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Certification Report

MANAGEMENT UNIT CERTIFICATION OF THE CARBONFIX-PROJECT: BAUMINVEST REFORESTATION PROJECT

REPORT NO. 600500758

03 April 2013

TÜV SÜD Industrie Service GmbH

Carbon Management Service
Westendstr. 199 - 80686 Munich – GERMANY

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Report No.	Date of first issue	Revision No.	Revision Date	Certificate No.
600500758	07 Mar 2013	3	03 Apr 2013	-

Subject: Management Unit Certification of a CarbonFix Project version 3.2

Accredited TÜV SÜD Unit:	**TÜV SÜD Contract Partner:**
TÜV SÜD Industrie Service GmbH Certification Body "climate and energy" Westendstr. 199 80686 Munich, Germany	TÜV SÜD Industrie Service GmbH Carbon Management Service Westendstr. 199 80686 Munich, Germany
Project Participant: **BaumInvest GmbH & Co KG** (client) Goethestraße 20 79100 Freiburg, Germany	**Project Site(s):** The project area of the new MUs are called '*La Virgen*' and consists of four discrete parcels (Fincas '*San Ramon', 'El Ceibo', 'Los Pinos',* and *'El Peje'*), located in the Province of Heredia in the Northern Part of Costa Rica. The total project area is 520 ha, out of which 352 ha are planting area (see PDD section 3.7 and Annex 1 section 3.7 for details). The detailed boundary files are provided as GIS shape-files and uploaded to CFS.

Project Title: BaumInvest Reforestation Project

CarbonFix Project ID: CR-BRP

Applied Methodology / Version: CarbonFix Standard version 3.2

First PDD Version:	**Final PDD version:**
Date of issuance: 20 Jul 2011	Date of issuance: 03 Apr 2013

Ex-ante estimated total Emission Reduction over a 30 year crediting period (See Annex 1 section 6.4 for details):	**76,012 t CO_2-e**
Ex-ante estimated total Emission Reduction excluding the 30% CarbonFix risk buffer over a 30 year crediting period:	**53,208 t CO_2-e**
Estimated Total CarbonFix risk buffer (30%):	**22,804 t CO_2-e**

Assessment Team Leader:	**Technical Reviewer:**
Sebastian Hetsch	Karin Wagner, Martin Seitz
Assessment Team Members: Juan Chang	**Certification Body responsible:** Thomas Kleiser

Summary of the Certification Opinion:

☒ The review of the project design documentation and the subsequent follow-up interviews have provided TÜV SÜD with sufficient evidence to determine the fulfilment of all stated criteria. In our opinion, the Management Units meets all relevant requirements for the CarbonFix Standard. Hence TÜV SÜD is recommending the Management Units for registration by the CarbonFix Standard organisation.

☐ The review of the project design documentation and the subsequent follow-up interviews did not provide TÜV SÜD with sufficient evidence to determine the fulfilment of all stated criteria. Hence TÜV SÜD will not recommend the Management Units for registration by the CarbonFix standard organisation and will inform the project participants and the CarbonFix organisation on this decision.

Abbreviations

CAR	Corrective Action Request
CB	Certification Body
CDM	Clean Development Mechanism
CFS	CarbonFix Standard
CR	Clarification Request
DOE	Designated Operational Entity
EIA	Environmental Impact Assessment
FAR	Forward Action Request
FSC	Forest Stewardship Council
GHG	Greenhouse Gas(es)
GIS	Geographic Information System
GPG	Good Practice Guidance
GPS	Global Positioning System
IPCC	Intergovernmental Panel on Climate Change
IRL	Information Reference List
IRR	Internal Rate of Return
LULUCF	Land-Use, Land-Use Change and Forestry
MP	Monitoring Plan
MU	Management Unit
NCA	Nature Conservation Area
NGO	Non Governmental Organisation
PDD	Project Design Document
PP	Project Participant
TÜV SÜD	TÜV SÜD Industrie Service GmbH
UNFCCC	United Nations Framework Convention on Climate Change

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1. Introduction

1.1 Objective

The certification objective is an independent assessment by a third party, of a proposed project activity against all defined criteria set forth by the CarbonFix Standard. The certification is part of the project cycle and will finally result in a conclusion by the executing Certification Body whether a project activity is valid and should be submitted for registration to the CarbonFix Standard Organisation. The ultimate decision on the registration of a proposed project activity rests at the CarbonFix Organisation.

The project activity covered by this certification report was submitted under the project title: “BaumInvest Reforestation Project”.

1.2 Scope

The scope of any assessment is defined by the underlying legislation, regulation and guidance given by relevant entities or authorities. In the case of a CarbonFix project the scope is set by:

- the CarbonFix Standard;
- Guidance documents provided by the CarbonFix Standard;
- the AR-CDM additionality tool for afforestation / reforestation projects;
- Management systems and auditing methods;
- Environmental issues relevant to the applicable sectoral scope ;
- Applicable environmental and social impacts and aspects of CarbonFix project activity;
- Sector specific technologies and their applications;
- Current technical and operational knowledge of the specific sectoral scope and information on best practice.

The certification is not meant to provide any consulting towards the client. However, stated Requests for Clarification and/or Requests for Corrective Actions may provide input for improvement of the project design.

The only purpose of a certification is its use during the registration process as part of the CarbonFix project cycle. Hence, TÜV SÜD cannot be held liable by any party for decisions made or not made based on the certification opinion, which will go beyond that purpose.

The purpose of the certification is to demonstrate compliance or non-compliance of the project with all stated and valid CarbonFix requirements. Additionally, the purpose of the certification is to enable the registration of CarbonFix project, which is only a part of the total CarbonFix project cycle.

1.3 Level of assurance and Materiality

The certification report expresses a conclusion with a limited level of assurance about whether the reported net anthropogenic GHG removals data is free from material misstatements. TÜV SÜD applied a materiality threshold with respect to omission or misstatements concerning reported quantities.

The audit team points out that based on the process and procedures conducted as part of this certification; there was no evidence that indicates that this GHG assertion

- is not materially correct and is not a fair representation of the GHG data and information presented, and
- was not prepared in accordance with the CarbonFix Standard.

2. Methodology

The project assessment applies standard auditing techniques to assess the correctness of the information provided by the project participants. The work starts with the appointment of the team covering the technical scope, technical area and relevant host country experience for evaluating the project activity. Members of the audit team carry out the desk review, follow-up actions, resolution of issues identified, and finally preparation of the certification report. The prepared certification report and other supporting documents then undergo an internal quality control by the CB “climate and energy” before submission to the CarbonFix Standard Organisation.

In order to ensure transparency in the certification process, assumptions are clearly and explicitly stated and background material is clearly referenced. CarbonFix provides a methodology-specific checklists and protocol customised for the project (see annex 1). The protocol shows, in a transparent manner, criteria (requirements), the discussion of each criterion by the assessment team, and the results from validating each relevant criterion.

The certification protocol serves the following purposes:

- To list the details of requirements which a CarbonFix project is expected to meet and provide of clarifications on the requirements if needed;
- To elucidate how a particular requirement has been validated as well as to document the results of the certification and any adjustments made to the project design document.

The completed certification protocol is enclosed in Annex 1.

2.1 Appointment of the Assessment Team

According to the technical scopes and experiences in the sectoral or national business environment, TÜV SÜD has composed a project team in accordance with the appointment rules of the TÜV SÜD certification body “climate and energy”.

The composition of an assessment team has to be approved by the Certification Body (CB) to assure that the required skills are covered by the team. The CB TÜV SÜD operates the following qualification levels for team members that are assigned by formal appointment rules:

- Assessment Team Leader (ATL);
- Validator / Verifier (V);
- Trainee (T);
- Technical Experts (TE).

