



DORI ALIMENTOS LTDA - BIOMASS BASED PROJECT - BRAZIL



Report ID	2024BQCE1382
Project title	<i>Dori Alimentos LTDA - Biomass based project - Brazil</i>
Project ID	332
Verification period	<i>01-August-2020 to 31-December-2023</i>
Original date of issue	<i>15 August 2024 (date when the audit was completed)</i>
Most recent date of issue	<i>17 July 2025</i>
Version	2.1Aa
VCS Standard Version	VCS Standard 4.7

Client	Dori Alimentos LTDA
Prepared by	RINA Services S.p.A. (RINA)
Approved by	 Laura Severino (Authorized officer signing for the VVB) Decarb & Chain of Custody Product Management
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Summary:

RINA has performed the verification of the emission reductions reported for the “Dori Alimentos LTDA - Biomass based project - Brazil” for the period 01 August 2020 to 31 December 2023, to review and determine the monitored reductions in GHG emissions that have occurred because of the project activity.

The verification was conducted by means of document review, follow-up interviews and onsite inspection, and the resolution of outstanding issues. The review of the VCS monitoring report and the subsequent follow-up interviews and audit have provided RINA with sufficient evidence to determine the fulfilment of stated criteria

The objective of the verification is to have an independent review ex post determination of the monitored reductions in GHG emission reductions, verification was conducted using RINA procedures in line with the requirements specified in the VCS Verification Report Template version 4.4, dated 16 April 2024 requirements, Verified Carbon Standard: VCS Standard version 4.7 dated 16 April 2024 (final version), Verified Carbon Standard: VCS Validation and Verification Manual, version 3.2 dated 19 October 2016. and applying standard auditing techniques. The verification consisted of desk review, site assessment and the resolution of outstanding issues and the issuance of the final verification report and certification.

The verification shall ensure that reported emission reductions are complete and accurate in accordance with applicable VCS requirements to be certified.

This is the third verification assessment of second crediting period of “Dori Alimentos LTDA - Biomass based project - Brazil” for the monitoring period of 01 August 2020 to 31 December 2023

Any uncertainties associated with the verification: the verification was conducted in line with RINA procedures and VCS requirements with reasonable level of assurance. There are no restrictions of uncertainty for the verification.

The GHG emission reductions were calculated on the basis of the approved CDM methodology “AMS.I-C, Thermal energy for the user with or without electricity” version 20.0 of 01/06/2014 and the monitoring plan included in the validated VCS PD version 06, dated 28 May 2018.

During this verification 17 Clarification Request (CR), 5 Corrective Actions (CAR) and 0 Forward Action Request (FAR) were identified related to the monitoring, implementation or operations of the proposed VCS monitoring report (VCS MR version 01 of 26 July 2024) in relation to all relevant VCS requirements v 4.7 for the project activity and the applied baseline and monitoring methodology; these findings have been discussed in appendix 3 of this report and were correctly addressed in the final VCS MR version 5 of 18-March-2025.

In conclusion, it is RINA’s opinion that the project activity “Dori Alimentos LTDA - Biomass based project - Brazil” in Brazil, meets all relevant requirements for VCS standard and guidelines and correctly applies the baseline and

monitoring CDM methodology “AMS.I-C, Thermal energy for the user with or without electricity” version 20.0 of 01/06/2014. The monitoring system is in place and the emission reductions are calculated without material misstatement. Hence, RINA is able to certify that the emission reductions from the project during the monitoring period 01-August-2020 to 31-December-2023 the amount to 47,286 tCO₂e.

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1 INTRODUCTION

1.1 Objective

Dori Alimentos LTDA has contracted RINA Services S.p.A. (hereinafter referred to as RINA) to verify the project titled “Dori Alimentos LTDA - Biomass based project - Brazil” (hereinafter referred to as the project). The project activity is a bundle project of two production units of Dori Alimentos LTDA, the head office is located in city of Marília (São Paulo State) and the subsidiary is located in city of Rolândia (Paraná State).

Verification is the periodic independent review and ex-post determination by an accredited verification body of the monitored reductions in GHG emissions that have occurred because of the registered VCS project activity during a defined verification period. A verification statement is the written assurance by a verification body that, during a specific period, a project activity achieved the emission reductions as verified.

The objective of this verification was to verify and provide a verification statement of emission reductions reported for the “Dori Alimentos LTDA - Biomass based project - Brazil” for the period 01 August 2020 to 31 December 2023.

1.2 Scope and Criteria

The scope of verification is:

1. To verify that actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the monitoring plan.
2. To evaluate the GHG emission reduction data and express a conclusion with a reasonable level of assurance about whether the reported GHG emissions reduction data is free from material misstatement.
3. To verify that reported GHG emissions data is sufficiently supported by evidence.
4. To verify that the stakeholder consultation carried out is relevant and there are mechanisms for on-going communication.

The VCS MR is reviewed against the criteria stated in the VCS Verification Report Template, Version 4.4 dated 19 September 2019 and updated 16 April 2024, VCS Standard version 4.7 dated 19 September 2019, updated on 16 April 2024 (final version) and the relevant documents and policy announcements made by the VCSA, and the criteria stated in the CDM methodology “AMS.I-C, Thermal energy for the user with or without electricity” version 20.0 of 01st June 2014. The verification shall ensure that reported emission reductions are complete and accurate in order to be verified.

1.3 Level of Assurance

RINA provides reasonable assurance that the “Dori Alimentos LTDA - Biomass based project - Brazil” meets VCS criteria. To ensure complete transparency, any clarification or corrective actions raised have been included in the Appendix A. The verification expresses a conclusion with a reasonable level of assurance about whether the reported GHG emission reduction data is free from material misstatement.

As per VCS Standard Version 4.7 /09/ (paragraph 4.1.10-4), The threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission reductions and/or removals shall be five percent for projects and one percent for large projects. The materiality of five percent is applicable to this project.

Two audits have been performed on both industrial units of this project activity, the first on 13 August 2024 at Rolandia Unit and the second on 15 August 2024 at Marilia unit. It is confirmed that the monitoring arrangements in the monitoring plan are feasible within the project design. The data presented in the monitoring report were assessed by reviewing in detail project documentation, collection of monitored data, observation of established monitoring and reporting practices and assessment of the reliability of monitoring equipment. The implementation of the project activity was verified through site visit during the audit.

Therefore, it is RINA's opinion that the claimed emission reductions are free from material errors, omissions or misstatements, with reasonable level of assurance.

The final revision of the verification report before being submitted to the client was subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent RINA instructions, with reasonable level of assurance.

The technical review was performed by a technical reviewer(s) qualified in accordance with RINA's qualification scheme for VCS and CDM validation and verification. The verification team and the technical reviewers consist of the following personnel:

Role	Last Name	First Name	Country
Team Leader, Verifier, Technical Expert	Varkulya Jr.	Américo	Brazil
Technical reviewer	Carvalho	Thaís	Brazil

1.4 Summary Description of the Project

As per described in the registered PD /6/ the “Dori Alimentos LTDA - Biomass based project – Brazil” project activity is a bundle project of two production units of Dori Alimentos LTDA and consists in promoting the fuel switch in Dori’s boiler. As per the registered PD, the project activity use, in the head office both biomass (wood chips and peanut shells), and in the second office, is consumed just wood chips. In both offices shale oil is consumed to the boiler maintenance. Since 2013 Dori’s head office has replaced shale oil for natural gas for boiler maintenance. Dori’s head office started the fuel switch in March 2005 while the second office started in December 2004. The project start date of the project was defined as 01-December-2004, the date corresponding to the first substitution of shale oil by renewable biomass.

As per section 1.4 of the monitoring report, the project proponent is Dori Alimentos LTDA. As per section 1.5, Sustainable Carbon – Projetos Ambientais Ltda is the project authorized contact responsible for preparing the project monitoring report and to accompany the proponents until the end of the crediting period

The implementation of this project activity in Dori Alimentos LTDA has as objective aim to reduce the use of fossil fuel and substitute it by renewable biomasses to feed boilers and generate steam to sustain production. The intention is to minimize environmental impacts related to the consumption of fossil fuels and mitigate greenhouse gas (GHG) emissions.

The project participants is Dori Alimentos LTDA and it is composed by two different locations, the head office is located in city of Marília (São Paulo State) and the subsidiary is located in city of Rolândia (Paraná State).

The project activity belongs to sectoral scope 1, technical areas 1.1, applies the CDM methodology “AMS.I-C, Thermal energy for the user with or without electricity” version 20.0 of 01st June 2014. This is the third verification assessment of second crediting period of “Dori Alimentos LTDA - Biomass based project - Brazil” for the second crediting period of 01 April 2016 to 31 March 2026.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification consisted of the following three phases in accordance with the approved methodology, VCS Standard version 4.7 and other relevant VCS requirements:

- A desk review of the project documents.

- Follow-up interviews with project stakeholders and presential site inspection.
- The resolution of outstanding issues and the issuance of the verification report and opinion.

During the audit it was made an open meeting, where RINA explained items related to audit verification process and project proponents had the opportunity to take doubts presented the project activity. Basically, the following issues were verified during the audit:

- Project activity in the registered PD
- Actual implementation and operation of the project activity
- Calibration, Maintenance procedures and storage data,
- Emission reductions calculations
- Quality control and quality assurance procedures
- Record and storage data

The following sections outline each step in more detail.

2.2 Document Review

The following tables list the documentation that was reviewed during the verification.

Documents provided by the project participant.

/1/	Sustainable Carbon VCS Monitoring Report for the project activity “Dori Alimentos Ltda. - Biomass Based Project – Brazil”, version 1, dated 26/07/2024, version 2 dated 22/10/2024, version 3 dated 02/12/2024 , version 4 dated 23/12/2024, version 05 dated 18/03/2025; version 06 dated 08/07/2025 and version 07 dated 15 July 2025
/2/	Biomass supplier contracts
/3/	Environmental Licenses/authorizations issued from IBAMA to project´s biomass suppliers
/4/	Emission reduction calculation spreadsheet “VCS MR Calculation Dori ID 332_06_01082020-31122023_v01.xls”, version 1 received on 26/07/2024, version 2 received on 22/10/2024, version 3 received on 02/12/2024 and version 4 received on 23/12/2024

/5/	Calibrations certificates
/6/	VCS PD for project activity “Dori Alimentos LTDA - Biomass based project - Brazil”, version 02 of 19 October 2009 (first crediting period) VCS PD for project activity “Dori Alimentos LTDA - Biomass based project - Brazil”, version 06 of 28 May 2018 (renewal of crediting period)
/7/	Renewal of Crediting Period Report, version 1, dated 29/03/2018
/8/	Validation Report, dated 26/10/2009

Standards, methodologies, and other guidance by the VCSA

/9/	Verified Carbon Standard: VCS Standard version 4.7 dated 16 April 2024.
/10/	Verified Carbon Standard: VCS Validation and Verification Manual, version 3.2 dated 19 October 2016.
/11/	Verified Carbon Standard: VCS Program Definitions version 4.5 dated 16 April 2024
/12/	Verified Carbon Standard: VCS Program Guide version 4.4 dated 29 August 2023.
/13/	Verified Carbon Standard: VCS Verification Report Template, VCS version 4.4 dated 19 September 2019 and updated on 16 April 2024
/14/	RINA Accreditation: https://verra.org/9project/rina-services-s-p-a/ .
/15/	CDM Executive Board: AMS.I-C, Thermal energy for the user with or without electricity” version 20.0 of 01 st June 2014
/16/	CDM Executive Board: TOOL 03 - Methodological tool “Tool to calculate project or leakage CO2 emissions from fossil fuel combustion”, version 03.0, dated 22/09/2017
/17/	CDM Executive Board: TOOL 12 - Methodological tool “Project and leakage emissions from transportation of freight”, version 01.1.0, dated 23/11/2012
/18/	CDM Executive Board: TOOL01 - Methodological tool 16 ““Project and Leakage Emissions from Biomass”, version 5.0, dated 11/03/2022
/19/	CDM Executive Board: “CDM Validation and Verification Standard for Project Activities”, version 03.0, dated 09/09/2021
/20/	Verification Report of 5 th Monitoring period, version 1.1 a, dated 19/03/2021
/21/	Verification Report of 4 th Monitoring period, version 01, dated 10/08/2018

Documentation used by RINA to validate / cross-check the information provided by the project participant.

/22/	verra website of “Dori Alimentos Ltda - Biomass Based Project – Brazil: https://registry.verra.org/app/projectDetail/VCS/332
/23/	Research of project activity participation on others Carbon Credits programs: https://cdm.unfccc.int/Projects/projsearch.html https://www.goldstandard.org/ https://www.ecoregistry.io/projects-list/cercarbono-co2
/24/	Brazilian National Indigenous Foundation https://www.gov.br/funai/pt-br/atuacao/terras-indigenas/geoprocessamento-e-mapas/painel-terras-indigenas
/25/	Operational Licenses Marília Unit: - Operational License, issued by Secretariat of Environment, Infrastructure and Logistics/CETESB - Environmental Company of the State of São Paulo, # 11006553, dated 23/03/2023, valid until 28/02/2026 - Operational License, issued by Secretariat of Environment, Infrastructure and Logistics/CETESB - Environmental Company of the State of São Paulo, # 11005747, dated 12/03/2020, valid until 28/02/2023 Rolândia Unit: - Operational License, issued by Paraná Environmental Institute, # 119773-R1, dated 19/12/2016, valid until 19/12/2020 - Operational License, issued by Paraná Environmental Institute, #212979-R2, dated 08/12/2020, valid until 08/12/2024
/26/	IPCC: Intergovernmental Panel on Climate Change. Available at: http://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_2_Ch2_Stationary_Combustion.pdf
/27/	https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_1_Ch1_Introduction.pdf last visited on 01-12-2023
/28/	Verification Report version 1.1a, dated 19/03/2021

/29/	Weigh calibration certificates: Marília Unit: • Calibration certificate # 10864, issued by Balanças Bauru, weigh serial number 10254955, dated 27/03/2020 • Calibration certificate # 20744, issued by Balanças Bauru, weigh serial number 10254955, dated 29/03/2021 • Calibration certificate # 21302, issued by Balanças Bauru, weigh serial number 10254955, dated 26/04/2022 • Calibration certificate # 11246, issued by Balanças Bauru, weigh serial number 10254955, dated 27/07/2023 Rolândia Unit • Calibration certificate # 40062, issued by Balanças Bauru, weigh serial number 195, dated 08/05/2020 • Calibration certificate # 21020, issued by Balanças Bauru, weigh serial number 10254955, dated 14/09/2021 • Calibration certificate # 41715, issued by Balanças Bauru, weigh serial number 10254955, dated 18/05/2022 • Calibration certificate # 21779, issued by Balanças Bauru, weigh serial number 10254955, dated 10/01/2023
/30/	Documents with daily biomass consumption at Marília unit “Boiler Consumption Control”
/31/	Rolândia biomass control “wood chip receipt spreadsheet” • CONTROLE DE RECEBIMENTO DE COMB. CAVACO 2020.xlsx • CONTROLE DE RECEBIMENTO DE COMB. CAVACO 2021.xlsx • CONTROLE DE RECEBIMENTO DE COMB. CAVACO 2022.xlsx • CONTROLE DE RECEBIMENTO DE COMB. CAVACO 2023.xlsx
/32/	Steam Measurement Calibration Certificate: Marília: • Flowmeter calibration certificate S8058416000, issued by Endress+Hauser, dated 19/08/2021

	Rolândia Unit: • Calibration Certificate #LV-0588/19, serial number 121341-VLM001, issued by Digital, dated 06/12/2019 • Calibration Certificate #LV-0056/21, serial number 121341-VLM001, issued by Digital, dated 15/02/2021 • Calibration Certificate #AABM 2748-01, serial number 121341-VLM001, issued by Digital, dated 19/02/2022 • Calibration Certificate #AABM 3627-01, serial number 121341-VLM001, issued by Digital, dated 29/04/2023
/33/	Pictures from industrial units
/34/	Dori Code of Conduct, dated 2024
/35/	Dori Integrated Policy, dated 2024
/36/	Evidence of operational risks: Marília • Risk Prevention Program (PPRA), valid from September 2020 to August 2022 • Risk Management Program (PGR), dated 2022 • Risk Management Program (PGR), dated 2023 Rolândia • Risk Prevention Program (PPRA), valid from April 2020 to March 2022 • Risk Management Program (PGR), dated 2022 • Risk Management Program (PGR), dated 2023
/37/	Dori Alimentos Comapany´s • Human Resources Policy trough the document "Organizational Human Development" Marília Unit: • Collective Labor Agreement, dated 08 November 2022, referent to period 2022/2023 Rolândia Unit:

