verification team checked provide information, during the on-site visit, by interviewing various local actors (summary and detail of the topics and actives cared out during the on-site visit are in section 2.4), including the native communities and social specialist from AIDER. Hence, verification team confirm that community demonstrated awareness and participation in project implementation.

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

As summarized in section, 2.3.5 of the MR, project proponent identified the main risk of the project activity: Human-induced risks: Change of opinion of communities (The community no longer wishes to develop the project) and Change of opinion of communities (The community wishes to work on other types of activities, different from those proposed in its strategy); no impacts on biodiversity and ecosystems nor Soil degradation and soil erosion are identified.

To mitigate those two identified risk PP is implementing productive activities, tailored to each community's reality and needs. It includes strengthening communal governance, generating sustainable inclusive businesses, maintaining forest conservation objects, and enhancing capacities for communal forest management, social inclusion, and gender equity. Also, the AIDER technical team strengthens control and surveillance committees in communities to improve their functions. As part of the REDD strategy, Legal Security of native communities' territories is implemented to provide support against third-party threats.

In addition, the PP has developed a Non-Permanence Risk Report to estimate the risks on Climate benefits in accordance with the VCS AFOLU Non-Permanence Risk Tool v 4.2.

AENOR deems that the PP correctly identified the risks to the project benefits but the most important is that has designed and is implementing actions to reduce or diminish the negative impacts of these risks in the benefits on the climate, community, and biodiversity.

Audit team reviewed REDD strategy /65/, where all mitigation and enforcement activities of the project are detailed, and activities report in the REDD strategy framework, including: Physical legal sanitation; Community management instruments; communal governance; Training and action implementation and equipment; patrols carried out; complaint management; Plans to implement productivity ;Strengthening technical capacities. Moreover, during the on-site assessment audit team confirmed the steps taken to minimize or reduce natural and human-induced risks (appendix 2 includes the project risk).

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

The project is currently taking active measures to enhance the climate, community, and biodiversity benefits of the project beyond the project crediting period. During this CCB verification period, participatory training workshops have been held to improve the livelihoods of the project communities.

Communities are collaborating with forest monitoring committees and strengthening governance to implement the REDD Strategy /65/. This aims to improve technical and productive capacities, legal backing, and control over forests. The strategy also focuses on preventing deforestation and forest degradation, improving living conditions, and conserving biodiversity. Once completed, communities will have the necessary capacities to continue their activities and implement control and surveillance actions.

Audit team reviewed REDD strategy /65/, where all mitigation and enforcement activities of the project are detailed. And activities report in the REDD strategy framework, including: Physical legal sanitation; Community management instruments; communal governance; Training and action implementation and equipment; patrols carried out; complaint management; Plans to implement productivity ;Strengthening technical capacities

AENOR has verified those activities though the desk review of all listed evidences included in appendix 3; also many community members was interviewed in order to confirm the supports provided by the project proponent. Interviewed persons respond with positive comments to the project activity.

Therefore, AENOR confirm that PP is taking reasonable measures + to enhance project benefits beyond the project lifetime in accordance with the validated project description document, VCS standard and CCB standard

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

As summarized in section, 2.2.7 of the monitoring report addressed the main risk of the project activity, which includes Fire, Pest and Disease outbreaks, Extreme weather and Geological risk. Also, deforestation agents in communities include agriculture, livestock, coca growers, loggers, and illegal miners. Risks are reduced through community control, surveillance, physical-legal sanitation management, and forest governance. This includes updating diagnosis, developing sustainable

management plans, reviewing communal management instruments, improving governance, and strengthening community management with Indigenous organization

In addition to these risks, the PP has developed a Non-Permanence Risk Report to estimate the risks on Climate benefits in accordance with the VCS AFOLU Non-Permanence Risk Tool v 4.2/6/.

AENOR deems that the PP correctly identified the risks to the project benefits but the most important is that has designed and is implementing actions to reduce or diminish the negative impacts of these risks in the benefits on the climate, community, and biodiversity

Audit team reviewed REDD strategy /60/ for managing identified risk; also it was verified burn and forest fire prevention manual /66/. Moreover, during the on-site assessment audit team confirmed the steps taken to minimize or reduce natural and human-induced risks.

Section 2.2.7 of the monitoring report addresses the natural risks (fire and pest and disease outbreaks) and human induced risks (the community wishes to work on other types of activities, different from those proposed in its strategy; the community no longer wishes to develop the project; third party threats) and how the project considered several initiatives to diminish these risks to the project benefits.

For identified risks, Project Proponent has established different mitigation activities such as Plan for prevention and control of forest fires /66/; Plan to increase productivity in production activities /79/; Gender and Social Inclusion Plan /82/; and Forest management plan.

During this monitoring no fires events nor pest or disease outbreaks had been occurred in the project area. Verification team assess public information of historical data of fires (available at: <https://sniffs.serfor.gob.pe/monitoreo/sami/incendios.html>). No pest or outbreaks disease are reported by health ministry (<https://www.dge.gob.pe/portalnuevo/>).

To mitigate identified human risk PP is developing productive activities (approved in a communal assembly); it includes capacity building, control and surveillance and governance strengthening to manage its forests and its resources. Verification team assesses approved plans /79/ and contrasted this activities during the on-site visit by interviewing local community members.

During the site visit it was confirmed that the community has a strengthened control and surveillance system, it has a checkpoint at the entrance of the community, it carries out periodic patrols, and the members of the community are committed to taking care of their limits of the territory and its resources within their forests (flora and fauna), so they are alert to any eventuality that may happen.

AENOR deems that the Project Proponent identified correctly the risks to the project benefits but the most important is that created, and it is implementing actions to reduce or diminish the negative impacts of these risks in the benefits on the Climate, community and biodiversity.

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

Project proponent account with Ethics and Conduct Policy /94/; Anti-discrimination the policy /95/; and Institutional gender policy /96/, they give the framework to rejects all types of acts of corruption such as

bribery, embezzlement, fraud, favouritism, patronage, nepotism, extortion and collusion, including: The Commitment to environmental conservation and the sustainable development of the country; Commitment to compliance of the laws and regulations applicable to the forestry sector; respect and protection of indigenous knowledge and identity; promotion, protection and management of knowledge resources; create a work environment of trust and respect; horizontal treatment between the human team; Promote transparency and honesty in professional relationships human team to achieve effective communication; Promote dialogue based on freedom of expression and opinion; Secure the right of all employees to maintain open conversations with their superiors or colleagues; Offer a work environment in accordance with hygiene and safety standards; Prohibit, detect and eliminate any form of moral or sexual harassment; Ensure a work environment characterized by the disposition of all collaborators to cooperate and help and a working relationship based on trust and mutual respect. Also, includes the Rejection of political ideologies related to any type of terrorism; Rejection of actions that encourage child labor and human trafficking; Rejection of all types of discrimination (racial, sexual, ethnic, religious, cultural, politics, etc.); Rejection of any and all types of bribes: no bribery will be given or accepted; among other; emphasizing the values of inclusion, interculturality, non-discrimination and gender equity. To act against any act of discrimination or harassment towards any member of the communities within the scope of the project,

AENOR's audit team reviewed the policies /94/ /95/ /96/, confirming information provided in the CCB-VCS-MR.

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

Project developer has analysed the main legal framework related to occupational safety and also has done a specific analysis of the main risks associated to its operations. Based on that, the project developer provides periodically training to its workers on a module called IPERC (Identification of Dangers, Risk Assessment and Measures of Control).

Project activity is developing capacity building the communities through job training and employment; also give job opportunities in the context of gender equity and equal pay for labour and work. It was confirmed against /80/ and Training activity reports /81/. Also, during the on-site visit some workers were interviewed to confirm whether they were informed about their labour risk and the measures taken to minimize them; the interviewers confirmed that they are informed about the risk and that they received the risk matrix and were trained to perform their activities.

The main risk are described in section 2.3.17 of the CCB-VCS-MR. Audit team reviewed IPERC matrix /99/; occupational health and safety plan /100/; occupational safety policy /101/; accidents and incidents report /102/ in order to verify the measures to reduce and mitigate identified risks. Also, the main safety regulation was assessed, including law N° 29783 health and safety law /103/; DS N° 009-2005-TR health and safety regulation /104/; Decree 148-2007-TR regulation of committee for supervision of security and health at work /105/; Law N° 26842 General Health Law /106/. Therefore, AENOR's audit team is able to confirm that the project developer is taking the necessary measures regarding occupational safety of workers.

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

AIDER has more than 30 years of experience in managing projects of conservation of natural resources in the Amazon and dry forest. It has established cooperation agreements with local governments, research institutions, private companies, producer organizations and native communities, and developed a PM & E system to control interventions and monitor biodiversity.

AIDER has developed capacities in the management of participatory natural resource management tools and the application of interculturality and gender approach, which have enabled the validation of a proposal for communal forests and voluntary forest certification of native communities under FSC standards.

AIDER has capacities for the formulation of CDM and REDD forestry projects, thanks to its professional staff's participation in training courses. AIDER has been the technical developer of the first reforestation project in Peru and is executor of the Management Contract of the Tambopata National Reserve and the Bahuaja National Park Sonene. AIDER is kept up-to-date on international trends and protocols in the framework of the Kyoto Protocol, post-Kyoto agreements and REDD. AIDER has 10 professionals permanently working on the development of the project, made up of foresters, geographers, biologists, agronomists, economists, social and administrative specialists.

AENOR's audit team reviewed the resumes of responsible for the project and key personnel /26/ /27/ and conclude that the organization has the expertise and prior experience implementing land management and carbon projects at the scale of this project.

Project developer (AIDER) receives technical cooperation funds for the implementation of development projects that it has executed and executes at the national level. The financial health of the implementing institution (AIDER) is evidenced in its financial statements /108/, which are prepared annually by a certified accountant. Furthermore, audit team reviewed local news in order to identify whether the project developer is complicit in any form of corruption, no one was identified.

AENOR's Audit team verified the project cash flow /28/ and financial statement /108/ in order to confirm the financial health to ensure adequate financial support over the project lifetime.

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

The public version of the monitoring report does not contain commercially sensitive information.

4.3.14 Legal Status and Property Rights

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

In section 2.5.1 of the monitoring report are listed the most relevant national legal framework and summarize the most important aspects that apply to the project activity. In this sense, AENOR's audit team interviewed a local authority (a representative of Agriculture Regional Directorate – DRA Ucayali) during the on-site visit and confirmed that the project proponent has not been sanctioned for non-compliance with the current legal framework and complies with local regulation.

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

The relevant legal framework is listed in section 2.5.2 of the monitoring report. AENOR's audit team is able to confirm the project's adherence to all relevant laws and regulations covering worker's rights and the measures needed and designed to inform workers about their rights. This was corroborated, through various interviews with workers in the project zone.

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	AIDER has policies, regulations, and safeguards to guarantee respect for the population with whom it works in the project, whether indigenous populations or local population, ensuring their rights, safety and access to work opportunities in an equitable manner. In addition, to ensure respect for the traditions of the local population, as well as protect them. Audit team reviewed Ethics and Conduct Policy/94/; Anti-discrimination the policy/95/; Institutional gender policy/96/; Occupational safety policy/97/; Human rights policy/98/; and confirm that they would prevent rights violations in operations, products, services, and business relationships. Also, confirm that the project respects and promotes the project of rights of IPs, LCs, and customary rights holders in line with applicable international human rights law, and the United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal. During site observation audit team was able to confirm that project activity respect human rights.

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	AIDER, the project's proponent, upholds policies that respect the cultural heritage of its communities, reflected in its proposed activities as part of the REDD strategy, ensuring the protection of local communities, their resources, and their cultural heritage. Native communities, with bilingual knowledge of Spanish, require intercultural communication. The project involves trained indigenous promoters and professionals, promoting respectful and sensitive processes. Respect for culture involves knowledge of local values, beliefs, and practices. AIDER recognizes cultural diversity and promotes the revitalization of local traditions, avoiding stereotypes, and open dialogues. This approach respects local ways of reconstructing and transmitting history, fostering respectful and sensitive interactions.

To maintain cultural heritage and traditions, awareness-raising actions are promoted, primarily through schools, aiming for cultural revitalization. Intergenerational meetings are encouraged between children, young people, and the elderly to preserve community development history. Productive activities, such as short-term economic actions led by families and crafts led by women artisans, are also promoted.

Then, in AENOR's opinion the project's actions ensure the preservation of high conservation value, recognizing the cultural relevance of communities' ancestral customs, including traditional medicine, and ensuring their continued use and protection as part of their cultural legacy

REDD strategy /65/ established transversal principles to ensure just implementation and effective contribution to the sustainable development of indigenous Amazonian people. Four key principles have been prioritized: Gender equity and social inclusion; Interculturality and ancestral knowledge; Social capital; and Rights of indigenous peoples.

Audit team assessed REDD strategy /65/, which is the framework document of activities of the project, designed to reduce deforestation in the 21 native communities of Ucayali and Huánuco. Based on this document audit team is able to confirm that the project preserves and protects cultural heritage as part of project activities.

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	identified ongoing disputes are in some communities included in the project activity ✓ CN Junín Pablo, Nuevo Loreto, Buenos Aires: They present invasion of the territory by settlers from Masisea and by Mennonites. There are also invasions by people from the hamlets that produce illicit crops and generate insecurity within their territories. ✓ CN Nueva Yarina: Presents invasion by Colonos (From the the Andean zone and the Amazon region of Loreto), Mennonites, Producers from the Doce de Mayo farmhouse and Producers from the Pacific farmhouse

- ✓ CN Caimito: There is demarcation of the area in discrepancy with the Territorial Expansion and the titled rural properties belonging to the Mennonite colony.
- ✓ CN Utucuro: There are conflicts with settlers, to those who rented plots of the communal territory for agricultural purposes and those who do not comply with the established agreements and are expanding areas for livestock and are processing their certificate of possession, generating a climate of conflict in the community which can be maintained. if not managed properly. Added to this is the existence of illegal loggers that some community members are allowing and the lack of legal physical sanitation.
- ✓ CN. Santa Rosa: They have not yet begun their process of legal physical sanitation and the existence of the populated center with recognition of the municipality will bring conflicts over the use of resources. For this reason, the community would have continuation of the threats of deforestation due to pressure from settlers through invasions that result from the lack of having their territory completely cleaned up.
- ✓ CN El Naranjal: Overlapping of 81 titled lands on communal territory, with approximately 1,500 ha deforested to establish extensive cattle ranching. The conflict has been ongoing for more than a decade. Physical-legal sanitation is a medium-term process, so the communal authorities must be able to continue with these steps and others that have to do with the management of the territory; Conflicts with the “Príncipe de Paz” population center of Israeli settlers, existing within the community, will increase due to the use of the resource.
- ✓ CN Sinchi Roca II: The Sinchi Roca native community would have continuation of the threats of deforestation due to pressure from settlers through invasions that take place due to the lack of complete sanitation of the territory.
- ✓ CN Nuevo Saposoa: There is conflict due to encroachment by farmers from the Nuevo Tacshita hamlet and invasion of the territorial extension by invaders to plant illicit crops. In addition, the territorial extension has been physically and legally cleaned up at the documentation level.

- ✓ CN San Jose de Pacache: There has been a conflict with the Nuevo Huaypa native community on its southern border for the past 5 years.
- ✓ CN Santa Rosa de Dinamarca: Settled cattle ranchers who have a possession certificate issued by the DRAU. There is a conflict with livestock farmers settled in the communal territory and who have a possession certificate issued by the DRAU.
- ✓ CN Nuevo Paraiso: Conflict with invaders from the Maputay area.
- ✓ CN Caco Macaya: Presence of coca growers in the eastern sector of the community who have planted approximately 150 ha.