It is required that the sectoral scope(s) and the technical area(s) linked to the methodology and project have to be covered by the assessment team.

Assessment Team:

Name	Qualification	Coverage of scope	Coverage of technical area	Coverage of financial aspect	Host country experience
Sebastian Hetsch (onsite)	ATL	☑	☑ (14.1)	☑	
Juan Chang (onsite)	V	☑	☑ (14.1)		☑

Technical Reviewer:

- Karin Wagner (Technical Review Leader)
- Martin Seitz (coverage of respective TA 14.1)

2.2 Review of Documents

The PDD and information on the new MUs were submitted to the audit team in July 2011. This PDD version and additional background documents related to the project design and baseline were reviewed to verify the correctness, credibility, and interpretation of the presented information. As a further step of the certification process, information provided by the PP was cross-checked with information from other sources (if available). A complete list of all documents and proofs reviewed is attached as Annex 2 to this report.

2.3 Follow-up Interviews

Between 25 and 27 July 2011, TÜV SÜD performed interviews, telephone conferences and physical site inspections with project stakeholders to confirm relevant information and to resolve issues identified in the first document review. The following table provides a list of all persons interviewed in this process.

Persons Interviewed:

Name	Organisation
Leo Pröstler	Geschäftsführer, BaumInvest GmbH & Co KG
Michael Metz	Project Developer, BaumInvest GmbH & Co KG
Ernesto González Prado	Forest Engineer, Puro Verde Paraiso Forestal S.A.
Stefan Pröstler	General Manager, Puro Verde Paraíso Forestal SA.
Carlos Sequeira Sibaja	Administrative Assistent, Puro Verde Paraiso Forestal S.A.
Field worker were interviewed during the onsite visit of the project	

2.4 Cross-check

During the certification process the team has made reference to available information related to similar projects or technologies as the CarbonFix project activity. Project documentation has also been reviewed against the approved methodology applied to confirm the appropriateness of formulae and correctness of calculations.

2.5 Resolution of Clarification and Corrective Action Requests

The objective of this phase of the certification is to resolve the requests for corrective actions, clarifications, and any other outstanding issues which need to be clarified for TÜV SÜD`s conclusion on the project design. The CARs and CRs raised by TÜV SÜD are resolved during communication between the client and TÜV SÜD. To guarantee the transparency of the certification process, the concerns raised and responses that have been given are documented in more detail in the certification protocol in Annex 1.

The final PDD submitted in April 2013 serves as the basis for the final assessment presented.

2.6 Internal Quality Control

Internal quality control is the final step of the certification process and is conducted by the CB “climate and energy” who checks the final documentation, which includes the certification report and annexes. The completion of the quality control indicates that each report submitted has been approved either by the head of the CB or the deputy. In projects where either the Head of the CB or his/her deputy is part of the assessment team, the approval is given by the one not serving on the project team.

After confirmation by the PP, the certification opinion and relevant documents are submitted to CarbonFix through their web-platform.

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3. Summary of Assessment

The review of the project design documentation and the subsequent follow-up interviews have provided TÜV SÜD with sufficient evidence to determine the fulfilment of all stated criteria. In our opinion, the Management Units meet all relevant requirements for the CarbonFix Standard. Hence, TÜV SÜD is recommending the Management Units for registration by the CarbonFix Standard organisation.

Detailed findings are listed in Annex 1 of the report.

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4. Certification Conclusion & Opinion

TÜV SÜD performed a Management Unit Certification of the following proposed CarbonFix project activity “BaumInvest Reforestation Project”.

Standard auditing techniques have been used for the certification of the respective Management Units. A methodology-specific protocol for the project has been prepared to conduct the audit in a transparent and comprehensive manner.

The review of the project design documentation, subsequent follow-up interviews, and further verification of references have provided TÜV SÜD with sufficient evidence to determine the fulfilment of stated criteria in the protocol. In the opinion of TÜV SÜD, the Management Units meet all relevant CarbonFix Standard requirements if the underlying assumptions do not change. TÜV SÜD recommends the Management Units for registration by the CarbonFix Standard organisation.

An analysis, as provided by the applied methodology, demonstrates that the proposed project activity is not a likely baseline scenario. GHG removals attributable to the project are additional to any that would occur in the absence of the project activity. Considering that the project will be implemented as designed, the project is likely to achieve the total estimated amount of GHG removal of 76,012 tCO_2e over the 30 years crediting period, as determined by the CFS ClimateProject system. As per the CarbonFix Standard 30% (22,804 t CO_2e) will be included in the CarbonFix buffer. (See Annex 1 section 6.4 for details).

The certification has been performed following the requirements of the CarbonFix Standard and on the basis of the contractual agreement. The single purpose of this report is its use during the registration process as part of the CarbonFix project cycle. Based on the work described in this report, nothing has come to our attention that causes us to believe that any project component or issue has not been covered by the certification process.

Munich, 03 April 2013

Thomas Kleiser

Certification Body “climate and energy”
TÜV SÜD Industrie Service GmbH

Munich, 03 April 2013

Sebastian Hetsch

Assessment Team Leader
TÜV SÜD Industrie Service GmbH

Annex 1: Certification Findings

1. A description of the historical and the current situation of the project area must be given for the last 50 years. This description must include the development of its socioeconomic situation, its changes in land-uses and changes of property rights.
Findings
The historical and the current situation of the project area is described, including the socio-economic condition, changes in land-use and property rights. The new management units do not differ significantly from the socio-economic set-up then the initial project areas. The audit team reviewed respective references (IRL 2, 20), as well as the land titles were assessed (see also section 11). The information was further assessed during the onsite visit of the audit team. It was found that the MU “El Peje 1_1” was eight ha larger in the GIS files (62 ha) than in the official cadastral information (54 ha). Considering that the size of the MU is currently in revision at the national cadastral registry, the PP only calculated the future carbon fixation based on the size of the MU of 54 ha. However the maps and GIS files display the size of 62 ha, which is assumed to be correct, as it follows the natural boundaries. *(See section 3.7 ‘Forest Management’ for further details).* TÜV SÜD confirms compliance with the respective requirement.
CR / CAR
-
Final Conclusion
☒ Accepted ☐ Accepted with FAR (01-01 ID of the FAR) ☐ Not accepted with NCR (01-01 ID of the NCR)

2. Planting area is ONLY eligible, if the land:

a. is planted with trees during the initial certification AND

b. is not a forest at the date of the project start AND

c. will result in the creation of a forest AND

d. has not been a forest for at least 10 years prior to the planting start OR has been a forest in the last 10 years prior to the planting start, but evidence is given that absolutely no relation between the project participants and the cause of deforestation exists (e.g. that the forest destruction was caused by force majeure)

Criterion 2d. must be proven by the interpretation of satellite images, aerial photographs, official maps or land-use records.

Findings

The boundary of the project area and in particular of the eligible planting area was provided to the audit team as digital boundary files (shape files) (IRL 4). The audit team assessed the boundary based on high resolution remote sensing images and during the onsite visit (cross-check with GPS device)

a. The audit team assessed the planted area during the onsite visit.
b. For the assessment of the land cover at project start, the PP provided high resolution satellite images, which showed that the area defined as “eligible planting area” was not covered by forest, as per the Costa Rican forest definition. The audit team further cross-check this information during the onsite visit. (IRL 3, 72)
c. It is not expected that a forest would have established on the “eligible planting area”, as it was pasture before the project start. This was confirmed through the satellite images, as well as observations during the onsite visit and documentation from the previous land owner (IRL 3, 72)
d. The PP analyzed if forest was on the “eligible planting area” 10 years prior to the project start. This was sustained through aerial photographs from 1992. (IRL 3, 72, 74)

CR / CAR

Clarification Request

Clarify how forest cover was determined in pictures from 1992 with cloud cover (e.g. in El Ceibo, El Peje and Los Pinos).