	Collective Labor Agreement, dated 26 June 2023, referent to period 2022/2024
/38/	Payment receipts - Payment receipts 2021 2022 and 2023 - man and woman – Marília Uni - Payment receipts 2021 2022 and 2023 - man and woman Rolândia Unit
/39/	Property Rights 2nd Real Estate Registry Officer - District of Marília - State of São Paulo, registration number 60878 - Federative Republic of Brazil, District of Rolândia - State of Paraná - Real Estate Registry, registration number 21,272
/40/	Benefits provided by DORI to employees - Unimed Health Plan Membership Proposal - Dental Services Plan Membership Proposal - Food baskets for employees – purchase invoices
/41/	Marília's Boiler report verified: - Agosto – 2020.pdf - Setembro – 2021.pdf - Novembro – 2022.pdf - Agosto-2023.pdf
/42/	Marília's Boiler Control spreadsheet: - CONTROLE DE INSUMOS CALDEIRA 2020 - UN10.xlsx - CONTROLE DE INSUMOS CALDEIRA 2021 v3 - UN10.xlsx - CONTROLE DE INSUMOS CALDEIRA 2022 - UN10.xlsx - CONTROLE DE INSUMOS CALDEIRA 2023.xlsx

/43/	Conversion Report “RELATÓRIO - CÁLCULO DE CONVERSÃO M³ E VAPOR.pdf”, issued by Dori Alimentos, dated 18/10/2024.
/44/	Shale oil consumption “CONSUMO ÓLEO XISTO 01.08.2020 À 31.10.2023.xlsx – 2003911”
/45/	Shale oil receipt spreadsheet control Example NF 4073.jpg 4073 - 25.11.2020.pdf - invoice
/46/	Shale Oil Receiving Spreadsheet RECEBIMENTO ÓLEO XISTO 08.2020 - 31.12.2023.xls
/47/	Pictures of nameplate of equipments: Rolandia unit – files: - rolandia_boiler 10525 - rolandia_boiler_10373. - rolandia_flowmeter_121341-VLM001 Marilia Unit - marilia_boiler_9591 - marilia_boiler_10526 - marilia_flowmeter_S8058416000,
/48/	Maintenance Order Records, dated 04/10/2024
/49/	Stem Flow Reports – Rolândia Unit
/50/	CDM Project Standard for Project Activities version 2, dated 28/11/2018 and version 03, dated 09/09/2021
/51/	Validation report Project number: 8000372374 09/184, issued by TÜV NORD CERT GmbH, dated 26/10/2009
/52/	Dori´s website “ https://dori.com.br/fale-conosco/ ”
/53/	Project´s website on VERRA “ https://registry.verra.org/app/projectDetail/VCS/332 ”

/54/	Grievance vitrified through e-mails and communication channel verified during the site visit
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2.3 Interviews

On 13 August of 2024 the verification team from RINA conducted audit of the “Dori Alimentos Ltda - Biomass Based Project - Brazil” in Rolândia Unit and on 15/08/2024 in Marília unit, performing interviews with project proponents’ staff.

	<i>Date</i>	<i>Name</i>	<i>Organization</i>	<i>Role</i>	<i>Topic</i>
/a/	13/08/2024	Mariana Vieira da Costa	Sustainable Carbon	Consultant	Monitoring report and ER calculations
/b/	13/08/2024	Thais de Almeida Rocha	Sustainable Carbon	Consultant	Monitoring report and ER calculations
/c/	13/08/2024	E. Godoy	Dori Alimentos LTDA	Technical Support	Project implementation; Equipment’s installed; Monitored parameters - Rolândia unit
/d/	13/08/2024	Everton L. Cardoso	Dori Alimentos LTDA	Technical Support	Project implementation: Equipment’s installed; Monitored parameters; licenses- Rolândia units
/e/	13/08/2024	Rogério H. Raus	Dori Alimentos LTDA	Technical Support	Project implementation: Equipment’s installed; Monitored parameters;

/f/	13/08/2024	José Luis de Souza	Dori Alimentos LTDA	Logistic	Project implementation: biomass supplier
/g/	15/08/2024	Marcia S. C. De Oliveira	Dori Alimentos LTDA	Environmental Area	Project implementation; Equipment's installed; Monitored parameters; licenses- Marilia unit
/h/	15/08/2024	Luis Eduardo de O. Teixeira	Dori Alimentos LTDA	Utilities	Project implementation: Equipment's installed; Monitored parameters; steam production
/i/	15/08/2024	Julia Araujo Stefânio	Dori Alimentos LTDA	Environmental Area	Project implementation; Equipment's installed; Monitored parameters- Marilia unit

2.4 Site Visits

A complete desk review of the submitted VCS MR (version 07) and previous version /1/, spreadsheet with emission reduction calculation version 04 and previous version /4/ and supportive evidence have been checked by the Verification Team. The verification was conducted using RINA procedures, in line with the requirements specified in the VCS Verification Report Template version 4.4 requirements, Verified Carbon Standard version 4.7 dated 16 April 2024 (final version), VCS Validation and Verification Manual, version 3.2 dated 19 October 2016, applying standard auditing techniques.

During the audit, RINA conducted interviews with PP on different topics as mentioned under section 2.3 of this report.

Based on interviews, VCS MR /1/ review, as the review of VCS procedures and guidelines, Verification team has used the following alternative means for its assessment and to justify that they are sufficient for the purpose of verification:

- By review of VCS MR;

- By taking follow up actions by conducted interview with PP, to gather information about knowledge of project design, current situation via videoconference. Cross-checked evaluation under the scope of all information and references provided in VCS MR. Details interviews, topics covered, and additional information presented in the above section “2.3 – Interviews”.

2.5 Resolution of Findings

The objective of this phase of the verification was to resolve any outstanding issues that needed be clarified prior to RINA’s positive conclusion on the monitoring report.

A corrective action request (CAR) is issued if one of the following occurs:

- The project participants have made mistakes that will influence the ability of the project activity to achieve real, measurable additional emission reductions.
- There is a risk that emission reductions cannot be monitored or calculated.
- Non-conformities with the monitoring plan or methodology are found in monitoring and reporting, or if the evidence provided to prove conformity is insufficient;
- Mistakes have been made in applying assumptions, data or calculations of emission reductions which will impair the estimate of emission reductions.

A clarification request (CL) is raised if information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.

05 CARs and 17 CL were raised and have been adequately addressed by the project participant (refer to Appendix 2).

2.5.1 Forward Action Requests

A forward action request (FAR) is raised during verification to highlight issues related to project implementation that require review during the first verification of the project activity.

A forward action request (FAR) should be issued, where:

1. The actual project monitoring and reporting practices requires attention and /or adjustment for the next consecutive verification period, or
2. An adjustment of the MP is recommended.

No Forward action requests (FAR) were identified.

2.6 Eligibility for Validation Activities

As of the contractual service date with the client, RINA holds accreditation for validation and verification activities under sectoral scope 1 as set out by the eligibility guidelines set forth in the VCS Program Guide /12/ and as recognized by the VCSA /14/.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

The Verification Team observed no methodology deviations during the process of verification of this monitoring period.

3.2 Project Description Deviations

During the current monitoring period, the two industrial units included in this project activity presented periods not covered by the calibration certificates, both for the road weight and the flow meters. Paragraph 231, point b.ii. of the CDM Project Standard for Project Activities (version 03.0 CDM-EB93-A04-STAN) was applied and a 10% discount was applied for the months of the 6th MP in which there was no calibration certificate, both for the road weight and for the flow meters in both units. RINA verified that above mentioned paragraph is the same on CDM Project Standard for Project Activities, version 03 of 09/09/2021 /50/.

Moreover, as described on section 3.2.2 of Monitoring report /1/ the project had deviations in the 4th monitoring period (from 01-04-2016 to 30-06-2018) and 5th monitoring period (from 01-07-2018 to 31-07-2020).

On 4th monitoring period the Rolândia unit did not present the calibration certificate of steam flow meter neither the calibration certificate of road scale. Thus, as per “CDM validation and verification standard for project activities” /19/ an error was applied on emissions reductions calculations, of 5% related to road scale and 0.1% related to the flow meter. The described deviations were verified section 3.3 of 4th Monitoring Report /21/.

On 5th monitoring period, Marília and Rolândia units did not had all the road weight calibration certification and did not present all the flow meter calibration evidence, thus following the “CDM Project Standard for Project Activities” an error of 10% was applied on emissions reductions calculations. Moreover, also two parameters were included, based on tool 12 - “Project and leakage emissions from transportation of freight” applicable to this project activity. The parameters included were: $EF_{CO_2, f}$ (default CO_2 emission factor for freight transportation activity f) and $FR_{f, m}$ (total mass of freight transported in freight transportation activity f in monitoring period m). The deviation related to the 5th monitoring period was verified on corresponding Monitoring Report /22/.

3.3 New Project Activity Instances in Grouped Projects

The verification team confirms that the project is not a grouped project and hence this is not applicable to the project activity. The project activity is a bundled project of two production units of Dori Alimentos LTDA: the company's head office, situated in the city of Marília - State of São Paulo, and the subsidiary production plant, located in the city of Rolândia - State of Paraná

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	The Audit history is described on section 1.2 of monitoring report version 1 /1/, and was verified on verra web site of “Dori Alimentos Ltda - Biomass Based Project – Brazil” /22/
Double counting and participation under other GHG programs	The project has not participated or has been rejected under any other GHG programs since validation or previous verification. The GHG emission reductions or removals generated by the project have not become included in an emissions trading program or any other mechanism that includes GHG allowance trading. The project has not participated or has been rejected under any other GHG programs since validation or previous verification. Rina confirmed through website and googled research /23/
No double claiming with emissions trading programs or binding emission limits	The GHG emission reductions or removals generated by the project have not become included in an emissions trading program or any other mechanism that includes GHG allowance trading. Rina confirmed through website and googled research /23/

No double claiming with other forms of environmental credit	The project has not received or sought any other form of environmental credit or has not become eligible to do so since validation or previous verification /23/
Supply chain (scope 3) emissions double claiming	The project has not sought of received any other form of GHG-related environmental credit, including renewable energy certificate, thus emissions related to scope 3 are not applicable.
Sustainable development contributions	As verified during the site visit, the project continuously contributes to the sustainable development of the host country by switching to clean technologies with renewable biomass as fuel. Moreover, the project also contributes to the following SDGs: - SDG 7 – Affordable and Clean Energy - SDG 12 – Responsible Consumption and Production - SDG 13 – Climate Action
Additional information relevant to the project	No commercially sensitive information that has been excluded from the public versions of project documents conforms with the VCS Program requirements on what may be excluded.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

No changes occurred in the stakeholder makeup since validation of the project activity. RINA verified that the local stakeholder consultation was conducted at the validation stage, described in the registered PD /06/.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	Stakeholders were identified at validation and there were no changes since then. The stakeholders considered in this project are

	the local government, the Brazilian Association of Food Industry and the employees.
Legal or customary tenure/access rights	The project activity is developed in two units of Dori Alimentos LTDA. industry, both located on private property, as verified on Property rights /39/ The stakeholders were aware of the project at the validation period, and no legal or customary tenure/access rights were held by the stakeholders, as verified on Validation Report /51/
Stakeholder diversity and changes over time	Based on interviews RINA verified that no changes on Dori´s operational activities have changed, thus stakeholders, since the project validation, are the same.
Expected changes in well-being	The project improves the local environmental conditions by replacing the consumption of shale oil and natural gas, and by establishing proper treatment for biomass residue, reflecting positively in the stakeholder´s well-being. RINA verified the commitment of Dori with well-being Dori´s Code of Conduct /34/, on Integrated Policy /35/, on Program of working risk prevention /36/ and on Human Resources Policy /37/
Location of stakeholders	As verified during the site visit, both units of Dori Alimentos LTDA that compose the project are in industrial areas. The Head Office is in an industrial area in Marília city, state of São Paulo, and the Subsidiary unit is in an industrial area in Rolândia city, state of Paraná
Location of resources	The project activity is developed in two units of Dori Alimentos LTDA., both located on private property. The documents of property rights were verified. /39/

4.2.2 Stakeholder Consultation and Ongoing Communication

MR and PD describe that the company's environmental management area is available to receive any kind of suggestions and comments from the community through the website, CSC, telephone, e-mail or even personally. RINA confirmed this information during the on-site inspection through interview

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	Rina verified the communication channels described in monitoring report on Section, 2.1.2 were verified. The contacts from DORI are available at company´s website /52/ and on validation report related to the renewal of crediting period /7/ of project activity.
Date(s) of stakeholder consultation	The stakeholder consultation occurred in accordance with VERRA requirements, as verified at the project website /53/
Communication of monitored results	As verified trough the interviews during the site visit, no comments or suggestions were received during this monitoring period. /54/
Consultation records	Dori has made emails and telephone numbers available so that complaints, suggestions and questions can be registered /52/.
Stakeholder input	Stakeholders did not suggest any changes to the project design /54/.

4.2.3 Free, Prior, and Informed Consent

See 4.2.1

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	The project activity is developed in two units of Dori Alimentos LTDA., both located on private property. RINA verified the property rights /39/.
Outcome of FPIC discussion	The stakeholder consultation occurred in accordance with VERRA requirements, as verified at the project website /53/

4.2.4 Grievance Redress Procedure

No grievances were received during this monitoring period. Project participants made channels available to receive any kind of suggestions and comments from the community through the website, CSC, telephone, e-mail or even personally. RINA confirmed this information during the on-site inspection through interview and no grievance was verified during the on-site audit.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	MR and PD describe that the company's environmental management area is available to receive any kind of suggestions and comments from the community through the website, CSC, telephone, e-mail or even personally. RINA confirmed this information during the on-site inspection through interview and no grievance was verified during the on-site audit.
Grievance redress procedure	The grievances when occur are registered and addressed to sector responsible by answering it.

4.2.5 Public Comments

MR and PD describe that the company's environmental management area is available to receive any kind of suggestions and comments from the community through the website, CSC, telephone, e-mail or even personally. RINA confirmed this information during the on-site inspection through interview and no grievance was verified during the on-site audit.

