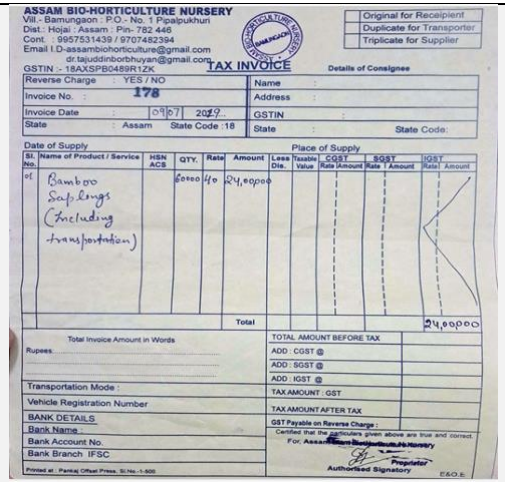
PROJECT REVIEW REPORT

This project review report includes findings raised during Verra's review of the project specified below. The VVB must address the findings before the project request can be considered for approval by Verra. The project review report will be made publicly available on the Verra Registry. Confidential information may be provided in separate attachments.

Project ID	3570
Project Name	Bamboo plantations by farmers and community in the country
Review Type	Registration and Verification Request
Program(s)	VCS Program
Verification Period	09 July 2019 to 16 December 2024
Project Proponent	Infinite Environmental Solutions Limited (IESL)
Methodology	AR-ACM0003: Afforestation and reforestation of lands except wetlands, v2.0
VVB	Carbon Check
Assessment Criteria	VCS standard v4.7
Date of First Issue	29 September 2025
Review Conclusion	Approved
Date of Final Issue	11 December 2025

FINDINGS.

#	Finding Description	VVB Response	Status
1	**Unclear justification of the project start date**		
	Issue The justification of the project start date in the Project Description and Monitoring Report document (PDMR) is "start of plantation activity", which is not specific. Action Required 1. The VVB must ensure that the project proponent specifies the "plantation activity" that defines the project start date in line with the standard specification for start date. 2. The VVB must assess and corroborate this in the Validation and Verification Report (VVR). Program Rule(s) *VCS Project Description and Monitoring Report Template v4.4,* Section 1.9 *VCS Validation and verification report Template, v4.4,* Section 3.1 *VCS standard, v 4.7*, Section 3.8	**Round 1** VVB Response In accordance with VCS Standard v4.7 Section 3.8 (start date) requirements, the VVB has assessed revised PDMR regarding the project start date. Section 3.8 of VCS standard 4.7 states that "*The project start date of an AFOLU project is the date on which activities that lead to the generation of reductions or removals are implemented (e.g., preparing land for seeding, planting, changing agricultural or forestry practices, rewetting, restoring hydrological functions, or implementing management or protection plans).*" The PP has clarified that the term "plantation activity" refers specifically to the sequence of actions including pit digging, planting of bamboo seedlings, manual weeding around the seedlings, and procurement of nursery stock. These activities are directly linked to the generation of GHG removals and therefore qualify under the definition of project start date per the VCS Standard. During the onsite inspection, farmers and local stakeholders confirmed that plantation activities were intentionally scheduled during the early monsoon period, which is considered optimal for seedling survival and growth due to favourable soil moisture and climatic conditions. This agronomic timing aligns with regional silvicultural practices and supports the viability of the planted bamboo. The VVB reviewed the following supporting documentation to confirm the project start date in line with the VCS requirements: • Nursery purchase bills dated 09-July-2019 • Sapling Distribution Register and photographs	Closed