Provide information on how the analysis was conducted considering that some parts of the project area have tree cover in the aerial pictures.

Response by PP:

To prove eligibility of the planting areas (criterion d.) with cloud cover and some trees in the aerial photographs from 1992, we also used official forest cover maps of Costa Rica from 2000. These forest cover maps from FONAFIFO were officially recognized by law 12th August 2011 (Ref. 01-01) and show a high degree of coincidence with our own analysis of the aerial photographs. However, there are still some smaller boundary areas which appear as “forest” in the maps from the year 2000, but were pasture land at the date of the project start, when the properties have been acquired by Isla Bosques de Costa Rica S.A. (subsidiary of the project owner BaumInvest GmbH & Co KG) in 2009 (Ref. 03). These insignificant discrepancies could either be owed to the fact that the shape files of the official maps do not coincide by 100 percent with the projection we used (Lambert Costa Rica North) or could be a result of deforestation after 2000 referring to the former owner of the properties. Since the project owner himself was established first in 2007 and acquired the land not before August 2009, sufficient evidence can be given that absolutely no relation between the project participants and the cause of a potential deforestation after 2000 exists. The PDD (template “01 Eligibility”) of the Management Unit Certification has been updated accordingly.

Ref. 01-01_CR-BRP_DECRETO Nº 36818-MINAET, Page 10-11, Ref: 03_CFS_PDD_BRP_CFS, Page 3-4 (Figure 01-03; 01-04)

Preconditions

01 Eligibility

2. Planting area is ONLY eligible, if the land:

a. is planted with trees during the initial certification AND

b. is not a forest at the date of the project start AND

c. will result in the creation of a forest AND

d. has not been a forest for at least 10 years prior to the planting start OR has been a forest in the last 10 years prior to the planting start, but evidence is given that absolutely no relation between the project participants and the cause of deforestation exists (e.g. that the forest destruction was caused by force majeure)

Criterion 2d. must be proven by the interpretation of satellite images, aerial photographs, official maps or land-use records.

Conclusion by the audit team

Parts of the project area are likely to have been forested 10 years prior to project start (IRL 74). However, the audit team concludes that no relation had been between the (cause of) deforestation and the PP. Evidence was provided that no forest had been on the project area at the time the PP bought the project area (IRL 3). Therefore, the audit team concludes that the project is in compliance with the eligibility criteria.

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

3. Planting area is NOT eligible, if the land:
a. was deforested and thereafter replanted in order to generate CO2-certificates OR
b. is wetland OR
c. is situated on ground that is permafrost OR
d. is agriculture farming land and threatens the food security of the local population through the conversion to forest.

Findings

The audit team assessed the criteria based on document review and the physical onsite visit (IRL 34):

a. The PP sustained that the “eligible planting area” had not been deforested recently (see criteria above)
b. The “eligible planting area” does not cover wetlands. A buffer is kept around streams. During the onsite visit it was cross-checked that no wetlands are included in the “eligible planting area”
c. No permafrost is situated in the region of the project
d. The previous owners used the “eligible planting area” for cattle ranching. No threat for food security is expected, considering the size of the “eligible planting area” and the amount of cattle ranching in Costa Rica.

TÜV SÜD confirms that the respective eligibility criteria are met in the new MUs.

CR / CAR

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Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

4. Evidence must be given, that in case any agricultural, agroforestry or silvopasture activities are taking place on the planting area, they contribute to the aim of creating a forest.

Findings

Parts of “eligible planting area” are foreseen as agroforestry. However, during the onsite visit only small patches of agroforestry were actually established. The planting density of the trees in the agroforestry plots showed that a forest according to the Costa Rican Forestry definition would be established, if the trees grow and survive as anticipated. At the stage of this certification, TÜV SÜD confirms compliance with the requirement.

CR / CAR

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Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

5. Evidence must be given that project activities will NOT lead to a long-term increase of greenhouse gas emissions in the carbon pool 'soil' on the project area.
Findings
Ploughing is only applied in a limited part of the project area. (IRL 2)
CR / CAR

Clarification Request 1.

The PP shall provide evidence / references for the area ploughed in the project.

Response by PP:

As stated in the PDD, mechanized ploughing was only executed on flattish areas, comprising far less than 10 % of the eligible planting area. In fact, the ploughed area comprises only 9.7 hectare (or 2.7 % of the eligible planting area) limited to the project area San Ramón. These 9.7 ha are currently being used for small scale agriculture activities. In comparison with the pre-project land use (cattle grazing) it is to be expected that the application of organic fertilizer and mulching will increase the carbon pool 'soil' and will not lead to a long-term increase of greenhouse gas emissions on the project area.

Shape-files and pictures have been attached to provide reference for the area ploughed in the project.

Conclusion by the audit team

The area that was ploughed was presented in digital format as shape files (IRL 4). However the shape files submitted of the areas ploughed are only partly located in the project area.

The ploughed area coincides with the observations from the field visit. The area less than 3% of the project area and the soil is not organic soil. In line with AR-CDM regulations, it can be expected that there will not be significant long-term increase in GHG emissions from soil carbon, compared to the overall project activity. The audit team confirms compliance with the respective criteria of CFS.

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

6. If litter (leaves and small branches) is extracted from the eligible planting area, it must be limited to the extent of not harming the nutrient balance of the soil.
Findings
The project design foresees that litter will remain on the site. During the onsite visit no opposing evidence was observed. (IRL 2)
CR / CAR
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Final Conclusion
☒ Accepted ☐ Accepted with FAR (…) ☐ Not accepted with NCR (…)

02 Additionality

1. Evidence must be given that the project is not business as usual. Therefore, the additionality analysis must be executed according to the latest version A/R CDM 'Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities'.

Findings

Additionality was assessed in the initial certification (see initial PDD and initial certification report).

The design of the new management units do not differ significantly in the set-up of the initial management units (MUs). The main difference is the species composition. Compared to the initial MUs, the MUs assessed in this report have a higher species composition of native species (and less teak). In terms of "business as usual" this underlines even further, that the project design is not common practice.

(IRL 35-53)

CR / CAR

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Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

2. Evidence must be given that the most likely without-project-scenario would not lead to an increase of 'woody biomass' on the eligible planting area. If this is not the case, the baseline must refer to the biomass that would have been on the area in the long-term.

Findings

Additionality was assessed in the initial certification (see initial PDD and initial certification report).

The design of the new management units do not differ significantly in the set up of the initial management units (MUs). The main difference is the species composition. Compared to the initial MUs, the MUs assessed in this report have a higher species composition of native species (and less teak).

Increase of woody biomass in the "without-project-scenario" is not expected. The previous land use was cattle ranching, which let to clearing of the pasture and prohibiting natural regeneration. Establishment of plantation without carbon finance is unlikely, as discussed in the initial certification report and sustained in line with the requirements by CarbonFix through an investment analysis. (IRL 35-53)

CR / CAR

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Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

3. Evidence must be given that the project contributes to a more sustainable development than the most likely without-project scenario, short-, mid- and long-term.

Findings

Description of the “without-project-scenario” (cattle ranching) and the project scenario is provided in the PDD.

The audit team can however not conclude, whether this leads to “more sustainable development”

CR / CAR

Clarification Request 2.

The PP shall clarify how sustainable development is defined, and how it can be sustained that the project scenario leads to a “more sustainable development”

Response by PP:

To be discussed with the CarbonFix Standard.

Conclusion by the audit team

In line with Carbon Fix Clarification ID 026 "*Sustainable development" is defined by the criteria of the chapters "04 Environmental Aspects" and "05 Socio-Economic Aspects*".

Considering that the project complies with the *"04 Environmental Aspects" and "05 Socio-Economic Aspects*", the audit team concludes that the requirement is met.