To mitigate these existent disputes PP has elaborated The REDD strategy /65/, it aims to address conflicts by enhancing community control, surveillance, legal security, and governance. These activities aim to resolve community issues without affecting unresolved litigation or negatively impacting the outcomes. They aim to strengthen community control, surveillance, legal security, and governance, ensuring a more effective resolution of community issues.

The activities aim to resolve community problems without affecting unresolved litigation. An updated conflict resolution document outlines necessary measures. A warning management system and contingency plan will develop actions to avoid or mitigate conflicts in deforestation monitoring, control, surveillance, security management, socio-political conflicts, and political and legal management. These efforts aim to minimize negative impacts on the outcomes of unresolved litigation.

Verification team assessed the REDD strategy /65/; which is the framework document of activities of the project, confirmed mitigation activities that would be implemented in the project. Furthermore, during the on-site visit a representative of Agriculture Regional Directorate – DRA Ucayali was interviewed in order to confirm existing disputes, the nature and possible solutions. Also, during the visit to CN Caimito and CN El Naranjal, audit team confirmed the on-going disputes and implementing measures to resolve them.

Respect for property rights	The property right is demonstrated with the territorial rights of the communities that are part of the project were granted through a property title granted by the Ministry of Agriculture. The Peruvian State grants native communities' rights to use, tenure, access, and management of lands, territories, and resources in the project area, which are supported by their respective property titles. Audit team assessed all title deeds, granted by the Ministry of Agriculture and all registration certificates given by SUNARP (national superintendence of public records) /29/ to /59/; confirming the project property of project areas. Based on local regulation Law of Native Communities and Agrarian Development of the Jungle (DL 22175) /109/Ministry of Agriculture and all registration certificates given by SUNARP (national superintendence of public records) /29/ to /59/; confirming the project property of project areas
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4.3.15 Free, Prior, and Informed Consent (VCS, 3.18, 3.19; CCB, G5.2)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	During June to July 2021, as detailed in section 4.3.1 of this report. PP conducted series of workshops have in communities to educate on REDD, climate change, and the project process. These workshops have also involved the same community in the development plan, such as the REDD strategy. The interaction with the communities has allowed to identify the main stakeholders in the influence zone, learning about their needs and proposing action mechanisms for the project. Project developer held many meeting with representative of communities and community members in assemblies, all agreements were recorded in minutes, documenting the acceptance of the project. Project is developed in the 21 native communities, granted by their titles /11/ to /40/; in this sense project activity does not encroach uninvited on private property, community property, or government property, not lead to the involuntary removal or relocation. Moreover, No activities are undertaken by the project that could prejudice the outcome of an unresolved dispute

	relevant to the project over lands, territories, and resources in the project zone The communities were informed and consulted about the project and their approval to participate was given in a community assembly, considering the provisions of Law No. 29785, Law on the Right to Prior Consultation of Indigenous or Native Peoples, recognized in Convention 169 of the International Labor Organization (ILO) /110/, which states in Article 2 that indigenous peoples have the right to prior consultation on legislative or administrative measures that directly affect their collective rights, their physical existence, cultural identity, quality of life or development. Therefore, in AENOR´s opinion during this monitoring period, project activity meets the requirements FPIC method established in the standard (G5.1, VCS 3.18 and 3.19).
Outcome of FPIC discussion	The project was accepted by the 21 communities through an assembly minutes /83/, the highest authority in the native communities, and the proposed activities have been worked on in a participatory manner with each of them. The agreements states that project belongs to the communities and AIDER is the implementer of the project.

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

The property right is demonstrated with the territorial rights of the communities that are part of the project were granted through a property title granted by the Ministry of Agriculture. The Peruvian State grants native communities' rights to use, tenure, access, and management of lands, territories, and resources in the project area, which are supported by their respective property titles.

Audit team assessed all title deeds, granted by the Ministry of Agriculture and all registration certificates given by SUNARP (national superintendence of public records) /29/ to /59/; confirming the project property of project areas. Then, existing property rights are recognized, respected, and supported. Project activity is developing in the native communities properties, protecting the rights of Indigenous Peoples, communities, and other stakeholders in accordance with the third edition of the Climate, Community & Biodiversity Standards, and the validated project description.

4.3.17 Benefit Sharing Mechanisms (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	The benefit distribution mechanism is implemented through a project management committee, approved by participating communities. Audit team assesses the acts of general assembly /70/, confirming the sharing mechanism.

Summary of the benefit sharing plan	75% of the budget is allocated for project implementation, including technical assistance, control, surveillance, legal security, and strengthening of communal governance. The remaining 25% is for management, administered by AIDER. Within the 75% for implementation, communities manage a governance and productive activities fund, with AIDER managing the difference. Due to this is the first verification there is no carbon incomes.
Approval and dissemination of benefit sharing plan	The project's benefit sharing agreement with native communities was approved by the communal assembly, ensuring transparency and active community participation. Minutes were drafted to record the development of the meeting and key points of prioritised strategies. A thorough valuation of the reduction of carbon credits was also made, which are recorded in the communal minutes book accessible to all members. Audit team reviewed the signed minutes /83/ and interviewing local community members and confirm the awareness of the benefit sharing. Audit team assesses the acts of general assembly /70/, confirming the sharing mechanism.

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

In the Project area there are some illegal activities that could impact the project: Invasions for the elimination of coverage for the establishment of coca cultivation; Illegal logging; Invasions and elimination of coverage for agricultural establishment; Invasion to establish illegal mining; and Invasions and elimination of coverage for extensive livestock farming establishment. PP has implemented mitigation, including: Strengthen community control and surveillance; Legal security of CCNN territories; Strengthen community governance; and Implementation of sustainable productive activities. Therefore, audit team is able to confirm that PP has designed and established measures needed to reduce these activities and the project benefits are not derived from illegal activities.

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)

Procedures for quantifying the baseline emissions were conducted in accordance with the methodology: "Methodology to avoid unplanned deforestation, VM0015 version 1.1," /15/. The verification team performed an intensive review of all input data, parameters, formulas, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS documentation, methodology and associated tools, and the PD. Further, the verification team reproduced calculations for selected samples to ensure accuracy of the results. Conversion factors, formulas, and calculations were provided by project proponents in spreadsheet format to ensure all formulas were accessible for review. The verification team recalculated subsets of the analysis to confirm correctness. Project proponent also provided a step-by-step overview of select calculations to ensure the verification team understood the approach and could confirm its consistency with the methodologies and PD. Where applicable, references

for analysis methods or default values were checked against relevant scientific literature for best practice.

Verification team assessed the parameters listed in section 3 of the final version of the monitoring report, including fixed and monitored parameters and considered that they are complete and in accordance with the applied methodology and validated PD. Verification team assesses the significant sources identified in the registered monitoring plan, confirming that the same sources as established in the applied methodology.

Baseline Scenario Emissions:

Section 3.2.1 of the Monitoring Report and the calculation spreadsheet /13/ submitted to AENOR provide information related to the baseline emissions calculations.

The first verification event for the project area was conducted from July 01 to December 31, 2021. The carbon stocks in the project area and leakage belt have not significantly changed during the monitoring period. The data from MINAM's estimates of carbon reserves were used, considering forest areas. The monitoring period shows no significant changes in carbon stored in the initial and post-deforestation classes.

The changes in the carbon stocks of the baseline were calculated using the following equation:

$$\Delta C_{BSLPA}_t = \sum_{p=1}^P \left(\sum_{icl=1}^{I_{cl}} ABSLPA_{icl,t} * \Delta Cp_{icl,t=t*} - \sum_{z=1}^Z ABSLPA_{z,t} * \Delta Cp_{z,t=t*} \right)$$

Where:

ΔC_{BSLPA}_t	Total change of carbon stocks from the baseline within the project area to year t; tCO ₂ -e
$ABSLPA_{icl,t}$	Area of initial forest class icl deforested at time t within the project area in the case of the baseline; ha.
$\Delta Cp_{icl,t=t*}$	Average coefficient of variation of carbon stocks for the carbon stock p in the initial forest class icl applicable to time t (according to Table 20.a); tCO ₂ -e ha ⁻¹ .
$ABSLPA_{z,t}$	Area of zone z "deforested" at time t within the project area in the case of the baseline; ha.
$\Delta Cp_{z,t=t*}$	Average coefficient of variation of the carbon reserves for the carbon pool p in zone z applicable at time t = t * (according to Table 20.b); tCO ₂ -e ha ⁻¹ .
icl	1,2,3... Initial Icl (pre-deforestation) forest class; without dimensions.

<i>Z</i>	1,2,3... Z Zones; without dimensions.
<i>p</i>	1,2,3... P carbon stocks included in the baseline; without dimensions
<i>t</i>	1,2,3 ... t, the year of the proposed project loan period; without dimensions
<i>t*</i>	The year in which the area $ABSLPA_{icl,t}$ is deforested in the case of the baseline.

Project year	Total baseline carbon stock changes in initial forest classes		Total baseline carbon stock changes in final non-forest classes		Total baseline carbon stock changes in the project area	
	<i>annual</i>	<i>cumulative</i>	<i>annual</i>	<i>cumulative</i>	<i>annual</i>	<i>cumulative</i>
	$CBSLPA_{it}$	$CBSLPA_i$	$CBSLPA_{ft}$	$CBSLPA_f$	$CBSLPA_t$	$CBSLPA$
	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e
01/07/2021 to 31/12/2021	703,478.85	703,478.85	11,286.14	11,286.14	692,192.71	692,192.71

Calculation of Project Emissions:

Calculation of emissions from project activities has been determined following identified methodology and validated PD. In section 3.2.2, the ex-post calculations of the monitoring period (01 July 2017 – 31 December 2021) are shown. The calculations were reported according to this period.

The study used Landsat 5, 7, and 8 OLI satellite images from 01 July 2021 to 31 December 2021 /17/ to monitor deforestation and classify forest and non-forest areas. The images were acquired and cleaned using Google Earth Engine, and the map was validated using Planet images. The deforestation was reported in hectares, generating CO₂-e emissions and the number of hectares per period. The process was completed using Google Earth Engine and Planet images.

The project area did not generate any emissions due to planned deforestation or logging activities during the monitored period. Logging activities were mainly directed towards obtaining long-lived wood products, and all logging activities were excluded due to conservative calculations. No emissions were developed from fuel-wood and charcoal activities, as per the project's low impact forest management. These activities were not considered emissions in the VM0015 calculations.

The baseline non-CO₂ emissions from forest fires were excluded from monitoring, only being accounted for in the ex-post scenario when significant. The monitored area did not experience significant reductions in carbon stock due to uncontrolled events, which are subject to monitoring and should be accounted for in the project scenario when significant. As non-significant events occurred during the monitored period, this information was considered no significant and not monitored. Audit team reviewed 8 OLI satellite images from 01 July 2021 to 31 December 2021 /17/ in order to confirm whether significant event occurred during this monitoring, no loss event nor forest fire were identified.

The monitoring period from 01 July 2021 to 31 December 2021 involved calculating emissions due to unavoidable unplanned deforestation. The total deforested areas were 1.26 hectares in the project area and 4.95 hectares in the leakage belt /22/. The data are presented in Tables 9.b and 9.c of the spreadsheet /13/, with deforestation reported in hectares and emissions in tons of CO₂-e. The calculations were based on the baseline's details. The calculations are presented in the Excel file Monitoring Report /13/, which includes Table 29 detailing the estimated net carbon stock changes and non-CO₂ gas emissions in the project area.

Project year t	Total ex post carbon stock decrease due to planned activities		Total ex post carbon stock increase due to planned activities		Total ex post carbon stock decrease due to unavoids unplanned deforestation	
	annual	cumulative	annual	cumulative	annual	cumulative
	DCPA _{dPA_t}	DCPA _{dPA}	DCPA _{iPA_t}	DCPA _{iPA}	DCUD _{dPA_t}	DCUD _{dPA}
	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e
01/07/2021 to 31/12/2021	-	-	-	-	460.56	460.56

Calculation of Leakage emissions

The deforestation in the leakage belt was defined in accordance with the VCS Methodology VM0015, version 1.1 and through the application of image interpretation done using geographical information systems. According to the VCS Methodology VM0015, version 1.1, two sources of leakage are potentially subject to monitoring, which are:

- Decrease in carbon stocks and increase in GHG emissions associated with leakage prevention activities.

During this monitoring period, leakage prevention actions did not include measures to enhance cropland and/or grazing land areas, thus no reduction in carbon stocks nor an increase in GHG emissions occurred. Furthermore, according to the registered PD, the significant decrease in carbon stocks due to project activities result non-significant, i.e.: lower than 5%. Therefore, this source is not accounted.

- Decrease in carbon stocks and increase in GHG emissions in due to activity displacement leakage.

The activities that cause deforestation within the project area in the baseline scenario could be displaced outside the project boundary due to the implementation of the AUD project activity. Project activities have not generated displacement of activities in the leakage belt.

Leakage due to displacement activity was monitored by mapping forest cover change in the leakage belt. The result of monitoring is reporting, as per established in the applied methodology in ex post tables of activity data. Following is summarized the total baseline carbon stock changes in the leakage belt (ex-post and in the baseline).

According to the methodology, the ex-post deforestation above the baseline in the leakage belt area will be considered activity displacement leakage. Thus, leakage emissions due to activity displacement were calculated as the difference between the ex-ante and the ex-post assessment. As result of the analysis, deforestation in Leakage belt measured ex-post is less that baseline deforestation estimated for leakage belt without project. Then, leakage emissions are not considered. The following table shows the results of carbon stock changes in the leakage belt in the baseline and ex-post. Total net baseline carbon stock change in the leakage belt

Project year t	Total ex ante baseline carbon stock change		Total ex post net actual carbon stock change		Total ex post leakage	
	annual DCBSLLK _t	cumulative DCBSLLK	annual DCBSLLK _t	cumulative DCBSLLK	annual DCBSLLK _t	cumulative DCBSLLK
	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e
01/07/2021 to 31/12/2021	871,007.08	871,007.08	2,045.29	2,045.29	-868,961.79	-868,961.79

According to the methodology, as the result was negative (<0), the total ex post leakage is zero. Therefore, no credits were discounted due to activity displacement leakage during this monitoring period.