		 ASSAM BIO-HORTICULTURE NURSERY Vill - Bamungaon : P.O.- No. 1 Pipalpukhuri Dist. : Hojai : Assam : Pin- 782 446 Cont. : 9957531439 / 9707482394 Email I.D-assambiohorticulture@gmail.com dr.tajuddinborbhuyan@gmail.com GSTIN :- 18AXSPB0489R1ZK Original for Receipient Duplicate for Transporter Triplicate for Supplier TAX INVOICE Details of Consignee Reverse Charge : YES / NO Invoice No. : 178 Invoice Date : 09/07/2019 State : Assam State Code :18 Name : Address : GSTIN : State : State Code: Date of Supply Place of Supply Sl. No. / Name of Product / Service / HSN ACS / QTY. / Rate / Amount / Less Dis. / Taxable Value / CGST Rate Amount / SGST Rate Amount / IGST Rate Amount 01 Bamboo Saplings (Including transportation) 60000 40 24,00000 Total 24,00000 Total Invoice Amount in Words Rupees..... TOTAL AMOUNT BEFORE TAX ADD : CGST @ ADD : SGST @ ADD : IGST @ Transportation Mode : Vehicle Registration Number TAX AMOUNT : GST TAX AMOUNT AFTER TAX GST Payable on Reverse Charge : BANK DETAILS Bank Name : Bank Account No. Bank Branch IFSC Certified that the particulars given above are true and correct. For, Assam Bio-Horticulture Nursery Proprietor Authorised Signatory E&O.E. These records substantiate that the first planting event occurred within a week of nursery procurement, marking the commencement of GHG removal activities. Therefore, the VVB confirms that the date of seedling planting is appropriately defined as the project start date and meets the above criteria outlined in section 3.8 of the VCS standards requirements. 2. The above assessment on the project start date has been revised in Section 3.1 of the Validation and Verification Report accordingly.	
		<u>Verra Response</u> The PDMR has been updated and the plantation is defined specifically to refer to the sequence of actions including pit digging, planting of bamboo seedlings. This is in line with the definition of the project start project date in the VCS standard v4.7. The VVR has been revised to corroborate this explanation. This finding is now closed, and no further response is required.	

2	**Inconsistencies in reporting of Scope 3 emissions**		
	<u>Issue</u> There are inconsistencies in the reporting of Scope 3 emission.	**Round 1** <u>VVB Response</u>	Closed

	The project includes harvesting, but the project description includes that there are no project activities that affect the emissions footprint as part of the supply chain. The VVB, however, states otherwise, and indicates that seedlings suppliers are potential supply chain partners. Action Required *1.* The VVB must ensure that the Scope 3 emissions are consistently reported in the PDMR and VVR. 2. Where there are project activities such as harvesting and seedling supply that could affect emission footprint of any project which are part of the value chain, the VVB must ensure that they are consistently reported in line with the VCS template and standard guidelines Program Rule(s) *VCS Project Description and Monitoring Report Template v4.4,* Section 1.17.3 *VCS Validation and verification report Template, v4.4,* Section 3.1 *VCS Standard, v4.7*, Section 3.24.7	1&2. Based on the review of the PDMR and onsite inspections VVB confirms that in accordance with VCS Standard v4.7 Section 3.24.7 requirements, the VVB has reviewed the PP's demonstration on Scope 3 emissions as follows: PP has confirmed that the project does not involve the production, processing, or sale of bamboo or bamboo-based products as part of the project activity and that the Project Proponent is not a buyer or seller of any goods whose emissions footprint is altered by the project activities. The bamboo harvesting conducted by participating farmers is a silvicultural maintenance activity intended to promote regrowth and sustained carbon sequestration and does not constitute a commercial supply chain operation attributable to the project. Additionally, interviews conducted during the onsite inspection confirmed that farmers retain full autonomy over the use of harvested bamboo. Several farmers reported using bamboo for subsistence uses including household applications such as fencing, which reflects traditional practices and does not involve project-facilitated commercialization. The same has been confirmed through the farmer agreements. These uses are voluntary and decentralized, and do not alter the emissions footprint of any formal supply chain. Based on the review of the PDMR and onsite inspections, VVB confirms that the project activity does not include the supplying of the seedlings. The VVB further assessed the procurement of seedlings and verified that: - Seedlings are sourced from within the project boundary, and transportation-related emissions are negligible. - No external supply chain partners are engaged in a manner that would materially affect the emissions footprint of upstream or downstream products or services. Furthermore, as per the section 5.5 paragraph 14 requirements of the applied methodology AR-ACM0003, the GHG emissions resulting from combustion of fossil fuels and transportation	

		attributable to the project activity shall be considered insignificant and therefore the same can be accounted as zero. Additionally, the VVB confirms that the double counting declaration has been submitted by PP and reviewed, and that the project activity does not trigger Scope 3 emissions reporting under the VCS Standard. The reporting in both the PDMR and the Validation and Verification Report (VVR) has been updated to ensure consistency and clarity regarding the exclusion of Scope 3 emissions. The assessment on the same has been revised in Section 3.1 of the VVR accordingly in response to the VERRA findings.	
		Verra Response The reporting on Scope 3 emissions in both the PDMR and the Validation and Verification Report (VVR) has been updated to ensure consistency and clarity regarding the exclusion of Scope 3 emissions. Any harvesting conducted by participating farmers is a silvicultural maintenance activity intended to promote regrowth and sustained carbon sequestration and does not constitute a commercial supply chain operation attributable to the project. This finding is now closed, and no further response is required.	