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
n/a	n/a	Rina verified during the onsite audit that no grievance was received during this monitoring period /54/

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

The interviews during the site visit were conducted with consultants and with staff of Dori Alimentos Ltda. The evidence was properly provided in both industrial units. It was verified and requested evidence was related to biomass and fossil fuel consumption, measurement and monitoring methods and parameters, environmental licenses and all items requested of project implementation, as per VCS requirements.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	The infrastructure of project activity related to the maintenance and operation of boilers were verified during the audit. In both municipalities where the project activity is installed there is no register about natural disasters.
Risks to stakeholder participation	As verified during the site visit, in both industrial units, the company's environmental management area is available to receive any kind of suggestions and comments from the community through the website, CSC, telephone, e-mail or even personally. RINA confirmed this information during the on-site inspection through interview and no

	grievance was verified during the on-site audit. Moreover, both industrial units present posters with safety rules /33/ and internal procedures that assure the commitment of the company with workers safety /33/, /34/, /35/ and /36/. Based on that Rina confirms that the risks associated with stakeholder participation are properly managed.
Working conditions	Project proponents provided posters with the work safety rules displayed in the two units, Marília and Dori. These posters were checked during the visit to the site /33/. In addition, the project proponents also made available the internal documents "Code of Conduct 2024" /34/ and "Integrated Policy" /35/, which demonstrate Dori's commitment to the safety of its employees. Project Participants provided Risk Prevention Program (PPRAs) and Risk Management Program (PGR) /36/ for both industrial units include in this project activity. The PPRAs clearly demonstrates the operational risk on both units and the PGRs clearly estates the action related to worker´s occupational health risks
Safety of women and girls	Project proponents provided posters with the work safety rules displayed in the two units, Marília and Dori. These posters were checked during the visit to the site /33/. In addition, the project proponents also made available the internal documents "Code of Conduct 2024" /34/ and "Integrated Policy" /35/, which demonstrate Dori's commitment to the safety of its employees.
Safety of minority and marginalized groups, including children	Not applicable – RINA verified that there are no minority and marginalized groups, including children, in either company included in this project activity, nor close to either industry
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers	Project Participants provided Risk Prevention Program (PPRAs) and Risk Management Program (PGR) /36/ for both industrial units include in this project activity. The PPRAs clearly demonstrates the operational risk on both units and the PGRs clearly estates the action related to worker´s occupational health risks. It was also verified that the ashes generated due to the burn of biomass is used as fertilizer in Marília unit and in Rolândia site are destined to a worm farm to produce compost.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	RINA verified that there is no discrimination in both industrial units of Dori included in this project activity. The hiring process is done in accordance with Brazilian law, as verified during the site visit, the provide evidence /37/ were analyzed and demonstrates that there is no discrimination in Dori Alimentos and that the company follows the Working Brazilian Law´s requirements. Moreover, the discrimination is also restrained by Dori´s Code of Conduct /34/
Sexual harassment	Rina verified that the Human Resources Policy /37/ clearly describes in item 3.1.2 the penalties associated with sexual harassment to be applied by the company, demonstrating the company's commitment to the issue. Moreover, the sexual harassment is also restrained by Dori´s Code of Conduct /34/
Gender equity in labor and work	The Equity of gender is demonstrated in the Conduct Code /34/
Forced labor	RINA verified that there is no discrimination in both industrial units of Dori included in this project activity. The hiring process is done in accordance with Brazilian law, as verified during the site visit, the provide evidence /37/ were analyzed and demonstrates that there is no discrimination in Dori Alimentos and that the company follows the Working Brazilian Law´s requirements. Moreover, the forced labor is also restrained by Dori´s Code of Conduct /34/
Child labor	RINA verified that there is no discrimination in both industrial units of Dori included in this project activity. The hiring process is done in accordance with Brazilian law, as verified during the site visit, the provide evidence /37/ were analyzed and demonstrates that there is no discrimination in Dori Alimentos and that the company follows the Working Brazilian Law´s requirements. Moreover, the child labor is also restrained by Dori´s Code of Conduct /34/

Human trafficking	RINA verified that there is no discrimination in both industrial units of Dori included in this project activity. The hiring process is done in accordance with Brazilian law, as verified during the site visit, the provide evidence /37/ were analyzed and demonstrates that there is no discrimination in Dori Alimentos and that the company follows the Working Brazilian Law's requirements. Moreover, the human trafficking is also restrained by Dori's Code of Conduct /34/
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4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	Based on on-site observations and evidence provided related to the risk assessment /33/, /34/, /35/, including health and safety conditions and evidence related to working conditions and labor /36/, /37/, /38/, RINA did not identify any risk associated with non-compliance with human rights. Moreover, as verified during the site visit, there is no customary right holders living on neither Dori's units' boundaries. Dori's Head office and Dori's subsidiary are located in industrial districts, respectively, in Marília and Rolândia cities /39/

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	Rina found that none of the industrial units included in this project activity are close to any indigenous land/ /24/

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
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No risk identified	Both units of Dori Alimentos LTDA. are privately owned and located in industrial areas. Project participants provided Property Registration Documents, that demonstrates the proper rights of both companies included in this project activity /39/
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4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	Not Applicable
Benefit sharing during the monitoring period	Not applicable

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	Project proponent presented the environmental operational license for both industrial unit of this project activity /25/ Marilia Unit: - Operational License, issued by Secretariat of Environment, Infrastructure and Logistics/CETESB - Environmental Company of the State of São Paulo, # 11006553, dated 23/03/2023, valid until 28/02/2026 - Operational License, issued by Secretariat of Environment, Infrastructure and Logistics/CETESB - Environmental Company of the State of São Paulo, # 11005747, dated 12/03/2020, valid until 28/02/2023

	Rolândia Unit: - Operational License, issued by Paraná Environmental Institute, # 119773-R1, dated 19/12/2016, valid until 19/12/2020 - Operational License, issued by Paraná Environmental Institute, # 119773-R1, dated 08/12/2020, valid until 08/12/2024 As per provided operational licenses, both industrial units are in accordance with all Brazilian requirements for its operation and no environmental impacts are predicted.
Soil degradation and soil erosion	RINA verified during the site visit that the ashes from biomass burn in boiler are used as fertilizer and that the project is in line with Brazilian environmental regulations /25/
Water consumption and stress	Dori is in compliance with water quality and quality licenses, standards and regulations at both units. The project is in line with Brazilian environmental regulations /25/

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	Not applicable
Areas needed for habitat connectivity	Not applicable -

Evidence gathering activities, evidence checked, and assessment conclusion
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Habitats for rare, threatened, and endangered species	Not applicable - the project activity does not affect rare, threatened or endangered species. Rina verified the Environmental licenses /25/ and verified that industries are located at urban areas, /39/
Areas for habitat connectivity	Not applicable - the project activity does not affect rare, threatened or endangered species. Rina verified the Environmental licenses /25/ and verified that industries are located at urban areas /39/

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	Not Applicable

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	Not Applicable

Evidence gathering activities, evidence checked, and assessment conclusion	
Invasive species	Not Applicable

4.2.8.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The project activity does not promote ecosystem conversion

4.3 Accuracy of Reduction and Removal Calculations

According to the methodology AMS.I-C, “Thermal energy for the user with or without electricity” version 20.0 of 01/06/2014 and registered PDD /06/, the emissions reductions are calculated as follows:

Emission Reduction (ER_y):

ER_y = BE_y - PE_y - LE_y, where:

- ER_y = Emission reductions in year y (tCO₂e/yr);
- BE_y = Baseline emissions in year y (tCO₂e/yr);
- PE_y = Project emissions in year y (tCO₂e/yr).
- LE_y = Leakage emissions in year y (t CO₂e/yr)

Baseline Emissions (BE_y) the baseline emissions are calculated as per following formula

$$BE_{thermal,CO_2,y} = \left(\frac{EG_{thermal,y}}{\eta_{BL,thermal}} \right) \times EF_{FF,CO_2}$$

Where:

- BE_{thermal,CO₂,y} - Baseline emissions from thermal energy displaced by project activity during the year y (tCO₂)
- EG_{thermal,y} - Net quantity of thermal energy supplied by the project activity during the year y (TJ)
- EF_{FF,CO₂} - CO₂ emission factor of the fossil fuel that would have been used in the baseline plant (tCO₂/TJ)
- η_{B,thermal} - Efficiency of the plant using fossil fuel that would have been used in the absence of the project activity

The parameter EG_{thermal,y} is calculated as per following formula:

$$EG_{thermal,y} = Q_{fossilfuel} \times NCV_{fossilfuel}, \text{ where:}$$

- Q_{fossilfuel} - amount of fossil fuel (shale oil or natural gas) consumed (tonne)
- NCV_{fossilfuel} - net calorific value of fossil fuel (shale oil or natural gas) (TJ/tonne)

Rina verified that all equations and that the applied calculation approaches described in Monitoring report version 07 and previous versions /1/ are in line with registered project description /6/ and ER spreadsheet /2/

The calibration certificates of weights were provided and verified by Rina /29/. For the period not covered by the certificate an error of 10% was applied as per paragraph 231 point of the Standard CDM project standard for project activities.

To Rolândia unit, the Biomass consumption data is monitored and registered directly by the boiler operators via SAP system. The daily consumption values recorded in the system are maintained in the spreadsheets named "CONTROLE DE RECEBIMENTO DE COMB. CAVACO (YEAR).xlsx" /31/ and can be cross-checked with the monthly $Q_{renbiomass}$ values in the ER calculation spreadsheet.

To Marília unit, the biomass consumption was verified through the registers of boilers consumption, describing the boiler operators' daily logs for one month of each year (2020, 2021, 2022, and 2023) /41/. These daily consumption values are initially recorded in physical logs and then transferred to the control spreadsheet /42/. The daily values are summed to obtain the monthly total, which is then used in the ER calculation spreadsheet.

In case of Marília's unit, it was also verified the conversion units applied on to achieve the amount in m³ applied in ER's calculations. Rina verified the Conversion report /43/ done by project participants demonstrating that the conversion factor is $C = 1,63 \text{ m}^3/\text{bag}$, which corresponds to the value applied on ER spreadsheet

The control of inlet biomass in both units was also verified. In the Marília site, biomass is purchased in bulk, and a purchase receipt is issued. The biomass is transported to a third-party site where it is bagged. The biomass consumption is monitored and the full bags are then delivered as needed to Dori Alimentos in Marília, where they are stored under a shed until use. At the Rolândia unit, biomass consumption is closely monitored, with purchases made based on consumption estimates.

The fossil fuel consumption was also verified. At Marília unit, the natural gas consumption is measured by boiler's operations, transferred to boiler's control spreadsheet /42/ and recorded in Dori's SAP system. For the ER calculation, the values from Dori's internal control spreadsheet were utilized. At Rolândia unit, the shale oil stock is monitored through Dori's system consumptions /44/ and purchased invoices /45/, with the quantities recorded as positive values in the shale oil receiving spreadsheet /46/. Thus, at this industrial unit a mass balance of shale oil is done, resulting in the amount consumed by the boiler, which was applied on emissions reductions calculations.

The installed equipment in both industrial units were verified during the site visit /47/ and cross checked against project's validation report /8/. In case of Marilia unit it was verified that the described flow meter serial number U534978 was replaced by flow meter's number S805841600, which was installed on 02/11/2021, as per Maintenance Order Records /48/, date 04/10/2024. The calibration certificate provided by project participant was issued by manufacturer, dated 19/08/2021. The calibration certificate of the previous flow meter was not provided and an error of 10 % was applied, as per paragraph 231 point of the Standard CDM project standard for project activities.

The leakage was calculated as defined by applied baseline and monitoring methodology AMS-I.C - Thermal energy for the user with or without electricity (version 20) and TOOL 12 - Project and leakage emissions from transportation of freight (version 1.1.0) and as per "General guidance on leakage in biomass project activities (Annex 28, EB 47) " of Indicative Simplified Baseline and Monitoring Methodologies for Selected Small-Scale CDM Project Activity Categories, which identifies different emission sources based on type of biomass being considered. Table below identifies the sources of leakage applicable to each type of biomass.

All parameters related do the above calculations were assed as follows:

Not monitored parameters:

Parameter (see PD for descriptions)	Unit	Source of data	Reported value	Assessment/ Observations
EF projected fossil fuel CO ₂ - Emission factor of fossil fuel	tCO ₂ /TJ	/26/	Baseline Emissions - 73.3 tCO ₂ /TJ (shale oil) - 56.1 tCO ₂ /TJ (natural gas) Project Emissions - 79.2 tCO ₂ /TJ (shale oil) - 58.3 tCO ₂ /TJ (natural gas)	These parameters were evaluated during the validation process. RINA confirmed that the reported values are equal to that in section 4.1 of the registered VCS PD /6/ and in line with Section 4.4 of previous verification report
NCV _{fossilfuel} - Net Calorific Value	TJ/Tonne of fossil fuel	/27/	Baseline Emissions - 0.0381 TJ/Tonne (shale oil) - 0.048 TJ/Tonne (natural gas)	

			Project Emissions - 0.0452 TJ/Tonne (shale oil) - 0.0504 TJ/Tonne (natural gas)	
$\rho_{\text{fossil fuel}}$ - Specific gravity of the fossil fuel	tonne/m ³	/28/	0.00097 (shale oil) 0.000766 (natural gas)	
$\rho_{\text{renewable biomass}}$ - Specific gravity of renewable biomass	Tonne / m ³	/28/	0.350 wood chips 0.177 Peanut shells	
EF _{CO₂,f} - Default CO ₂ emission factor for freight transportation activity f	gCO ₂ /t km	/17/	Light vehicles 245 Heavy vehicles 129	
Efficiency Factor	Tonne of fossil fuel per tonne of steam.	/6/	0.074074 (shale oil) 0.056741 (natural gas)	
COEF _{i,y} - CO ₂ emission coefficient of the fossil fuel	tCO ₂ e / tonne of fossil fuel	/6/	3.57984 (shale oil) 2.93832 (natural gas)	
H _{th} - The efficiency of the plant using fossil fuel that would have been used in the absence of the project activity.	%	/6/	100%	

	Assessment/ Observation			
Data / Parameter: (as in monitoring plan):	Q _{renbiomass} - Amount of renewable biomass employed			
Source of data to be used:	Measured by weight described in the receipts from the providers and the number of trucks which arrives in the companies.			
Value(s) of monitored parameter:				
	Period	Wood chips consume (tonnes)		Peanut shells consume (tonnes)
		Marília	Rolândia	Marília
	August	1,019	975	104
	September	1,018	1,027	115
	October	1,039	928	126
	November	933	996	112
	December	1,058	833	116
	Total 2020	5,067	4,760	573
	January	1,197	888	109
	February	1,351	852	48
	March	1,318	925	122
	April	1,091	915	108
	May	1,317	805	121
	June	1,310	930	111
	July	1,386	931	45
	August	1,718	789	0
	September	1,646	1,115	0
	October	1,466	1,117	0
	November	1,426	1,012	32
	December	1,599	803	35
	Total 2021	16,826	11,080	732
	January	1,544	861	13
	February	1,354	745	51

	March	1,642	908	7
	April	1,386	927	0
	May	1,462	1,082	52
	June	1,599	868	39
	July	1,685	849	47
	August	1,673	1,116	12
	September	1,662	982	33
	October	1,251	948	20
	November	1,281	873	29
	December	951	1,032	2
	Total 2022	17,491	11,190	306
	January	1,316	1,066	6
	February	1,285	824	0
	March	1,702	934	0
	April	1,445	744	32
	May	1,536	975	53
	June	1,549	1,026	30
	July	1,583	889	11
	August	1,805	978	0
	September	1,276	740	0
	October	1,551	864	0
	November	1,498	840	0
	December	1,171	937	0
	Total 2023	17,718	10,816	133
	Total monitoring period	57,103	37,845	1,744
	The calibration certificates of weighs were provided and verified by Rina /29/. For the period not covered by the certificate an error of 10% was applied as per paragraph 231 point of the Standard CDM project standard for project activities.			

