PROJECT REVIEW REPORT

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

Project ID	2833
Project Name	Grouped Reforestation Project by Cropzone Agro Forestry Private Limited
Review Type	Registration Verification
Program(s)	VCS Program
Verification Period	NA
Project Proponent	CropZone Agro Forestry Private Limited
Methodology	AR-ACM0003 Afforestation and reforestation of lands except wetlands version 3.0
VVB	KBS Certification Services Pvt. Ltd.
Assessment Criteria	*VCS Standard, v4.3*
Date of First Issue	15 March 2023
Date of Second Issue	09 June 2023
Review Conclusion	Approved
Date of Final Issue	12 September 2023

FINDINGS

	Finding Description	VVB Response	Status
1	**Lack of clarity on whether public comments were received and/or addressed**		
	Issue Section 2.4 of the joint PD/MR does not state if any comments were received during the public comment period (PCP). Action Required The VVB must ensure that section 2.4 of the joint PD/MR discusses PCP outcomes. Program Rule(s) *VCS Standard, v4.3*, section 3.17.9	**Round 1** VVB Response PP has submitted the revised VCS-PD-MR, version 3.0 dated 13-March-2023. VVB has assessed that section 2.4 now includes the information that "The project activity was open for public comment from 01-March-2022 to 31-March-2022 and no comments were received during the public comment period. The updated statements in section 2.4 as follows: "During the time of listing of the group project, any comments received during the public comments period (30 days) would have been answered and /or addressed. The project activity was open for public comment from 01-March-2022 to 31-March-2022. However, no comments were received during the public comment period." The same has also been cross-verified by VVB during the Validation process from the VERRA project-specific page- https://registry.verra.org/app/projectDetail/VCS/2833 Verra Response Section 2.4 of the joint PD/MR has been updated with a clarification on comments from PCP.	Closed
2	**Lack of evidence that the project area was not degraded to create GHG credits**		
	Issue Section 1.3 of the joint PD/MR does not state whether the project area was not drained or degraded to create GHG credits. Action Required	**Round 1** VVB Response 1. The PP has added a new row in the table in section 1.3 where it has described that the project activity does not drain native ecosystems or degrade hydrological functions to generate GHG credits.	Closed

	1. The VVB must ensure that section 1.3 of the joint PD/MR justifies how the project area was not drained or degraded to create GHG benefits. 2. The VVB must ensure that the project proponent provides evidence to demonstrate adherence to this eligibility criterion and update the joint VVR accordingly. Program Rule(s) *VCS Standard, v4.3*, Section 3.2.5 Background Activities that drain native ecosystems or degrade hydrological functions to generate GHG credits are not eligible under the VCS Program.	For supporting this statement, the PP has provided the baseline land use assessment and land use assessment of 10-years prior to the project activity. In this document, it can be confirmed that prior to the project activity there were no wetland or water body present in the project activity. Therefore, there was no scope of drainage of any hydrological body in the project. In another document provided Ecological and Land use Survey, the land use prior to the project activity designated as cropland which contained no water body in the project area. The changes made have been assessed by Verification team and found appropriate. 2. The joint FVR has been revised, under section Additional Information Relevant to the project to include the assessment. Verra Response A clarification on whether the project area was not drained or degraded to create GHG has been added to the PD/MR. The VVB has assessed this and updated the joint FVR	

3	**Lack of information that describes the long-term plan to ensure the required project longevity**		
	Issue Section 1.9 of the joint PD/MR does not specify the project lifetime and does not demonstrate that the project lifetime is at least 30 years. Action Required 1. The VVB must ensure that the project proponent updates Section 1.9 of the joint PD/MR to specify that the project	**Round 1** VVB Response The validation team confirms that PP has added a statement in the section 1.9 in the revised joint PD-MR, where PP has described the project longevity period, which is more than 30-years. This is because the crediting period of the project activity will be renewed four times reaching 100-years. The PP has described the long-term engagement plan with the farmers/landowners enrolled in the project activity through formal	Closed