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

1. A description of the project's general forest management objectives must be given.

Findings

The general objectives for forest management are described in the initial PDD. As stated by the PP they are still applicable for the new MUs. (IRL 2)

CR / CAR

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Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

2. Evidence must be given that the boundaries of the project area, planting area (eligible and non-eligible), management units and nature conservation area are clearly defined and visible in the field.

Findings

The boundary of the project area and planting area is clearly defined. (IRL 2, 34)
Boundaries between management units are however not always clearly visible in the field (IRL 2, 4)

CR / CAR

Clarification Request 3.

The PP shall clarify how boundaries between management units are visibly marked in the field

Response by PP:

Boundaries between management units are not always clearly visible marked in the field, but all management units within a property can always and easily be differentiated on the basis of a unique tree species composition (see figure 03-01).
Ref. 03_CFS_PDD_BRP_CFS, Page 20

Conclusion by the audit team

The management units can be identified in the field through the change in species composition.
As clarified by Carbon Fix Standard (Clarification ID 027), it is sufficient to mark boundaries between Management Units only in GIS (IRL 4) and not necessarily visibly in the field. Hence, the audit team concludes that the project complies with the CFS requirement.

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

3. A description of the following tree species characteristics must be given:
a. Origin and distribution of the tree species (indicate if the species are native or not)
b. Provenance of the seeds
c. Main purpose / Use of trees
d. Possible pests and diseases
e. Time when forest products are foreseen to be used

Findings

The required information is provided for all tree species planted in the project.
Seven additional tree species were added compared to the initial MUs. Respective reference documents were provided to the audit team (IRL 63-69).

CR / CAR

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Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

4. Evidence must be given that at least 10% of the project area is managed
a. as a nature conservation area OR
b. to meet a national or sub-national HCV area definition.
Criterion 4. does not have to be fulfilled in case more than 30% of the project area is managed according to chapter '06 CO2-fixation - Option 1b) Conservation forest'.

Findings

The total area of the new MUs are 520 ha, according to the shape files provided by the PP (IRL 4), out of which some areas are classified as "natural habitat restoration", secondary "forest", and wetlands or water conservation area.

CR / CAR

Clarification Request 4.

The PP shall clarify which areas are managed as "nature conservation area"

Response by PP:

As detailed in the chapter "01 Eligibility" (Ref. 03, Figures 01-01, 01-02), the project area "La Virgen" consists of several properties divided between the project owner BaumInvest GmbH & Co KG (Ref. 03, Figure 01-02 "Bauminvest 1") and BaumInvest 2 GmbH & Co KG (Ref. 03, Figure 01-02 "Bauminvest 2"). The total project area "La Vigren" summarizes 760 ha, but the project area belonging to the project owner of the BaumInvest Reforestation Project, which is subject to the current management unit certification, totals 520 ha only (Ref. 03, Figure 01-01). All of these areas classified as "natural habitat restoration", "forests" or "wetlands" are managed as "nature conservation areas" comprising 145 ha all together or 28 % of the project area "La Virgen". *Ref. 03_CFS_PDD_BRP_CFS, Page 2*

Conclusion by the audit team

The digital boundary files submitted by the PP, as well as the map in the PP contain and display areas that are not part of the project area. The figures above could not be confirmed by the audit team, as the total area of wetland, forests and natural habitat restoration in the shape files (138.7 ha for "BaumInvest 1" in the file "la_virgen_map2") does not coincide with the numbers in the PDD.

Response by PP:

Areas that are not part of the project area have been deleted from the overview map of the project area La Virgen in the PDD and updated shape files with the boundaries of the project area have been submitted to the audit team. We reviewed the areas classified as "nature conservation area" and found that some areas determined as "non-eligible area" (Fincas San Ramon 1 and Los Pinos) were accidently added to the category "nature conservation area". The total "nature conservation area" of the project area La Virgen correctly comprises 138.7 ha. The updated shape files do now coincide with the updated numbers of the "nature conservation area" in the PDD. The PDD (template "03 Forest Management") of the Management Unit Certification has been updated accordingly.

Conclusion by the audit team

The PDD was updated and updated shape files have been provided to the audit team. The total area classified as "protected area" in the shape file "la_virgen_map3_BI1.shp" sums up to 138 ha. Hence, about 26% of the project area is classified as nature conservation area. The audit team confirmed during the onsite visit that these areas had not been part of the regular plantations. The requirement of the standard is therefore met. (IRL 4)

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

5. Evidence must be given that the nature conservation area is managed in order to establish, maintain or restore the natural ecosystem of the landscape the project is integrated in.

Findings

A description of the management of secondary forests, wetlands and areas of natural habitat restoration is provided in the initial PDD. No changes are foreseen for the new MUs.

CR / CAR

Clarification Request 5.

As per requirement of CFS, the PP shall provide evidence that the nature conservation area is managed in order to establish, maintain or restore the natural ecosystem of the landscape the project is integrated in.

Response by PP:

Almost all of the nature conservation areas of the project area “La Virgen” were classified as High Conservation Value Forests (HCVF) and managed accordingly in compliance with the FSC Standard (Ref. 03-13 and Ref. 03-14):

- FSC Principle 9 requires that forest management must ensure that the identified values are maintained or enhanced.
- FSC Criterion 9.3 requires that the management plan shall include specific and implemented measures that ensure the maintenance and/or enhancement of the applicable conservation attributes consistent with the precautionary approach.

Ref. 03-13 Certification_Report_BRP_FSC, Page 35

Ref. 03-14 BosquesAltoValorConservación_Puro_Verde, Page 26-27

Conclusion by the audit team

The project foresees to establish, maintain and restore natural ecosystems in the MU, through the establishment of forests mainly with native species.

Respective evidence was provided through the FCS certification and the forest management plan. (IRL 2, 70). The audit team concludes that the new MUs are in compliance with the respective CFS requirements.

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

6. Evidence must be provided that the protection or management of the nature conservation area enhances habitat connectivity.
Findings
No evidence regarding enhancement of project connectivity are explicitly stated in the initial PDD (the version of Carbon Fix Standard under which the initial certification was carried out, did not have this respective requirement)
CR / CAR

Clarification Request 6.

The PP shall provide evidence that the protection or management of the nature conservation area enhances habitat connectivity.

Response by PP:

Most of the nature conservation areas have been established along the many creeks crossing the project area and are classified as “natural habitat restoration”. The protection and/or restoration of the riverine vegetation and riparian forests along these creeks is perfectly suitable to enhance habitat connectivity, not only of habitats within the project area but also with forest fragments and 48,000 hectare of virgin forests of the Braulio Carrillo National park bordering the project area. Evidence is provided by the maps and Google Earth views shown in the Chapter “01 Eligibility” (Ref. 03). Furthermore, the reforestation of the eligible planting area (360 ha) with native tree species in mixed stands is also suitable to enhance habitats and habitat connectivity for a great variety of plant and animal species.

Ref. 03_CFS_PDD_BRP_CFS, Page 3-8

Conclusion by the audit team

Information regarding habitat connectivity within these MUs was included in the PDD. The project establishes forest with largely native tree species, and a high percentage of the project area is conservation area. Therefore, the audit team considers the requirement from CFS met. (IRL 2)

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

7. Key figures on the following areas must be provided:
   a. Project area
   b. Planting area(s)
   c. Eligible planting area(s)
   d. Nature conservation area(s)

8. Shapefiles with the following information must be submitted through ClimateProjects:
   a. Project area(s)
   b. Management Units

9. The certification body may require the submission of shapefiles with the following information:
   a. Land-use classes of the project area 10 years prior to planting start for '01 Eligibility'
   b. Wetland areas within the project area for '01 Eligibility'
   c. Nature conservation area(s) for '04 Environmental Aspects'
   d. Neighbours of the project (individuals, villages, towns, etc.) for '05 Socio-economic Aspects'
   e. Eligible planting area and non-eligible planting area for '06 CO2-fixation'
   f. Land-use classes of the project area just before the planting start for '08 Baseline'
   g. Infrastructure of the project (roads, rivers, houses, etc.) for '11 Capacities'

Findings

Information on the size and boundaries of project area, planting area, eligible planting area, nature conservation area is included in the PDD. Further, the PP provided digital boundary files to the audit team (IRL 4).