Emission reductions (removals)

According to section 9.2 of the methodology, net anthropogenic GHG emission reduction of the proposed project activity is calculated as follows:

$$\Delta REDD_t = (\Delta CBSLPA_t + EBBBSLPA_t) - (\Delta CPSPA_t + EBBPSPA_t) - (\Delta CLK_t + ELK_t)$$

Where:

$\Delta REDD_t$	Ex ante estimation of the reduction of anthropogenic net GHG emissions attributable to the activity of the AUD project at year t; tCO ₂ e
$\Delta CBSLPA_t$	Sum of changes in the carbon stock from the baseline in the project area to year t; tCO ₂ e.
$\Delta CPSPA_t$	Sum of the ex ante estimation of changes in the carbon stock in the project area at year t; tCO ₂ e
$EBBPSPA_t$	Sum of the emissions from the biomass burning baseline in the project area to year t; tCO ₂ e
ΔCLK_t	Sum of ex ante estimates of leakage of changes in net carbon stock at year t; tCO ₂ e
ELK_t	Sum of estimated ex ante leakage releases at year t; tCO ₂ e
t	1,2,3 ... t, one year of the proposed project credit period; without dimensions

Summary of emission reduction are detailed following

Project year t	Baseline carbon stock changes		Baseline GHG emissions		Ex post project carbon stock changes		Ex post project GHG emissions	
	annual	cumulative	annual	cumulative	annual	cumulative	annual	cumulative
	$DCBSLPA_t$	$DCBSLPA$	$EBBBSLPA_t$	$EBBBSLPA$	$DCPSPA_t$	$DCPSPA$	$EBBPSPA_t$	$EBBPSPA$
	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e	tCO ₂ -e
01/07/2021 to 31/12/2021	692,192.71	692,192.71	-	-	460.56	460.56	-	-

The calculation of the amount of Voluntary Carbon Units (VCUs) was made by subtracting 12% of the net annual emission reductions, which is the credit reserve for non-permanence risk, calculated according to the AFOLU non-permanence risk tool

For the calculation of the Voluntary Carbon units (VCUs) the following equations were used:

$$VCU_t = \Delta REDD_t - VBC_t$$

$$VBC_t = (\Delta CBSLPA_t - \Delta CPSPA_t) * RF_t$$

Where:

VCU_t	Number of Verified Carbon Units that can be negotiated at time t; tCO ₂ -e
$\Delta REDD_t$	ex ante estimation of reduction of net emissions of anthropogenic greenhouse gases attributable to the activities of the AUD project at year t; tCO ₂ -e ha-1
VBC_t	Number of buffer credits deposited in the VCS buffer at time t; t CO ₂
$\Delta CBSLPA_t$	Sum of the changes in the carbon stock of the baseline in the project area at year t; tCO ₂ e
$\Delta CPSPA_t$	Sum of ex ante estimation of current changes in the carbon stock in the project area at year t; t CO ₂ -e ha-1
RF_t	Risk factor used to calculate the VCS buffer credits; %
t	1,2,3 ... t, one year of the proposed project credit period; without dimensions

Voluntary Carbon Units

The following table shows the net GHG emission reductions or removals (tCO₂e) for the period July 1 to December 31, 2021.

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
01/07/2021 to 31/12/2021	692,192.71	460.56	-	691,732.15
Total	692,192.71	460.56	-	691,732.15

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCUs (tCO ₂ e)	Removals VCUs (tCO ₂ e)
01-July-2021 to 31-December-2021	692,192.71	460.56	0	83,008	608,724	-
Total	692,192.71	460.56	0	83,008	608,724	-

AENOR reproduced the calculations to achieve the same results and deems they are depicted clearly and correctly in the provided sheets. The AENOR verification team was able to trace calculations directly from the data sources of inventory's field measurements. Formulae used are in compliance with monitoring plan, PD and methodology like the default values used to determine the parameters, they are appropriate. Thus, the net amount of VCUs to be issued is accurate and realistic.

In order to calculate the above terms, the monitoring report details the data and parameters used during the verification process in section 3. Data and parameters available at validation are the ones stated in section 3.1.1. of the CCB-VCS-MR.

AENOR verified for the parameters available at validation the values reported or the references to the documents where they are used or explained by reviewing, reproducing and crosschecking the evidence provided by the Project Proponent. AENOR checked the values of these parameters to be appropriate and correctly used in equations

On the other hand, the data and parameters monitored to calculate the VCUs to be issued are the ones stated in section 3.1.2. of the MR.

Verification team assessed carefully Annex I. Methodology for Avoiding Unplanned Deforestation, VM0015 version 1.1 /23/ (appendix calculation of the PD); Spreadsheet of emission reduction calculation/13/, fixed and monitored parameters sated in the PD /11/; monitoring parameters were contrasted against 8 OLI satellite images from 01 July 2021 /17/. In addition, the Non-Permanence Risk /14/ was calculated according to the tool risk report. A detailed validation assessment carried out by AENOR is provided in sections below. The overall risk rating is 12%. In addition, audit team assessed

Project area map /18/; Leakage belt map /19/; Reference region map /20/; Leakage management areas map /21/; GIS Data /22/; Carbon Stock spreadsheet /25/

Based on the information reviewed, it can also be confirmed that the sources used are correctly quoted and interpreted in the PD (Annex1 /23/) and supporting documents. All assumptions and data indicated in the MR and all relevant sources were checked and confirmed. PP has followed the procedure established in the methodology /15/ and monitoring plan established in the project design document /11/.

In essence, the methodology was correctly applied following the requirements. All values in the PD are considered reasonable in the context of the proposed VCS CCB project activity. Data sources are quoted correctly. Hence, the calculation of baseline emissions, project emissions and the estimated net GHG emission reductions are considered correct.

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)

AENOR was able to confirm that the calculations are based on monitored data (8 OLI satellite images from 01 July 2021 /17/). The spreadsheets of emission reductions and VCU calculations /13/ and all figures were tracked, checked and found to be consistent. The monitoring information is stored as per the monitoring plan.

The quality of supporting evidence submitted to the VVB for verification is adequate and found to be verifiable. The ER calculation spreadsheet /13/ and other supporting documents related to QA/QC were checked by the verification team during the site visit to confirm the authenticity of the documents and to check the correctness of the calculation.

Verification team confirms that the quality of evidence to determine the GHG reductions and removals produced was found satisfactory. The detailed information flow with the roles and responsibilities of the individuals and the monitoring system have been provided in section 3.1.3 of the MR.

The verification team is able to confirm that sufficient evidence is available for the whole monitoring period and the same is verifiable and that the data collection system meets the requirements of the monitoring plan and the applied methodology according to the assessment carried out on site and in the document review (list of reviewed evidence are detailed in appendix 3).

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

PP has elaborated VCS Non-permanence Risk Report /14/ for the verification process according to the AFOLU Non-Permanence Risk Tool, v4.2 /6/. Below, it is explained the assessment of the non-permanence risk rating determined by the project participant in the last version.

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
Project Management	Q1 Does the project have an adaptive management plan in place that includes a monitoring plan? If No, the project fails the risk assessment. If Yes, proceed to	Yes	-
	Q2 Do any of the following project management risks apply to the project ?	-	-
	a) Species planted (where applicable) associated with more than 25 percent of the stocks on which GHG credits have previously been issued are not native nor proven to be adapted to the same or similar agro-ecological zone(s) as the project area.	0	Not applicable. Is not a forestation project
	b) Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50 percent of stocks on which GHG credits have previously been issued	0	The project to date has not issued any carbon credits; therefore it does not apply to this factor
	c) Management team does not include individuals with significant experience in all skills necessary to successfully undertake the project activities (i.e., any area of required experience is not covered by an individual with at least five years' experience in that area).	0	The project proponent has a multidisciplinary team with experience in the development and implementation of REDD projects. Verification team reviewed the Curriculum vitae of key personnel /26//27/ in order to confirm the management experience.
	d) Management team does not maintain a presence in the country or is located more than one day of travel from the project site, considering all parcels or polygons in the project area.	0	The project proponent have offices and a team in Ucayali region,
	e) Management team has previously failed to submit a loss report within two years of detecting a loss event.	0	Not applicable. I must be evaluated after first verification.

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	f) ALM projects: Some or all of the farmers participating in the project have not received training on the improved ALM practices implemented as part of the project or the monitoring and reporting procedures implemented during the crediting period.	0	Not applicable. It correspond to AUDD project
	g) ALM projects: Some or all of the farmers participating in the project are unaware of the potential for yields to decrease temporarily due to the transition to improved agricultural practices	0	Not applicable. It correspond to AUDD project
	Q3 Do any of the following mitigations apply to the project?	-	-
	h) Mitigation: Management team includes individuals with significant (i.e., more than five years) experience in AFOLU project design and implementation, carbon accounting, and reporting (e.g., individuals who have successfully managed projects through validation, verification, and issuance of GHG credits) under the VCS Program or other approved GHG programs.	-2	The project proponent has a multidisciplinary team with experience in the development and implementation of REDD projects. Verification team reviewed the Curriculum vitae of key personnel /26//27/ in order to confirm the management experience.
	i) Mitigation (ALM projects): A comprehensive training plan for all farmers participating in the project is in place, covering implementation of planned ALM practices, monitoring and reporting obligations and their potential costs.	0	Not applicable. It correspond to AUDD project
Total Project Management (PM): (a + b + c + d + e + f+h+i): 0 Total shall not be less than zero.			

In accordance with provided evidence, AIDER is an organization that has been working by implementing alternative programs for the community's economy and simultaneously protect existing forests and recovering degraded lands. Management team maintain a strong presence in the zone and within the project area, including local office, near to the project area.

Management team engaged carbon project developer team has extensive technical expertise in developing AFOLU projects, as well as in-depth knowledge of national and international carbon market.

In AENOR´s opinion, total project management risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.2

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
Financial Viability	Q1 How long is the project's payback period (i.e., how many years will it take to breakeven)?	e	-
	a) The payback period is greater than 20 years from the current risk assessment.	0	No applicable.
	b) The payback period is greater than 10 years from the current risk assessment, but less than or equal to 20 years.	0	Not applicable.
	c) The payback period is greater than seven and up to and including 10 years from the current risk assessment.	0	Not applicable.
	d) The payback period is greater than four and up to and including seven years from the current risk assessment.	0	Not applicable.
	e) The payback period is four years or less from the current risk assessment.	0	Project has guaranteed the 100% of the budget necessary for the beginning of the project. Audit team assessed project cash flow /28/ and confirmed that it reaches its breakeven point from the beginning of it.
	Q2 What percentage of funding has the project secured to cover the total cash out required before the project reaches breakeven?	i	-
	f) Project has secured less than 15 percent of funding needed to cover the total cash out required before the project reaches breakeven.	0	Not applicable.

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	g) Project has secured 15 percent to less than 40 percent of the funding needed to cover the total cash out required before the project reaches breakeven.	0	Not applicable.
	h) Project has secured from 40 percent to less than 80 percent of the funding needed to cover the total cash out required before the project reaches breakeven.	0	Not applicable.
	i) Project has secured 80 percent or more of the funding needed to cover the total cash out before the project reaches breakeven.	0	Project has guaranteed the 100% of the budget necessary for the beginning of the project. Audit team assessed project cash flow /28/ and confirmed that it reaches its breakeven point from the beginning of it.
	Q3 Does the following mitigation apply to the project?	No	-
	j) Mitigation: Project has available, as callable and secured financial resources, at least 80 percent of total cash out before the project reaches breakeven.	0	Not applicable.
	Total Financial Viability (FV) = [as applicable, ((b, c, d or e) + (f, g, h or i + j))]: 0 Total shall not be less than zero and the sub-total for question two with the mitigation j shall not be less than zero (note: the mitigation only applies to Q2)Total shall not be less than zero		

In accordance with provided evidence, the project has secured the funding needed to cover the total cash out required before the project reaches breakeven. It was verified against cash flow 10 years /67/ and supporting evidence of incomes and outcomes. Then, in AENOR´s opinion, total financial viability risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS v4.2

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
Opportunity Cost	Q1 Are the baseline activities subsistence-driven? If No, proceed to Q2. If Yes, proceed to Q3.	Yes	-

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	Q2 What is the NPV of the most profitable alternative land use activity compared to the NPV of the project activity? A response is only required if the answer to Q1 is No.	-	No applicable.
	a) Net present value (NPV) of the most profitable alternative land use activity is expected to be at least 100 percent more than that of the project activities.	0	Not applicable
	b) NPV of the most profitable alternative land use activity is expected to be greater than 50 percent and up to 100 percent more than that of project activities	0	No applicable.
	c) NPV of the most profitable alternative land use activity is expected to be greater than 20 percent and up to and including 50 percent more than that of project activities.	0	No applicable.
	d) NPV of the most profitable alternative land use activity is expected to be 20 percent or less than that of project activities.	0	No applicable.
	e) NPV of project activities is expected to be greater than 20 percent and up to 50 percent more profitable than that of the most profitable alternative land use activity.	0	Not applicable.
	f) NPV of project activities is expected to be over 50 percent more profitable than that of the most profitable alternative land use activity.	0	Not applicable.
	Q3 Does the project have net positive community impacts? A	h	-

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	<i>response is only required if the answer to Q1 is Yes.</i>		
	g) Net positive community impacts of project activities are not demonstrated.	0	Not applicable
	h) Net positive community impacts of project activities are demonstrated.	0	PP had demonstrated net positive impact in the community (refer to section 3.3.11 of this report)
	<i>Q4 Do any of the following mitigations apply to the project?</i>	i	-
	i) Mitigation: Project is protected by a legally binding agreement to continue management practices that protect the credited carbon stocks over the duration of the project crediting period.	-2	The country's legislation, specifically in The Law of Native Communities and Agrarian Development of the Jungle (DL 22175), in its article 13 states that the territorial property of the communities is inalienable, imprescriptible and cannot be seized. It points out that the state recognizes the legal existence and legal personality of native communities (art. 7); Furthermore, the same decree states that the government will guarantee the integrity native communities property (art. 10). Likewise, in their article 11, it mention that the part of the territory of the native communities that corresponds to land suitable for forestry will be transferred to them, and its use will be governed by the legislation on the matter. Moreover, the territory of the communities are registered in the national superintendence of public records. In this sense, the native communities are the owner of the project and AIDER provides technical support for developing the VCS-CCB project in accordance with the signed commitment /60/
	j) Mitigation: Project is protected by legally binding agreement to	0	Not applicable

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	continue management practices that protect the credited carbon stocks for at least 100 years.		
	k) Mitigation: Where there is a potential for revenue loss compared to the most profitable alternative land use activity, project is a not for profit or has additional financial support (e.g., via grants, government funding, ecosystem services payments or SD VISta assets) to overcome expected revenue loss.	0	No applicable
Total Opportunity Cost (OC) = [as applicable, (a, b, c, d, e, f, g or h) + (i or j) + k]: 0 Total shall not be less than zero.			

Project activity is developed in areas titled /29/ to /59/. Communities and AIDER signed a commitment agreement to realize the project activities, during the lifetime /60/. Moreover, The country's legislation, specifically in The Law of Native Communities and Agrarian Development of the Jungle (DL 22175), in its article 13 states that the territorial property of the communities is inalienable, imprescriptible and cannot be seized. It points out that the state recognizes the legal existence and legal personality of native communities (art. 7); Furthermore, the same decree states that the government will guarantee the integrity native communities property (art. 10). Likewise, in their article 11, it mention that the part of the territory of the native communities that corresponds to land suitable for forestry will be transferred to them, and its use will be governed by the legislation on the matter. Moreover, the territory of the communities are registered in the national superintendence of public records

Then, in AENOR's opinion, total opportunity cost risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
Project Longevity	Q1 Did the project request registration on or after 1 January 2024?	Yes	-
	Q2 Does the project have a legally binding agreement that covers at least a 100-year period from the project's start date? If Yes, the project is given a zero	Yes	The native communities are the owners (PP) of the project and AIDER (also PP) provides technical support for developing the VCS-CCB project in accordance with the signed commitment /60/

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	<i>score for this risk category. If No, proceed to Q3.</i>		
	<i>Q3 What is the project longevity in years? If you answered Yes to Q1 and the project longevity is less than 40 years, the project fails the risk assessment. If you answered No to Q1 and the project longevity is less than 30 years, the project fails the risk assessment. Please note that projects with project longevity of less than 40 years will be ineligible for the Core Carbon Principles label.</i>	0	Project lifetime is 40 years.
	<i>Q4 Does the project have a management, financial and monitoring plan for the entire project longevity? If No, the project fails the risk assessment. If Yes, proceed to Q5.</i>	0	Not applicable.
	<i>Q5 Is the project an ARR or IFM project with harvesting? If No, proceed to Q7. If Yes, proceed to Q6.</i>	0	Not applicable. Project is AUDD.
	<i>Q6 Can the project demonstrate a commitment to continue the management practice, replant or allow re-growth? If No, the project fails the risk assessment. If Yes, proceed to Q7.</i>	0	Not applicable
	<i>Q7 Does the project have a legal Agreement or requirement to continue the management</i>	Yes	-

Internal Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	<i>practice(s)? If No, proceed to a. If Yes, proceed to b.</i>		
	a) Without legal agreement or requirement to continue the management practice.	0	No applicable.
	b) With legal agreement or requirement to continue the management practice.	0	As per NPR tool Any project with a legally binding agreement that covers at least 100 years from the project start date will be assigned a score of zero.
	<i>Q8 Is the project a grouped project where contract durations with individual project activity instances are less than the project longevity?</i>	0	Not applicable. It is not a grouped project
	Total Project Longevity (PL): 0 Total Project Longevity (PL) = [as applicable, (a or b)] Total shall not be less than zero. Any project with a legally binding agreement that covers at least 100 years from the project start date will be assigned a score of zero. Any project that requests registration on or after 1 January 2024 with a project longevity of less than 40 years fails the risk assessment. Any project that requests registration before 1 January 2024 with a project longevity of less than 30 years fails the risk assessment. The selected project longevity shall be supported by a management, financial and monitoring plan.		