	lifetime is at least 30 years. 2. The VVB must ensure that section 1.9 of the PD provides a credible and robust plan and related evidence for managing and implementing the project over its entire lifetime. Program Rule(s) *VCS Standard, v4.3* section 3.8.4 and *Non-Permanence Risk Tool (NPRT), v4.*0, Section 2.2.4 Background Where AFOLU project longevity is less than 30 years, the project fails the risk assessment, and it is not eligible for crediting.	agreement. The Project Proponent has signed a contractual agreement with each landowner in the project activity instance as described in section 1.7. Similarly, in future project activity instances as well, the PP will sign a contractual agreement with each landowner. The plantation and management will be followed as per the Description of the Project Activity described in section 1.11. The PP has also developed a Monitoring Plan to measure, monitor and report changes in the carbon stocks in the project activity (described in section 5.3). The changes made have been assessed by Verification team and found appropriate Verra Response The project lifetime has been clarified in the PD.	

4	**Conditions prior to project initiation not fully described**		
	Issue Section 1.13 of the joint PD/MR is missing information to describe the conditions of the project area prior to the project initiation (e.g., socio-economic and cultural activities in the region, land use and vegetation cover, settlements extend and distribution in the project zone, etc.) Action Required The VVB must ensure that the project proponents updates section 1,13 of the joint PD/MR with the following information prior to the project initiation: - Details of the socio-economic and cultural activities in the region - Land-use and vegetation cover in the project area, - Settlement structure in the project zone and surrounding areas - Any other relevant historic conditions in the project zone	**Round 1** VVB Response The section 1.13 of the joint PD-MR has been now duly updated and attuned with added information depicting details of the socio-economic and cultural activities in the project area prior to the project initiation. This has been re-assessed by validation team and found appropriate. The reported information has been also cross checked with relevant literature documents as quoted by PP in the PD -MR. Verra Response Section 1.13 of the joint PD-MR has been updated with missing information on the socio-economic and cultural activities in the project area.	Closed

	Program Rule(s) *VCS Standard Project Description Template*, *v4.1*, section 1.13		

5	**Lack of evidence to demonstrate the absence of potential negative environmental and socio-economic impacts**		
	Issue Section 2.1 of the joint PD/MR states that the project will have no negative environmental impacts but does not identify the potential negative socio-economic impacts and the proposed steps to mitigate them. Action Required 1. The VVB must ensure that section 2.1 of the joint PD/MR: i. identifies potential socio-economic impacts of the project (e.g., impact on settlement structure and communal land use plans), and the steps to mitigate them. ii. Justifies how plantations (including the species planted, biodiversity, etc.) will not have negative environmental impacts on barren land. 2. The VVB must provide a corresponding assessment conclusion in section 3.2 of the joint VVR to verify that the project has no negative impacts on local stakeholders and the environment. Program Rule(s) *VCS Standard, v4.3,* section 3.17.2 Background Section 2.1 of the joint PD/MR states that reforestation activities on barren land generally lead to a positive impact on the environment, but no evidence to support this claim is provided.	**Round 1** VVB Response 1. The PP has addressed the issue in the section 2.1 of the Joint PD-MR. The PP has described the potential socio-economic and environmental impacts. Any negative socio-economic impacts were emphasized to be addressed during stakeholders' consultation meeting. No negative socioeconomic impacts were identified because feedbacks and concerns were invited during stakeholders' consultation as described in section 2.2. In addition, the PP has described there is no negative environmental impact in the section 2.1. **2.** The joint VVR section 3.3.1- has been updated the No Net Harm and has further attuned to reflect that there is no negative impacts on local stakeholders and the environment. Verra Response The PD/MR has been updated to clarify the project impacts on the stakeholders. The VVVB has assessed this and updated the VVR	Closed

6	**AFOLU-Specific Safeguards incomplete**		
	Issue Section 2.5 of the joint PD/MR does not provide details on all the AFOLU-Specific Safeguards. Action Required 1. The VVB must ensure that the project proponent includes the following in Section 2.5 of the joint PD/MR: - The location of territories and resources that local stakeholders own or to which they have customary access. - Whether the project proponent nor any other entity involved in project design or implementation are involved in any form of discrimination or sexual harassment. How communication and consultation are performed in a culturally appropriate manner, considering language and gender sensitivity with all stakeholders - Any legal or customary tenure/access rights to territories and resources, including collective and/or conflicting rights, held by local stakeholders. 2. The VVB must update the joint VVR with an assessment conclusion on all such matters. Program Rule(s) *VCS Standard, v4.3*, section 3.17.11, 3.17.14, and 3.17.16	**Round 1** VVB Response 1. The Project Proponent has added three new rows in the table describing the 'AFOLU Specific Safeguards' where they have addressed the remaining points as described in section 3.17.11, 3.17.14, and 3.17.16. 2. The Joint VVR has been revised and updated to include the assessment of the all the AFOLU-Specific Safeguards. Verra Response The missing information on the AFOLU Specific Safeguards has been added in the joint PD/MR. The VVB has assessed the information and updated the joint VVR.	Closed