The audit team assessed the information based on high resolution satellite images and during the field visit of the audit with GPS. (IRL 34)

CR / CAR

Corrective Action Request No 1.

The overall area of the new project area, planting area, eligible planting area, nature conservation area indicated in the PDD is not in compliance with the GIS shape files provided.

Response by PP:

As detailed in the chapter "01 Eligibility" (Ref. 03, Figures 01-01, 01-02), the project area "La Virgen" consists of several properties divided between the project owner BaumInvest GmbH & Co KG (Ref. 03, Figure 01-02 "Bauminvest 1") and BaumInvest 2 GmbH & Co KG (Ref. 03, Figure 01-02 "Bauminvest 2"). The total project area "La Virgen" summarizes 760 ha, but the project area belonging to the project owner of the BaumInvest Reforestation Project, which is subject to the current management unit certification, totals 520 ha only (Ref. 03, Figure 01-01).

When only the GIS shape files for "BaumInvest 1" were selected, planting areas, eligible planting areas, and nature conservation areas should be in compliance with the areas indicated in the PDD. However, the total area of the new project area "La Virgen" differs slightly from the GIS shape files provided. The reason for this is that the property sizes specified in the official land title documents (Ref. 03, Figure 01-01) do not exactly coincide with the GIS shape files based on our own mappings in the field. Since this deviation does neither affect the size of the management units nor the CO2-fixation, it shall be disregarded.

Ref. 03_CFS_PDD_BRP_CFS, Page 2

Conclusion by the audit team

See CR 4. The areas presented in the PDD (Eligibility page 2) are not all belonging to the project area (only "BaumInvest 1"). The same applies to the digital boundary files submitted. The PP shall provide updated information for respective assessment

Response by PP:

See response to CR4. Updated maps and shape files of the project area were submitted to the audit team for respective assessment.

Conclusion by the audit team

The final version of the shapefiles is now in compliance with the information in the PDD and the observations by the audit team during the onsite visit.

The boundaries and area was assessed in depth by the audit team during the onsite visit and cross-check through remote sensing images. The audit team confirms that the data for the eligible planting area is correct and the data for other areas is also in line with CFS requirements.

The figures for the overall project area differ slightly between the GIS shapefiles (528 ha) and the project documentation and this report (520 ha). It was found that the MU “El Peje 1_1” was eight ha larger in the GIS files (62 ha) than in the official cadastral information (54 ha). Considering that the size of the MU “El Peje 1_1” is currently in revision at the national cadastral registry, the PP only calculated the future carbon fixation based on the size of the MU of 54 ha. However, the maps and GIS files display the size of 62 ha, which is assumed to be correct, as it follows the natural boundaries.

The planting area is 360 ha as per GIS files; however only and 352 ha are considered in the calculation of the CO_2-fixation, in line with the 8 ha difference explained above.

Key figures for project area, planting areas, eligible planting areas, and nature conservation areas are provided in the PDD. Respective requirements of the standard are met. (IRL 2, 4)

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

04 Environmental Aspects

Environmental Aspects
Findings
At the time of the field visit, the project was in the process of being FSC certified. As per the Carbon Fix Standard, the section on Environmental Aspects is not subject to the certification, if the project is FSC certified.
CR / CAR

Clarification Request 7.

The PP shall provide the FSC certificate for the project area, as well as respective evidence that the certificate is actually valid for the entire project area.

Response by PP:

The FSC certificate for the project area was granted on September 21st, 2012 to Puro Verde Paraiso Forestal S.A., the group manager for the forest operations of BaumInvest (via Isla Bosques de Costa Rica S.A.) and other forest owners. The FSC validation report has already been submitted to the certification body and provides evidence that the certificate is valid for the entire project area.

Conclusion by the audit team

The FSC report was now provided to the audit team (IRL 70). The respective fincas are listed in the report, hence all MUs are covered by the FSC certification and hence environmental aspects do not need to be further assessed in this MU certification.

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

05 Socio-Economic Aspects

Socio-Economic Aspects
Findings
At the time of the field visit, the project was in the process of being FSC certified. As per the Carbon Fix Standard, the section on Socio-economic Aspects is not subject to the certification, if the project is FSC certified.
CR / CAR
See CR 4 above The FSC report was provided to the audit team (IRL 70). The respective fincas are listed in the report, hence all MUs are covered by the FSC certification and hence socio-economic aspects do not need to be further assessed in this MU certification.
Final Conclusion
☒ Accepted ☐ Accepted with FAR (…) ☐ Not accepted with NCR (…)

06 CO_2-Fixation

1. The present CO2-fixation must be assessed, once the average tree height within a management unit exceeds 3 meters. Hereby, the CarbonFix guideline 'Forest Inventory' must be followed.

Findings

Not applicable, as the trees in the MUs subject to the assessment have not exceeded 3 m height

CR / CAR

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Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

2. The future CO2-fixation is determined by a management unit specific growth-model.

Evidence must be given, that growth-models are based on credible scientific sources and site-adapted factors.

Evidence must be given that before any monitoring certification, the management unit specific growth-models are adjusted according to the latest actual monitoring data gained though the assessment of the present CO2-fixation.

Findings

The growth models used are mean annual increment (MAI) for the respective species. The values for the MAI are taken from scientific studies, that were provided to the audit team. (IRL 13-15, 75-80, 84)

Further vales used for Root-Shoot Factors, Biomass Expansion Factors are presented in the PDD and the Excel calculation Sheets. All respective vales are based on scientific studies that were reviewed by the audit team. (IRL 8-15, 27-31, 75-84)

For Carbon Fraction and C/CO_2 the Carbon Fix default values were applied.

In summary it is concluded that the Carbon Fix requirements for future CO_2 fixation are met.

No monitoring certification has been carried out in the project yet.

CR / CAR

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Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

3. In case of 'selective harvesting' or 'conservation forest', the future CO2-fixation is based on the equilibrium stand volume during the crediting period of the project. If the equilibrium stand volume is not yet reached by the end of the project's crediting period, the future CO2-fixation is determined by the 'stand volume' of the year the crediting period ends. Evidence must be given through the project characteristics (tree species, project participants, etc.) and its silvicultural objectives that the forests will be used in a 'selective harvesting' regime or will be 'conserved' (no use of timber).
4. In case of rotation forestry, the future CO2-fixation is based on the mean stand volume during the first rotation period.

Findings

Rotation forestry system is used in the MUs.

The data for calculation of the equilibrium stand volume is based on scientific literature for each species. (IRL 8-15, 21, 27-31, 75-84)

CR / CAR

Corrective Action Request

- The increment for *Virola koschnyi, Hymenaea courbaril, Minquartia* guianensis is indicated as 8 m^3/ha*yr. However in the reference indicated the unit is t d.m. / ha*yr
- Clarify why a different mean stem volume for *Vochysia guatemalensis* is used for MU La Virgen and MU San Rafael
- Clarify why a different Wood Density is used for *Swietenia macrophylla* for MU La Virgen and MU San Rafael. Further clarify why the high value is justifiable, while a lower value is used in IPCC (region specific for tropical America
- Reference 06-26 provides information on MAI of *Virola koschnyi*. Clarify why the increment was not applied

Response by PP:

- The increment values for *Virola koschnyi, Hymenaea courbaril, Minquartia guianensis* were converted for each species from 8 t d.m. / ha*yr to m3/ha*yr and applied to the growth model summary.
- The mean stem volume for *Vochysia guatemalensis* is exactly the same for MU La Virgen and MU San Rafael. The discrepancy is a result of different rotation periods applied for MU San Rafael (12 years) and MU La Virgen (10 years).
- To ensure the conservative approach of the methodology, the lower values for Wood Density used in IPCC (region specific for tropical America) were applied to the growth model projection for *Swietenia macrophylla* for MU La Virgen.
- In the case of *Virola koschnyi*, the MAI of Ref. 06-26 was not applied, because our local experts considered this value as being too elevated. To ensure the conservative approach of the methodology, the most conservative IPCC default value (Ref. 06-10) was applied (see first bullet point above).