Project activity is developed in areas titled /29/ to /59/. Communities and AIDER signed a commitment agreement to realize the project activities, for at least 100 years /60/. Moreover, The country's legislation, specifically in The Law of Native Communities and Agrarian Development of the Jungle (DL 22175), in its article 13 states that the territorial property of the communities is inalienable, imprescriptible and cannot be seized. It points out that the state recognizes the legal existence and legal personality of native communities (art. 7); Furthermore, the same decree states that the government will guarantee the integrity native communities property (art. 10). Likewise, in their article 11, it mention that the part of the territory of the native communities that corresponds to land suitable for forestry will be transferred to them, and its use will be governed by the legislation on the matter. Moreover, the territory of the communities are registered in the national superintendence of public records.

The project lifetime, as per established in the validates PD is 40 years. However, the native communities, who are the owners (PP) of the project and AIDER (also PP) provides technical support for developing the VCS-CCB project signed an agreement commitment to develop the project for at least 100 years /60/; therefore, as per VCS AFOLU Non-Permanence Risk Tool, v4.2 /6/ the risk score for project longevity is

zero. Then, in AENOR's opinion, Total Project Longevity (15) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

Therefore, **total internal risk** is calculated as the sum of (PM + FV + OC + PL), totalling 0.

External Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
Land and Resource tenure	Q1 <i>Has due process been undertaken to discover any disputes over ownership and land, resource access, or use rights? If No, the project fails the risk assessment. If Yes, proceed to Q2.</i>	Yes	-
	Q2 <i>Has the project executed a binding legal agreement(s) (such as a contract) securing the legal right to control and operate project activities over the entire project area with all entities that have verified ownership claims or verified land, resource access, or use rights (such as customary rights holders)? If No, the project fails the risk assessment. If Yes, proceed to Q3.</i>	Yes	The native communities are the owners (PP) of the project and AIDER (also PP) provides technical support for developing the VCS-CCB project in accordance with the signed commitment /60/
	Q3 <i>Do the same or different entities hold land ownership and resource access or use rights?</i>	a	-
	a) Ownership and resource access or use rights are held by the same entity(ies).	0	The communities involved in the project are the owners and have the use rights of the land /29/ to /50/.
	b) Ownership and resource access or use rights are held by different entity(ies) (e.g., the government own the land, and the project	0	Not applicable.

External Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	proponent holds a lease or concession).		
	Q4 Is the project in a country/jurisdiction with a history of national, sub-national, or local government ("Government") intervention in land or resource use?	e	-
	c) Government has previously expropriated significant areas of land (i.e., 10% or more) in the project area in the past 20 years.	0	Not applicable.
	d) Government has previously changed land rights in the project's jurisdiction (e.g., cancelled, or blocked land titles, expropriated land or issued overlapping land titles) in the past 20 years.	0	Not applicable.
	e) No instances of Government intervention in the past 20 years or specific instances of expropriation and government intervention in land rights in the project area have been conclusively resolved against the government in a court of competent jurisdiction.	0	Project activity is develop in communities areas granted by governments titles /29/ to /50/. The country's legislation, specifically in The Law of Native Communities and Agrarian Development of the Jungle (DL 22175), in its article 13 states that the territorial property of the communities is inalienable, imprescriptible and cannot be seized. It points out that the state recognizes the legal existence and legal personality of native communities (art. 7); Furthermore, the same decree states that the government will guarantee the integrity native communities property (art. 10).
	Q5 What percent of the project area is affected by disputes over land tenure or ownership?	g	-

External Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	f) Disputes exist in more than 5 percent of the project area.	0	Not applicable
	g) Disputes exist in up to and including 5 percent of the project area.	5	Exist dispute in some communities, but it es less than 5%. Audit team assessed Disputed areas in native communities areas map /61/, confirming this fact.
	h) No disputes exist.	0	Not applicable
	Q6 What percent of the project area has disputes over access or use rights?	j	-
	i) Disputes exist in more than 5 percent of the project area.	0	Not applicable
	j) Disputes exist in up to and including 5 percent of the project area.	5	Exist dispute in some communities, but it es less than 5%. Audit team assessed Disputed areas in native communities areas map /61/, confirming this fact.
	k) No disputes exist.	0	Not applicable
	l) Potential upstream and sea impacts are not demonstrated to be insignificant or effectively mitigated.	0	Not applicable
	m) Potential upstream and sea impacts are demonstrated to be insignificant or effectively mitigated.	0	Not applicable
	Q8 Do any of the following mitigations apply to the project?	n,o	-
	n) Mitigation: Project area is protected by a legally binding commitment (e.g., a license, conservation easement, conservation servitude, or protected area) to continue management practices that protect carbon stocks for the duration of the project crediting period.	-2	Project activity is developed in areas titled /29/ to /50/. Communities and AIDER signed a commitment agreement to realize the project activities, during the lifetime /60/. Moreover, The country's legislation, specifically in The Law of Native Communities and Agrarian Development of the Jungle (DL 22175), in its article 13 states that the territorial

External Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
			property of the communities is inalienable, imprescriptible and cannot be seized. It points out that the state recognizes the legal existence and legal personality of native communities (art. 7); Furthermore, the same decree states that the government will guarantee the integrity native communities property (art. 10). Likewise, in their article 11, it mention that the part of the territory of the native communities that corresponds to land suitable for forestry will be transferred to them, and its use will be governed by the legislation on the matter. Moreover, the territory of the communities are registered in the national superintendence of public records
	o) Mitigation: Where disputes over land tenure, ownership or access or use rights exist, documented evidence is provided that demonstrates the project is taking action to try to resolve the disputes or clarify overlapping claims.	-2	Project activity is developed in areas titled /29/ to /59/ granted by Peruvian government. Furthermore , PP has developed a Contingency plan in socio-political conflicts /62/ to prevent, reduce and mitigate the effects of alerts referring to communal socio-political conflicts in the project implementation.
	Total Land Tenure (LT) = [as applicable, ((a or b) + (c, d, or e) + (f, g or h) + (i, j or k) + (l or m) + n + o)]: 6 Total shall not be less than zero.		

Project activity is developed in areas titled /29/ to /50/ in favour of the 21 native communities. Even disputes are identified, PP is conducted mitigation action such as the warning management system and its contingency plan /62/ will allow the development of actions to avoid or mitigate conflicts or disputes in the categories of deforestation monitoring, control, surveillance and complaints, security management, socio-political conflicts, and political and legal management. Then, in AENOR's opinion, total land tenure (6) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

External Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
Stakeholder Engagement	<i>Q1 Are local populations, including those living in the project area or within 20 km of the</i>	Yes	-

External Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	<i>boundary of the project area, reliant on the project area? If No, the risk rating for stakeholder engagement is zero and you can proceed to political risk. If Yes, proceed to Q2.</i>		
	Q2 Have more or less than 50 percent of stakeholders living within and reliant on the project area been consulted?	b	-
	a) Less than 50 percent of stakeholders living within the project area and who are reliant on the project area have been consulted.	0	Not applicable.
	b) More than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted.	0	Consultation process have been carried out to the communal assembly in each community involved in the project. As per established in section G3.2. of project design document. Audit team assess The social baseline report 63/; Rapid participatory diagnostics report /64/; and REDD strategy /65/.
	Q3 Have more or less 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 been consulted?	d	-
	c) Less 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.	0	Not applicable.
	d) More than 20 percent of stakeholders living outside the project area within 20 km of the	0	Audit team assess The social baseline report 63/; Rapid participatory diagnostics report /64/; both

External Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	project area, and who are reliant on the project area have been consulted.		document details the Identification of population characteristics, political and cultural conditions; and confirms this fact.
	Total Stakeholder Engagement [as applicable, (a or b) + (c or d)]: 0 Total shall not be less than zero		

During the on-site visit, Verification team confirms that local stakeholders participated in the different workshops carried out by project proponent; also, it was confirmed that consultations were carried out in site of the project area (as per stated in the PD). Then, in AENOR´s opinion, total community engagement (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

External Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
Political Risk	<i>Q1 What is the governance score for the country?</i>	c	-
	a) Governance score of less than - 0.79	0	Not applicable.
	b) Governance score of -0.79 to less than -0.32	0	Not applicable.
	c) Governance score of -0.32 to less than 0.19.	0	The score was obtained from the “Governance score”, calculated by “World Bank Institute´s Worldwide Governance Indicators (WGI). The average value is -0.17 for the period of 2017-2021.
	d) Governance score of 0.19 to less than 0.82.	0	Not applicable.
	e) Governance score of 0.82 or higher.	0	Not applicable.
	<i>Q2 Does the following mitigation apply to the project?</i>	f	-
	f) Mitigation: The project is in a country that: 1) is party to the Paris Agreement and has submitted an NDC to the UNFCCC Secretariat in the last five years, 2) includes AFOLU commitments (conditional	-2	Perú is a party of the Paris Agreement and submitted the NDC to the UNFCCC secretariat in las five years.

External Risk	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
	or unconditional) inits NDC, and 3) has a documented and active climate change plan that includes the project activity.		Peru First NDC (Updated submission) is publica available on https://unfccc.int/documents/499569 Submission date 18 Dec 2020
	Total Political (PC) ((a, b, c, d or e) + f): 0 Total may not be less than zero.		

Verification team confirms the governance score against the world bank platform: <http://info.worldbank.org/governance/wgi/Home/Reports>; the average indicator was calculated for the last 5 year. Also Peruvian NDC is publica available on <https://unfccc.int/documents/499569>. Then, in AENOR's opinion, total political risk (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

Therefore, **total external risk** is calculated as the sum of (LT + CE + PC), totalling 0.

Natural Risk	Score (LS)	Mitigation	DOE Assessment
Fire	1	0.5	The project proponent has a Plan for prevention and control of forest fires /66/. Also, the project proponent has experience in fire control in reforestation projects in the Ucayali region.
Pest and Disease Outbreaks	0	0	Project activities include implementing agroforestry systems already adapted to natural conditions in the project area. The project will use native species already adapted to the project area and this will prevent outbreaks of pests and diseases. The project proponent has mitigation measures for pest and disease outbreaks to be implemented on the project. Also no information on pests and diseases has been recorded by the National Agricultural Health Service - SENASA, in the project area. Only capacity-building actions have been registered for families in the region for the proper production of their agricultural products to avoid pests and/or diseases.
Extreme weather	0	0	The project area is a natural forest that is part of the Peruvian amazon and where extreme climates like: hurricanes, storms and extreme droughts have not been registered to date. In this area only heavy rains are presented in the months of November to March,

Natural Risk	Score (LS)	Mitigation	DOE Assessment
			event that occurs every year in this period of months. This type of event is not a risk that could affect more than 5% of the project area, because it always has been ongoing, and physiographic characteristics of the project area makes it less vulnerable to these risks.
Geological Risk	0	0	No volcanoes in the project area. Not enough slope or altitude for avalanche. According to the National Centre of Geophysical Data is a region with no seismic activity.
Total Natural Risk (as applicable, F + PD + W + G + ON): 0.5 Determined by $LS \times M$.			

During the on-site visit, Verification team confirmed that project proponent has a plan for prevention and control forest fire /66/. Then, in AENOR's opinion, **total natural risk** (0.5) is properly justified and in accordance with AFOLU Non-Permanence Risk Tool, v4.2.

Future Climate Impact on Natural Risk	Aggregated Subtotal Risk	Future Impact Factor	Total
Natural risk associated with climate change impact (NR-c)	0.5	1.12	0.56
Natural risk NOT associated with climate change impact (NR-nc)	0.00	1	0.00
Sea Level Rise(SLR)	N/A	N/A	N/A
Total Natural Risk	0.56		

In addition future Impact Factor were confirmed from NPR report /14/, then total natural risk is 0.56.

Risk Category	Rating
a) Internal Risk	0
b) External Risk	6
c) Natural Risk	0.56

Overall Risk Rating (a + b + c) The minimum risk rating shall be 12	12
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AENOR has checked that information provided in the last version of the Non-Permanence Risk Report /14/, and supporting evidences (complete list are detailed in appendix 3), for the monitoring period. The assumptions and justifications provided to determine the risk rating of each risk factor are developed and they are based on provided documents using conservative assessments. AENOR deems that information provided is reliable and appropriate from official sources, thus, the overall risk rating is credible and realistic.

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

The monitoring plan's results were presented to the project's Management Committee and 21 native communities in September 2023. While, in July and August 2023, the communities were informed about the validation and verification process and audit team's field visits. Community assemblies were held in September, where the technical team socialized the monitoring report using a PowerPoint presentation. The report was also available for consultation at the AIDER office in Pucallpa. The VERRA website provides access to monitoring documents for managers. Also, information is available on: https://aider.com.pe/nuestros_proyectos/

AENOR confirmed during the on-site visit by interviewing local stakeholders the awareness about the results of the projects, its implementation, monitoring. Results of the climate benefits were provided in a spreadsheet calculation. In opinion of AENOR the monitoring plan and the results were disseminated in accordance with the validated monitoring plan. Section 2.4 (interviews) of this report includes the communities interviewed during the on-site assessment. Also, main topics covered are described in section 2.4 of this report.

Verification team also reviewed the diffusion of project results, including Project REDD Strategy /65/; Workshops attendance list /67/; Spanish summary of monitoring report /68/; PPT presentation of monitoring results /68/; acts of general assembly /70/; Workshops photos and videos /71/; flyers of project diffusion /72/; among other (complete list of evidence are included in appendix 3).

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

No applicable.

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

Not applicable

4.5 Community

4.5.1 Community Impacts (CCB, CM2.1)

The well-being of the population was estimated using participatory procedures, considering their perceptions and project activities. Participatory Rapid Diagnostics were developed for 21 native communities, resulting in a Social Baseline that considers their social organization, socio-cultural characteristics, production, and livelihoods. The population participated in the preparation phase, including identifying positive impacts through centralized workshops and interviews with key informants..

In the 21 communities Project impacts are positive, as the project aims to improve the well-being of communities by conserving ecosystem services and enhancing their capacity for sustainable activities, while also fostering positive change in the communities surrounding the project who voluntarily benefit from its activities. Also, the project improved the well-being of the native community by protecting their territories through cooperation and constant communication. It also aims to conserve ecosystem services through forest maintenance and enhance their capacity for sustainable activities, thereby fostering voluntary acceptance and benefit.