	To Rolândia unit, the Biomass consumption data is monitored and registered directly by the boiler operators via SAP system. The daily consumption values recorded in the system are maintained in the spreadsheets named "CONTROLE DE RECEBIMENTO DE COMB. CAVACO (YEAR).xlsx" /31/ and can be cross-checked with the monthly Qrenbiomass values in the ER calculation spreadsheet. To Marília unit, were verified the registers of boilers consumption, describing the boiler operators' daily logs for one month of each year (2020, 2021, 2022, and 2023) /41/. These daily consumption values are initially recorded in physical logs and then transferred to the control spreadsheet /42/. The daily values are summed to obtain the monthly total, which is then used in the ER calculation spreadsheet. In case of Marília's unit it was also verified the conversion units applied on to achieve the amount in m³ applied in ER's calculations. Rina verified the Conversion report /43/ done by project participants demonstrating that the conversion factor is C= 1,63 m³/bag, which corresponds to the value applied on ER spreadsheet The control of biomass input into both units was also verified. In the Marília site, biomass is purchased in bulk, and a purchase receipt is issued. The biomass is transported to a third-party site where it is bagged. The biomass consumption is monitored and the full bags are then delivered as needed to Dori Alimentos in Marília, where they are stored under a shed until use. At the Rolândia unit, biomass consumption is closely monitored, with purchases made based on consumption estimates.
Measuring / Reading / Recording frequency:	Verified during the site visit that data is daily monitored, monthly recorded and annually totalized.
Is measuring and reporting frequency in accordance with the	Yes

monitoring plan and monitoring methodology? (Yes / No)	
Type of monitoring equipment:	Not applicable
Calibration frequency /interval:	Not applicable
Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications (if local/national standards or the manufacturer's specifications are not available, international standards may be used)?	Not applicable
Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	Not applicable
Is(are) calibration(s) valid for the whole reporting period?	Not applicable
How were the values in the monitoring report verified? If applicable, has the reported data been cross-checked with other available data?	Rina verified that values of biomass applied in ER's calculations are in line with evidence provided by project participants with whom the values were cross-checked
Calculation method (if applicable).	All conversion factor were verified and the calculations are in line with applied baseline methodology

		Assessment/ Observation																																																																											
Data / Parameter: (as in monitoring plan):	EG _{thermal,y} - Amount of heat supplied (per year)																																																																												
Source of data to be used:	The amount of steam generated (Q_{steam} - tonnes) is measured by the project developer (Dori Alimentos) and converted in TJ through the equation: EG_{thermal,y} (TJ) = Q_{shaleoil} (tonnes) * NCV_{shaleoil} (TJ/ton) EG_{thermal,y} (TJ) = Q_{naturalgas} (tonnes) * NCV_{naturalgas} (TJ/ton)																																																																												
Value(s) of monitored parameter:	<table> <tr> <th>Period</th><th>Marília</th><th>Rolândia</th></tr> <tr><td>August</td><td>12</td><td>6</td></tr> <tr><td>September</td><td>12</td><td>6</td></tr> <tr><td>October</td><td>12</td><td>7</td></tr> <tr><td>November</td><td>11</td><td>7</td></tr> <tr><td>December</td><td>12</td><td>4</td></tr> <tr><td>Total 2020</td><td>58</td><td>30</td></tr> <tr><td>January</td><td>13</td><td>5</td></tr> <tr><td>February</td><td>15</td><td>5</td></tr> <tr><td>March</td><td>17</td><td>5</td></tr> <tr><td>April</td><td>12</td><td>6</td></tr> <tr><td>May</td><td>15</td><td>6</td></tr> <tr><td>June</td><td>15</td><td>6</td></tr> <tr><td>July</td><td>15</td><td>7</td></tr> <tr><td>August</td><td>20</td><td>6</td></tr> <tr><td>September</td><td>20</td><td>7</td></tr> <tr><td>October</td><td>18</td><td>7</td></tr> <tr><td>November</td><td>17</td><td>8</td></tr> <tr><td>December</td><td>19</td><td>6</td></tr> <tr><td>Total 2021</td><td>196</td><td>74</td></tr> <tr><td>January</td><td>18</td><td>6</td></tr> <tr><td>February</td><td>17</td><td>8</td></tr> <tr><td>March</td><td>20</td><td>10</td></tr> <tr><td>April</td><td>19</td><td>6</td></tr> <tr><td>May</td><td>19</td><td>6</td></tr> </table>		Period	Marília	Rolândia	August	12	6	September	12	6	October	12	7	November	11	7	December	12	4	Total 2020	58	30	January	13	5	February	15	5	March	17	5	April	12	6	May	15	6	June	15	6	July	15	7	August	20	6	September	20	7	October	18	7	November	17	8	December	19	6	Total 2021	196	74	January	18	6	February	17	8	March	20	10	April	19	6	May	19	6
Period	Marília	Rolândia																																																																											
August	12	6																																																																											
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		June	20	5
		July	21	7
		August	21	6
		September	20	6
		October	17	7
		November	16	5
		December	13	6
		Total 2022	219	78
		January	17	7
		February	16	3
		March	21	5
		April	18	4
		May	21	6
		June	21	6
		July	21	7
		August	22	6
		September	16	5
		October	19	6
		November	18	6
		December	16	6
		Total 2023	227	67
		Total monitoring period	700	249
Measuring / Reading / Recording frequency:	Monthly			
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes			
Type of monitoring equipment:	Not applicable			
Calibration frequency /interval:	Not applicable			
Is the calibration interval in line with the monitoring plan and/or	Not applicable			

methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications (if local/national standards or the manufacturer's specifications are not available, international standards may be used)?	
Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	Not applicable
Is(are) calibration(s) valid for the whole reporting period?	Not applicable
How were the values in the monitoring report verified? If applicable, has the reported data been cross-checked with other available data?	Calculated in accordance with applied baseline methodology /15/
Calculation method (if applicable).	The amount of heat supplied was calculated through the equation: $EG_{thermal,y} \text{ (TJ)} = Q_{shaleoil} \text{ (tonnes)} * NCV_{shaleoil} \text{ (TJ/tonne)}$ $EG_{thermal,y} \text{ (TJ)} = Q_{naturalgas} \text{ (tonnes)} * NCV_{naturalgas} \text{ (TJ/tonne)}$

		Assessment/ Observation		
Data / Parameter: (as in monitoring plan):		Qfossilfuel - Amount fossil fuel that would be consumed in the baseline scenario		
Source of data to be used:		Calculated based on the amount of steam generated by boilers of Dori's units and an Efficiency Factor determined by historical data		
Value(s) of monitored parameter:		Period	Marília (natural gas in tonnes)	Rolândia (Shale oil in tonnes)
		August	246	167
		September	240	167
		October	248	178
		November	221	176
		December	249	108
		Total 2020	1,203	796
		January	281	129
		February	311	139
		March	350	121
		April	259	165
		May	307	155
		June	307	167
		July	317	179
		August	426	170
		September	408	194
		October	365	183
		November	359	203
		December	400	151
		Total 2021	4,089	1.955
		January	376	146
		February	345	202
		March	411	251
		April	388	162
		May	393	166

		June	414	135
		July	427	173
		August	427	170
		September	422	162
		October	347	173
		November	343	143
		December	265	155
		Total 2022	4,560	2,040
		January	355	178
		February	341	80
		March	437	135
		April	376	116
		May	447	157
		June	437	159
		July	447	174
		August	450	155
		September	332	139
		October	396	152
		November	384	145
		December	326	156
		Total 2023	4,729	1,748
		Total monitoring period	14,581	6,539
Measuring / Reading / Recording frequency:	Monthly			
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes			
Type of monitoring equipment:	Not applicable			
Calibration frequency /interval:	Not applicable			
Is the calibration interval in line with the monitoring plan and/or	Not applicable			

methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications (if local/national standards or the manufacturer's specifications are not available, international standards may be used)?	
Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	Not applicable
Is(are) calibration(s) valid for the whole reporting period?	Not applicable
How were the values in the monitoring report verified? If applicable, has the reported data been cross-checked with other available data?	Calculated in accordance with applied baseline methodology /15/. At Marilia unit, the natural gas consumption is measured by boiler's operations, transferred to boiler's control spreadsheet /42/ and recorded in Dori's SAP system. For the ER calculation, the values from Dori's internal control spreadsheet were utilized. At Rolândia unit, the shale oil stock is monitored through Dori's system consumptions /44/ and purchased invoices /45/, with the quantities recorded as positive values in the shale oil receiving spreadsheet /46/. Thus, at this industrial unit a mass balance of shale oil is done, resulting the amount consumed by the boiler, which was applied on emissions reductions calculations
Calculation method (if applicable).	The amount of fossil fuel that would be consumed in the baseline scenario was calculated through the equation:

	$Q_{\text{fossil fuel}} = Q_{\text{steam}} (\text{tonnes of steam}) * \text{Efficiency Factor}$ (tonnes of fossil fuel/tonne of steam)
--	--

	Assessment/ Observation			
Data / Parameter: (as in monitoring plan):	Qsteam - Amount of steam generated by the boiler			
Source of data to be used:	Value measured daily by the project proponent (Dori Alimentos).			
Value(s) of monitored parameter:	Period	Marília (tonnes)	Rolândia (tonnes)	
	August	4,329	2,248	
	September	4,226	2,254	
	October	4,364	2,406	
	November	3,900	2,376	
	December	4,383	1,462	
	Total 2020	21,202	10,746	
	January	4,954	1,746	
	February	5,485	1,872	
	March	6,165	1,635	
	April	4,561	2,225	
	May	5,406	2,094	
	June	5,404	2,248	
	July	5,591	2,417	
	August	7,512	2,292	
	September	7,189	2,624	
	October	6,431	2,469	
	November	6,321	2,736	
	December	7,053	2,036	

	Total 2021	72,072	26,393
	January	6,632	1,975
	February	6,083	2,725
	March	7,242	3,386
	April	6,835	2,191
	May	6,920	2,244
	June	7,304	1,829
	July	7,533	2,336
	August	7,532	2,294
	September	7,442	2,191
	October	6,121	2,338
	November	6,047	1,932
	December	4,670	2,096
	Total 2022	80,361	27,537
	January	6,253	2,402
	February	6,012	1,086
	March	7,709	1,824
	April	6,627	1,571
	May	7,879	2,123
	June	7,696	2,153
	July	7,884	2,354
	August	7,935	2,090
	September	5,851	1,871
	October	6,984	2,058
	November	6,768	1,962
	December	5,750	2,105

	<table border="1"> <tr> <td>Total 2023</td><td>83,347</td><td>23,599</td></tr> <tr> <td>Total monitoring period</td><td>256,983</td><td>88,275</td></tr> </table>	Total 2023	83,347	23,599	Total monitoring period	256,983	88,275
Total 2023	83,347	23,599					
Total monitoring period	256,983	88,275					
Measuring / Reading / Recording frequency:	Monthly						
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes						
Type of monitoring equipment:	Flow meter						
Calibration frequency /interval:	according to the INMETRO requirements						
Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications (if local/national standards or the manufacturer's specifications are not available, international standards may be used)?	The period not covered by the calibration certificates of the Rolândia unit include the months of January and February 2021, and March and April 2023. Therefore, a 10% discount was applied for these months, according to conservative assumptions or discount factors established in paragraph 231, point b.ii, of the CDM Project Standard for Project Activities (version 02.0 CDM-EB93-A04-STAN). In case of Marília unit it was verified that the described flow meter serial number U534978 was replaced by flow meter's number S805841600, which was installed on 02/11/2021, as per Maintenance Order Records /48/, date 04/10/2024. The calibration certificate provided by project participant was issued by manufacturer, dated 19/08/2021. The calibration certificate of previous flow meter was not provided and an error of 10 % was applied, as per paragraph 231 point of the Standard CDM project standard for project activities.						
Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable						

Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	Not applicable
Is(are) calibration(s) valid for the whole reporting period?	Not applicable
How were the values in the monitoring report verified? If applicable, has the reported data been cross-checked with other available data?	In case of Marilia Unit, the steam production in verified through documents provided on boiler's control spreadsheet /42/. In Rolândia unit, the steam production was verified through steam flow reports /49/.
Calculation method (if applicable).	Not applicable

	Assessment/ Observation
Data / Parameter: (as in monitoring plan):	$D_{f,m}$ - Return trip distance between the origin and destination of freight transportation activity f in monitoring period m
Source of data to be used:	Monitored

Value(s) of monitored parameter:	<table border="1"> <tr> <th colspan="4">Df,m (year)</th></tr> <tr> <td>2020</td><td>2021</td><td>2022</td><td>2023</td></tr> <tr> <td>294.00</td><td>598.00</td><td>896.00</td><td>1,204.00</td></tr> </table>	Df,m (year)				2020	2021	2022	2023	294.00	598.00	896.00	1,204.00
Df,m (year)													
2020	2021	2022	2023										
294.00	598.00	896.00	1,204.00										
Measuring / Reading / Recording frequency:	To be updated whenever the distance changes												
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	yes												
Type of monitoring equipment:	Not applicable												
Calibration frequency /interval:	Not applicable												
Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the	Not applicable												

frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications (if local/national standards or the manufacturer's specifications are not available, international standards may be used)?	
Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	Not applicable
Is(are) calibration(s) valid for the whole reporting period?	Not applicable
How were the values in the monitoring report verified? If applicable, has the reported data been cross-checked with other available data?	The distances between biomass suppliers and both industrial units were calculated using Google Maps.
Calculation method (if applicable).	Not applicable

	Assessment/ Observation
Data / Parameter: (as in monitoring plan):	FR _{f,m} - Total mass of freight transported in freight transportation activity f in monitoring period m
Source of data to be used:	Records by project participants or records by truck operators

Value(s) of monitored parameter:	Provider	FR _{f,m} in tonnes			
		2020*	2021	2022	2023
		Wood Residues	Wood Residues	Wood Residues	Wood Residues
	CHARLES BRUNO KAVA DOS SANTOS & CIA	-	-	-	562.07
	N. Y. COMERCIO ATACADISTA DE CAVACO	-	13,332.00	32,747.03	4,264.73
	IMPERIO DA ENERGIA - EIRELI	6,400.88	10,123.97	-	16,695.30
	IMPERIO DA ENERGIA - EIRELI ME	-	-	329.51	-
	META FLORESTAL COM. E TRANSP. EIRELI	-	-	15,695.40	17,377.05
	Total per year	6,400.88	23,455.97	48,771.94	38,899.14
	Total monitoring period	117,527.93			
Measuring / Reading / Recording frequency:	Yearly				
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	yes				
Type of monitoring equipment:	Not applicable				
Calibration frequency /interval:	Not applicable				
Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the	Not applicable				

frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications (if local/national standards or the manufacturer's specifications are not available, international standards may be used)?	
Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	Not applicable
Is(are) calibration(s) valid for the whole reporting period?	Not applicable
How were the values in the monitoring report verified? If applicable, has the reported data been cross-checked with other available data?	Verified through Documents with daily biomass consumption at Marilia unit "Boiler Consumption Control" /30/ Rolândia biomass control "wood chip receipt spreadsheet" /31/
Calculation method (if applicable).	Not applicable

	Assessment/ Observation
Data / Parameter: (as in monitoring plan):	Leakage due to transportation of Biomass
Source of data to be used:	Distance of biomass suppliers was monitored through a registry of all biomass providers containing their addresses.

Value(s) of monitored parameter:	<table border="1"> <tr> <th colspan="5">LETR,m</th></tr> <tr> <th>2020*</th><th>2021</th><th>2022</th><th>2023</th><th>Total</th></tr> <tr> <td>243</td><td>907</td><td>1,941</td><td>1,536</td><td>4,627</td></tr> </table>	LETR,m					2020*	2021	2022	2023	Total	243	907	1,941	1,536	4,627
LETR,m																
2020*	2021	2022	2023	Total												
243	907	1,941	1,536	4,627												
Measuring / Reading / Recording frequency:	Yearly															
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes															
Type of monitoring equipment:	Not applicable															
Calibration frequency /interval:	Not applicable															
Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications (if local/national standards or the manufacturer's specifications are not available, international standards may be used)?	Not applicable															
Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable															

Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	Not applicable
Is(are) calibration(s) valid for the whole reporting period?	Not applicable
How were the values in the monitoring report verified? If applicable, has the reported data been cross-checked with other available data?	The distances between biomass suppliers and both industrial units were calculated using Google Maps.
Calculation method (if applicable).	Not applicable

	Assessment/ Observation
Data / Parameter: (as in monitoring plan):	Renewable Biomass origin
Source of data to be used:	Documents proving that the biomass is renewable.
Value(s) of monitored parameter:	Not applicable
Measuring / Reading / Recording frequency:	At each monitored period
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes

Type of monitoring equipment:	Not applicable
Calibration frequency /interval:	Not applicable
Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications (if local/national standards or the manufacturer's specifications are not available, international standards may be used)?	Not applicable
Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	Not applicable
Is(are) calibration(s) valid for the whole reporting period?	Not applicable
How were the values in the monitoring report verified? If applicable, has the reported data been cross-checked with other available data?	Certificates of regularity issued by IBAMA (Brazilian Institute of Environment and Renewable Natural Resources) demonstrated the sustainability of biomass /3/
Calculation method (if applicable).	Not applicable

Assessment/ Observation																								
Data / Parameter: (as in monitoring plan):	FC _{i,j,y} - Amount of fossil fuel combusted in the project activity																							
Source of data to be used:	Amount of shale oil and natural gas consumed are monitored by the project proponent																							
Value(s) of monitored parameter:	<table border="1"> <thead> <tr> <th rowspan="2">Period</th> <th colspan="2">FC_{i,j,y} - Total of Fossil Fuel consumed (tonnes)</th> </tr> <tr> <th>Marília</th> <th>Rolândia</th> </tr> </thead> <tbody> <tr> <td>2020*</td> <td>78</td> <td>18</td> </tr> <tr> <td>2021</td> <td>306</td> <td>63</td> </tr> <tr> <td>2022</td> <td>570</td> <td>90</td> </tr> <tr> <td>2023</td> <td>654</td> <td>59</td> </tr> <tr> <td>TOTAL</td> <td>1,608</td> <td>230</td> </tr> <tr> <td>Total - Project</td> <td colspan="2">1,838</td> </tr> </tbody> </table>	Period	FC _{i,j,y} - Total of Fossil Fuel consumed (tonnes)		Marília	Rolândia	2020*	78	18	2021	306	63	2022	570	90	2023	654	59	TOTAL	1,608	230	Total - Project	1,838	
Period	FC _{i,j,y} - Total of Fossil Fuel consumed (tonnes)																							
	Marília	Rolândia																						
2020*	78	18																						
2021	306	63																						
2022	570	90																						
2023	654	59																						
TOTAL	1,608	230																						
Total - Project	1,838																							
Measuring / Reading / Recording frequency:	Yearly																							
Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	Yes																							
Type of monitoring equipment:	Not applicable																							
Calibration frequency /interval:	Not applicable																							
Is the calibration interval in line with the monitoring plan and/or methodology? If the monitoring plan does not specify the	Not applicable																							

frequency of calibration, is the selected frequency in accordance with the local/national standards, or as per the manufacturer's specifications (if local/national standards or the manufacturer's specifications are not available, international standards may be used)?	
Is the calibration of measuring equipment carried out by an accredited person or institution?	Not applicable
Did calibration confirm proper functioning of monitoring equipment? (Yes / No):	Not applicable
Is(are) calibration(s) valid for the whole reporting period?	Not applicable
How were the values in the monitoring report verified? If applicable, has the reported data been cross-checked with other available data?	At Marilia unit, the natural gas consumption is measured by boiler's operations, transferred to boiler's control spreadsheet /42/ and recorded in Dori's SAP system. For the ER calculation, the values from Dori's internal control spreadsheet were utilized. At Rolândia unit, the shale oil stock is monitored through Dori's system consumptions /44/ and purchased invoices /45/, with the quantities recorded as positive values in the shale oil receiving spreadsheet /46/.
Calculation method (if applicable).	Not applicable

4.4 Quality of Evidence to Determine Reductions and Removals

RINA confirms the evidence used to determine the GHG emission reductions and removals were sufficient in quantity and has appropriate quality. It was verified during the audit that data used for calculations and to determine GHG emissions reductions and removals is consistent with those from the previous verification and thus calculations can be verified as accurate.