The PDD (template "06 CO2-fixation") and growth model summary (Ref. 06-200) were updated accordingly.

Conclusion by the audit team

The calculation and PDD was updated accordingly. The values used are now consistent and correct.

The overall anticipated CO2-fixation is correctly calculated in the Excel tool (IRL 21). In the new MUs ("La Virgen") it is anticipated that 86,807 t CO_2-e will be sequestered on average during the 30 years crediting period of Carbon Fix.

3. In case of 'selective harvesting' or 'conservation forest', the future CO2-fixation is based on the equilibrium stand volume during the crediting period of the project. If the equilibrium stand volume is not yet reached by the end of the project's crediting period, the future CO2-fixation is determined by the 'stand volume' of the year the crediting period ends. Evidence must be given through the project characteristics (tree species, project participants, etc.) and its silvicultural objectives that the forests will be used in a 'selective harvesting' regime or will be 'conserved' (no use of timber).
4. In case of rotation forestry, the future CO2-fixation is based on the mean stand volume during the first rotation period.

Following values are applied for the new MUs (352 ha):

86,807 t CO_2-e average CO2-fixation in the 30 years CFS crediting period

10,208 t CO_2-e baseline carbon stocks (see section 08 on baseline)

79 t CO_2-e emissions from nitrogen fertilizer (see section 07 on project emission)

383 t CO_2-e management emissions (see section 07 on project emission)

This equals to a total estimation of 76,137 t CO_2-e during the 30 years crediting period on the new MUs, if the project is implemented as described in the PDD.

The CarbonFix Standard internal "ClimateProject" system only provides a value of 76,012 t CO_2-e on page 4, while on page 1 a total of 76,014 t CO_2-e is indicated (53,210 t CO_2-e ex-ante and 22,804 project buffer) (IRL 22). Considering that the calculations in the Excel files provided by the PP were checked by the audit team, TÜV SÜD considers the numbers in the Excel sheet to be correct. The calculations in the "ClimateProject" system cannot be assessed, as the numbers are generated automatically. In coordination with the CarbonFix Standard, the audit team assumes that the differences are rounding errors. (The differences are only 0.16%). However, the lower number of the "ClimateProject" system was used as the basis for this report

Figures for each MU are listed in the Excel file (IRL 21), and in the file generated by the CFS (IRL 22).

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

07 Project Emissions

1. In order to account for project emissions due to the use of fossil fuels within the project (e.g. through machines, flights, etc.), 0.5% of the future CO2-fixation must be deducted.

Findings

The default value of 0.5% deduction is applied for the calculations of carbon benefits. (IRL 2)
The overall fixation (86,807 t CO_2-e) minus baseline (10,208 t CO_2-e) and emission from fertilizer (79 t CO_2-e) equals to 76,520 t CO_2-e. 0.5% of this amount equals to 383 t CO_2-e which the CFS foresees as project emissions in the 352 ha planting area of the new MUs.
The calculation is carried out by the Carbon Fix internal system.

CR / CAR

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Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

2. In case fertilizer is used, 0.005 tCO_2 per kg of nitrogen (N) must be deducted. Hereby, no differentiation is made between synthetic and organic fertilizer.

Findings

The project design foresees to use 45 kg of nitrogen per hectare in the first 5 years. (IRL 2)
Considering the planting area of 352 ha for the new MUs it equals to 79 t CO2-equivalent.
The calculation is carried out by the Carbon Fix internal system.

CR / CAR

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Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

3. In case the biomass of the baseline is burned on the field for the purpose of land preparation, an additional 10% of the baseline emissions must be accounted for. This is due to other greenhouse gases (N_2O and CH_4) that are released during the burning process.
Findings
The project design does not foresee to use fire for site preparation for planting. Also no signs of such a management practice were observed by the audit team during the onsite visit. Hence no deduction for emission of burning of baseline stock removals is required. (IRL 2, 34)
CR / CAR
-
Final Conclusion
☒ Accepted ☐ Accepted with FAR (…) ☐ Not accepted with NCR (…)

08 Baseline

1. The baseline is the ‘woody biomass’ and ‘non-woody biomass’ on the eligible planting area just before the planting start. The calculation can be done in two different ways:

a. By executing field measurements. Here, the ‘Forest Inventory’ guideline shall be applied.

b. By estimating the biomass in reference to similar areas

- regional and national default values shall preferably be used
- international default values can only be used if other values are not available

Findings

The same value for baseline carbon stocks were assumed as in the initial MUs (29 t CO_2-equivalent). The data is based on IPCC values (IRL 8), as no actual studies were available. No significant amount of trees was observed by the audit team during the field visit in the “eligible planting area”. This was also confirmed by the remote sensing image from 2005 (IRL 3). Hence, the values used as baseline biomass stocks are considered conservative and adequate by the audit team.

Considering the planting area of 352 ha, a baseline of 10,208 t CO2-equivalent is considered and deducted as baseline carbon stock. The calculation is carried out by the Carbon Fix internal system.

CR / CAR

-

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

09 Leakage

Leakage is caused by an increase of emissions outside of the project area as a result of the project activity. Leakage emissions can be caused due to a shift of the following activities:

a. fuelwood use	b. charcoal burning	c. timber harvesting
d. agricultural farming	e. resettlement	f. livestock grazing

Findings

The source for potential leakage is from grazing in the pre-project scenario. All other sources for leakage are unlikely to be significant.

CR / CAR

Clarification Request 8.

The PP shall provide evidence why leakage from grazing is not applicable.

Response by PP:

A statement from the former owner of the project area is attached confirming that all cattle were sold and that the former owners have given up livestock farming. Additional information, that the cattle were sold for slaughtering was given in personal communication during the field visit. Therefore, leakage effects from livestock grazing can clearly be excluded.

Ref. 09-01 CR-BRP_-_Leakage_-_Statement_La_Virgen

Conclusion by the audit team

As per CFS version 3.2 leakage from livestock needs to be calculated per displaced head. The simple fact that the animals were sold by the previous owner is not sufficient to set leakage to zero according to the CFS (section 9.1 f). The project developer shall clarify if leakage occurred in line with CFS requirements

Response by PP:

According to CFS v3.2 requirements 09 Leakage, formula for category f. (livestock grazing) “displaced heads” are defined as “number of livestock that will be displaced and will have impacts on the carbon pool woody biomass outside the project area”. As stated before, all cattle were sold for slaughtering and consequently displacement did not have any impacts on the carbon pool woody biomass outside the project area.

Conclusion by the audit team

The previous owners of the new MUs sold the cattle; a respective statement was provided by Puro Verde that the cattle was slaughtered (IRL 86). The information presented in the PDD is in line with the information gathered during the onsite visit. The audit team concludes that in line with Carbon Fix requirements leakage can be considered zero for the new MUs.