All impacts were confirmed by the interviewed stakeholders and verified with Report of activities July - December 2021 /73/. In this sense, verification team, during the on-site visit, contrasted provided information in the MR, by interviewing community members and confirm that they are being supported in strengthening through training in administration, accounting and other important topics for the improvement of the management of their authorities. Also, it was confirmed that the communities are being supported in the generation of technical capacities, through training workshops. The community members recognized that the project activity has a positive impact on the security of indigenous territories, avoiding the incidence of illegal activities and protecting the communal territory and avoiding deforestation of its forests.

In the opinion of AENOR, the assessment of impacts is accurate and reflects faithfully the project benefits on communities. This fact was verified against social baseline report /63/, Rapid participatory diagnostics report (PRA) /64/; and REDD Strategy /65/. In addition to reviewing provided evidence, community well-being high conservation value areas identified in section 4.1.4 of the monitoring were confirmed during the on-site visit through interviews with local stakeholders. Then, AENOR´s audit team confirms that the information reported is accurate and as per VCS and CCB requirement.

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

To mitigate any potential negative, the project has improved community governance by strengthening population capacities, supporting efforts to improve governance, maintaining constant communication with technical personnel, and disseminating the project for better understanding and coordination.

In accordance with section 4.1.2 of the CCB-VCS-MR, there are some actions taken into consideration during the verification period to mitigate possible negatives in the identified HCV zones. AENOR

verification team checked, during the on-site visit, that to date, no negative impacts have been reported in these areas.

AENOR verification team checked, during the on-site visit, the Activities reports /73/; Native Community; Social baseline report /63/; project REDD strategy /65/. Also, report of specific activities carried out by PP were assessed, including: Legal and physical sanitation report /74/; Community management instruments /75/; Communal governance report /76/; Implementation and equipping to control and surveillance committees report /77/; Patrolling report /78/; Plan to increase productivity in production activities /79/ and ; Capacity building reports /80/.

This assessment allowed the verification team to conclude that the likelihood of net negative impacts on the well-being of the community is adequately addressed in the monitoring report and in accordance with the validated project description. Therefore, the project doesn't result in net negative impacts on the wellbeing of the community. Assessment by the audit team concluded that the likelihood of net negative impacts on the well-being of the community is adequately addressed in the monitoring report and in accordance with the validated project description..

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

Section 4.1.3 of the monitoring report includes the details of the positive community well-being impacts. In this sense, the project is protecting the project area and in the long term the ecosystem services are maintained and will continue to generate benefits for local people.

Project developer has extensively consulted local community through a participatory approach that identified several activities impacting the lives and livelihoods of local communities. The interviews with different stakeholder (complete list is included in appendix 3 and topics discussed are detailed in section 2.4 of this report) demonstrated that the participating communities are receiving benefits they would not otherwise have received in the absence of the project. The communities expressed that they had been informed of the project, were aware of the activities and in general there was consensus on the social and environmental benefits.

The members of the community have received the benefits of the project, mainly in the strengthening of capacities for the adequate management of the forest and its resources, thus all the groups of the community (farmers, ranchers, forest custodians, artisans, among others) have seen strengthened their capacities in matters of biodiversity, forests of high conservation value, administration of funds, among others. All evidence indicates that net impact of project activities on community groups is positive.

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

Through control and surveillance activities, georeferencing, and productive activities, the areas with high conservation values have been maintained, ensuring they meet the needs of native communities for activities like fishing, hunting, and forestry production.

Table 33 (Monitoring matrix) of section 4.3.1 describes the activities of community monitoring plan. These activities helped to maintenance the cultural values (HCV 1: Species diversity; HCV 2: Landscape-

level ecosystems, ecosystem mosaics and PFI; HCV 3: Ecosystems and habitats, HCV 4: System Services; HCV 5: Community needs; and HCV 6: Cultural values). To ensure the HCVs, PP carried the monitoring as per established in the registered CCB-PD. Verification team reviewed: Activities reports /73/; Legal and physical sanitation report /74/; Community management instruments /75/; Communal governance report /76/; Implementation and equipping to control and surveillance committees report /77/; Patrolling report /78/; Plan to increase productivity in production activities /79/ and ; Capacity building reports /80/. Furthermore, during the on-site visit verification team confirmed the technical assistance provided by project proponent

As per confirmed during the on-site visit, project proponent is providing support for employment; livelihoods; health; education and cultural values focused on indigenous people. Therefore, verification team is able to confirm high conservation values have not been negatively affected by the project.

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

The project enhances community communication through meetings, workshops, reports, and PPT summaries. It strengthens communal governance, promotes gender issues and social inclusion, and conducts training events. Monitoring the project, positive impacts include increased motivation for participation, respect for agreements, and job creation. Women's participation in forestry use has been promoted and achieved. The project's activities have also led to increased awareness and job creation in the community.

PP monitored indicators, stated in section 4.4.1 of the project design document, in the localities close to the project, they are reported in Table 33 (Monitoring matrix) in section 4.3.1 of the MR. Based on it result, in AENOR's opinion the potential impacts would impact in favourable manner in well-being of the other local stakeholders

AENOR has assessed that the project doesn't result in net negative impacts on the wellbeing of other stakeholder groups. Assessment by the audit team concluded that the likelihood of net negative impacts on the well-being of other stakeholder groups is adequately addressed in the monitoring report and the net impacts of project activities on the well-being are positive.

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

Community monitoring plan comprises 15 indicator, detailed in table 33 (Monitoring matrix) of section 4.3.1. The project's monitoring frequency is annually or biannually, with reports prepared at the end of the year. However, information is collected continuously during the month to obtain details of activities. This allows for the verification of the project from July to December 2021, a six-month period.

In order to assess and continually monitor the impacts that the project is having on communities; as well as allowing affected groups within the community to also have effective participation in the evaluation of such impacts, the project has developed the Project REDD Strategy /65/; Activities reports /73/; Legal and physical sanitation report /74/; Community management instruments /75/; Communal governance report /76/; Implementation and equipping to control and surveillance committees report /77/;

Patrolling report /78/; Plan to increase productivity in production activities /79/; Capacity building reports/80/; and Training activity reports /81/. Based on this information, AENOR confirms dates, frequency and sampling methods used are in accordance with the validated project design and with the procedures and systematics used in the verification event. Also, during the on-site visit the activities of community monitoring plan were confirmed through interviews with stakeholders. AENOR confirms that community monitoring plan is implemented as the monitoring report and the validated PD. furthermore, results of the monitoring confirms the effectiveness of measures taken to maintain or enhance all identified high conservation values related to community well-being. Also, demonstrate Well-being impacts on community members and women.

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

The monitoring plan's results were presented to the project's Management Committee and 21 native communities in September 2023. In July and August 2023, the communities were informed about the validation and verification process and audit team's field visits. Community assemblies were held in September 2023, where the technical team socialized the monitoring report using a PowerPoint presentation. The report was also available for consultation at the AIDER office in Pucallpa. The VERRA website provides access to monitoring documents for managers. Also, information is available on: https://aider.com.pe/nuestros_proyectos/

AENOR confirmed during the on-site visit by interviewing local stakeholders the awareness about the results of the projects, its implementation, monitoring. Results of the climate benefits were provided in a spreadsheet calculation. In opinion of AENOR the monitoring plan and the results were disseminated in accordance with the validated monitoring plan. Section 2.4 (interviews) of this report includes the communities interviewed during the on-site assessment. Also, main topics covered are described in section 2.4 of this report.

Verification team also reviewed the diffusion of project results, including Project REDD Strategy /65/; Workshops attendance list /67/; Spanish summary of monitoring report /68/; PPT presentation of monitoring results /68/; acts of general assembly /70/; Workshops photos and videos /71/; flyers of project diffusion /72/; among other (complete list of evidence are included in appendix 3.

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

Monitoring plan included three indicators to measure short-term benefits: *Number of native communities with legal physical sanitation of their territory*; *Number of community forest monitoring and control committees that meet the necessary standards*; and *Number of sustainable economic activities led by the communities*. In the case of the long-term, also included three indicators: *Number of producer families benefiting from new sustainable productive activities*; *Number of women participating in productive organizations by community*; and *Number of technical capacity building actions*

AENOR by reviewing Project REDD Strategy /65/; Activities reports /73/; Legal and physical sanitation report /74/; Community management instruments /75/; Communal governance report /76/; Implementation and equipping to control and surveillance committees report /77/; Patrolling report

/78/; Plan to increase productivity in production activities /79/; Capacity building reports/80/; and Training activity reports /81/ /; Acts of general assembly /70/; and Workshops photos and videos, is able to confirm that the project is giving short-term and Log-term community Benefits.

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

PP has identified a s Smallholder/community: Women from the project's native communities. Indigenous women in native communities are particularly vulnerable due to cultural relegation in terms of training and paid work. This involvement could negatively impact family relationships as they must spend time on training and productive enterprises, leaving aside their home work. The project's *Gender and Social Inclusion Plan* /82/ aims to address these potential impacts through reflective training on gender, environment, and family issues, promoting joint family work and awareness-raising actions.

The REDD Strategy /65/ strengthens traditional community activities, improving economic income and generating capacities. It involves knowledge transfer, involving vulnerable populations like indigenous women. Training-action opportunities include handicrafts, fishing, and palm tree harvesting, with 5 technical courses and 1 sustainable fisheries management internship.

Monitoring plan included gender indicators: Number of women participating in productive organizations per community; Number of women who lead community management actions. Audit team confirming the result by reviewing Gender and Social Inclusion Plan /82/ and training activity records /81/. Also, during the interview a group of women beneficiaries were interviewed confirming activities carried out by the project. Based on results, audit team confirms that the activities implemented adequately manage the identified risks on women .

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

According to the activities implemented to date, AENOR could check that Identified group is Women from the project's native communities. Indigenous women in native communities face greater vulnerability due to cultural relegation in training and paid work. This could negatively impact family relationships, necessitating joint family work and reflective training on gender, environment, and family issues.

The REDD Strategy /65/ strengthens traditional community activities, improving economic income and generating capacities. It involves knowledge transfer, involving vulnerable populations like indigenous women. Training-action opportunities include handicrafts, fishing, and palm tree harvesting, with 5 technical courses and 1 sustainable fisheries management internship.

Monitoring plan included gender indicators: Number of women participating in productive organizations per community; Number of women who lead community management actions. Audit team confirming the result by reviewing Gender and Social Inclusion Plan /82/ and training activity records /81/. Also, during the interview a group of women beneficiaries were interviewed confirming activities carried out by the project. Based on results, audit team confirms that the activities implemented adequately manage the identified risks on women .

In addition, the implementation of the REDD Strategy /65/ has allowed the traditional productive activities of the communities to be strengthened, with the purpose of improving economic income and generating community and community capacities, so that their continuity is possible over time, according to a transfer of knowledge that also involve vulnerable populations within communities, as is the case of indigenous women.

Therefore, as per GL2.4 CCB requirement, verification team is able to confirm that the PP has identified the community groups that are marginalized and/or vulnerable. By reviewing provided evidence /800 /81// /82/ and during the on-site visit, verification team confirm that the project activity generates net positive impacts on the well-being of a identified marginalized and/or vulnerable community group.

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

The project has positively impacted women's well-being by encouraging their participation in gender and social inclusion training, awareness-raising activities, productive organizations, and information events. During the monitoring period 120 women participate in productive; women participate in the project actions; and 416 women have received training and technical assistance.

As previously explained monitoring plan included gender indicators: Number of women participating in productive organizations per community; Number of women who lead community management actions. Audit team confirming the result by reviewing Gender and Social Inclusion Plan /82/ and training activity records /81/. Also, during the interview a group of women beneficiaries were interviewed confirming activities carried out by the project. Based on results, audit team confirms that the project generates net positive impacts on the well-being of women and that women participate in or influence decision making.

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

The project management committee distributes benefits through a socialized mechanism approved by communities. 75% of the budget is allocated for implementation, including technical assistance, control, surveillance, legal security, and communal governance strengthening, with 25% for management administered by AIDER, including governance and productive activities funds. Is was corroborated with community assembly minutes /83/. This verification correspond to the first verification.; therefore, there are no carbon incomes, no distribution has occurred.

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

The project governance structure involves each coordination committee representative being part of the project management committee. Meetings are held every three months to communicate progress and make necessary decisions. Sector representatives communicate with communities about these meetings. At the start of the project, 21 communities were involved to present the project and its results, collect comments, and identify needs and improvements for future implementation.

AENOR, during the interview with communities, was able to check that project's governance and implementation structures enable full and effective participation of smallholders and community members in project decision-making and implementation. Also, it was confirmed that the assembly

convenes community members, ensuring legitimate representation in decision-making for community management, allowing them to speak and vote.

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

A management committee, consisting of native community representatives, AIDER as the implementer, and the project financier, is responsible for overseeing the project. The committee meets every three months to present progress, make decisions, and make agreements. Native community representatives communicate these agreements to their sectors. Activities promote participation of both men and women, particularly chiefs and community leaders. The project strategy strengthens population and organization capacities for effective participation.

The REDD Strategy /65/, and the Gender and Social Inclusion Plan /83/ have been worked on jointly through meetings and workshops between the AIDER technical team and the Community, represented by the Community Assembly. AENOR during the interview with communities was able to confirm that the project is developing the capacity of smallholders/community members and relevant local organizations; they participate effectively and actively in project design, implementation, and management.

4.6 Biodiversity

4.6.1 Biodiversity Changes (CCB, B2.1)

Section 5.1.1 describes the biodiversity monitored changes within the project zone and threats to that biodiversity; also include biodiversity strategy and reports developed by PP in the project zone. The identified threats to the biodiversity come from the unsustainable resource use activities, such as illegal wood extraction, hunting and fishing. The audit team has reviewed the evidence provided and considered that the information detailed in the monitoring report, describing the biodiversity in the project zone are properly.

PP identified two the changes in biodiversity resulting from project activities under the with-project scenario in the project zone during this monitoring period:

- ✓ Ecosystems present in the Project area: Increased populations of forest species of commercial interest to the local population due to Recovery of deforested areas and Improvement of soil quality.

The 2021 monitoring plan considered forest plots, utilizing extraction balances from the Regional Forestry and Wildlife Management /84/. The variable measured was the number of timber trees, which was used to respond to indicators like the number of individuals and representative species, taking the priority species list as a reference.

- ✓ Wildlife: Maintenance and conservation of wildlife species of interest to the population. Subsistence hunting is crucial for feeding communities in the project area, but the loss of wildlife species can impact their subsistence and ecosystems. Illegal activities such as mining, deforestation, and illegal crop cultivation threaten biodiversity conservation in Peru. These threats are exacerbated by climate

change and require new mitigation and adaptation strategies. Peru's endangered wildlife species list has seen a significant increase from over 200 species in 1999 to 550 between 1999 and 2014.

For this monitoring period only flora indicator was recorded, as per stated in the validated monitoring plan and reported in section 5.3.1 of the monitoring report. Verification team contrasted provided results against the Regional Forestry and Wildlife Management report /84/, which provides management of forest and wildlife data; Flora balance reports /85/, which provided data about flora records; and Biodiversity baseline/86/, it details the process of obtaining primary information; collection and review of secondary information; processing of information; and preparation of final documents. Also, during the on-site visit the environmental specialist was interviewed to review the biodiversity monitoring and impacts. Therefore, verification team considers that the net impact of the project's activities on biodiversity are positive.