PP has established management systems, monitoring procedures, outlines of roles and responsibilities and QA/QC procedures which ensure consistent data collection, recordation and storage.

Implementation of these systems has been observed during the audit and actions are confirmed to be in accordance with the documented descriptions.

4.5 Non-Permanence Risk Analysis

Not applicable since the “Dori Alimentos LTDA - Biomass based project - Brazil” is not an AFOLU project

5 VERIFICATION OPINION

5.1 Verification Summary

RINA Services S.p.A. (RINA) has performed verification of the emission reductions reported for the project activity “Dori Alimentos LTDA - Biomass based project - Brazil” in Brazil, for the VCS monitoring period from 01 August 2020 to 31 December 2023, with regard to the relevant requirements for VCS rules.

It is the responsibility of RINA to express an independent verification opinion about the project’s conformity with the VCS requirements and procedures and on the reported greenhouse gas emission reductions from the project.

Based on documented evidence and corroborated by a remote site assessment RINA can confirm that:

- The project has been implemented and operated as per the registered VCS PD;
- The monitoring plan in the registered VCS-PD is as per the applied baseline and monitoring methodology.
- The monitoring report and other supporting documents provided are complete and verifiable and in accordance with the applicable VCS requirements.

5.2 Verification Conclusion

It is RINA's opinion that the GHG emission reduction stated in the VCS monitoring report version 07 of 15 July 2025 for the "Dori Alimentos LTDA - Biomass based project - Brazil" in Brazil for the period from 01 August 2020 to 31 December 2023 are fairly stated. The GHG emission reductions were calculated correctly based on the baseline and monitoring CDM methodology "AMS.I-C, Thermal energy for the user with or without electricity" version 20.0 of 01/06/2014

RINA is able to certify that the emission reductions from the "Dori Alimentos LTDA - Biomass based project - Brazil" during the period from 01 August 2020 to 31 December 2023 amount to 47,286 tonnes of CO₂ equivalent, detailed as below.

Verification period: From 01/08/2020 to 31/12/2023

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

For projects that are not required to assess permanence risk, use the following table:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU (tCO ₂ e)	Removal VCU (tCO ₂ e)	Total VCUs (tCO ₂ e)
01-Aug-2020 to 31-Dec- 2020	5,458	298	243	4,917	-	4,917
01-Jan-2021 to 31-Dec-2021	16,465	1,135	907	14,423	-	14,423
01-Jan-2022 to 31-Dec- 2022	17,969	2,010	1,941	14,018	-	14,018
01-Jan-2023 to 31-Dec- 2023	17,609	2,145	1,536	13,928	-	13,928
Total	57,501	5,588	4,627	47,286	-	47,286

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Apr-2016 to 31-Dec-2016	8,533	9,361	+9.7%	It was verified that the variations is due to the consumption of biomass by project activity, RINA verified that no changes occurred in equipment, with the same boilers, the same operational parameters.
01-Jan-2017 to 31-Dec-2017	11,377	9,966	-12.4%	
01-Jan-2018 to 31-Dec-2018	11,377	11,940	+4.9%	
01-Jan-2019 to 31-Dec-2019	11,377	10,493	-7.8%	
01-Jan-2020 to 31-Dec-2020	11,377	10,964	-3.6%	
01-Jan-2021 to 31-Dec-2021	11,377	14,423	+26.8%	
01-Jan-2022 to 31-Dec-2022	11,377	14,018	+23.2%	
01-Jan-2023 to 31-Dec-2023	11,377	13,928	+22.4%	
Total	88,172	95,093	+7.9%	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Use the table below to describe the commercially sensitive information included in the monitoring report to be excluded in the public version.

Section	Information	Justification	Assessment method and conclusion
Not applicable to this project activity, no sensitive information was collected.			

APPENDIX 2: ABBREVIATIONS

Use appendices for supporting information. Delete this appendix (title and instructions) where no appendix is required.

Abbreviations	Full texts
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CER(s)	Certified Emission Reduction(s)
CL	Clarification Request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DOE	Designated Operational Entity
FAR	Forward Action Request
GHG(s)	Greenhouse gas(es)
MR	Monitoring Report
PD	Project Description
PP(s)	Project Proponent(s)
RINA	RINA Services Spa
SS(s)	Sectoral Scope(s)
TA(s)	Technical Area(s)
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Verified Carbon Standard
VCU	Verified Carbon Unit
VER	Voluntary Emission Reductions
VVB	Validation and Validation Board
VVS	Validation and Validation Standard

APPENDIX 3: LIST OF FINDINGS

Table 1: CARs from this validation/verification

CAR ID	04	Section no.	4.6	Date: 07/09/2024
Description of CAR				
Project proponents are requested to revise the spreadsheet of emissions reduction calculations version 1. As per Monitoring report version 1, and as verified during the site visit the fossil fuel used in Rolândia unit corresponds to shale oil however the sheet "Rolândia Calculation" describes the efficiency of natural gas.				
Project participant response				Date: 22/10/2024
The information has been updated in the "Rolândia Calculation" sheet to accurately reflect the correct fossil fuel used at the Rolândia unit, i.e., shale oil. It is important to note that the values for the Efficiency Factor of Shale Oil and COEF _{i,j} (CO ₂ emission coefficient of shale oil) were already correct and correspond to shale oil.				
Documentation provided by project participant				
VCS MR Calculation Dori ID 332_06_01082020-31122023_v02				
VVB assessment				Date: 10/11/2024
The spreadsheet of ER calculation VCS MR Calculation Dori ID 332_06_01082020-31122023_v02 and the description of fossil was properly revised.				
This CAR is closed				

CAR ID	02	Section no.	4.6	Date: 07/09/2024
Description of CAR				
Regarding the Marília unit, for year 2022, the sum of the values from wood chips presented on ER spreadsheet is done only until July.				
Project participant response				Date: 22/10/2024
The sum of values for wood chips in the "Marília Calculations" sheet has been corrected to account for the full year, extending through December 2022.				
Documentation provided by project participant				
VCS MR Calculation Dori ID 332_06_01082020-31122023_v02				

VVB assessment	Date: 10/11/2024
The ER was properly revised, and the sum fo wood chips considers the sum of the entire verification period. This CAR is closed.	

CAR ID	03	Section no.	4.6	Date: 07/09/2024
Description of CAR				
Project participants are requested to revise the spreadsheet considering the period not covered by calibration certificates of Rolândia Unit.				
Project participant response				Date: 22/10/2024
Calibration certificates do not formally specify a one-year validity period, this is simply a commonly adopted convention. As a result, there may be short intervals between calibrations, resulting in a few months without the coverage of a valid calibration certificate. The period not covered by the calibration certificates of the Rolândia unit include the months of January and February 2021, and March and April 2023. Therefore, a 10% discount was applied for these months, according to conservative assumptions or discount factors established in paragraph 231, point b.ii, of the CDM Project Standard for Project Activities (version 02.0 CDM-EB93-A04-STAN).				
Documentation provided by project participant				
Calibration Certificates				
VVB assessment				Date: 10/11/2024
The ER were revised and the period not covered by the calibration certificates were revised. This CAR is closed.				

CAR ID	04	Section no.	4.6	Date: 07/09/2024
Description of CAR				
Project participants are requested explain and include in monitoring report an explanation by not including emissions related to biomass cultivation.				
Project participant response				Date: 22/10/2024

Project participants would like to clarify that, historically, the project has not utilised biomass from cultivation processes, and there are no records of such use. The previous inclusion of biomass from cultivation in section 1.12, row number 2, was a misinterpretation, which has been corrected in the current version of the monitoring report. Dori Alimentos Ltda. has a reforestation project, but there are no records that the trees were pruned to be used as biomass in this project activity. All biomass used in the project's activities, including during this monitoring period, is acquired from external suppliers and is fully traceable through purchase invoices. As a result, emissions related to biomass cultivation do not apply to the project. This information has been accurately updated in Section 1.12 of the Monitoring Report.	
Documentation provided by project participant	
VCS MR Dori ID 332_06_01082020-31122023_v02	
VVB assessment	Date: 10/11/2024
Despite the biomass be not provided, by reforestation areas owned by Dori, the applied baseline methodology AMS-I.C, version 20.0 indicates that the Tool: "Project emissions from cultivation of biomass" must be applied. Project participants are requested to justify why the emissions from biomass suppliers was not included in ER calculations. This CAR is still open	
Project participant response	Date: 02/12/2024
According to Section 5.3.5 of AMS-I.C, the "TOOL: Project emissions from cultivation of biomass" applies when biomass is sourced from dedicated plantations. In this project activity, the biomass used consists of residues acquired from suppliers and does not originate from dedicated cultivation processes. Therefore, it is not subject to the biomass cultivation emissions calculations outlined in the baseline methodology. This clarification has been included in Section 5.2 of the MR.	
Documentation provided by project participant	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 3 > VCS MR Dori ID 332_06_01082020-31122023_v03	
VVB assessment	Date: 08/12/2024
It was verified that biomass residues consumed by the project activity corresponds to biomass residues, project participants included this explanation on MR version 03, dated 02/12/2024. This CAR is closed	

CAR ID	05	Section no.	1.12	Date: 13/03/2025
Description of CAR				
As per the VCS standard, para. 3.17.1 The project proponent shall demonstrate that a project contributes to at least three SDGs by the end of the first monitoring period, and in each subsequent monitoring period. The monitoring report describes the contribution with following SDGs: (i) 12.2 Sustainable management and efficient use of natural resources, (ii) 12.5 Reduce waste generation by reutilizing it in the production process and (iii) SDG 13 Tonnes of greenhouse gas emissions avoided. In case of SDG 12.2, the monitoring report describes that "No further changes in this monitoring period". Moreover, PP is requested to confirm the evidence/source of information used for the numbers presented for the current monitoring period in the section 1.12 (SDGs) of the MR.				
Project participant response				Date: 17/03/2025
The SDG 12.2 Sustainable management and efficient use of natural resources has been removed from the monitoring report, since no further changes occurred during this monitoring period. In alignment with section 3.17.1 of the VCS Standard v4.7, to meet the requirement of contributing to at least three SDGs, SDG 7 has been included, considering the amount of fossil fuel displaced by the project activity. Regarding the data source, the values presented correspond to parameters that are calculated and verified in each monitoring period. The SDG contributions are supported and monitored by the following parameters: - SDG 7: $Q_{\text{fossilfuel}}$ parameter – Amount of fossil fuel that would be consumed in the baseline scenario (tonnes). - SDG 12: $Q_{\text{renbiomass}}$ parameter – Peanut shells consumption (tonnes). - SDG 13: Total Emission Reductions (tCO₂e). For the column "Current Project Contribution" of Table 1, we considered the parameter value calculated for the current monitoring period. For the column "Contributions Over Project Lifetime" we added the sum of all parameters from previous monitoring periods.				
Documentation provided by project participant				
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 5 > VCS MR Dori ID 332_06_01082020-31122023_v05				

VVB assessment	Date: 21/03/2025
Project participants revised section 1.12 of Monitoring report was revised. Project participants included three as per VCS standard, para. 3.17.1. All parameters were verified during the site visit, through documents and evidence described in the assessment of monitored parameters and ER calculations. This CAR is closed.	

Table 2: CLs from this validation/verification

CL ID	04	Section no.	4.1	Date: 07/09/2024
Description of CL				
Project proponents are requested to clarify how the implementation of solar energy is related to the project activity. Also clarify the amount of biomass that is provided from reforestation actions described on section 1.12 table 1 of monitoring report version				
Project participant response				Date: 22/10/2024
Dori has clarified that the solar energy produced is used to power the distribution center. Therefore, this contribution to sustainable development has been removed from Table 1 in Section 1.12 of the Monitoring Report, version 2. Regarding biomass consumption, there are no records of biomass use from reforestation actions. All biomass used in the project's activities, including during this monitoring period, is acquired from external suppliers and is fully traceable through purchase invoices.				
Documentation provided by project participant				
VCS MR Dori ID 332_06_01082020-31122023_v02				
VVB assessment				Date: 10/11/2024
Project proponents clarified the end use of solar energy and clarified that the reforestation area does not provide biomass to the project activity. This CL is closed				

CL ID	02	Section no.	4.2.6	Date: 07/09/2024
Description of CL				
Project proponents are requested to provide evidence related to the safety and operational procedures adopted by Dori Alimentos Ltda, in both units				
Project participant response				Date: 22/10/2024
Dori Alimentos Ltda. demonstrates its commitment to safety and operational quality in both units, as evidenced by its code of conduct and its Integrated Policy. The company adopts strict safety and operational procedures that comply with local laws and regulations, prioritizing the integrity of its employees and preventing occupational injuries and illnesses. It has comprehensive programs in the areas of environment, health and safety that reinforce this commitment, ensuring communication with all stakeholders and total customer satisfaction. The company's Code of Conduct and Integrated Policy and supporting photos have been provided as evidence along with this draft response				
Documentation provided by project participant				
Pictures from industries Marília and Rolândia Dori-Codigo-de-Conduto-2024-Digital-2.pdf Politica Integrada - Dori 2024.pdf				
VVB assessment				Date: 10/11/2024
Project proponents provided posters with the work safety rules displayed in the two units, Marília and Dori. These posters were checked during the visit to the site. In addition, the project proponents also made available the internal documents "Code of Conduct 2024" and "Integrated Policy", which demonstrate Dori's commitment to the safety of its employees. This CL is closed				

CL ID	03	Section no.	4.2.6	Date: 07/09/2024
Description of CL				
Project participants are requested to provide evidence of safety and risk prevention programs for both industrial units considered in this project activity.				
Project participant response				Date: 22/10/2024

Dori Alimentos Ltda. demonstrates its commitment to occupational health and safety through the implementation of safety and prevention programs, as established in its code of conduct. These programs aim to ensure a safe and healthy environment for all employees, minimizing the risks of occupational injuries and illnesses.

The company's facilities strictly follow Good Manufacturing Practices and have quality control procedures to ensure the integrity of food. In addition, Dori Alimentos Ltda. prioritizes the protection of its employees, suppliers and the general public, fully complying with current legislation on working conditions.

The company's Code of Conduct and Integrated Policy and supporting photos have been provided as evidence along with this draft response.