3	SDGs indicators and contributions are not aligned		
	Issue The contributions do not clearly align with the SDG indicators e.g. The reported contribution for "*Average income of small-scale food producers, by sex and indigenous status*" is not aligned to the indicator – consider a self -defined one for all those that do not align. Action Required *1.* The VVB must ensure that the project proponent corrects that SDG table under Secton1.18 such that all reported	**Round 1** VVB Response 1. VVB based on the review of PDMR section 1.18, supporting evidence documents of SDGs- (Exhibit-1) and as per onsite inspections confirm that, all reported SDG contributions clearly align with the UNSDG indicators (List of Sustainable Development Goal targets and indicators - Wikipedia). Further detailed VVB assessment has been provided in the section 3.1 of VVR and in below finding responses.	Open

	contributions clearly align with the SDG indicators 2. The VVB must assess the update and ensure that these the contribution and indicators align. Program Rule(s) *VCS Project Description and Monitoring Report Template v4.4,* Section 1.18 *VCS Validation and verification report Template, v4.4,* Section 3.1	2. Based on the below assessment VVB confirms that the selected UNSDGs and indicators are aligned appropriately: **SDG indicator 1.1.1 Proportion of the population living below the international poverty line by sex, age, employment status and geographic location (urban/rural):** VVB based on the on-site inspection and employment certificate/wage receipts confirms that the project activities are designed to generate seasonal employment. VVB confirms that project provides employment to both male and female without any discrimination. The project has generated the seasonal employment of 1397-man days during the current monitoring period and VVB also verified the same during the on-site interviews. Based on salary slips, it was confirmed that employment due to project activity is providing more than USD 1.25, per day. Group project will provide long term as well as short term employment opportunities to local communities and this income generation contributes to uplift the poverty and contributes the SDG 1.1.1. **SDG indicator 2.3.2 Average income of small-scale food producers, by sex and indigenous status [1]** Based on the review of farmer agreements and VCS PDMR, VVB confirms that PP adopted indicator 2.3.2 which is in line with the UNSDG target indicators listed (List of Sustainable Development Goal targets and indicators - Wikipedia), further in contribution to this SDG indicator project has engaged 462 farmers families to benefit from the carbon credits and secondary produce just as sale of bamboo and will uplift the average income of the household	

[1] Microsoft Word - Global Indicator Framework after 2025 review_Eng clean.docx

		through project activity. The rights to bamboo produce remain with the landowners, and the carbon agreement outlines the income-sharing structure, supporting the indicator's intent. The project activity bamboo plantation on degrading shrublands owned by individual farmers contributes to increased income generation through both carbon credit revenues and bamboo-based products. This contribution is linked to SDG Target 2.3, which aims to double the agricultural productivity and incomes of small-scale food producers, including women and indigenous peoples. It should be noted that bamboo shoots are considered a delicacy in the project area and are culturally recognized as a traditional food product, particularly among indigenous and forest-dependent communities. In this context, the indicator "Average income of small-scale food producers, by sex and indigenous status" is applicable[2] **SDG indicator 8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities**: VVB, based on the review of employment wage receipts confirms that during the first PAI employment was provided to the local communities for implementation of the project activities. Total 110 people (63 male and 47 female employees) received seasonal employment in contribution to this SDG 8.5.1. **SDG indicator 8.6.1 Proportion of youth (aged 15–24 years) not in education, employment or training**	

[2] Bamboo shoots: an exploration into its culinary heritage in India and its nutraceutical potential | Journal of Ethnic Foods | Full Text