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

Section 5.1.2 of the monitoring report detail the measures taken in order to mitigated and conserve the HCV and the measures to maintain the flora and fauna species. Activities measures adopted for the conservation of HCVs:

- ✓ Implement conservation agreements and/or guidelines for the sustainable use of natural resources in the project communities.
- ✓ Evaluate endangered and locally important wildlife such as: *Tayassu pecari* "huangana", *Ateles chamek* "maquisapa"; *Lagothrix lagotricha* "choro monkey", *Tapirus terrestris* "sachavaca", *Podocnemis unifilis* "taricaya", etc; through monitoring and recording of sightings.
- ✓ Exclude from the forest harvesting zoning those areas that harbor important sites for wildlife.
- ✓ Implement an adequate community control and surveillance system.
- ✓ Identification of exclusion areas for timber harvesting. Carry out good logging practices with reduced impact.
- ✓ Recover and/or reforest deforested areas in order to facilitate the movement of species.
- ✓ Evaluate the state of natural regeneration of forest species of local interest.

Verification team reviewed Report of activities July - December 2021 /73/; patrolling report /78/; Regional Forestry and Wildlife Management report /84/; Flora balance reports /85/; Biodiversity baseline /86/; Biodiversity sighting reports /87/; High conservation values maps /88/. Therefore, verification team concludes that the mitigation actions taken are appropriate and in accordance with validated project description.

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

The Amazon forest, a fragile ecosystem with a diverse range of species and high endemism, faces significant challenges in conservation due to its complex nature and the need for a sustainable and

economically satisfactory future. The baseline study /86/ found endemic species and threatened species in the region, highlighting the importance of community forest conservation for both short and long-term preservation.

The project focuses on 21 native communities in Ucayali and Huánuco, which conserve high biological and ecological value due to the presence of HCVs and wildlife. Deforestation affects forests, reduces flora species, and threatens wildlife diversity. Extreme habitat loss can lead to the extinction of dependent and related species, and even key ecosystem processes. The project aims to protect these communities and maintain their ecological values.

During July-December 2021, activities aimed at conserving forest flora and fauna were successful. Wildlife hunting and timber harvesting were sustainable, with the former for community consumption and the latter under a forest management plan. Forest control and surveillance through patrols prevented deforestation of 1,508.49 ha, positively impacting biodiversity and maintaining vegetation cover and habitats for various species.

Verification team reviewed Report of activities July - December 2021 /73/; patrolling report /78/; Regional Forestry and Wildlife Management report /84/; Flora balance reports /85/; Biodiversity baseline /86/; Biodiversity sighting reports /87/; High conservation values maps /88/; Forest management plan /89/. Also, it was reviewed; List of species of wild flora CITES – Peru /90/; Red List of the International Union for the Conservation of Nature /91/; Decree N ° 004-2014-MINAGRI /92/; Convention on International Trade in Wild Fauna and Flora (CITES) /93/. Also, during the on-site visit the environmental specialist was interviewed to review the biodiversity monitoring and impacts. Therefore, verification team considers that the net impact of the project's activities on biodiversity are positive.

item	Evidence gathering activities, evidence checked, and assessment conclusion
Species and habitat	Nine species of endemic flora, distributed in the department of Ucayali, two (02) in critical condition (CR) and three (03) in danger (EN). With a predominance of families; Acanthaceae, Apocynaceae, Asclepiadaceae, Connaraceae, ✓ <i>Guazuma crinita</i> "bolaina", ✓ <i>Simarouba amara</i> "marupa", ✓ <i>Cedrela odorata</i> "cedro colorado", ✓ <i>Handoranthus serratifolius</i> "tahuari amarillo", ✓ <i>Parkia pendula</i> "pashaco rojo", ✓ <i>Cedrelinga cateniformis</i> "tornillo", ✓ <i>Aspidosperma</i> sp. "quillobrdon", ✓ <i>Calycophyllum spruceanum</i> "capirona" and ✓ <i>Copaifera officinalis</i> "copaiba").

Areas needed for habitat connectivity

The project aims to protect forested areas by strengthening governance, creating control and surveillance committees, and conducting periodic monitoring, rather than eliminating vegetation cover or introducing introduced species.

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

The project uses mainly native species for the productive activities that was implemented as part of the REDD strategy /65/; the exotic species considered by the project are those that are adapted to the environment of Ucayali and Huánuco and are validated.

After reviewing REDD strategy /65/, Plan to increase productivity in production activities /79/; Forest management plan /89/; and supported by site visit interviews, audit team substantiated that introduces species are mainly to provide economic support to community members. In addition, site visit observations and interviews with project management staff substantiated no non-native species are used or planned for use by the Project and no introduction of invasive species is proposed. Audit team determined project activities are not anticipated to facilitate the spread of invasive species into any area affected by the Project.

item	Evidence gathering activities, evidence checked, and assessment conclusion		
Species introduced	Introduced species includes:		
	Species introduced	Classification	Justification for use
	<i>Musa paradisiaca</i>	Fruit trees	Plantain is one of the main crops in the area due to its high demand in the local and regional market. It will help to boost the local economy and provide quick income to the community.
	<i>Theobroma cacao</i>	Fruit trees	Cocoa is mainly grown in agroforestry systems, taking advantage of the shade of the banana trees. Currently, there is a growing market demand for cocoa.
	<i>Heliconia bihai</i>	Non-wood forest product	Bijao is a regional product and is grown mainly in the Imiria. The leaves are used for various regional dishes.
	<i>Zea mays</i>	Non-permanent crop	Maize is one of the most sought-after fast-growing crops for sale. Moreover, the communities are experienced in its cultivation and management, which will enable them to earn a quick income.
	<i>Manihot esculenta</i>	Non-permanent crop	Cassava is a key agricultural crop for the subsistence and food security of the native communities. The surplus could be marketed.
	<i>Solanum sessiliflorum dunal</i>	Fruit trees	The cocona plant produces a fruit that is in high demand in the local and regional market.
	<i>Myrciaria dubia</i>	Fruit trees	The camu-camu fruit is destined for commercialisation and stands out because it can be cultivated in floodable areas.
	<i>Swietenia macrophylla</i>	Wood forest product	Mahogany is an emblematic timber tree due to its high-quality timber, which is highly valued in the

			market. It is mainly used for wooden slat, flooring, and furniture.
	<i>Guazuma crinita</i>	Wood forest product	Bolaina is a timber tree, whose main use is for fruit crates, slats, and other purposes, especially as a medium to low density timber.
	<i>Cedrelinga catenaeformis</i>	Wood forest product	Tornillo is a tree that provides timber that is mainly used for doors, furniture, and other purposes, especially as a medium density timber
	<i>Calycophyllum spruceanum</i>	Wood forest product	Capirona wood is mainly used in parquet, furniture, and slats. Its color and grain make it highly sought after in the market.
	<i>Dipteryx micrantha</i> Harms	Wood forest product	Shihuahuaco is a hardwood tree and is mainly used for flooring, wooden structures, and furniture. In addition, it provides nutrients to the soil.
	<i>Hevea brasiliensis</i>	Non-wood product	The use of the shiringa tree is based on the extraction of its latex using non-destructive techniques. This latex is used to produce products such as wallets, notebooks, shoes, etc.
	<i>Inga edulis</i>	Fruit trees	The guaba tree is mainly used to restore the soil, thanks to its high nutritional value. In addition, its fruit is marketable due to market demand.
After reviewing REDD strategy /65/, Plan to increase productivity in production activities /79/; Forest management plan /89/; and supported by site visit interviews, audit team substantiated that introduces species are mainly to provide economic support to community members			
Existing invasive species	No applicable		

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

The HCVs identified in this project activity are identified in section 5.1.4. of the monitoring report. The project aims to enhance the conservation and management of natural resources in local communities, focusing on the protection of High Conservation Values (HCVs) through activities and strategies. It focuses on preserving endangered species and landscape elements.

Forest conservation and community management practices have positively impacted the High Conservation Values (priority species and landscape elements) in the project area, contributing to population status and ensuring ecological continuity. Community patrols and timber harvesting under management plans have helped protect forests and conserve biodiversity, while also allowing species to grow and new species to emerge. This positive impact on biodiversity and ecological processes has not negatively affected endemic and threatened species

Verification team assessed Forestry and Wildlife Management report /84/; Flora balance reports /85/; Biodiversity baseline under a REDD initiative in Ucayali and Huanuco /86/; Biodiversity sighting reports /87/; High conservation values maps /88/; Forest management plan /89/. Also, during the on-site visit

the environmental specialist was interviewed to review the biodiversity monitoring and impacts. Then verification team is able to confirm that HCVs were not negatively affected by the project..

4.6.6 GMO Exclusion (CCB, B2.7)

The project's proposed activities focus on conserving and managing local biodiversity, implementing validated production methods, and avoiding the use of Genetically Modified Organisms. Site observation allowed the audit team to confirm that no GMOs are used to generate GHG emission reductions or removals.

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

Only organic fertilizers (chicken manure, phosphoric rock, dolomite, agricultural gypsum, magno lime and potassium sulfate). Site visit observations and interviews with project management staff substantiate the current condition. Inputs are not needed or anticipated to be used for the project.

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

In accordance with section 5.2.1 of the MR, the project's control and surveillance activities may lead to the displacement of threats like illegal hunting, logging, land invasion, and burning to areas outside the project area, causing invasion of private properties and unreferenced communal territories. Many adjacent areas are already deforested or degraded due to high commercial value timber harvesting.

To mitigate those impacts PP is:

- ✓ Promoting productive activities or bio-businesses in native communities to discourage coca cultivation, reducing supply within and outside communal territories and PNAs of the project area.
- ✓ Certifications, community forest management best practices, and control strategies will formalize activity, generate territorial and forest governance, and maintain the project's influence by preserving the landscape.
- ✓ Georeferencing native communities' territories in the project area will physically delineate boundaries, preventing agricultural expansion and rural settlement expansion

Verification team confirmed these activities by interviewing community members. Therefore, in AENOR's opinion the project activities do not generate negative impacts on biodiversity outside the project zone.

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

The project area includes protected natural areas managed by the National Service of Natural Areas Protected by the State (SERNANP). Some native communities are part of buffer zones of ANP Cordillera Azul National Park, Sierra del Divisor National Park, and El Sira Communal Reserve. Park rangers patrol forests to maintain wildlife habitats and livelihoods, reducing threats and preventing deforestation and degradation in surrounding areas.

The project area's biodiversity enhancement enhances connectivity between community forests and adjacent ecosystems, benefiting flora and fauna, especially near National Parks (NPAs). This connectivity forms a resilient conservation system, improving local populations' quality of life and fostering landscape and species movement.

The project area do not show any negative impacts on biodiversity due to the activities carried out. However, mitigation measures such as satellite image monitoring, frequent patrols by the community forest surveillance committee, sustainable forest management practices, and strengthening community member capacities promoted biodiversity conservation, preventing negative impacts.

Verification team assessed REDD strategy /65/; Report of activities July - December 2021 /73/; control and surveillance were confirmed against patrolling activity reports /78/; Forestry and Wildlife Management report /84/; Flora balance reports /85/; Biodiversity baseline under a REDD initiative in Ucayali and Huanuco /86/; Biodiversity sighting reports /87/; High conservation values maps /88/; Forest management plan /89/. Furthermore, control and surveillance were confirmed against patrolling activity reports /78/. Moreover management activities aimed to mitigate negative impacts were confirmed against Contingency plan in socio-political conflicts /62/; Plan for prevention and control of forest fires /66/; Report of activities July - December 2021 /73/; Legal and physical sanitation report /74/; Community management instruments /75/; Communal governance report /76/; Implementation and equipping to control and surveillance committees report /79/; Capacity building reports /80/; Training activity reports /81/.

Photographs record of those activities also were reviewed; then, based on those evidence verification team is able to confirm that monitored plan activities describe in in the PD are conducted; helping to reduce any potential negative impact outside of the project area.

AENOR deems the project is having and going to have a positive net gain for biodiversity in the project area. Thus, it is the opinion of AENOR that the project has net positive biodiversity impact. The audit team deems that the PP has demonstrated that project activities will assist the biodiversity to adapt to the probable impacts of climate change, as per GL1.4 of the CCB Standard v3.1.

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

Monitoring activities for biodiversity were carried out in accordance with the registered monitoring plan and CCB Standard. The 2021 monitoring plan involved monitoring forest plots and obtaining extraction balances from the Regional Forestry and Wildlife Management. The variable measured was the number of timber trees, which was used to respond to indicators like the number of individuals and representative species. The semester July to December 2021 was evaluated, during which timber harvesting was carried out, and extraction balances were obtained. These documents provide information on the volume of timber requested, harvested, and remaining, as well as details of the species to be harvested. No fauna indicator are reported in this period.

The monitoring plan is in compliance with the validated CCB-PD. Section 5.3.1 of monitoring report present the results of biodiversity monitoring (table 14: Biodiversity monitoring plan). Section 5.4

provides details about threats to trigger species of fauna and flora. Population trends of each trigger species was not monitoring as per validated monitoring plan.

Verification team assessed REDD strategy /65/; Report of activities July - December 2021 /73/; Forestry and Wildlife Management report /84/; Flora balance reports /85/; Biodiversity baseline /86/; Biodiversity sighting reports /87/; High conservation values maps /88/; Forest management plan /89/. Furthermore, control and surveillance were confirmed against patrolling activity reports /78/. Also, during the on-site visit the environmental specialist was interviewed.

AENOR confirms dates, frequency and sampling methods used are in accordance with the validated PD and with the procedures and systematics used in the verification event. AENOR confirms that biodiversity monitoring plan is implemented as the MR and the validated PD.

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

The biodiversity monitoring plan's results were presented to 21 native communities in August and September 2023, and the management committee in September 2023. The audit team informed communities of the site visit date in early August. Digital information is available on VERRA's official website and AIDER's office in Pucallpa. Each community has a control and surveillance committee that patrols its territory, including wildlife monitoring, with community members participating in annual activities. Also, information is available on: https://aider.com.pe/nuestros_proyectos/

AENOR confirmed during the on-site visit by interviewing local stakeholders the awareness about the results of the projects, its implementation, monitoring. Results of the climate benefits were provided in a spreadsheet calculation. In opinion of AENOR the monitoring plan and the results were disseminated in accordance with the validated monitoring plan. Section 2.4 (interviews) of this report includes the communities interviewed during the on-site assessment. Also, main topics covered are described in section 2.4 of this report.

Verification team also reviewed the diffusion of project results, including Project REDD Strategy /65/; Workshops attendance list /67/; Spanish summary of monitoring report /68/; PPT presentation of monitoring results /68/; acts of general assembly /70/; Workshops photos and videos /71/; flyers of project diffusion /72/; among other (complete list of evidence are included in appendix 3.

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

Verification team reviewed section 5.4.1 of the monitoring report to confirm whether the trigger species are being addressed. PP has identified: *Panthera onca* "jaguar", *Tapirus terrestris* "sachavaca or tapir", *Trichechus inunguis* "manatee", *Cacajao calvus* "huapo colorado", *Ateles chamek* "maquisapa", *Harpia harpyja* "harpy eagle"

Verification team confirmed the measures taken to maintain or enhance the population and reduce threats to each of the trigger species are maintaining or enhancing the population status in the project zone. This fact was confirmed by conducted report by PP, including: Regional Forestry and Wildlife

Management report /84/; Flora balance reports /85/; Biodiversity baseline report /86/; Biodiversity sighting reports /87/; which confirms population of trigger species.