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

Permanence

10 Capacities

Capacities
Findings
At the time of the field visit, the project was in the process of being FSC certified. As per the Carbon Fix Standard version 3.2, the section on Capacities is not subject to the certification, if the project is FSC certified. The FSC report was provided to the audit team (IRL 70).
CR / CAR
-
Final Conclusion
☒ Accepted ☐ Accepted with FAR (…) ☐ Not accepted with NCR (…)

Permanence

11 Land & CO_2 Tenure

1. Evidence must be given that the project developer has an uncontested legal land title of the project area, for a minimum period of the project's crediting period.
Findings
The land title was checked by the audit team during the onsite visit. The land titles were also cross-checked with the online available cadastral system of Costa Rica. (IRL 19) The project area belongs to Isla Bosque de Costa Rica S.A., a subsidiary of BaumInvest GmbH & Co KG. Respective contracts were reviewed during the initial certification. The audit team concludes therefore that the respective Carbon Fix requirement on uncontested legal land title is met.
CR / CAR
-
Final Conclusion
☒ Accepted ☐ Accepted with FAR (…) ☐ Not accepted with NCR (…)

2. Evidence must be given that all necessary permits for the implementation and management of the project (planting permits, harvesting permits, infrastructures permits, etc.) are secured for a minimum period of the project's crediting period.

Findings

As discussed in the section above, the PP is owner of the project area. (IRl 19)

CR / CAR

Clarification Request 9.

Provide evidence regarding requirements for licenses/permits for harvesting and infrastructure

Response by PP:

According to the forest law of Costa Rica (Ref. 11-14), plantations do not require licenses/permits for harvesting. Most of the infrastructure of the project area (buildings, roads, bridges) was established by the former owners many years before BaumInvest acquired the properties. The only infrastructure facilities established by BaumInvest itself are the utility sheds in compliance with the FSC requirements e.g. for the proper storage of fuels and chemical agents. The permit for the construction of this building was granted by the respective authority (Municipalidad de Sarapiquí) on August 19th, 2011 (Ref. 11-15).

Ref. 11-14 Ley_Forestal_Costa_Rica, Page 11, Artículo 28

Ref. 11-15 Permiso_de_Construccion

Conclusion by the audit team

Licenses for construction were presented to the audit team. In line with the forest law, no permit is required for reforestation activity in the MUs. (IRL 84). The audit team concludes that the new MUs are therefore in compliance with the respective CFS requirements.

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

3. On overview on the contact details of the project participants must be provided.
Findings
The contact details are provided in the PDD for the project developer. (IRL 2)
CR / CAR
Clarification Request 10. The PP shall provide contact details for all PPs as required by the standard. **Response by PP:** Contact details for Isla Bosques de Costa Rica S.A. were added. The respective template was updated accordingly. **Conclusion by the audit team** Contact details are provided in line with the CFS requirement (IRL 2). Information was assessed by the audit team and confirmed.
Final Conclusion
☒ Accepted ☐ Accepted with FAR (…) ☐ Not accepted with NCR (…)

4. Evidence must be given that the project developer is the
   a. Owner of the CO2-rights AND
   b. Owner of the land AND
   c. Owner of the timber AND
   d. Owner of other resources
   e. Project financier

If the project developer is not all of the above, evidence must be given that the respective participant agrees with the expected project activity for the minimum period of the project's crediting period.

5. In case the owner of CO_2-rights is a group of multiple individuals, authorization for the issuance and assignment of the CO_2-certificates must be given to the project developer with a written approval.

Findings

Isla Bosque de Costa Rica S.A., a subsidiary of BaumInvest GmbH & Co KG, is the owner of the project area. Respective contracts were reviewed during the initial certification

For the initial MUs a letter from the Ministry of Environment (MINAET) was issued stating that Isla Bosque S.A. is the owner of the sequestered carbon.

It was found that the MU "El Peje 1_1" was eight ha larger in the GIS files (62 ha) than in the official cadastral information (54 ha). Considering that the size of the MU is currently in revision at the national cadastral registry, the PP only calculated the future carbon fixation based on the size of the MU of 54 ha. However the maps and GIS files display the size of 62 ha, which is assumed to be correct, as it follows the natural boundaries.

CR / CAR

Clarification Request 11.

The PP shall provide evidence whether carbon rights belong to the individual forest/land owner

Response by PP:

Costa Rica recognizes carbon and other environmental services as property of the land owner, by law (Ref. 11-14). Accordingly, carbon rights belong to the private land owner, unless the owner receives incentive payments for environmental services (e.g. mitigation of GHG emissions) from the National Forestry Financing Fund (FONAFIFO). A crucial aspect of this state subsidy consists in the fact that, when it is granted, the rights pertaining to the lowering, avoidance or sequestration of greenhouse gases must be ceded to FONAFIFO for the term of the subsidy. Once FONAFIFO has signed a contract with a landowner, it will attach a legal notation to the title of the farm to identify it as being under contract with the State through the Public Records Office for Property.

As already described in the initial PDD, BaumInvest has deliberately refrained from applying for this state subsidy because it has already guaranteed the use of the carbon rights which apply to the project to the founding investors and limited partners, some of whom wish to purchase them to offset their own CO2 emissions. Evidence is given by the registration of BaumInvests land titles in the Public Registry of Costa Rica and the forest law.

Evidence on the Ownership of Carbon Rights is also given in the *Readiness Preparation Proposal* of the government of Costa Rica presented to the Forest Carbon Partnership Facility (Ref. 11-17) on June 14th, 2010:

"Ownership of environmental services generated by forests or plantations is considered an "asset" or "good" belonging to the owner of the land where the benefit is achieved. Despite its innovative features, which makes classification in terms of the traditional definition of goods difficult (articles 253 and subsequent ones of the Civil Code), its nature as item of value or "asset" generally accepted. (…)

11 Land & CO_2 Tenure

Emission reductions and removals are rights derived from the ownership of the forest ("fruits") and therefore belong to the owner of the forest. (…) Consequently, being the owner of the land and owner of the carbon, emission reductions and removals on public lands belong to the State. In indigenous territories, they belong to the indigenous community and in privately owned land to the individual owner. Likewise, the owner may assign his/her carbon rights to a third party. (…)"

Ref: 11-14, Ley_Forestal_Costa_Rica, Page 3-4, 9-10

Ref. 11-16_Codigo Civil_Costa_Rica_Libro 2_Property Rights, Page 1

Ref. 11-17_R-PP_Template_COSTA_RICA_14_June_2010, Page 65

Ref: 02_CFS_PDD_BRP_CFS, Page 7 (Alternative Scenario 2)

Conclusion by the audit team

Based on the analysis presented in the PDD, it can be expected that the PP is also the owner of the carbon rights.

The PP shall however submit evidence that it did not apply for the subsidies from FONAFIFO for these management units.

Response by PP:

Once FONAFIFO has signed a contract with a land owner, it will attach a legal notation to the title of the farm to identify it as being under contract with the State through the Public Records Office for Property. Evidence that the PP did not and does not receive any subsidies from FONAFIFO was given to the audit team by the Public Registry of Costa Rica in the internet (https://www.rnpdigital.com/shopping/login.jspx), where no such legal notation is attached to any of the properties of Isla Bosques de Costa Rica S.A. (land owner and subsidiary of BaumInvest GmbH & Co KG). Furthermore, FONAFIFO has an own Public Registry in the internet, where beneficiaries of subsidies from FONAFIFO are registered. When entering the ID number of a land owner, all valid contracts as well as expired contracts are listed. For Isla Bosques de Costa Rica S.A. no entries could be found in the Public Registry of FONAFIFO. (http://www.fonafifo.go.cr/paginas_espanol/consultas_psa/e_cp_beneficiarios.htm).

Conclusion by the audit team

The audit team reviewed the databases from FONAFIFO and the national land registry. It was not found that respective subsidies were paid for the project area. (IRL 86)

As currently there is no legislation in place in Costa Rica that leads to double counting for the future forest areas on the project area, the audit team concludes that the Carbon Fix requirement is met.