		VVB based on review of training report, confirms that project implementor has provided training to 89 individuals (which includes various stakeholders, mainly farmers). Upon review of training report and onsite interviews VVB noted that, the training organized by HLTEC focused on equipping farmers with essential knowledge and skills for the successful implementation of a carbon credit project. It covered site selection, species selection, planting techniques, and sustainable land management practices. Additionally, farmers learned about compliance, documentation, and verification processes necessary for maintaining carbon credit standards. Hence, by providing opportunities to educate and train youth, the project is decreasing the proportion of youth (aged 15–24 years) not in education, employment or training. The same contributions are verified through the onsite interviews with the project stakeholders. **SDG 13 (Climate action): Tonnes of greenhouse gas emissions avoided or removed** Based on the review of PDMR and ER sheets, VVB confirms that the bamboo plantation project in PAI-1, covering 834.33 hectares, has sequestered 205,146 tCO2e during the initial monitoring period and is projected to sequester 302,310 tCO2e over the 30-year crediting period and contributed the selected SDG13. **SDG 15 (Life on land): 15.1.1 Forest area as a proportion of total land area** Based on the review of KML files and onsite inspections VVB confirms that the 834.33 ha under the first PAI will support sustainable plantation management, enhance green cover, combat land degradation, and protect biodiversity. Over the project's	

		lifetime, the total area is expected to expand to 4,500 ha. Thus, the project makes a meaningful contribution to the relevant SDG. Further, in response to the VERRA finding PP has excluded the SDG 1.4.2 indicator appropriately. Overall VVB confirms that selected SDGs 1,2,8, 13 & 15 are applicable and has verified that all SDG contributions listed in Section 1.18 of the PDMR have been reviewed and aligned with official indicators. Therefore, the same are deemed appropriate and valid in line with section 3.17 requirements of the VCS standard. These updates have been incorporated into the revised PDMR and documented in Section 3.1 of the Validation and Verification Report accordingly.	
		Verra Response The VVB has confirmed in the VVR that selected SDGs 1,2,8, 13 & 15 are applicable and has verified that all SDG contributions listed in Section 1.18 of the PDMR have been reviewed. This finding is now closed, and no further response is required.	

4	Insufficient demonstration of Baseline scenario		
	Issue The project indicates that *"Tool for the identification of degraded or degrading lands for consideration in implementing CDM A/R project activities"* is used to demonstrate plausibility of the selected baseline. However, the procedure and steps taken in applying this tool are not described. Action Required *1.* The VVB must ensure that the project proponent includes procedure and steps taken in applying *"Tool for the identification of degraded or degrading lands for*	**Round 1**	
		VVB responses VVB confirms that section 3.4 of the PDMR has been revised appropriately to include the procedure for demonstrating the plausibility of the project's baseline scenario. Also, the baseline scenario, characterized as degrading shrubland, has been substantiated using NDVI analysis detailed below and same has been updated in PDMR. Following the steps presented in the "Tool for the identification of degraded or degrading lands for consideration in implementing CDM A/R project activities", in its section. III PROCEDURE, sub	Closed

	consideration in implementing CDM A/R project activities" 2. The VVB must assess and corroborate this in the VVR <u>Program Rule(s)</u> *VCS Project Description and Monitoring Report Template v4.4,* Section 3.4 *VCS Validation and verification report Template, v4.4,* Section 3.3.4	clause (a) (i), has been represented by Figure 1a -Initial screening of lands (Stage 1) of Appendix 1; and, in accordance with the updates contained in section 3.4 Baseline Scenario (NDVI and PRA), in APPENDIX 2 (NDVI values for all rural properties in the project area) and in APPENDIX 3 (historical Google Earth images of some rural properties) of the PDD, together with the information from the Participatory Rural Appraisal Report (PRA), the relevant information demonstrating that the area is "degraded" and/or in "process of degradation" is presented in line with the requirements. As per the section. III PROCEDURE (a) (i) of the Tool: (a) *Provide documented evidence that the area has been classified as "degraded" under verifiable local, regional, national or international land classification system or peer-review study, participatory rural appraisal, satellite imagery and/or photographic evidence in the last 10 years. If the documented evidence of degradation is older than ten years then:* *(i) Provide evidence that the natural or anthropogenic degradation drivers and pressures that led to the land becoming "degraded" are still present and/or that there are no insufficient land management interventions to reverse degradation.* In compliance with the above requirements, PP has provided verifiable participatory rural appraisal (PRA) assessments of the project to confirm the baseline (degrading shrubland) and the NDVI indices (section 3.4 of the PDD and Appendix 2), with the indices providing information from more than 10 years. Thus, VVB confirms that the project lands are considered as degrading shrublands, further same was observed during the onsite inspections. <u>Additionally, PRA confirms the following:</u> "The main factor contributing to land degradation is soil erosion, followed by inadequate land management practices and observable abundance of invasive species."	