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

Measures activities, reported in section 5.2.1 of the monitoring report including: conservation agreements and/or guidelines for the sustainable use of natural resources in the project communities; Evaluate endangered and locally important wildlife; Exclude from the forest harvesting zoning those areas that harbor important sites for wildlife; Implement an adequate community control and surveillance system; Identification of exclusion areas for timber harvesting. Carry out good logging practices with reduced impact; Recover and/or reforest deforested areas in order to facilitate the movement of species; and Evaluate the state of natural regeneration of forest species of local interest allow to confirm the effectiveness of taken action on treat reduction. These activities, were confirmed by interviewing community members and biodiversity specialist, during the on-site visit and studies conducted, including Biodiversity sighting reports /87/ and baseline report /86/.

4.7 Additional Project Implementation Information

There is no more additional information; all was discussed in the above sections.

4.8 Additional Project Impact Information

There is no more additional information; all was discussed in the above sections. .

5 VERIFICATION CONCLUSION

5.1 Verification Summary

AENOR has performed the verification of the project: “Management of Community Forests for the Reduction of Deforestation in the Peruvian Amazon” and has verified that the project is in compliance with the Verified Carbon Standard version v4.7; the VCS Methodology Requirements, v4.4; and Climate, Community & Biodiversity Standards, v3.1 without qualifications or limitations. Verification team, ensures that GHG statement is the responsibility of the project proponent

AENOR confirms that verification of the GHG statement was conducted in accordance with ISO 14064-3 (ISO 14064-3: 2019) with reasonable level of assurance. The conclusions of this report show that the project, as it was described in the project documentation, is in line with all criteria applicable for the verification.

The verification consisted of the following three phases: i) a desk review of the project design and the baseline and Monitoring Plans; ii) follow-up interviews with project stakeholders; iii) the resolution of outstanding issues and the issuance of the final verification report and opinion. In the course of the

validation process corrective actions and clarifications were raised; all have been successfully closed as explained in the validation protocol annexed to this report.

5.2 Verification Conclusion

AENOR has performed the verification of the emission reductions that have been reported for the “Management of Community Forests for the Reduction of Deforestation in the Peruvian Amazon” (VCS ID 4429) for the period 01 July 2021 to 31 December 2021.

AENOR has verified that the project is in compliance with the verification criteria of Verified Carbon Standard version 4.7 and the CCB Standards Third Edition without qualifications or limitations. The verification of ex-post emission reductions has been conducted by AENOR in accordance with ISO 14064-3:2019 with a reasonable level of assurance

AENOR conducted the verification on the basis of Methodology VM0015: Methodology for Avoided Unplanned Deforestation, v1.1; the monitoring plan contained in the validated CCB-VCS-PD and the final monitoring report.

In AENOR’s opinion the GHG emissions reductions of the “Management of Community Forests for the Reduction of Deforestation in the Peruvian Amazon” for the period 01 July 2021 to 31 December 2021 are fairly stated in the final monitoring report; the GHG emission reductions were calculated correctly on the basis of the applied methodology.

The verification assessment covered the monitoring period from 1 July 2021 to 31 December 2021 and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance. The overall risk rating was 12%. Therefore, the total number of credits to be deposited in the buffer account is 83,008 VCUs and the total VCUs to be issued are 608,724.

It is not applicable any conclusion about adaptive activities and resilience for this project. Likewise, AENOR confirms the project benefits on community and biodiversity for the current monitoring period as described in the Monitoring Report version , dated on 28 January 2025. In opinion of the AENOR verification team the project is achieving their community and biodiversity objectives.

Verification period: From 01 July 2021 to 31 December 2021

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

The non-permanence risk rating (%)	12%
If applicable, the long-term average, whether it has been properly updated, and if it has been reached.	Not applicable
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	No loss event were reported during this verification

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCUs (tCO ₂ e)	Removals VCUs (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
01 July 2021 to 31 December 2021	692,192.71	460.56	0	83,008	608,724	0	608,724

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 July 2021 to 31 December 2021	484,534	691,732	29.95%	Difference is due monitoring period monitored deforested areas were little less than ex-ante estimation. Ex-ante estimated deforestation was 1,509.75 ha; while during this monitoring it was 1,508.49 ha (1.26 ha of difference). However, the main difference between ex-ante and ex-post estimation is due to project and leakage ex-ante emissions are higher than monitoring results; moreover, leakage during this monitoring is zero, as explained in section 4.4.1. Results are summarized following				
				Project emissions (tCO2e)				
				Ex-ante (tCO2e)	Ex-Post (tCO2e)			
				138,438.54	460.56			
				Leakage emissions (tCO2e)				
				Ex-ante (tCO2e)	Ex-Post (tCO2e)			
				69,219.27	0.00			
				Results were confirmed by comparing ex ante information provided in the PD and monitored results from 8 OLI satellite images from 01 July 2021 /17/				
				Total	484,534	691,732	29.95%	-

APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

Not applicable

Section	Information	Justification	Assessment method and conclusion

APPENDIX 2: PROJECT RISKS TABLE

Item	Identified risk(s)	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	no risk has been identified	-
Risks to stakeholder participation	The community wishes to work on other types of activities, different from those proposed in its strategy The community no longer wishes to develop the project	Audit team assessed the social baseline report /63/ and Rapid participatory diagnostics report (PRA) /64/ confirming this risk. Also, during the site visit, some stakeholder, some community members would be discouraged due to the validation and verification process is delayed. Even that, verification team considers that the mitigation measures, which include productive activities that is been developed, tailored to each community's reality and needs. It, also includes strengthening communal governance, generating sustainable inclusive businesses, maintaining forest conservation objects, and enhancing capacities for communal forest management, social inclusion, and gender equity; will reduce those risk
Working conditions	no risk has been identified	-
Safety of women and girls	no risk has been identified	-
Safety of minority and marginalized groups including children	no risk has been identified	

Pollutants (air, noise, discharges to water, generation of waste, and release of hazardous materials and chemical pesticides and fertilizers)	no risk has been identified	
Discrimination	no risk has been identified	
Sexual harassment	no risk has been identified	
Equal pay for equal work	no risk has been identified	
Gender equity in labor and work	no risk has been identified	
Forced labor ²	no risk has been identified no risk has been identified	
Child labor	no risk has been identified	
Human trafficking	no risk has been identified	
Recognition of, respect of, and promotion of the rights to IPs, LCs and customary rights holders	no risk has been identified	
Preserving and protecting cultural heritage	no risk has been identified	

² 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.

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 has been identified	
Impacts on biodiversity and ecosystems	no risk has been identified	
Soil degradation and soil erosion	no risk has been identified	
Water consumption and stress	no risk has been identified	
Habitats (and areas needed for habitat connectivity) for rare, threatened, and endangered species	no risk has been identified	
Areas needed for habitat connectivity	no risk has been identified	
Invasive species	no risk has been identified	
Ecosystem conversion	no risk has been identified	
[Additional risk identified]	no risk has been identified	

APPENDIX 3: LIST OF EVIDENCES

N°	Documents reviewed or referenced
1	VCS Program Guide v4.3
2	VCS Standard v4.7
3	VCS Methodology requirements v4.4
4	VCS Programme definition v4.5
5	VCS Validation and verification manual v3.2
6	VCS AFOLU Non-Permanence Risk Tool, v4.2
7	Climate, Community & Biodiversity Standards, v3.1
8	CCB Program Rules, v3.1
9	CCB-VCS-MR, project description, initial version (23 August 2023)
10	CCB-VCS-MR, project description, final version (version 3, dated on 12 November 2024)
11	validated VCS-CCB-PD
12	Validation Report
13	Spreadsheet of emission reduction calculation: <i>Monitoring Report BVPS Jul-Dic2021_24.01.25</i>
14	The Non-Permanence Risks Reports – Last Version
15	VM0015: Methodology for Avoided Unplanned Deforestation, v1.1.
16	Annex I. Methodology for Avoiding Unplanned Deforestation, VM0015 version 1.1 (initial version)
17	8 OLI satellite images from 01 July 2021
18	Project area map
19	Leakage belt map
20	Reference region map
21	Leakage management areas map
22	GIS Data
23	Annex I. Methodology for Avoiding Unplanned Deforestation, VM0015 version 1.1 (final version)
24	Approved communities forest management
25	Carbon Stock spreadsheet
26	Curriculum vitae of project manager
27	Curriculum vitae Specialist (GIS Specialist, Forestry Engineer, social specialist, Safety and security specialist)
28	Project cash flow

N°	Documents reviewed or referenced
29	Resolution property of CN Junín Pablo R.M. 000396-84-AG/DGRA & SUNARP registration: 40000777
30	Resolution property of CN Junín Pablo R.M. 0244-93-AG & SUNARP registration: 40001504
31	Resolution property of CN Nuevo Loreto R.D. 5613-76-DGRA-AR & SUNARP registration: 40000144
32	Resolution property of CN Nuevo Loreto R.M. 0244-93-AG & SUNARP registration: 40001495
33	Resolution property of CN Caimito R.D. 2411-75-DGRA-AR & SUNARP registration: 40000124
34	Resolution property of CN Caimito R.M. 0244-93-AG & SUNARP registration: 40002530
35	Resolution property of CN Santa Rosa de Dinamarca 2428-75-DGRA/AR & SUNARP registration: 40000123
36	Resolution property of CN Santa Rosa de Dinamarca 0244-93-AG & SUNARP registration: 40001502
37	Resolution property of CN Utucuro 00446-85-AG/DGRA-AR & SUNARP registration: 40000842
38	Resolution property of CN Utucuro R.D.R N° 000132-96-CTARU-DRA & SUNARP registration: 40002758
39	Resolution property of CN Caco Macaya 00122-86-AG-DGRA-AR & SUNARP registration: 40000886
40	Resolution property of CN Caco Macaya R.D.R N° 000158-96-CTARU-DRA & SUNARP registration: 40002555
41	Resolution property of CN Nuevo Saposoa 3982-76-DGRA-AR & SUNARP registration: 11141225
42	Resolution property of CN Nuevo Saposoa R.D.R N° 01022-2016-GRU-DRA & SUNARP registration: 11141225
43	Resolution property of CN Santa Rosa 3183-76-DGRA/AR & SUNARP registration: 40002751
44	Resolution property of CN Santa Rosa 0161-96-CTARU-DRA
45	Resolution property of CN Mariscal Cáceres 3140-DGRA-AR & SUNARP registration: 40001119
46	Resolution property of CN Mariscal Cáceres 0244-93-AG & SUNARP registration: 40001503
48	Resolution property of CN Santa Teresa RM 00275-84-DR-XIV-HCO & SUNARP registration: 7193-PR
49	Resolution property of CN Las Golondrinas 0109-2009-GR-DRA-HCO & SUNARP registration: 11096986

N°	Documents reviewed or referenced
50	Resolution property of CN Buenos Aires 0244-93-AG. & SUNARP registration: 40001481
51	Resolution property of CN Nuevo Egipto R.M. 00551-92 & SUNARP registration: 40001304
52	Resolution property of CN Nueva Yarina RM N° 0655-91-AG & SUNARP registration: 40001282
53	Resolution property of CN Nuevo Paraíso R.D.R. 00368-98-CTARU-DRA & SUNARP registration: 40008957
54	Resolution property of CN Santa Martha R.M. 0244-93-AG & SUNARP registration: 40001500
55	Resolution property of CN Yamino R.D.R. 454-96-CTARU-DRA & SUNARP registration: 40002799
56	Resolution property of CN Sinchi Roca II 0244-93-AG & SUNARP registration: 40001496
57	Resolution property of CN El Naranjal RD 0098-94-RAAC-DSRA-HCO & SUNARP registration: 3512-PR
58	Resolution property of CN Nueva Alianza de Baños RD 0096-94-RAAC-DSRA-HCO & SUNARP registration: 11015811
59	Resolution property of CN San José de Pacache R.D.R. 0129-96-CTARU-DRA & SUNARP registration: 40002558
60	Signed commitment agreement between AIDER and communities to realize the project activities during the lifetime of the project (100 years)
61	Disputed areas in native communities areas map
62	Contingency plan in socio-political conflicts
63	The social baseline report
64	Rapid participatory diagnostics report
65	Strategy for reducing emissions from deforestation (REDD+) in 21 native communities in the departments of Ucayali and Huánuco
66	Plan for prevention and control of forest fires
67	Workshops attendance list of 21 communities
68	Spanish summary of monitoring report
69	PPT presentation of monitoring results
70	Acts of general assembly
71	Workshops photos and videos
72	Flyers of project diffusion
73	Report of activities July - December 2021
74	Legal and physical sanitation report

N°	Documents reviewed or referenced
75	Community management instruments
76	Communal governance report
77	Implementation and equipping to control and surveillance committees report
78	Patrolling report
79	Plan to increase productivity in production activities
80	Capacity building reports
81	Training activity reports
82	Gender and Social Inclusion Plan
83	Assembly minutes signed between AIDER and 21 communities
84	Regional Forestry and Wildlife Management report
85	Flora balance reports
86	Biodiversity baseline under a REDD initiative in Ucayali and Huanuco
87	Biodiversity sighting reports
88	High conservation values maps
89	Forest management plan
90	List of species of wild flora CITES – Peru
91	Red List of the International Union for the Conservation of Nature
92	Decree N ° 004-2014-MINAGRI
93	Convention on International Trade in Wild Fauna and Flora (CITES)
94	Ethics and Conduct Policy
95	Anti-discrimination the policy
96	Institutional gender policy
97	Occupational safety policy
98	Human rights policy
99	IPERC Matrix for Identification of Dangers, Risk Assessment and Measures of Control
100	Occupational health and safety plan
101	Occupational safety policy
102	Accidents and incidents report
103	law N° 29783 health and safety law
104	DS N° 009-2005-TR health and safety regulation
105	Decree 148-2007-TR regulation of committee for supervision of security and health at work
106	Law N° 26842 General Health Law
107	Safeguards against discrimination, harassment and others

N°	Documents reviewed or referenced
108	Financial statements
109	Law of Native Communities and Agrarian Development of the Jungle (DL 22175)
110	Law No. 29785: Law on the Right to Prior Consultation of Indigenous or Native Peoples, recognized in Convention 169 of the International Labor Organization (ILO)

APPENDIX 4: VERIFICATION FINDINGS

CORRECTIVE ACTION REQUEST (CARS)

NC/CAR id.	01	Date: 15/12/2023
NC/CAR description		
Some sections of the CCB-VCS-MR have not been filled following the instructions included in the project description template. i.e: - Title of the project activity is not as per VERRA´s platform - Section 2.1.1. does not include any information on <u>events that may impact</u> the GHG emission reductions or removals and monitoring. - Section 2.3.1. does not describe how full project documentation has been made accessible to communities and other stakeholders. - Section 2.3.7. does not describe how communities, <u>including all community groups and other stakeholders</u>, have influenced project implementation. - Section 2.3.10. does not describe the activities and/or processes implemented to enable the effective participation, demonstrating the culture and gender sensitivity of implementation of such actions. - Section 2.3.12. does not Document any grievance(s) received nor how they were resolved using the project's grievance redress procedure, as set out in the project description. - Section 2.3.13. does not describe activities and/or processes implemented to provide orientation and training for the project's workers and a wide range of people from the communities. Neither is Identified how, once it is built, local capacity is not lost. - Section 2.4.6. does not indicate clearly what sensitivity information was excluded from the public version of the monitoring neither is provided a briefly description. - Section 2.5.4. does not Identify any illegal activities that could affect the project's impacts. Neither is Described activities and/or processes implemented to reduce these activities so that project benefits are not derived from illegal activities. - Section 2.5.6. does demonstrate how laws compliance is achieved - Section 3.3.1. was deleted (do not modify the template) - Section 4.1.3. contains Spanish information - Section 4.1.4 does not demonstrate that none of the HCVs related to community well-being in the project zone identified in the project description are negatively affected by the project - Section 4.2.1 does not describe the activities and/or processes <u>implemented to mitigate the negative well-being impacts</u> on other stakeholders. - Section 4.2.2. does not demonstrate that the project activities have not resulted in net negative impacts on the well-being of other stakeholders. - Section 4.4.3. does not demonstrate that the project has generated net positive impacts on the well-being of women and that women participated in or influenced decision making - Section 4.4.4. does not describe the implementation of the benefit sharing mechanisms described in the project description. - Section 4.4.5. does not describe how the project's governance and implementation structures have enabled full and effective participation of smallholders/community members in project decision-making and implementation. - Section 4.4.6. does not demonstrate how the project has developed the capacity of smallholders/community members, and relevant local organizations or institutions, to participate effectively and actively in project design, implementation and management.		