7	**Regulatory surplus is not demonstrated**		
	Issue Section 3.5 of the joint PD/MR does not demonstrate how the project is not mandated by any law, statute, or other regulatory framework and any systematically enforced legislation. Action Required 1. The VVB must ensure that section 3.5 of the joint PD/MR describes and justifies the evidence that the project is not mandated by any law, statute, or other regulatory frameworks. 2. The VVB must assess the updates and revise the joint VVR accordingly. Program Rule(s) *VCS Joint Project Description & Monitoring Report*, v4.1, sections 3.5	**Round 1** VVB Response 1. The Project Proponent has described and demonstrated in the revised Joint PD-MR that project is not mandated by any law, statute, or other regulatory framework and any systematically enforced legislation under the sub-heading Regulatory Surplus. 2. The validation team, by its document review and remote interview confirmed that the project activity is in compliance with all the applicable laws, statutes and other regulatory frameworks. The assessment team was able to verify existing legislation and project compliance to it. It was reported under section 3.1 "Compliance with Laws, Statutes and Other Regulatory Frameworks". Additionally, now in line with the comment raised, section 3.4.5 in the Joint VVR has been revised to include the updated information. Verra Response A clarification on how the project is mandated by law has been added in the joint PD/MR.	Closed

8	**Insufficient information to demonstrate additionality**		
	Issue The joint PD/MR does not substantiate that the barriers identified are valid and conclusive in the context of the land use scenario in question and does not provide transparent and documented evidence to demonstrate existence and significance of the identified barriers. Action Required 1. The VVB must ensure that section 3.5 of the joint PD/MR is updated to:	**Round 1** VVB Response 1. To address the query raised, in the joint PD-MR, - Explanation of the identified barriers existing and preventing the alternative land-use scenarios, has been added now. - PP has removed and excluded the analysis of other VCS or CDM projects but added an assessment of change in the tree outside forest coverage, which is relevant here because tree plantation has been done	Closed

	- Elaborate on why the identified barriers exist and prevent the alternative land-use scenarios, describing key facts, assumptions and rationale behind the assertion and referring to transparent and documented evidence. - Exclude from the common practice analysis other VCS or CDM registered projects but assess all forestation activities implemented in the region, using documented evidence. 2. The VVB must assess the updates and revise the joint VVR accordingly. Program Rule(s) *VCS Joint Project Description & Monitoring Report*, v4.1, sections 3.5	outside the forest lands. 2. VVB has assessed the updates and the joint VVR has been now revised accordingly to reflect the amended information in the joint PD- MR. Verra Response The missing information on the barriers and common practice analysis has been added to the joint PD/MR. The VVB has assessed the updates and the joint VVR has been now revised accordingly	

9	**Non-permanence risk rating incorrectly quantified**		
	Issue The Non-Permanence Risk Tool (NPRT) was applied for the entire project area without considering that some risks are relevant to only specific areas/districts and/ or to specific plantation models. Action Required 1. The VVB must ensure that a single overall risk rating is determined for each district. 2. The VVB must ensure that the project documents list the overall risk rating for each district and the corresponding net change in the project's carbon stocks in the same district. 3. The VVB must assess the updates and revise the joint VVR accordingly. Program Rule(s) *AFOLU Non-Permanence Risk Tool*, v4.0, Sections 2.1.3, 2.3.3 and 2.5.4	**Round 1** VVB Response The risk assessment has been done in three parts - (i) Internal Risk; (ii) External Risk; and (iii) Natural Risk. The former two, that are - (i) Internal Risk and (ii) External Risk are applicable to all the project area locations whereas Natural Risk can be specific to project districts. Therefore, the PP has now provided natural risk rating district wise in the Non-Permanence Risk Report. The project area is scattered in 4 states and 20 districts. The project has no land parcels with cyclones or flood threats. But 5 districts out of 20 districts fall under drought-exposed areas. Drought can affect only the early stages of tree establishment. In these 5 drought-prone areas, drought affects only the first 2 years of tree establishment which can be considered as "Minor" (5% to less than 25% loss of carbon stocks). The remaining districts have the same risk profile, which is very low. So, the risk profile of the 5 drought-prone districts is applied to the entire project.	Closed