Documentation provided by project participant

Pictures from industries Marília and Rolândia

Dori-Codigo-de-Conduto-2024-Digital-2.pdf

Politica Integrada - Dori 2024.pdf

VVB assessment

Date: 10/11/2024

The provided documents demonstrated the commitment of Dori with safety and operational procedures. However, regarding the risk and safety, project proponents are requested to provide additional evidence.

This CL is still open.

Project participant response

Date: 28/11/2024

As evidence of Dori Alimentos Ltda.'s commitment to risk prevention and safety, the Risk Prevention Program (PPRA), in effect until 2021, and the Risk Management Program (PGR), implemented on January 3, 2022, under the updated Regulatory Standard NR-01, have been provided for both Marília and Rolândia units.

These documents clearly demonstrate the company's compliance with current regulations and its proactive measures to ensure a safe and healthy working environment.

Documentation provided by project participant

Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 3 > Draft Evidence > CL 3 > Marília > “PPRA 2020”; “PPRA 2021”; “PGR 2022”; “PGR 2023”

Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 3 > Draft Evidence > CL 3 > Rolândia > “PPRA_2020”; “PPRA_2021”; “PGR 2022”; “PGR Dori Alimentos unidade 20_2023”

VVB assessment	Date: 08/12/2024
Project Participants provided Risk Prevention Program (PPRAs) and Risk Management Program (PGR) for both industrial units include in this project activity. The PPRAs clearly demonstrates the operational risk on both units and the PGRs clearly estates the action related to worker’s occupational health risks This CL is closed.	

CL ID	04	Section no.	4.2.6	Date: 07/09/2024
Description of CL				
Project participants are requested to provide evidence of social activities developed by Dori Alimentos Ltda in both units included in this project activity.				
Project participant response				Date: 22/10/2024
Dori Alimentos Ltda. is strongly engaged in social responsibility activities in both of its units. The company actively supports the economic and social development of the local community through various initiatives, including financial contributions to institutions that support children and adolescents at risk. Dori’s social activities include monthly financial support to institutions focused on the professional and social development of vulnerable youth. Once these individuals reach the minimum age for the apprentice program, they are given the opportunity to participate in professional training within the company. According to the ESG report of 2021, Dori has invested more than R\$ 3.3 million in projects under the Culture Incentive Law, the Municipal Child and Adolescent Fund, the Municipal Elderly Fund, the Sports Law, and other health-focused programs such as Pronon and Pronas/PcD, which provide support to cancer hospitals and equine therapy programs run by the Association of Parents and Friends of the Disabled (APAE). Additionally, Dori runs a program called Amor em Movimento, a volunteer-based initiative that involves organising a competition to collect and donate food to institutions and nursing homes. Evidence of these initiatives has been provided through the ESG report submitted along with this draft response.				
Documentation provided by project participant				
Relatório ESG 2021				
VVB assessment				Date: 10/11/2024

The provided evidence ESG report, describes social actions implemented by Dori. However, project proponents are requested to provide evidence related to such actions. This CL is still open	
Project participant response	Date: 28/11/2024
Photos and invoices documenting the previously mentioned donations and social actions promoted by Dori Alimentos Ltda. during the monitored period have been submitted as evidence with this Draft. These include: 1. "Gincana Amor em Movimento"; 2. Cultural project under the Federal Culture Incentive Law; 3. Contributions to the Municipal Child and Adolescent Fund; 4. Contributions to the Municipal Elderly Fund; 5. Sport project under the Federal Sports Law; 6. Participation in the "Jovem Aprendiz" Program.	
Documentation provided by project participant	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 3 > Draft Evidence > CL 4 > "1. Gincana Amor em Movimento"; "2. Cultural Project"; "3. Municipal Child and Adolescent Fund"; "4. Municipal Elderly Fund"; "5. Sport Project"; "6. Jovem Aprendiz Program"	
VVB assessment	Date: 08/12/2024

RINA verified that the evidence provided by project proponents demonstrate social commitment of Dori on social activities and programs:

The provided pictures present actions on different institutions:

- Donation of diapers in the "Amor de Criança" program and other donations to "Lar André Luis"
- Cultural incentive actions in accordance with the Rouanet Law (Brazilian Law for Cultural Incentives, Law No. 8,313, of December 23, 1991) available at https://www.planalto.gov.br/ccivil_03/leis/l8313cons.htm)
- Donations to the Municipal Government of Marília, Municipal Council for the Rights of Children and Adolescents
- Contributions to the Municipal Fund for the Elderly (Municipal Council for the Rights of the Elderly of Marília/SP)
- Contributions to the Education Through Sport Project of the Ministry of Citizenship and Special Secretariat for Sport of Brazil

Hiring of work in the Young Apprentice Program, Law No. 10,097, of December 19, 2000. (https://www.planalto.gov.br/ccivil_03/leis/l10097.htm)

This CL is closed

CL ID	05	Section no.	4.2.6	Date: 07/09/2024
Description of CL				
Project proponents are requested to provide evidence that the work conditions are in accordance with the requirements Brazilian Law. Moreover, demonstrate that company promotes equity of gender and procedures related to sexual harassment.				
Project participant response				Date: 22/10/2024
Dori, as described in its code of conduct, affirms that the working conditions are in accordance with the requirements of Brazilian Law. The document establishes that Dori follows all applicable local regulations, particularly concerning health, safety and good practices in the workplace. In addition, the company promotes gender equity, as explained in its code of conduct, which aims to ensure fair opportunities for all employees. Dori also has clear and strict procedures against sexual harassment and does not tolerate any form of harassment or inappropriate conduct in the workplace.				
The company's code of conduct has been provided as evidence along with this Draft response.				
Documentation provided by project participant				
Dori-Codigo-de-Conduta-2024-Digital-2				

VVB assessment	Date: 10/11/2024
The provided evidence, Code of Conduct 2024, describes the commitment of Dori with the Brazilian Law, however project proponents are requested to 'provide additional evidence that demonstrates compliance with this commitment, including the equity of gender This CL is still open.	
Project participant response	Date: 28/11/2024
Additional evidence has been provided to demonstrate compliance with Brazilian labor laws and Dori Alimentos Ltda.'s commitment to gender equity. This includes: - Documents "Convenção Coletiva de Trabalho.pdf" (CCT) for both units, which outlines the labor rights and obligations applicable to the sector; - Document "Política de Recursos Humanos da Dori.pdf", specifically item 3.5 "Cumprimento da Legislação Trabalhista" (page 24), which reinforces the company's adherence to labor regulations; - Regarding gender equity, both units have provided evidence of equal payment for male and female employees in the same role. These documents reaffirm Dori Alimentos Ltda.'s adherence to national legislation and its ongoing efforts to promote a fair and inclusive workplace.	
Documentation provided by project participant	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6 th Monitoring Period > Version 3 > Draft Evidence > CL 5 > "1. CCT"; "2. HR Policy"; "3. Equal payment evidence"	
VVB assessment	Date: 08/12/2024
The project proponents presented the document "Collective Labor Agreement", both for the Marília Unit and for the Rolândia unit: Marilia Unit: - Collective Labor Agreement, dated 08 November 2022, referent to period 2022/2023 Rolândia Unit: - Collective Labor Agreement, dated 26 June 2023, referent to period 2022/2024 The Dori's Human Resources Policy through the document "Organizational Human Development" document was verified and reinforces the company's commitment to Brazilian Labor legislation. Payment receipts show that there is no difference between salaries paid to men and women. This CL is closed.	

CL ID	06	Section no.	4.2.6	Date: 07/09/2024
Description of CL				
<i>Project participants are requested to provide evidence demonstrating the properly rights of both companies included in this project activity</i>				
Project participant response				Date: 22/10/2024
Both units of Dori Alimentos LTDA. are privately owned and located in industrial areas. The property registrations have been provided as evidence to demonstrate the property rights of both companies included in this project activity.				
Documentation provided by project participant				
Property Registration Documents				
VVB assessment				Date: 10/11/2024
The provided documents by project proponents, clearly demonstrates the properly rights of both companies included in this project activity. This CL is closed				

CL ID	07	Section no.	4.2.6	Date: 07/09/2024
Description of CL				
<i>Project proponents are requested to provide evidence related to benefits provided by Dori Alimentos Ltda.</i>				
Project participant response				Date: 22/10/2024
Dori Alimentos Ltda, as detailed in its ESG Report, states that it offers a unified Benefits Policy defined according to the workplace, always in compliance with current and applicable legislation. The company also provides additional benefits, which are assessed according to local culture, with the aim of promoting the well-being of its employees and their families. Among the main benefits offered are: medical and dental insurance, food basket, cafeteria for internal employees, food and meal cards for external employees, and life insurance. The ESG Report has been provided as evidence along with this Draft response.				
Documentation provided by project participant				
Relatório ESG 2021				
VVB assessment				Date: 10/11/2024

The provided ESG report describes all benefits of implemented by the Dori Alimentos Ltda., however additional evidence is requested to demonstrate the implementation of such benefits. This CL is still open.	
Project participant response	Date: 29/11/2024
Additional evidence has been provided to demonstrate the implementation of the benefits previously described. These include: 1. Medical and dental insurance: Evidenced through the contracts established between the insurers and Dori Alimentos Ltda. for both Marília and Rolândia units. 2. Food basket: Evidenced by samples of invoices for food items purchases and the rights guaranteed to employees at both units, as outlined in “<i>Procedimento Nº 14 - Cesta Básica e ou Tiquete Alimentação</i>” (page 50) of the document “<i>Política de Recursos Humanos da Dori.pdf</i>”. This procedure also ensures food and meal cards for external employees, while “<i>Procedimento Nº 15 - Restaurante e ou Tiquete Refeição</i>” (page 52) guarantees access to the cafeteria for internal employees. 3. Life insurance: Evidenced through the current life insurance policy. These evidence affirm Dori Alimentos Ltda.'s commitment to providing and implementing these benefits for its employees.	
Documentation provided by project participant	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6 th Monitoring Period > Version 3 > Draft Evidence > CL 7 > “1. Medical and Dental Insurance”; “2. Food Basket”; “3. Life Insurance”	
VVB assessment	Date: 08/12/2024
RINA verified the provided evidence and the presented documents are not signed. This CL is still open	
Project participant response	Date: 20/12/2024
Signed documents demonstrating the effective implementation of health, dental and life insurance for employees in both Marília and Rolândia units during the monitored period have been incorporated as evidence. These documents are in the folders “<i>Adesão Colaboradores</i>”. Additionally, the provision of food baskets for both units is evidenced by the invoices previously submitted.	
Documentation provided by project participant	

Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 4 > Draft Evidence > CL 7 > “1. Medical and Dental Insurance” > “Adesão Colaboradores”	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 4 > Draft Evidence > CL 7 > “2. Food Basket”	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 4 > Draft Evidence > CL 7 > “3. Life Insurance” > “Adesão Colaboradores”	
VVB assessment	Date: 17/01/2025
RINA verified the evidence provided, which includes the following signed documents: employee membership in health plans, provision of basic food baskets, employee membership in life insurance. This CL is closed.	

CL ID	08	Section no.	4.3	Date: 07/09/2024
Description of CL				
Project participants are requested to verify and confirm the calibration certificates of weights covers the entire monitored period				
Project participant response				Date: 22/10/2024
The calibration certificates for the weights covers at the Marília and Rolândia units have been provided as evidence with this Draft response. Since calibration certificates do not formally establish a one-year validity, this being merely a widely adopted convention, there may be short intervals between calibrations, resulting in some months without coverage by a valid certificate. The period without coverage by calibration certificates at the Marília unit corresponded to the months of April 2022 and May, June and July 2023. For the Rolândia unit, the period without coverage corresponded to the months of May, June, July and August 2021. Therefore, a 10% discount was applied for these months, according to conservative assumptions or discount factors established in paragraph 231, point b.ii, of the CDM Project Standard for Project Activities (version 02.0 CDM-EB93-A04-STAN).				
Documentation provided by project participant				

Weigh calibration certificates

Marilia Unit

- Calibration Certificate # 10864, issued by Balanças Bauru (selo inmetro), weigh model 820J, serial number 10254955, dated 27/03/2020
- Calibration Certificate # 20744, issued by Balanças Bauru (selo inmetro), weigh model 820J, serial number 10254955, dated 29/03/2021
- Calibration Certificate # 21302, issued by Balanças Bauru (selo inmetro), weigh model 820J, serial number 10254955, dated 24/04/2022
- Calibration Certificate # 11246, issued by Balanças Bauru (selo inmetro), weigh model 820J, serial number 10254955, dated 27/07/2023

Rolândia Unit

- Calibration Certificate # 40062, issued by Balanças Bauru (selo inmetro), weigh model 820J, serial number 10254955, dated 08/05/2020
- Calibration Certificate # 21020, issued by Balanças Bauru (selo inmetro), weigh model 820J, serial number 10254955, dated 14/09/2021
- Calibration Certificate # 41715, issued by Balanças Bauru (selo inmetro), weigh model 820J, serial number 10254955, dated 18/05/2022

Calibration Certificate # 21779, issued by Balanças Bauru (selo inmetro), weigh model 820J, serial number 10254955, dated 10/01/2023

VVB assessment

Date: 10/11/2024

Project proponents provided the calibration certificates from both industrial units included in this project activity. For the period not covered by the certificate an error of 10% was applied as per paragraph 231 point of the Standard CFM project standard for project activities.

This CL is closed

CL ID	09	Section no.	4.6	Date:	07/09/2024
Description of CL					
It was verified during the site visit and provided by project proponent the daily control of biomass consumption on documents "Boiler Consumption Control" /30/. However, it is not possible to crosscheck this document against spreadsheet calculation.					
Project participant response					Date:
					22/10/2024

The biomass consumption recorded in the "Boiler Consumption Control" documents can be cross-checked with the monitoring spreadsheet provided by Dori Alimentos Ltda. ("CONTROLE DE INSUMOS CALDEIRA 2022 - UN10", for example), as it contains the daily consumption values of wood chips. The monthly values of biomass consumption of the monitoring spreadsheet provided by Dori Alimentos Ltda., in turn, can be crosschecked with the spreadsheet calculation ("VCS MR Calculation Dori ID 332_06_01082020-31122023_v02" document).	
Documentation provided by project participant	
Evidence of operational spreadsheet of Maria unit Evidence of daily inputs consumption of Marília unit.	
VVB assessment	Date: 10/11/2024
Project proponents presented evidence of daily control of boiler inputs that were verified in the Marília Unit's operational spreadsheets. However, it was not possible to check the biomass consumption values with the emissions reduction calculation spreadsheet. Also clarify evidence of biomass consumption applied to the Rolândia unit. This CL is still open.	
Project participant response	Date: 29/11/2024
Rolândia unit: Biomass consumption data is monitored and registered directly by the boiler operators via SAP system. The daily consumption values recorded in the system are maintained in the spreadsheets named "<i>CONTROLE DE RECEBIMENTO DE COMB. CAVACO (YEAR).xlsx</i>", in the "<i>Consumo Diário</i>" column, and can be cross-checked with the monthly $Q_{renbiomass}$ values in the ER calculation spreadsheet. Marília unit: The documents titled "<i>Controle de consumo da Caldeira.pdf</i>" have been provided as evidence, containing the boiler operators' daily logs for one month of each year (2020, 2021, 2022, and 2023). These daily consumption values are initially recorded in physical logs and then transferred to the control spreadsheet "<i>CONTROLE DE INSUMOS CALDEIRA (year) - UN10.xlsx</i>." The daily values are summed to obtain the monthly total, which is then used in the ER calculation spreadsheet. This process ensures that the values used in the ER calculations are traceable and consistent. Regarding 2020, despite internal efforts to retrieve all physical records, documents for dates beyond August were unavailable, and data for August 1st and 2nd could not be submitted. Nevertheless, records for August 3rd to 31st have been submitted accordingly.	
Documentation provided by project participant	

Dori Alimentos Ltda - Biomass Based Project – Brazil > 6 th Monitoring Period > Version 3 > Draft Evidence > CL 9 > Marília > “2020”, “2021”, “2022”, “2023”	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6 th Monitoring Period > Version 3 > Draft Evidence > CL 9 > Rolândia > "CONTROLE DE RECEBIMENTO DE COMB. CAVACO 2020.xlsx"; "CONTROLE DE RECEBIMENTO DE COMB. CAVACO 2021.xlsx"; "CONTROLE DE RECEBIMENTO DE COMB. CAVACO 2022.xlsx"; "CONTROLE DE RECEBIMENTO DE COMB. CAVACO 2023.xlsx"	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6 th Monitoring Period > Version 3 > Draft Evidence > CL 9 > “VCS MR Calculation Dori ID 332_06_01082020-31122023_v03.xlsx”	
VVB assessment	Date: 08/12/2024
Project proponents provided the evidences and clearly explained the data traceability as verified during the site visit, for both industrial units.	
This CL is closed	

CL ID	40	Section no.	4.6	Date: 07/09/2024
Description of CL				
Regarding the document “Boiler Consumption Control” presented by Marilia unit, please provide evidence of the conversion bag to m ³ or ton.				
Project participant response				Date: 22/10/2024
The report containing the bag to m ³ conversion calculation has been provided as evidence along with this Draft response.				
Documentation provided by project participant				
Internal Report of conversion from m3 and steam (RELATÓRIO - CÁLCULO DE CONVERSÃO M³ E VAPOR.pdf)				
DOE assessment				Date: 10/11/2024
It is not clear in the provided Conversion Report the relation between Bag and m3. The final results present a equivalence relation of “1m3=213,80 kg”				
This CL is still open.				
Project participant response				Date: 28/11/2024

The submitted Conversion Report is an updated study designed to demonstrate and justify the conversion factor between bags and m³ used by Marília unit. The bag-to-m³ conversion estimate was calculated using a drum. The drum's dimensions were specified, and its volume was calculated as 0.209 m³, as shown below.