- Section 5.1.3. does not demonstrate that the project's net impacts on biodiversity in the project zone are positive compared with conditions under the without-project land use scenario. Neither demonstrate how the project activities assist the biodiversity to adapt to the probable impacts of climate change. - Section 5.1.4. does not demonstrate that no HCVs related to biodiversity in the project zone have been negatively affected by the project. - Section 5.2.2. does not describe the evaluation of unmitigated negative impacts on biodiversity outside the project zone nor compare them with the project's biodiversity benefits within the project zone. Neither Justify nor demonstrate that the net effect of the project on biodiversity is positive.	
Project Proponent's Response	Date: 17/01/2024
<i>The indicated sections were updated</i>	
Documentation provided by the project proponent	
Evidence is attached in folder CAR_01	
VVB's evaluation	Date: 09/02/2024
Even most of the section of MR were updated, some section still do not have requested information by the template. i.e.: - Section 2.3.13. does not describe activities and/or processes implemented to provide orientation and training for the project's workers and a wide range of people from the communities. Neither is Identified how, once it is built, local capacity is not lost. - Section 2.4.6. does not indicate clearly what sensitivity information <u>was excluded from the public version of the monitoring report</u> neither is provided a briefly description. - Section 2.5.6. does demonstrate how laws compliance is achieved - Section 3.3.1. was deleted (do not modify the template) - Section 5.1.3. does not demonstrate that the <u>project's net impacts on biodiversity</u> in the project zone are positive compared with conditions under the without-project land use scenario. Neither demonstrate how the project activities assist the biodiversity to adapt to the probable impacts of climate change. - Section 5.1.4. does not demonstrate that no <u>HCVs related to biodiversity</u> in the project zone have been negatively affected by the project.	
CAR 1 remains open	
Project Proponent's Response	Date: 27/02/2024
<i>The indicated sections were updated</i>	
Documentation provided by the project proponent	
Evidence is attached in folder CAR 01	
VVB's evaluation	Date: 19/03/2024
PP has updated PD as requested. However, due the template was updated a new CAR was added (CAR 9). Then, CAR 1 is closed.	

NC/CAR id.	02	Date: 15/12/2023
NC/CAR description		

Regarding regulations related to worker's rights (section 2.3.15. of MR), PP has not demonstrated how compliance of relevant law was achieved nor is described the activities and/or processes implemented to inform workers about their rights. Furthermore, PP has not provided an assessment of the risks to worker safety nor the measures needed to minimize risks (section 2.3.16 of the MR)	
Project Proponent's Response	Date: 17/01/2024
<i>The indicated section was updated</i>	
Documentation provided by the project proponent	
Evidence is attached in folder CAR_02	
VVB's evaluation	Date: 09/02/2024
MR was not updated considering requested correction, same information as provided.	
CAR 2 remains open	
Project Proponent's Response	Date: 27/02/2024
<i>Sections 2.3.15 and 2.3.16 were updated considering requested correction.</i>	
Documentation provided by the project proponent	
-	
VVB's evaluation	Date: 19/03/2024
PP has updated the MR as requested. Despite this, it will be reassessed during the review of CAR 9 Then, CAR 2 is closed	

CAR ID	03	Date: 15/12/2023
NC/CAR description		
During the on-site visit verification team identified ongoing disputes other than stated in the PD (for example territorial dispute with Mennonites and agriculture tenures). However, section 2.5.5. of the MR do not demonstrate that no activity has been undertaken by the project that could prejudice the outcome of an unresolved dispute relevant to the project. Neither is described the activities and/or processes implemented to resolve conflicts or disputes.		
Project Proponent's Response		Date: 17/01/2024
The indicated section was updated		
Documentation provided by the project proponent		
Evidence is attached in folder CAR_03		
VWB's evaluation		Date: 09/02/2024
PP has updated the MR, including on-going disputes. Despite the communities have little deed, invasion due to pressure from settlers have taken place; the activities carried by out by PP seeks to contribute to the resolution of the communities' problems, for example activities of georeferentiation- Then, CAR 3 is closed.		

CAR	04	Date: 15/12/2023
NC/CAR description		

Section 3.2 of the CCB-VCS-MR does not describe the complete procedure for quantification of baseline emissions, project emission, leakage emissions and buffers, including all relevant equations and summary of results, from applied methodology, tools, uncertainty, allometric equation, etc.; explaining and justifying all relevant methodological choices. Information included does not allow the readers to reproduce the calculation. Additionally, reviewed spreadsheets of emission reduction calculation are not in accordance with values reviewed during the audit process. For example, project area, leakage belt area, among others. Then, PP is requested to update emission reduction calculation and provide supporting evidence. Finally, the monitoring period covers a 6-month period while per Step 1, Section 1.2.4 of the VM0015, the minimum duration of a monitoring period is 1-year.

Project Proponent's Response
Date: 17/01/2024

The indicated section was updated

Documentation provided by the project proponent

-

WB's evaluation
Date: 09/02/2024

Even MR has been updated, it was not included complete procedure for calculating BE, PE and LE. PP has not detailed all steps of applied methodology.

CAR 04 remains open
Project Proponent's Response
Date: 27/02/2024

The indicated section was updated

Documentation provided by the project proponent

Evidence is attached in folder CAR 04

WB's evaluation
Date: 19/03/2024

Updated MR do not include all procedures, algorithms, formulas, nor steps of applied methodology to calculate GHG emission reduction.

CAR 4 remains open
Project Proponent's Response
Date: 25/03/2024

The requested information has been included in the indicated section

Documentation provided by the project proponent

-

WB's evaluation
Date: 29/05/2024

PP updated the MR as requested. **Then, CAR 4 is closed.**

CAR ID
05
Date: 15/12/2023
NC/CAR description

The Overall Risk Rating Estimated in the last version of NPR are not correctly determined. PP is requested to assess the following issues:

✓ Opportunity Cost – risk factor j) the value of the tool is different from the report. ✓ Community Engagement – risk factor a) considers 23 communities. ✓ Political Risk - risk factor c) governance score calculated are not as per world bank source. ✓ Extreme Weather – mitigation values are not included. ✓ Referred version of the tool in the MR in the not the current one. ✓ VCS Methodology Requirements, v4.3 (section 3.8.6) states: <i>Where the net change in carbon stocks is not a <u>whole number</u>, round the calculated VCU and buffer credit volumes down to the nearest whole number.</i> Then, buffer and VCU credits were not calculated taking into account the rounding.	
Project Proponent's Response	Date: 17/01/2024
<i>The risk report was updated</i>	
Documentation provided by Project proponent	
Evidence is attached in folder CAR_05	
VB's evaluation	Date: 09/02/2024
Even NPRR was updated, applied version is no longer valid. As per VERRA requirement, the new version of the AFOLU Non-Permanence Risk Tool is mandatory from 01 January 2024. CAR 5 remains open.	
Project Proponent's Response	Date: 27/02/2024
<i>Risk report was updated.</i>	
Documentation provided by the project proponent	
Evidence is attached in folder CAR 05	
VB's evaluation	Date: 19/03/2024
PP provided updated NPRR. Varication team found it properly filled. Then, CAR 5 is closed	

CAR ID	06	Date: 15/12/2023
NC/CAR description		
Section 5.3.1 of the monitoring report (5.3.1 Biodiversity Monitoring Plan) does not provide the complete monitoring result of variables and indicators as per frequency established in the project design document and CCB requirements. PP is requested to provide the current monitoring results and supporting evidence, as per monitoring plan described in the PD, taking into consideration the start date and established monitoring frequency. CAR 6 remains open.		
Project Proponent's Response		Date: 17/01/2024
<i>The indicated section was updated</i>		
Documentation provided by the project proponent		
Evidence is attached in folder CAR_06		
VB's evaluation		Date: 09/02/2024
Section 5.3.1 of the monitoring report still does not provide the complete monitoring result of variables and indicators as per frequency established in the project design document and CCB requirements. CAR 6 remains open		

Project Proponent's Response	Date: 27/02/2024
Section 5.3.1. has been updated, including clarification on 2021 monitoring.	
Documentation provided by Project proponent	
-	
VB's evaluation	Date: 03/19/2024
Even section 5.3.1 was updated, indicators of table 34 (Biodiversity monitoring plan) were not included. CAR 6 remains open	
Project Proponent's Response	Date: 25/03/2024
<i>The indicators to report in the present monitoring period are: No. of individuals and No. of representative species; This is framed in the biodiversity monitoring plan.</i> <i>The responses to these indicators are described in section 5.3.1, specifically on page 130.</i>	
Documentation provided by the project proponent	
-	
VB's evaluation	Date: 29/05/2024
PP included monitored indicators. Then, CAR 6 is closed.	

NC/CAR id.	07	Date: 12/15/2023
NC/CAR description		
Sections 3.1.4., 4.3.2. and 5.3.2. do not describe how any results of monitoring, undertaken in accordance with the monitoring plan, have been disseminated and made publicly available on the internet. Neither is described the means of the results have been communicated to the communities and other stakeholders.		
Project Proponent's Response		Date: 17/01/2024
The indicated section was updated		
Documentation provided by the project proponent		
Evidence is attached in folder CAR_07		
VWB's evaluation		Date: 09/02/2024
PP has updated the MR considering requested information. Then, CAR 7 is closed		

NC/CAR id.	08	Date: 12/15/2023
NC/CAR description		
Due to the validation and verification of this process is being done jointly, some corrective actions requests (CARs) and clarification requests (CLs) will affect the monitoring report. Then, PP will close all of them, before verification team provides the verification conclusion.		
Project Proponent's Response		Date: 17/01/2024
The project team agrees with the indication		
Documentation provided by the project proponent		

None	
VVB's evaluation	Date: 29/05/2024
All validation finding were closed. Then, CAR 08 is closed	

NC/CAR id.	09	Date: 19/03/2024
NC/CAR description		
Due to VERRA updated applied template and current version is applicable until 1 April 2024, PP is requested to update the MR, considering most updated version (in force from 1 April).		
Project Proponent's Response		Date: 25/03/2024
<i>The low RM has been updated in the new Verra template</i>		
Documentation provided by the project proponent		
Monitoring report document		
VVB's evaluation		Date: 29/05/2023
PP updated all applicable templates. Then, CAR 9 is closed		

CLARIFICATIONS (CLS)

CL	01	Date: 15/12/2023
CL description		
Project proponent is requested to provide specific reference (reports, tables, figures, etc) and evidence of values for the unique project benefits reported in sections 1.2. Provide a summary report including values linked to supporting evidence.		
Project Proponent's Response		Date: 17/01/2024
<i>References are sent</i>		
Documentation provided by the project proponent		
Evidence is attached in folder CL_01		
WVB's evaluation		Date: 09/02/2023
PP is requested to provide a summary table, indicating the value and the exact reference (page, table, figure, etc.) of archived metric during Monitoring Period.		
CL 1, remains open.		
Project Proponent's Response		Date: 27/02/2024
<i>The requested table is attached</i>		
Documentation provided by the project proponent		
Evidence is attached in folder CL 01		
WVB's evaluation		Date: 19/03/2024
Requested information as provided. Then, CL 1 is closed.		

CL	02	Date: 15/12/2023
CL description		
PP is requested to provide specific reference (reports, tables, figures, etc) and evidence of values for community monitoring plan, specifically values reported in Table 30: Monitoring matrix; and Exceptional Community Benefits reported in section 4.3.1 to 4.4.1.		
Project Proponent's Response		Date: 17/01/2024
<i>References are sent</i>		
Documentation provided by the project proponent		
Evidence is attached in folder CL_02		
WVB's evaluation		Date: 09/02/2024
PP is requested to provide a summary table, providing exact reference of table 33 Monitoring matrix (section 4.3.1.) and table of 4.4.1(Short-term and Long-term Community Benefits). Furthermore, PP is requested to clarify how was estimated reported values for those parameters that require annual and biannual monitoring frequency (taking into account that the monitoring period is only 6 months).		
CL 2 remains open		

Project Proponent's Response	Date: 27/02/2024
<i>The requested table is attached and the sections were updated</i>	
Documentation provided by the project proponent	
Evidence is attached in folder CL 02	
WB's evaluation	Date: 19/03/2024
PP provided requested information. Then, CL 2 is closed	

CL	03	Date: 15/12/2023
CL description		
PP is requested to clarify how parameters that requires annually monitoring were estimated for this monitoring climate community and biodiversity. The monitoring period goes from 01 July to – 31 December 2021 Then, PP is requested to clarify the measures taken.		
Project Proponent's Response		Date: 17/01/2024
<i>The parameters were included</i>		
Documentation provided by the project proponent		
None		
WB's evaluation		Date: 09/02/2024
PP has not clarified how parameters that requires annually of biannual monitoring were estimated for this monitoring (the monitoring period is only 6 months).		
CL 3 remains open.		
Project Proponent's Response		Date: 27/02/2024
<i>Although the frequency for reporting community benefits is one year or biannual, the matrix reports the results obtained in the 6-month period (July to December 2021), which corresponds to the project monitoring period. These results add to the annual or biannual results of the project indicated in the table.</i> <i>The community benefits obtained for the monitoring period are presented below.</i> <i>Clarification has been made in sections clima, 4.3.1 and 5.3.1.</i>		
Documentation provided by the project proponent		
The information was include in the mentioned sections		
WB's evaluation		Date: 19/03/2024
PP has clarified the measures taken for monitoring parameters annual or biannual monitored. Then, CL 3 is closed.		

CL	04	Date: 15/12/2023
CL description		

Project proponent is requested to provide the following evidences:

- ✓ Forest fire prevention manual and a burn plan
- ✓ Biodiversity management plans
- ✓ Participatory consultation plan.
- ✓ Gender and social inclusion plan
- ✓ Guidelines for the management and resolution of controversies and conflicts
- ✓ Training activities report and supporting evidences
- ✓ Evidence for community employment (2.3.14)
- ✓ Financial statements (2.4.4)
- ✓ Manual of standards and administrative procedures
- ✓ Ethics and conduct policy
- ✓ Participatory consultation plan
- ✓ Negative community impact mitigation (4.1.2)
- ✓ Native timber species used in the project activity (5.1.6)
- ✓ Climate, Community and Biodiversity monitoring plan dissemination

Project Proponent's Response

Date: 17/01/2024

The requested documents are sent

Documentation provided by the project proponent

Evidence is attached in folder CL_04

VVB's evaluation

Date: 09/02/2024

PP has provided requested evidences. **Then, CL 04 is closed.**