	Background For non-grouped projects with multiple instances in different geographical areas, some risks are relevant to only a portion of the project's geographic area. Hence, a single overall risk rating must be determined for each geographic area and the project's monitoring and verification reports shall list the overall risk rating for each area and the corresponding net change in the project's carbon stocks in the same area. See Section 2.1.3 of the *AFOLU Non-Permanence Risk Tool*.	The score (LS) of extreme weather has been updated to 5 from the previous 2 considering the risk profile of 5 drought-prone districts as default for the entire project. 2. The VVB has assessed the updates that have been done in NPR assessment. The revised Overall Risk Rating is now calculated as 3.0. Since overall risk rating (3.0) is found to be less than the minimum value (10) , the minimum value is accepted as the overall risk. So the overall risk rating is determined as 10. This is similar to that calculated previously and hence has no effect on total VCUs claimed. Section 3.5 of the joint VVR has been updated and revised accordingly.	
		Verra Response The project risk rating has been revised to reflect the different geographical areas. The VVB has assessed the updates that have been done in NPR assessment and updated joint VVR	

10	**Lack of clarity in VVB assessment procedures for checking the applicability of tools and methodology**		
	Issue	**Round 1**	Closed

	Section 3.3 of the joint VVR does not fully describe the assessment procedures and resources used to check if: - all the appropriate tools and or modules have been selected and correctly applied. - all GHG sources, sinks and reservoirs have been selected correctly in accordance with the applied methodology. Action Required The VVB must update section 3.3 of the joint VVR with detail about the assessment procedures and resources used to crosscheck the accuracy of the information provided by the project proponent in this regard. Program Rule(s) *VCS Validation Report Template*, *v4.1*, Section 3.3	VVB Response The mode of assessment adopted by verification team has been detailed in revised joint VVR under section 3.3 for 3.3.5-AFOLU-Specific Safeguards. The validation team has assessed all the implied AFOLU-specific safeguards during audit process by stakeholders' interview and during interaction with the project implementation and monitoring team and found it to be in accordance with the requirement. Verra Response The VVB response in the PRR does not match the information required. However, the VVB has confirmed in the Joint VVR that the project boundary is correctly described	

11	**It is unclear whether all relevant laws are listed, and compliance is justified**		
	Issue Section 1.14 of the joint PD/MR does not specify whether there is any national, regional, and/or local laws, statutes and regulatory frameworks on workers' rights and safety or carbon trading that are relevant to the project activities. Action Required The VVB must ensure that section 1.14 of the joint PD/MR describes how: - all national, regional, and local laws, statutes, and regulatory frameworks in the host country that are relevant to the project activities have been considered e.g., workers' rights and carbon trading regulations.	**Round 1** VVB Response - In the revised Joint PD- MR, the Project Proponent has added and described relevant national, regional, and/or local laws, statutes and regulatory frameworks on workers' rights and safety and carbon trading that are relevant to the project activities in the section 1.14 of the PD-MR and also assures compliance with all relevant laws. - The validation team confirms that the revised Joint PD MR has been updated, and revised accordingly to include the additional national, regional, and local laws, statutes, and regulatory frameworks in the host country that are relevant to the project activities.	Closed

	- the project proponent assures compliance with all relevant laws. - The VVB must assess the updates and revise the joint VVR accordingly. Program Rule(s) *VCS Standard,* v4.3, Section 3.16	 Verra Response The joint PD/MR has been updated with the missing information regulatory frameworks on workers' rights.	