		"The primary cause identified for land degradation in the project region is colonization by invasive alien species (~58%), followed by topsoil erosion, primarily in the undulating terrains, causing difficulties in agricultural activities. The responses have highlighted inadequate and inconsistent land management practices, along with issues related to water erosion. Some respondents have pointed out there is an erratic rainfall pattern as well, which might have contributed to changing geographical dynamics of the region." Thus, it has been evident that the natural or anthropogenic degradation factors and pressures that led to land degradation are still present and/or that there are insufficient land management interventions to reverse the degradation is provided in the PRA report. Thus, it is confirmed that the PP has appropriately followed the procedure and steps for the correct application of the *"Tool for the identification of degraded or degrading lands for consideration in implementing CDM A/R project activities"*, demonstrating, through the NDVI indices and the Participatory Rural Appraisal (PRA), both reported in section 3.4 of the PDMR, that the area can be classified as "degrading". <u>In addition to above, VVB assessment on NDVI as follows:</u> Prior to the project implementation, the vegetation cover observed within the project boundary of PAI 1 land parcel (Image attached in Annexure of the PDMR). Hence analysis was performed by using LULC classification, based on NDVI values, confirms that the area was predominantly covered by shrubland vegetation. This classification aligns with the NDVI thresholds established by the USGS[3] and is consistent with findings reported in regional scientific literature of Diphu District of Assam State[4]. Therefore, based on	

[3] USGS - NDVI: The Foundation for Remote Sensing of Phenology

[4] Bora, K., Borah, N., Bose, S., Goswami, J., & Kashyap, P. J. (2025). NDVI-Based Geospatial Analysis of Forest Cover Alterations in Daldali Reserve Forest, Assam, India. *Asian Journal of Geographical Research*, *8*(1), 61-72.

scientific evidence it is concluded that presence of shrub vegetation is present in the project area prior to project activities (Table 1).

Table 1. NDVI Classification Scheme

Features	NDVI Value classification	
	Assam Regional study	USGS
Waterbody	Below 0	-
Bare Soil, Rock, Sand and Cloud	0-0.2	0.1 or less
Shrub/Grassland	0.2-0.3	0.2 to 0.5
Sparse Vegetation	0.3-0.5	-
Dense and Healthy Vegetation	Above 0.5	0.6 to 0.9

PP has done a thorough NDVI classification analysis based on Landsat data (For 2009 and 2014) and Sentinel data (2019). And NDVI classification based on Sentinel and Landsat satellite data is important for accurate, consistent, and large-scale vegetation monitoring. Sentinel-2 and Landsat missions provide high-resolution, multi-spectral imagery that is particularly well-suited for NDVI calculations. Sentinel-2[5], with its 10-meter spatial resolution enables precise temporal and spatial analysis of vegetation dynamics. However, Landsat[6], with a longer historical with 30-meter

[5] Zhu, Z., Wang, S., & Woodcock, C. E. (2019). Improvement and expansion of the Fmask algorithm: Cloud, cloud shadow, and snow detection for Landsats 4–7, 8, and Sentinel 2 images. *Remote Sensing of Environment*, 224, 129–148.

[6] Pettorelli, N., Vik, J. O., Mysterud, A., Gaillard, J. M., Tucker, C. J., & Stenseth, N. C. (2005). Using the satellite-derived NDVI to assess ecological responses to environmental change. *Trends in Ecology & Evolution*, 20(9), 503–510.

resolution, offers invaluable long-term vegetation trend data. Therefore, combining both data enhances classification accuracy and allows to cross-validate results, providing a more robust understanding of vegetation cover and change over time[7]. As a result of Landsat and Sentinel- 2 (Table 2) NDVI values from 2009, 2014, and 2019 consistently indicate the presence of shrub and sparse vegetation.