Utilizado tambor para cálculo de volume de um bag.

Medidas do tambor:

Altura: 82 cm

Raio: 28,5 cm

Cálculo do volume do tambor

$$\begin{aligned} V &= A \times h \\ V &= \pi R^2 \times h \\ V &= \pi (28,5)^2 \times 82 \\ V &= 209.244,21 \text{ cm}^3 \\ V &= 0,209 \text{ m}^3 \end{aligned}$$

Sabendo que foi necessário 7 tambores completos e 1 tambor incompleto com 65 cm de cavaco.

To measure the biomass volume of one bag, it required 7.8 drums (7 full drums plus 80% of another drum). Multiplying the drum's volume (0.209 m³) by 7.8 drums results in a conversion factor of 1.63 m³/bag, as shown below.

$$C = 1,63 \frac{\text{m}^3}{\text{Bag}}$$

The calculations and methodology used to determine the conversion factor have been highlighted in the Conversion Report provided as evidence to ensure transparency and traceability.

It is important to note that small variations in the conversion factor are expected due to environmental factors such as the moisture content of the woodchips and ambient temperature at the time of measurement. These variables affect the woodchips' volume and, consequently, the bag-to-m³ conversion factor.

Documentation provided by project participant

Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 3 > Draft Evidence > CL 10 > RELATÓRIO - CÁLCULO DE CONVERSÃO M³ E VAPOR.pdf

VVB assessment

Date: 08/12/2024

An explanation about calculation of bag was provided. However, considering the month of August 2020, on provided spreadsheet "CONTROLE DE INSUMOS CALDEIRA 2020 - UN10.xlsx" the total amount of bag for wood chip results in 1786 bags and the amount totalized results in 3,036.20 m³. Based on this data the relation calculated is 3,036.20m³/1786 bag, resulting in 1,7 m³/bag, which differs from the value presented in provide evidence of 1,63 m³/bag. This CL is still open.	
Project participant response	Date: 19/12/2024
The parameter $Q_{renbiomass}$ for the Marília unit has been adjusted to reflect the conversion factor of 1.63 m³/bag, ensuring alignment with the previously submitted Conversion Report. The necessary updates have been made in both the ER calculation spreadsheet and MR, which are provided as evidence along with the control spreadsheets for Marília. To ensure traceability between the Marília control spreadsheet and the ER calculation spreadsheet, the number of bags was totaled and multiplied by the conversion factor of 1.63. For convenience, a screenshot demonstrating how this adjustment can be traced has also been included.	
Documentation provided by project participant	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6 th Monitoring Period > Version 4 > Draft Evidence > CL 10 > Marília	
VVB assessment	Date: 17/01/2025
The revised ERs spreadsheet version 04 was properly revised and the value is in line with Marília control and the conversion factor of 1.63 m³/bag was properly applied. This CL is closed	

CL ID	44	Section no.	4.6	Date: 07/09/2024
Description of CL				
It was provided the biomass control to Rolândia unit the wood chip receipt spreadsheet /31/. However, the values presented by these spreadsheets differs from the value presented in ER spreadsheet calculation (e.g September 2020 the sum of "consumo diário" results in 2935,3 m³ in receipt spreadsheet and the ER indicates 2.912 m³)				
Project participant response				Date: 22/10/2024
The values presented in the ER spreadsheet calculation have been updated to accurately reflect the daily consumption data present in the wood chip receipt spreadsheet /31/.				
Documentation provided by project participant				

VCS MR Calculation Dori ID 332_06_01082020-31122023_v02	
DOE assessment	Date: 10/11/2024
The values were verified, and project proponents revised the ER calculation in accordance with biomass control on spreadsheets "Consumo Diario". However, project proponents as requested to provided updated version of spreadsheets "Consumo diario", once some of the months does not present data (e.g August and September of 2021; February 2022) This CL is still open.	
Project participant response	Date: 28/11/2024
The spreadsheets "<i>CONTROLE DE RECEBIMENTO DE COMB. CAVACO.xlsx</i>" have been resubmitted with data for August and September 2021, and February 2022 properly included in the column "Consumo Diário". The values have been thoroughly reviewed and cross-checked with the ER calculation spreadsheet to ensure consistency and accuracy.	
Documentation provided by project participant	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 3 > Draft Evidence > CL 11 > "CONTROLE DE RECEBIMENTO DE COMB. CAVACO 2021.xlsx"; "CONTROLE DE RECEBIMENTO DE COMB. CAVACO 2022.xlsx"	
VVB assessment	Date: 08/12/2024
The spreadsheets provided were revised and are complete. The amount of biomass is in line with emission reduction spreadsheet. This CL is closed	

CL ID	42	Section no.	4.6	Date: 07/09/2024
Description of CL				
Please clarify the measurement procedures related the control of number of trucks of biomass as per validated procedures.				
Project participant response				Date: 22/10/2024

The number of trucks delivering biomass is tracked through entry receipts, ensuring accurate control. In the Marília site, biomass is purchased in bulk, and a purchase receipt is issued. The biomass is transported to a third-party site where it is bagged. The biomass consumption is monitored and the full bags are then delivered as needed to Dori Alimentos in Marília, where they are stored under a shed until use. The entire process, from biomass purchase to storage and consumption, is managed through purchase receipts, entry receipts, and stock monitoring. At the Rolândia unit, biomass consumption is closely monitored, with purchases made based on consumption estimates. The biomass is delivered directly to the factory, and the entire process is thoroughly controlled and recorded.	
Documentation provided by project participant	
VCS MR Dori ID 332_06_01082020-31122023_v02	
VVB assessment	Date: 10/11/2024
Project proponents clarified the procedures of trucks control in accordance with validates procedures and in line with process verified during the site visit. This CL is closed	

CL ID	43	Section no.	4.6	Date: 07/09/2024
Description of CL				
The provided steam certificate of Marilia does not indicate the serial number of Equipment, please demonstrate that the steam measurer of Marília is calibrated for the entire crediting period.				
Project participant response				Date: 22/10/2024

The serial number of the steam flow meter is S8058416000, as indicated in the calibration certificate. After presenting technical problems, the flow meter was replaced in 2021. Dori opted for a more modern and robust equipment, making a significant investment.

According to the technical manual of the new equipment, several tests and simulations were performed, demonstrating that the device maintains the guaranteed calibration and accuracy in non-abrasive and non-corrosive media, such as water and steam, offering lifelong calibration. It is worth noting that Inmetro does not establish validity periods for calibration, the frequency must be defined by the applicant, considering the condition of the instrument and the level of service provided, among other factors.

Based on these guidelines, Dori has defined that calibration will be performed every three years, conservatively, since steam is a non-abrasive and non-corrosive medium, granting lifelong calibration to the device. The initial calibration of the new equipment was carried out in 2021, and the next one will take place in 2024, in line with the agreed three-year interval.

Dori did not present the calibration certificate for the steam flow meter prior to the replacement, which is why a 10% discount was applied for the period between August 2020 and July 2021, in accordance with the conservative assumptions or discount factors established in paragraph 231, point b.ii, of the CDM Project Standard for Project Activities (version 02.0 CDM-EB93-A04-STAN).

The equipment technical manual, information from Inmetro, documents on the steam flow meter replacement and the 2021 calibration certificate have been provided as evidence along with this Draft response.

Documentation provided by project participant

Evidence of steam measurement replacement:

- PEDIDO - TROCA DO MEDIDOR DE FLUXO - 31.10.21.pdf
- Z005 - OM 15000395 - PJT - RETROFIT CALDEIRA BIOMASSA (OM VINCULADA AO PEDIDO).docx

Calibration Certificate:

- Calibration certificate, issued by Endress+Houser (flow meter manufacturer), dated 19/08/2021
- Inmetro - Metrologia Científica e Industrial – FAQ

Manual técnico - D-200-Vortex-Datasheet

DOE assessment

Date: 10/11/2024

Project proponent provided evidence regarding the replacement of flow meter, however the document is dated 04/10/2024, please clarify. Moreover it is not possible to confirm that the replaced meter correspond to the meter described in the registered PD.

This CL is still open.

Project participant response

Date: 28/11/2024

A photo of the replaced flow meter has been provided as evidence, clearly displaying the serial number and specifications registered PD, i.e, SMAR LD301, serial number 186894-04, from HART ®.

Regarding the date of the flow meter replacement, it is important to highlight that the date of 04/10/2024 reflects the date when these documents were retrieved from the system. The request for the replacement was made on 28/10/2021, with the order number 4300003954, as highlighted below.



PEDIDO DE COMPRA

Número: 4300003954

UN10 - Marília

Data Criação	: 28.10.2021
Condição Pgto	: 45 DIAS
Condição Entrega:	CIF - MARÍLIA
Comprador	:
Telefone	:
Email de Contato	:

PRESTADOR DE SERVIÇO			
H A ZANETTI SERVICOS EIRELLI M		Cidade/UF: MARÍLIA/SP	
Endereço: RUA PIRACICABA		Número: 345	CEP: 17510-170
CNPJ: 21.824.477/0001-81	Inscrição Estadual: 438335290114	Inscrição Municipal: ISENT0	
Contato: HEDER ZANETTI		Telefone: 14 34321281	

DADOS PARA FATURAMENTO		ENDEREÇO DE COBRANÇA	
DORI ALIMENTOS S.A.		DORI ALIMENTOS S.A.	
Endereço: Avenida República		Endereço: Avenida República	
Cidade/UF: Marília/SP	Número: 5159 5185 CEP: 17512-035	Cidade/UF: Marília/SP	Número: 5159/5185 CEP: 1
CNPJ: 52.123.918/0001-32	Inscrição Estadual: 438.009.286.110		

This information can be cross-checked with the maintenance order record, as shown below:

Exibir fluxo de documentos

Doc	Descrição	Em	Status	TPDoc	Descrição
Ordem Manutenção Ativo Imobi 15000395		22.09.2021	Custos estimados Calc.previs.custos efetuado Norma	Z005	RETROFIT CALDEIRA BIOMASSA
Requisição de compra 11132063 10		26.10.2021	Pedido criado	NE	INST. DE MEDIDOR DE VAZÃO
Pedido 4300003954 10		28.10.2021		PU	INST. DE MEDIDOR DE VAZÃO
Folha de registro de serviços 1000996207		10.11.2021	Aceito X		INST. DE MEDIDOR DE VAZÃO
EM Entrada mercador. 5003229119 1		10.11.2021	concl.	WE	
Doc.faturamento 5106774204 1		03.11.2021	Registrado	RE	

Pedido Emergencial 4300003954 criado por TIAGO PEREIRA LORANDI

Ativar síntese de documentos Visualização de impressão Mensagens Configurações pessoais

Pedido Emergencial 4300003954 Fornecedor 3005573 H A ZANETTI SERVICO... Data doc. 28.10.2021

Cabeçalho

Síntese dos itens

Item [10] INST. DE MEDIDOR DE VAZÃO

Serviços Limites Dados de material Qt ds./pesos Divisões da remessa Fornecimento Fatura Condições ClassCont.

Textos de item

- Texto do item
- Texto pedido info
- Texto de pedido de
- Texto de remessa
- Nota info
- Cockpit MRP

OBJETIVO: FORNECIMENTO DE MÃO DE OBRA DESTINADA PARA INSTALAÇÃO DE MEDIDOR DE VAZÃO CALDEIRA BIOMASSA. CONSIDERAR O FORNECIMENTO DE MÃO DE OBRA PARA OS 03 DIAS DO MÊS DE OUTUBRO DAS 07:00 ÀS 16:00 DATA 31/10/2021, 01/11/2021 e 02/11/2021) * 01 AUXILIAR DE MECÂNICO DE MANUTENÇÃO. (COM AUTORIZAÇÃO PARA TRABALHO A QUENTE, SOLDA, ESMERILHADEIRA E ETEC). * 02 MECÂNICOS DE MANUTENÇÃO (COM AUTORIZAÇÃO PARA TRABALHO A QUENTE, SOLDA, ESMERILHADEIRA E ETEC). * TODOS OS COLABORADORES COM TREINAMENTO DE NR-33 E NR-35. ENVIAR A COTAÇÃO COM

These evidences has been resented in its entirety to ensure proper analysis and traceability.

Documentation provided by project participant

Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 3 > Draft Evidence > CL 13

VVB assessment

Date: 08/12/2024

The provided documents demonstrate the traceability of flow meter's replacement

This CL is closed

CL ID	44	Section no.	4.6	Date: 07/09/2024
Description of CL				
Please provide evidence related to steam generation during the entire monitoring period to Marília and Rolândia unit.				

Project participant response	Date: 22/10/2024
In the Marília unit, steam generation is measured daily and recorded in the information management system (SAP). For the Rolândia unit, steam generation is measured and recorded automatically through a supervisory system. Evidence of these records and measurements, demonstrating steam generation throughout the entire monitoring period, has been provided along with this draft response.	
Documentation provided by project participant	
Consumption control	
VVB assessment	Date: 10/11/2024
The provided evidence does not allow to verify the steam amount applied on ER calculations This CL is still open	
Project participant response	Date: 29/11/2024

Marília Unit:

Steam production is automatically calculated by the SAP system based on fuel and biomass consumption. The consumption data for peanut shells, wood chips, and natural gas, in turn, is traceable through daily logs manually recorded by boiler operators during each shift. These logs are collected daily by the PCM team and entered into a control spreadsheet (document “*CONTROLE DE INSUMOS CALDEIRA (year) - UN10.xlsx*”), which performs automated calculations for steam production.

The calculation involves multiplying the recorded consumption values of each fuel and biomass (natural gas, peanut shells, and wood chips) by their respective correction factors, energy equivalence, calorific values, and the system’s average efficiency. The result is then adjusted using a flow factor to determine the final steam production. All parameters used are standard reference values established by Dori, ensuring consistency and accuracy. Below is an example from the spreadsheet showing the calculation process:

The screenshot displays an Excel spreadsheet titled "CONTROLE DE INSUMOS CALDEIRA 2023 - Excel". The formula bar shows a complex formula for cell A3, which calculates steam production based on various input variables. The formula is:

$$=SE(\$AH\$6="ANUAL";((((SOMASES(\$AF\$15:\$AF\$10000;\$Y\$15:\$Y\$10000;\$DADOS!\$I\$6))*2.48)*9000*0.85)+(((SOMASES(\$AF\$15:\$AF\$10000;\$Y\$15:\$Y\$10000;\$DADOS!\$I\$4))*1.7)*175*3100*0.85)+(((SOMASES(\$AF\$15:\$AF\$10000;\$Y\$15:\$Y\$10000;\$DADOS!\$I\$5))*1.7)*700*4300*0.85))*5.69037987702464E-07);((((SOMASES(\$AF\$15:\$AF\$10000;\$Y\$15:\$Y\$10000;\$DADOS!\$I\$6))*2.48)*9000*0.85)+(((SOMASES(\$AF\$15:\$AF\$10000;\$Y\$15:\$Y\$10000;\$DADOS!\$I\$4))*1.7)*175*3100*0.85)+(((SOMASES(\$AF\$15:\$AF\$10000;\$Y\$15:\$Y\$10000;\$DADOS!\$I\$5))*1.7)*700*4300*0.85))*5.69037987702464E-07))$$

Below the formula bar, a table displays the results of the calculation:

AG	AH	AI	AI	AK	AL	AI	AN	AO	AP	AQ	AV	AW
REPORT												
SUMO (%)		SELECIONAR MÊS P/ FILTRO		VAZÃO MANÔMETRO (VAPOR)		0.0 psi		PRODUÇÃO DE VAPOR		7,696.28 m³		
2.3%				CONSUMO ÁGUA DESMI (M³)		1,809.00 m³						
97.7%		JUNHO										

The traceability provided by the daily logs and control spreadsheet ensures that the steam production values in Dori’s system were reliably used in the ER calculations.