12	**Missing information on project area location**		
	Issue The map under Section 1.2 of the joint PD/MR, as well as the KML file provided, do not include geodetic polygons that delineate the geographic area where project activities are implemented. Action Required a. The VVB must ensure that section 1.2 of the joint PD/MR is updated to include geodetic polygons that delineate the geographic area where project activities are implemented. b. The VVB must ensure that the KML file is updated to include geodetic polygons that delineate the geographic area where project activities are implemented. 3. The VVB must assess the information provided and update the joint VVR as needed. Program Rule(s) *VCS Standard,* v4.3, Section 3.10.2	**Round 1** VVB Response a. VVB confirms that the PP has made appropriate corrections in section 1.2 of the joint PD MR and now revised with the project boundary showing the land parcels. b. KML files has been checked by the validation team hence, VVB confirms that the KML file is updated to include geodetic polygons that delineate the geographic area where project activities are implemented. 3. VVB has assessed the information provided and the joint VVR is now updated and revised to reflect the added information. The information under section 1.12- Project Location has been updated and now reflects the land parcels categorically in the maps provided. The project land parcels are shown in red bordered geodetic polygons in the revised joint PD-MR. under section 1.12. A separate KML has been provided as well for assessment and has been cross-checked. Verra Response The information on the project boundary has been updated in the	Closed

		joint PD/MR and KML file. The Joint VVR has been updated accordingly.	

13	**Missing Emission reduction/Removals (ERR) calculation spreadsheet**		
	Issue The PP has not provided Verra with an ERR electronic spreadsheet to facilitate the verification of the results. Action Required The VVB must ensure that the PP provides Verra with an ERR electronic spreadsheet to facilitate the verification of the results. Program Rule(s) *Joint Project Description & Monitoring Report, v4.1,* sections 6.2, 6.3 and 6.4	**Round 1** VVB Response VVB confirms that PP will submit the ERR electronic spreadsheet with the PRR review for assessment. Verra Response An ERR calculation spreadsheet has been provided. However, this finding cannot be closed. Issue The size (DBH and height) of some tree species in the forest inventory data reported in the ex-post spreadsheet is unrealistic considering the age of the trees. Action Required 1. The VVB must ensure the ERR estimates are revised to reflect the actual tree growth rate. 2. The VVB must i. assess the accuracy of the DBH and height reported in the ex-post spreadsheet. ii. assess the accuracy of the method used to measure trees in the inventory. iii. ensure that there no material error, omissions, or misinterpretations in the ex-post calculations. Program Rule(s) *VCS Standard v4.4, Sections 2.2.1 (principle of accuracy)*	Closed

Background
Scientific studies report growth rates of *Pterocarpus santalinus* in India much lower than reported in the Ex-post calculation spreadsheet (i.e., worksheet JAGITYAL and Vishakapatnam). E.g., according to Maheshwar et al., 2020* the mean annual increment in girth at breast height for *Pterocarpus santalinus* in India was around 0.74 cm for stems of seedling origin.
VVB Response

The Mean annual increment reported for the present project activity is as per the table below and these MAIs have been calculated on-site on the project site during the current monitoring period and are actual calculated values.

Sl. No.	**Species covered under the project activity**	**Average Mean Annual Increment as per the Monitoring Report based on actual o (cm/year)**
1	*Pterocarpus santalinus*	1.98
2	*Citrus limetta*	1.41
3	*Citrus limon*	1.25
4	*Swietenia macrophylla*	1.67
5	*Tamarindus indica*	2.71
6	*Melia dubia*	2.20
7	*Tectona grandis*	1.68
8	*Santalum album*	0.87
9	*Syzygium cumini*	1.02
10	*Psidium guajava*	1.08
11	*Phyllanthus emblica*	0.99
12	*Mangifera Indica*	0.72

The consolidated data reflecting the calculated value of average MAI has been collated for all the species considered and planted for this project and shall be submitted along with the response.