Table 2. NDVI Value Range PAI 1 KML Karbi Anglong (Assam)

Year	2009	2014	2019
NDVI Value	0.08-0.36	0.07-0.42	0.08-0.44

Furthermore, result of NDVI classification has been conducted in accordance with the thresholds outlined in Table 1 which demonstrate the NDVI values below 0.5 are considered indicative of sparse, degraded, or non-forest vegetation. This threshold is consistent with global NDVI classification with USGS and regional study classification as mentioned in above. Based on this classification, none of the PAI 1 land parcel does not demonstrate NDVI values characteristic of forested land. Instead, the data reveals a predominance of shrubland and bare soil over the years assessed. NDVI-derived land cover patterns support the conclusion that, despite minor vegetation recovery over time, the area remains in shrub land and does not meet the NDVI criteria typically used to classify forest ecosystems.

Overall, based on all the above assessment VVB confirms that the baseline scenario appropriately characterized as degrading shrubland in line with the applied tool requirements and same has been revised in the 3.4.4 of the VVR accordingly.

[7] Pettorelli, N., Vik, J. O., Mysterud, A., Gaillard, J. M., Tucker, C. J., & Stenseth, N. C. (2005). Using the satellite-derived NDVI to assess ecological responses to environmental change. *Trends in Ecology & Evolution*, 20(9), 503–510.

		Verra Response The procedure and steps taken in applying *"Tool for the identification of degraded or degrading lands for consideration in implementing CDM A/R project activities"* have been included in the PDMR. The VVB confirms that the baseline scenario has been assessed appropriately as degrading shrubland in line with the applied tool requirements in the VVR. This finding is now closed, and no further response is required.	

5	Unclear assessment of the geographic area for the grouped project		
	Issue It is unclear how the VVB assessed and confirmed that the designated geographic area (all of India) is homogeneous in terms of factors relevant to determining the baseline and additionality, given India's mix of centralized and regional governance systems. Action Required 1. If the same baseline scenario and additionality demonstration across the whole of India cannot be justified, the geographic area must be redefined such that each state is a single geographic area. Note that geographic areas without initial instances cannot be included in the project, 2. The VVB must: a. explain how it assessed the geographic area's homogeneity in terms of baseline and additionality factors, considering India's mix of governance systems. b. provide independent evidence confirming the designated geographic area's homogeneity regarding common practices, laws, statutes,	**Round 1** VVB Response 1. VVB based on the review of PDMR confirms that in accordance with VCS Standard v4.7 Sections 3.6.13 to 3.6.15, the grouped project boundary is revised to state Assam, VVB has assessed the initial project activity instance (PAI) are located in the state of Assam, which is also the geographical boundary of the grouped project. As per Section 3.6.10 of the VCS Standard v4.7, "any new PAIs located in geographic areas not covered by the initial PAI may only be included if it can be clearly demonstrated that these areas share the same or a more conservative baseline scenario and a justification for additionality that aligns with or exceeds the rigor applied to the initial PAIs. Any future PAIs added to the project will be implemented only in areas where the baseline scenario and rationale for additionality are the same as, or more conservative than, those established for the initial PAIs". In compliance with the above requirements, for project's future PAIs, the PP will apply the same measures as described in Section 1.12 of the VCS PDMR, following the consistent implementation approach across all future PAIs.	Closed

	regulatory frameworks, or policies. Program Rule(s) *VCS Standard, v4.7,* Sections 3.6.13 – 3.6.15	Section 1.5, 3.4 and 3.5 of the PDMR have been updated to provide a clear and evidence-based demonstration that factors relevant to baseline determination and additionality are consistent across the grouped project geographical area, i.e. Assam. VVB confirms that the assessment of the geographic area has been conducted in accordance with Sections 3.6.13–3.6.15 of the VCS Standard v4.7. 2. VVB as assessed above, based on the review PDMR, relevant Legal and Regulatory Frameworks, supporting documents and host country expertise confirms the grouped project's geographic boundary (within the Assam state in India) has been demonstrated to be homogeneous with respect to baseline and additionality factors through an evidence-based analysis of national-level regulatory frameworks, sectoral policies, and common practices related to agroforestry and land use, as detailed below: To evaluate the homogeneity of the designated geographic area, the VVB reviewed the updated Sections 1.5, 3.4, and 3.5 of the Project Description and Monitoring Report (PDMR), which present a structured analysis of the following factors: Common Practice: The PP has appropriately demonstrated that agroforestry and land-use systems relevant to the project type are broadly consistent across project boundary. The VVB verified that no significant regional deviations exist that would materially affect baseline assumptions. Legal and Regulatory Frameworks: The VVB confirms that key statutes and policies governing forest conservation, land-use, and climate action are enacted at the national level and uniformly applicable across all Indian states. This includes the Forest Conservation Act, National Agroforestry Policy, and India's commitments under the Nationally Determined Contributions (NDCs). The laws and policies governing forestry and land-use management, including the Indian Forest Act (1927), Forest Conservation Act	