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

Procedures

001 Documentation Format

1. Templates shall be filled out with a green colour and the font type Calibri, size 10.
2. Red coloured comments in the template shall be deleted before document submission.
3. Maps shall include the following information: Name of the project, Direction of North, ID of the project, Used GPS coordinate system (e.g. WGS 84), Legend, GPS grid, Printing date, Infrastructure (roads, houses, etc.) and rivers, Scale, Information on the satellite or aerial picture used (date, resolutions, data source)
4. Figures above one thousand shall be formatted with a space (1 000 000), whereby decimals will be separated by a point (1.35).
5. Pictures, graphs and tables within project documents shall be clearly marked with a unique ID.
6. Supporting documents must be numbered according to the format outlined in the CFS. In the project documents, ONLY the reference number (01-02) shall be stated, together with the exact location of the referred information.
7. The project documents and supporting documents must be submitted in English, OR a language which has been agreed upon by the project developer, the technical board of CarbonFix and the certification body that executes the certification process.
8. The ClimateProjects platform must be used to submit the project information for any pre-validation and certification process. All project information must be made publically available through the ClimateProjects system, except for confidential information.

Findings

Ad 1.: Templates are filled as required

Ad 2.: No red colored comments were found in the document

Ad 3.: Maps were provided during onsite visit containing all information as required by the standard.

Ad 4.: The format of figures are in line with the requirements

Ad 5.: Pictures, graphs and tables within project documents are marked with a unique ID

Ad 6.: The supporting documents are numbered according the CFS.

Ad 7.: The documents are provided in English, Spanish or German language, which is acceptable by TÜV SÜD.

Ad 8.: Project information is provided on the ClimateProjects platform

CR / CAR

-

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

010 Avoidance of Double Counting

1. In case a project is located in a district or country that is part of a national or pan-national scheme that must report its forest area, the project developer can only assign its CO2-certificates to a CO2-buyer using minimum one of the following options:

1a. The CO2-buyer explicitly agrees in purchase agreements to the statement as detailed in the CFS

1b. The respective agency of the projects host-country gives a statement as detailed in the CFS

1c. The project developer retires

- one additional CO2-certificate from another project certified according to the Carbon Fix Standard, OR
- one additional Gold Standard certificate

for every CO2-certificate assigned to a CO2-buyer.

Hereby, the additional retired certificate must carry the ID of the assigned CFS CO2-certificate.

Findings

No respective information was provided

CR / CAR

Clarification Request 12.

The PP shall clarify and provide information regarding national schemes for carbon certificates from forests in Costa Rica

See also CR 11

Response by PP:

As already described in Chapter "11 Land & CO2 Tenure" Costa Rica recognizes carbon and other environmental services as property of the land owner, by law (Ref. 11-14).

Evidence on the Ownership of Carbon Rights and further information regarding national schemes for carbon certificates from forests in Costa Rica are also provided in the Readiness Preparation Proposal of the government of Costa Rica presented to the Forest Carbon Partnership Facility (Ref. 11-17) on June 14th, 2010: "Ownership of environmental services generated by forests or plantations is considered an "asset" or "good" belonging to the owner of the land where the benefit is achieved. Despite its innovative features, which makes classification in terms of the traditional definition of goods difficult (articles 253 and subsequent ones of the Civil Code, Ref. 11-16), its nature as item of value or "asset" generally accepted. (…) Emission reductions and removals are rights derived from the ownership of the forest ("fruits") and therefore belong to the owner of the forest. (…) Consequently, being the owner of the land and owner of the carbon, emission reductions and removals on public lands belong to the State. In indigenous territories, they belong to the indigenous community and in privately owned land to the individual owner. Likewise, the owner may assign his/her carbon rights to a third party. (…)"

A statement of the respective agency of Costa Rica (MINAET) with a similar meaning has already been issued for in the Initial Certification for the MU San Rafael (Ref. 10-01).

Ref: 11-14 Ley_Forestal_Costa_Rica, Page 3-4, 9-10

Ref. 11-16_Codigo Civil_Costa_Rica_Libro 2_Property Rights, Page 1

Ref. 11-17_R-PP_Template_COSTA_RICA_14_June_2010, Page 65

Ref. 10-01 CR-BRP_Statement_Environmental Authority_MINAET

Conclusion by the audit team

Currently Costa Rica has internal accounting of its forest area and a subsidy system for reforestation activities from FONAFIFO (IRL 86), which are related to carbon rights.

Procedures

010 Avoidance of Double Counting

See CR 11. It needs to be sustained if the management units applied for the subsidies.

Response by PP:

See response CR 11.

Conclusion by the audit team

See CR 11. In line with the assessment described above, the audit team concludes that at the time of validation there is no legislation in place in Costa Rica that the government generates carbon credits based on the carbon sequestered in the project area. Hence, the audit team concludes that the Carbon Fix requirement is met.

Final Conclusion

☒ Accepted
☐ Accepted with FAR (…)
☐ Not accepted with NCR (…)

Annex 2: List of References

<table>
<tr><th>Ref. No.</th><th>Author/Editor/ Issuer</th><th>Title, Type of Document</th><th>Date</th><th>Additional Information</th></tr>
<tr><td>1.</td><td></td><td>Interviewed Persons:
<table>
<tr><th></th><th>Name</th><th>Position, Organisation</th></tr>
<tr><td>1.</td><td>Leo Pröstler</td><td>Geschäftsführer, BaumInvest GmbH & Co KG</td></tr>
<tr><td>2.</td><td>Michael Metz</td><td>Project Developer, BaumInvest GmbH & Co KG</td></tr>
<tr><td>3.</td><td>Ernesto González Prado</td><td>Forest Engineer, Puro Verde Paraiso Forestal S.A.</td></tr>
<tr><td>4.</td><td>Stefan Pröstler</td><td>General Manager, Puro Verde Paraíso Forestal SA.</td></tr>
<tr><td>5.</td><td>Carlos Sequeira Sibaja</td><td>Administrative Assistent, Puro Verde Paraiso Forestal S.A.</td></tr>
<tr><td>6.</td><td colspan="2">field worker were interviewed during the onsite visit of the project</td></tr>
</table></td><td>25-26 Jul 2011</td><td></td></tr>
<tr><td>2.</td><td>BaumInvest</td><td>PDD initial and final version: BaumInvest Reforestation Project</td><td>Final version: Apr 2013</td><td></td></tr>
<tr><td>3.</td><td>Google Earth</td><td>Remote Sensing Images of the MUs</td><td>30 Aug 2005</td><td>Eligibility</td></tr>
<tr><td>4.</td><td>BaumInvest</td><td>GIS files of project boundary and stratification (Management Units and Nature conservation areas)</td><td>Feb 2010</td><td></td></tr>
<tr><td>5.</td><td>Ministerio del Ambiente y Energia (MINAE)</td><td>Statement on protected area of the project area, environmental impacts of the project activity, legality and ownership</td><td>13 Nov 2009</td><td></td></tr>
<tr><td>6.</td><td>MINAE</td><td>Costa Rica Forest Definition: http://cdm.unfccc.int/DNA/ARDNA.html?CID=53</td><td></td><td></td></tr>
<tr><td>7.</td><td>Corredor Biologico San Juan – La Selva</td><td>Statement from NGO on environmental impact of the project</td><td>Nov 2009</td><td></td></tr>
<tr><td>8.</td><td>IPCC</td><td>Good Practice Guidance for Land Use, Land-Use Change and Forestry</td><td>2003</td><td></td></tr>
<tr><td>9.</td><td>World Agroforestry</td><td>Wood density database - http://www.worldagroforestry.org/Sea/Products/AFDbases/wd/</td><td>2010</td><td></td></tr>
</table>

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