		The species *Pterocarpus santalinus* which is planted and enumerated under the present project activity, in this first monitoring period, are at a younger age (~5 years) and therefore relatively grow faster due to increased growth rate observed. (*Ramabrahmam and Sujatha (2016- Ref below*). According to literature quoted- *Ramabrahmam and Sujatha (2016*) Red sanders (*Pterocarpus santalinus*) is a light-demanding moderate sized tree growing up to 8 m tall with a trunk of 50–150 cm diameter and it is also fast-growing in nature during its young age, which normally reaches height of 5 m tall in three years even on degraded soils. In another study done by Singh (2020), *Pterocarpus santalinus* can achieve a DBH of 0.10 m or 10 cm in 10-year period of time. Which means, on an average Red Sanders can achieve a Mean Annual Growth increment of its DBH by 1 cm per year for a period of 10 years. VVB wishes to put forward that, the cited paper by the VERRA Reviewer (*Maheshwar et.all 2020*) demonstrates different ranges of fragmented annual girth increment measurement taken at limited 32 sample plots between the year 1920- 1926 and considers both seedling origin and coppice shoots (0.74 cm per year for stem of seedling origin and 1.38 cm per year for coppice shoots measured at one of the ranges amongst 3 ranges studied) Furthermore, the paper explicitly conveys that “Growth rate of this species is very slow under its natural conditions”, However, the plantation of red sanders done under this present project activity has been done under controlled condition under the plantation forestry model whereas the growth rate described in the cited paper is from the natural forests. There can be differences in growth rate of natural forests and plantation forests. These differences are more likely due to variations in the microenvironment conditions (Ankalaiah, 2022). As per Ankalaiah, 2022, under the natural conditions, the saplings can revert back to seedlings stages due to multiple environmental stressors such as fires. Therefore, the gestation period to reach saplings stage from seedlings stage is longer in natural environment. On the other hand, the tree plantations done under the current	

		project activity have been done in the controlled human-dominated environment where management is purely under the control of individual land owner including protection of the plantations from any kind of disturbances like fire. Therefore, in the absence of any disturbances, the trees in the project activity have much better chance to grow and thrive and accumulate higher GBH and height during the younger age in comparison to the trees of same species growing in natural forests. It has been assessed by VVB that in the project activity, the measurement of GBH and tree height has been done on the basis of Standard Operating Procedure (SOP) followed by the Project Proponent (PP). Using GBH value, DBH has been calculated. The PP has shared the sample plot data as well with sample photographs of field measurements which has been cross-verified and found appropriate. Hence there was no change or correction done in ER sheet calculations. References: Ramabrahmam, V., and Ms Sujatha. "Red Sanders in Rayalaseema Region of Andhra Pradesh: importance to commercial & medicinal value." IOSR J Pharm Biol Sci 11.1 (2016): 57-60. (https://www.semanticscholar.org/paper/Red-Sanders-in-Rayalaseema-Region-of-Andhra-to-%26-Ramabrahmam/f36390b5978370430f1f1aaa61da3c23bd566fa6) Singh, S. E. W. A. "Carbon sequestration potential of red sander (Pterocarpus santalinus) plantations under different ages in Vellore and Thiruvallur districts of Tamil Nadu." Life Sci. Leaflets 123 (2020): 1-10. (https://petsd.org/ojs/index.php/lifesciencesleaflets/article/view/1473)	

		Ankalaiah, C. "Distribution and population structure of Pterocarpus santalinus (Red sanders) in hill ranges of Kadapa region, Southern Eastern Ghats, India." Proceedings of the International Academy of Ecology and Environmental Sciences 12.1 (2022): 44. (http://www.iaees.org/publications/journals/piaees/articles/2022-12(1)/distribution-and-population-structure-of-Pterocarpus-santalinus.pdf) **Verra response:** The VVB confirms that the MAIs have been calculated on-site on the project site during the current monitoring period and are actual calculated values.	

14	**Lack of clarity on the LTA estimates**		
	Issue It is not clear whether the long-term average GHG benefit has been calculated using the data monitored ex-post for the 1st monitoring period. Action Required i) The VVB must ensure that the joint PD/MR is updated to: a. Clarify whether the LTA calculated in Section 1.10 considers the data monitored ex-post for the 1st monitoring period. b. Provide the ex-post LTA in Section 6.5 in case the LTA provided in Section 1.10 does not consider the data monitored ex-post for the first monitoring period. c. Revise the ex-post LTA under section 6.5 in case the LTA provided in Section 1.10 is an ex-post one.	**Round 1** VVB Response i) a.LTA calculated in section 1.10 considers the ex-ante values of annual volume increment. The annual volume increment values have been selected from the IPCC volume increment tables and registered CDM projects. Harvesting is planned only for the Mahagony and Teak trees. Since the remaining trees are fruit-bearing species, there is no intention of harvesting for other species. Ex-ante calculations are done based on the values given in the table. Ex-post values are not considered in the LTA calculations in section 1.10. b. LTA has been recalculated using the EX-post values obtained in the first monitoring period. In the revised joint PD-MR, under section 6.5, LTA has been calculated for all the species in the project simultaneously. The updated LTA is 114407 tCO_2e. The total GHG benefits in the monitoring period is 25321 tCO_2e. So,	Closed