		(1980), National Forest Policy (1988), and National Agroforestry Policy (2014), are centrally framed and uniformly applicable across all states of India, including Assam. Governance Systems: While India operates under a mix of centralized and regional governance, the VVB finds that the legal instruments and policy frameworks relevant to baseline and additionality are sufficiently harmonized at the national level to support a consistent methodological approach. Independent evidence supporting this assessment includes: • National-level policy documents and statutes referenced in the PDMR • Peer-reviewed literature[8] [9] on agroforestry practices across Indian states The VVB confirms that the project design now incorporates a safeguard whereby each future Project Activity Instance will be delineated using geodetic polygons and assessed individually to ensure that the baseline scenario and additionality justification are consistent with or more conservative than those established for the initial PAIs. Geographic areas that do not contain initial PAIs will only be included upon demonstration of such consistency. Apropos, VVB confirms that the approach applied for defining the geographic area is consistent with the intent of the VCS AFOLU guidance, and the project's boundary demonstration conform to the requirements of the VCS Standard v4.7, Sections 3.6.13–3.6.15. Accordingly, the VVB has revised section 3.1 and 3.4.5 of the Joint Validation and Verification Report.	

[8] Working-Papr-on-Agroforestry.pdf

[9] isfr_book_eng-vol-1_2023.pdf

		Verra Response The grouped project boundary has been revised from all India to state Assam in the PDMR and VVR. The VVB notes that its assessment, based on Sections 1.5, 3.4, and 3.5 of the PDMR, concludes that baseline and additionality factors are consistent across Assam. The VVB has assessed the initial project activity instance (PAI) is located in Karbi Anglong in the state of Assam. The VVB also confirms that national-level legal and regulatory frameworks relevant to land use and agroforestry apply uniformly in Assam and that common practice does not vary in ways that would affect the baseline scenario. Future PAIs will only be included if they share the same or a more conservative baseline and additionality justification as the initial PAIs. This finding is now closed, and no further response is required.	

6	**Incorrect or missing references**		
	Issue There are missing or incorrect references in the PDMR - The source of the Allometric equation is not included in the parameter tables - The project reference IPCC 2006 instead of the refined 2019 document. Action Required 1. The VVB must ensure that the project proponent corrects and/or includes the references above 2. The VVB must update the VVR, as applicable. Program Rule(s) *VCS Project Description and Monitoring Report Template v4.4,*	**Round 1** VVB Response 1&2. In response to the identified issues regarding missing or incorrect references in the PDMR, the VVB has reviewed the corrective actions undertaken by the PP and verified revisions. **Allometric Equation Reference** The PP has appropriately demonstrated that the source of the allometric equation used for estimating aboveground biomass is based on the study conducted at Moeswe Research Station, Myanmar, for 14-year-old bamboo plantations (Allometric equations for estimating the aboveground biomass of a 14-year-old bamboo plantation at Moeswe Research Station, Myanmar). VVB confirms that the reference link to this study has been correctly included in Section 5.2 (pg 90) and cited in the data and parameters table in Section 6.1 of the PDMR and Emission Reduction (ER) sheets (Both Ex ante and Ex post). VVB has	Closed

		reviewed the citation for completeness and accuracy, and the link has been updated in the Validation and Verification Report accordingly. **IPCC Reference Update:** VVB based on the review of PDMR and ER sheets confirms that the PP has correctly revised the methodological reference from the IPCC 2006 Guidelines to the more recent 2019 refinement and accordingly section 3.4.2 of joint validation verification report has also been updated. VVB concludes that both reference corrections have been appropriately addressed and documented in the revised PDMR and VVR, ensuring consistency with applicable VCS program rules.	
		<u>Verra Response</u> The link to the source of the allometric equation has been added in the PDMR and the VVR and the IPCC reference has been updated. This finding is now closed, and no further response is required.	