Rolândia Unit:

The traceability of steam production can be verified through monthly steam production reports extracted from the supervisory system (document “*Relatório de Vazão – Resumo.pdf*”), which have been resubmitted as evidence. The totalized values in these reports can be cross-checked with the corresponding values in the ER calculation spreadsheet. An example of this verification process has also been provided as part of this draft response.

Documentation provided by project participant

Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 3 > Draft Evidence > CL 14 > Rolândia > “Steam Production Reports”; “Crosscheck Examples”

Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 3 > Draft Evidence > CL 14 > Rolândia > “VCS MR Calculation Dori ID 332_06_01082020-31122023_v03.xlsx”

VVB assessment

Date: 08/12/2024

The evidence provided by project proponents presented the values and the traceability of the steam amount, which values are in accordance with emission reductions calculations.

This CL is closed

CL ID	45	Section no.	4.6	Date: 07/09/2024
Description of CL				
Project participants are requested to clarify how the distances between biomass supplier and both industrial units were calculated and provide the respective evidence.				
Project participant response				Date: 22/10/2024
The distances between biomass suppliers and both industrial units were calculated using Google Maps. To do this, it was necessary to enter the address of each supplier and the respective Dori unit for delivery, allowing Google Maps to generate the route and distance between the points. These distances were reviewed and adjusted where necessary. The evidence regarding the distance between biomass suppliers and Dori units was provided with this Draft response.				
Documentation provided by project participant				
Print screen from google maps				
VVB assessment				Date: 10/11/2024
Project proponents provided evidence of biomass supplier. The values were verified in ER calculations. This CL is closed.				

CL ID	46	Section no.	4.6	Date: 07/09/2024
Description of CL				
Please demonstrate the biomass sustainability of all suppliers described in the ER spreadsheet.				
Project participant response				Date: 22/10/2024
The documents demonstrating the sustainability of all biomass suppliers have been provided as evidence along with this draft response.				
Documentation provided by project participant				

Certificates of regularity issued by IBAMA (Brazilian Institute of Environment and Renewable Natural Resources)	
Environmental Licenses	
VVB assessment	Date: 10/11/2024
Project proponents provided evidence demonstrating that the biomass consumed in the project activity comes from regularized suppliers. This CL is closed.	

CL ID	47	Section no.	4.6	Date: 07/09/2024
Description of CL				
Provide evidence related to fossil consumption in both industrial units included in this project activity				
Project participant response				Date: 22/10/2024
The annual spreadsheets "CONTROLE E INSUMOS CALDEIRA - UN10" and samples of natural gas invoices from the Marília unit have been provided as evidence along with this draft response, as well as the spreadsheet "CONSUMO ÓLEO XISTO 01.08.2020 À 31.10.2023.xlsx - 2003911" and the invoices for the purchase of shale oil for the Rolândia unit. At the Marília unit, consumption readings of natural gas are taken monthly, usually between the 24th and 31st, and the corresponding invoices are then issued. The natural gas consumed is registered in the spreadsheets entitled "CONTROLE E INSUMOS CALDEIRA - UN10". At the Rolândia unit, shale oil is purchased in large quantities and used as needed. Shale oil consumption is registered in the spreadsheet "CONSUMO ÓLEO XISTO 01.08.2020 À 31.10.2023.xlsx - 2003911". The information provided guarantees data traceability.				
Documentation provided by project participant				
Marilia Invoices from Consumption of natural gas Boiler input control				
VVB assessment				Date: 10/11/2024

The values described on invoices from natural gas. The values of “invoiced amounts” differs from the values applied on ER calculations. The same occurs in case of Rolandia unit (e.g the invoice file “4073 - 25.11.2020.pdf” indicates a value of 12.540 kg, dated 25/11/2020 that differs from value applied on ER spreadsheet and that does appears on spreadsheet CONSUMO ÓLEO XISTO 01.08.2020 À 31.10.2023.xlsx – 2003911.xlsx.)

This CL is still open.

Project participant response

Date: 29/11/2024

Marília Unit:

The differences between the consumption values on the distributor's invoices and Dori's internal control spreadsheet – used for the ER calculations – are expected due to variations in correction factors and measurement periods. However, the values remain consistent and comparable. Below is a detailed explanation of these differences, along with examples to illustrate traceability.

Natural gas consumption is measured monthly by the distributor, Necta Gas Natural, typically between the 24th and 31st of each month. As a result, the measurement period does not align with the full calendar month. Additionally, the distributor applies a variable correction factor to adjust the consumption value. Below is an example from the August 2023 invoice, measured on 25/07/2023, highlighting the calculation of the correction factor, which resulted in a value of 2.3460 applied by Necta Gas Natural.

Detalhamento do Cálculo de Consumo																
Leitura				Fator de Correção					Volume							
Atual	-	Anterior	=	Volume Medido	X	Fator Temperatura	X	Fator Pressão	X	Fator PCS*	X	Compressibilidade	=	Corrigido		
1		9378439,100		9370926,000		7513,100		0,992955		2,406405		0,980281		1,001575		17625,913
2																

Condições de Referência do Gás: De acordo com a ANP (Agência Nacional de Petróleo, Gás Natural e Biocombustíveis), pressão = 101.325 Pa (1 atm); temperatura = 293.15°K (20°C); Poder Calorífico Superior (PCS) = 9.400 kcal/m³ ou 39.348.400 kJ/m³ ou 10.932 kWh/m³

*PCS: Poder Calorífico Superior

****Aviso de Contas Vencidas****

At the Marília unit, boiler operators record natural gas consumption daily using an analog meter, with measurements taken every six hours during shift changes. These daily values are transferred to the SAP system. Below is also an example from August 2023, where a fixed correction factor of 2.36, adopted by Dori, is applied in the monthly totals.

=(SOMASE(\$AF\$15:\$AF\$10001;\$Y\$15:\$Y\$10001;\$T8;\$R\$15:\$R\$10001;1))*2.36									
CONTROLE DE INSUMOS DA CALDEIRA									
		UNID. REG.	UNID. SAP	UNID. METRO*	CONSUMO (%)	SELECIONAR MÊS P/ FILTRO			
CONSUMO DIÁRIO 2022	CONSUMO DE PALHA DE AMENDOIM	0 bags	0.0 kg	0.0 m³	0.0%	AGOSTO			
	CONSUMO DE CAVACO DE MADEIRA	3,164 bags	5,378.80 m³	5378.8 m³	100.0%				
	CONSUMO DE GÁS (COM FATOR DE CORREÇÃO)**	22,691.40 m³	9,615.00 m³			CONSUMO DE GÁS ACIMA DO ESPERADO			
	CONSUMO DE ÁCIDO	1,310.00 L	1,572.0 kg			ESTOQUE EM NÍVEL CRÍTICO			
	CONSUMO DE SODA	1,605.00 L	2,487.8 kg			ESTOQUE EM NÍVEL CRÍTICO			
Data	Tipo de Consumo Utilizado	Estoque/Leitura Anterior	Entradas +	Estoque/Leitura Atual	Consumo	Limite Médio para o Dia	(% Umidade - Palha & Cavaco Rota 01 - Rota 02 - Rota 03 - Rota 04)		

The examples above corroborate that the difference between the natural gas consumption values measured by Necta Gas Natural for August 2023 (17,625.91 m³) and those calculated by Dori's SAP system (22,691.40 m³) is due to the variations in correction factors and measurement periods. Further, using the values from Dori's internal control spreadsheet for the ER calculations ensures accuracy, consistency, and traceability, as they are based on detailed daily logs.

Rolândia Unit:

The shale oil purchase records are documented in the spreadsheet submitted as evidence with this draft response (Excel file: <i>“RECEBIMENTO ÓLEO XISTO 08.2020 - 31.12.2023.xlsx”</i>). The values in this spreadsheet have been verified against the corresponding invoices, which were also resubmitted for validation. Regarding the invoice referenced in the DOE Assessment (<i>Invoice No. 4073 - 25.11.2020.pdf</i>), a screenshot of the spreadsheet has been provided, clearly showing the recorded value of 12,540 kg. Shale oil is purchased based on stock needs and recorded in the aforementioned spreadsheet, while the consumption values are documented in the consumption spreadsheet, which aligns with the data in the ER calculation spreadsheet.	
Documentation provided by project participant	
Dori Alimentos Ltda - Biomass Based Project – Brazil > 6 th Monitoring Period > Version 3 > Draft Evidence > CL 17 > Rolândia > “Invoices”; “NF 4073 – Example”; “RECEBIMENTO ÓLEO XISTO 08.2020 - 31.12.2023.xlsx”	
VVB assessment	Date: 08/12/2024
Project proponents are requested to provide the consumption spreadsheet to verify the values applied on emission reduction calculation. This CL is still open	
Project participant response	Date: 20/12/2024

Marília:

The control spreadsheets where natural gas consumption is recorded (excel file “*CONTROLE DE INSUMOS CALDEIRA [year] - UN10*”) have been included as evidence. As previously explained, natural gas consumption is measured by boiler operators and recorded in Dori’s SAP system. For the ER calculation, the values from Dori’s internal control spreadsheet were utilized. These spreadsheets ensure accuracy and traceability, as they are based on detailed daily logs maintained by the boiler operators.

Rolândia:

The consumption spreadsheet for shale oil (excel file “*CONSUMO ÓLEO XISTO 01.08.2020 À 31.10.2023.xlsx – 2003911*”) has been included as evidence. As previously explained, the shale oil stock is monitored through Dori’s system and purchased as needed, with the quantities recorded as positive values as shown in the shale oil receipt spreadsheet (Excel file: “*RECEBIMENTO ÓLEO XISTO 08.2020 - 31.12.2023.xlsx*”). When shale oil is consumed, the corresponding amounts are entered into the system with a negative sign. This control mechanism allows Dori to deduct consumption from the stock. Consequently, the consumption spreadsheet reflects the consumed quantities as negative values. For the ER calculation, the values recorded in the shale oil consumption spreadsheet were considered, and their traceability can be verified between both spreadsheets.

Documentation provided by project participant

Dori Alimentos Ltda - Biomass Based Project – Brazil > 6th Monitoring Period > Version 4 > Draft Evidence > CL 17 > “Rolândia”; “Marília”

VVB assessment

Date: 17/01/2025

The evidence of fossil consumption were provided for both industrial units, Marília and Rolândia.

In case of Marília unit, the excel files “*CONTROLE DE INSUMOS CALDEIRA [year] - UN10*” was verified against ER calculation spreadsheet and the calculation reflects the corrected fossil fuel consumption.

In case of Rolandia unit, it was provided the spreadsheet that considers the amount of fuel bought, verified through invoices, discounted from the value of final monthly stock, resulting the real consumption amount. The ER’s calculation properly reflects the shale oil consumed.

This CL is closed.

APPENDIX 4: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWERS



CERTIFICATO DI QUALIFICA QUALIFICATION CERTIFICATE

Si attesta che il sig./sig.ra: VARKULYA Americo Junior
We declare that Mr/Mrs/Ms: _____

è qualificato come¹: TL – VAL – VER – TEC
is qualified as: _____

nello schema²: CDM – JI – VCS – SCS – CCB – UER – ISO14064-2
for the scheme: _____

per le seguenti aree tecniche: 1.1 – 1.2 – 13.1
for the following technical areas: _____

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE SECTORAL SCOPE
1.1	Thermal Energy generation	1
1.2	Renewables	1
13.1	Waste Handling and Disposal	13

in accordo alle istruzioni dell'Unità responsabile (OU) per sostenibilità & cambiamenti climatici.
in accordance with the instructions of the responsible unit (OU) for the sustainability & climate change.

REVISIONE REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE REASON FOR THE REVISION
0	04/03/2022	-

Il Resp. OU
Head of OU



¹ Legend:

VAL: Validator
VER: Verifier
TEC: Technical Expert
TL: Team Leader
FIN-EXP: Financial Expert
REG-EXP: Regional Expert
ITR: Independent Reviewer
DET: Determiner

² Legend:

CDM: Clean Development Mechanism
VCS: Verified Carbon Standard
GS4GG: Gold Standard for Global Goals
SCS: SocialCarbon Standard
JI: Joint Implementation
ISO14064-2: International standard 14064 part 2
UER: Upstream Emission Reduction
CCB: The Climate, Community & Biodiversity Alliance

RINA Services S.p.A. è accreditata da UNIFCCC, quale Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM, da VCSA per condurre la Validazione e la Verifica di Progetti VCS, da GS Foundation, per condurre la Validazione e la Verifica di Progetti GS, da Ecologic Institute per condurre la Validazione e la Verifica di rapporti SCS.
RINA Services S.p.A. is accredited by the UNFCCC, as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects, by the VCSA, to carry out Validation and Verification of VCS Projects, by the GS Foundation, to carry out Validation and Verification of GS4GG Projects and by the Ecologic Institute, to carry out Validation and Verification of SCS Reports.

GHG_QUAL_CERT_EN(06-2021)

Page 1 of 1



CERTIFICATO DI QUALIFICA PER GLI SCHEMI VOLONTARI* **QUALIFICATION CERTIFICATE FOR VOLUNTARY SCHEMES***

Si attesta che il sig./sig.ra:
We declare that Mr/Mrs/Ms:

Thais De Lima Carvalho

è qualificato come:
is qualified as:

TEC, VAL, VER, TL, ITRP

per le seguenti aree tecniche:
for the following technical areas:

AREE TECNICHE TECHNICAL AREAS	DESCRIZIONE DELL'AREA TECNICA TECHNICAL AREA DESCRIPTION	SCOPO SETTORIALE SECTORAL SCOPE
1.1	Thermal energy generation	1
1.2	Renewables	1
2.1	Electricity distribution	2
13.1	Solid waste and wastewater	13

REVISIONE REVISION	DATA DATE	MOTIVAZIONI PER LA REVISIONE REASON FOR THE REVISION
0	19/07/2016	First issue with new template (this certificate is linked to CDM qualification)

Responsabile di schema
Scheme Leader
Rita Valoroso



*SCHEMI VOLONTARI/ VOLUNTARY SCHEMES: ACR American Carbon Registry, CCB The Climate, Community & Biodiversity Alliance, GS Gold Standard, JI Joint Implementation, SCS Social Carbon Standard, VCS Verified Carbon Standard.

TEC: Technical expert; VAL: Validator; VER: Verifier; TL: Team leader; FIN EXP: Financial Expert; ITRP: Independent technical reviewer

RINA Services S.p.A. è accreditato/riconosciuto da
RINA Services S.p.A. is accredited /recognized by

UNFCCC	quale Entità Operativa Designata (DOE), per condurre la Validazione e la Verifica di Progetti CDM as Designated Operational Entity (DOE), to carry out Validation and Verification of CDM Projects
VCSA	per condurre la Validazione e la Verifica di Progetti VCS to carry out Validation and Verification of VCS Projects
GS Foundation	per condurre la Validazione e la Verifica di Progetti GS to carry out Validation and Verification of GS Projects
Ecologica Institute	per condurre la Validazione e la Verifica di rapporti SCS to carry out Validation and Verification of SCS Reports
American Carbon Registry ACR	per condurre la Validazione e la Verifica di Progetti ACR to carry out Validation and Verification of ACR projects
The Climate, Community & Biodiversity Alliance CCB	per condurre la Validazione e la Verifica di Progetti co-benefit CCB to carry out Validation and Verification of co-benefit CCB projects