	ii) The VVB must assess all the revised PD sections in this regard and update section 4.2 of the joint validation and verification report accordingly. Program Rule(s) *VCS Standard,* v4.3, Section 3.2.22 (6) Background Per Section 3.2.22 (6) of the *VCS Standard, v4.3*, the LTA must be re-calculated at each verification event to take into consideration monitored data. Consequently, a joint PD/MR must clarify that the LTA calculated considers the data monitored ex-post for the 1st monitoring period.	the long-term average estimated have not been reached in this monitoring period. c. LTA under section 6.5 has been updated with ex-post values of the first monitoring period. ii) VVB has assessed all the updated information in the revised PD-MR and has attuned section 4.2 of the FVR to ensure the revised information is reflected and included. Verra Response The LTA under section 6.5 has been updated with ex-post values of the first monitoring period. The VVB has assessed this and updated the joint VVR. However, this finding will remain open until finding #13 above is closed. VVB response: VVB has provided the explanation and response to the query in Finding 13 above. It has been assessed by VVB that in the project activity, the measurement of GBH and tree height has been done on the basis of Standard Operating Procedure (SOP) followed by the Project Proponent (PP). Using GBH value, DBH has been calculated. Hence there was no change or correction noted in ER sheet calculations. **Verra response:** This finding is closed.	

15	**Incomplete summary of the joint validation and verification Report**		
	Issue The VVB has not included the uncertainties associated with the validation in the summary section of the joint VVR. Action Required The VVB must update the summary section of the joint VVR to	**Round 1** VVB Response VVB has now revised the summary of Joint VVR with the uncertainties associated with the validation, in accordance with the Joint Validation & Verification Report, v4.1 template,	Closed

	include the uncertainties associated with the validation. Program Rule(s) *Joint Validation & Verification Report, v4.1, Summary Section*	 Verra Response The uncertainties associated with the validation have been included in the joint VVR.	

16	**Insufficient information on the documentation assessed by the VVB**		
	Issue In the joint VVR, the VVB does not specify the documentation used to assess the following: i) Compliance of the project with the applicability condition of the methodology and tools. ii) Project boundary, i.e., GHG sources, sinks, and reservoirs Action Required The VVB must update Sections 3.4.2 and 3.4.3 of the joint VVR to include the documentation used to assess the project compliance with the applicability conditions of the methodology and tools, as well as the project boundaries. Program Rule(s) *Joint Validation & Verification Report, v4.1*, Sections 3.4.2 and 3.4.3	**Round 1** VVB Response The VVB has now updated Sections 3.4.2 and 3.4.3 of the joint VVR to include the documentation used to assess the project compliance with the applicability conditions of the methodology and tools and the project boundaries. Verra Response The joint VVR has been updated to include the documentation used to assess the project compliance with the applicability conditions of the methodology and tools and the project boundaries	Closed

17	**Missing conclusion on the implementation of the monitoring plan**		
	Issue Section 3.4.8 of the joint validation and verification report does not provide an overall conclusion regarding the adherence of the monitoring plan to the requirements of the applied methodology and any referenced tool.	**Round 1** VVB Response Section 3.4.8 of the joint validation and verification report is now revised with the validation conclusion regarding the adherence of	Closed

	Action Required The VVB must include under Section 3.4.48 of the joint validation and verification report an overall conclusion regarding the adherence of the monitoring plan to the requirements of the applied methodology and any referenced tool. Program Rule(s) *Joint Validation & Verification Report, v4.1, Section 3.4.8*	the monitoring plan to the requirements of the applied methodology and any referred tool and in line with the template of Joint Validation & Verification Report, v4.1, Verra Response An overall conclusion regarding the adherence of the monitoring plan to the requirements of the applied methodology and any referenced tool has been added to the joint VVR.	