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	0960
Project Name	'Lumin/Eucapine Uruguay' Forest Plantations on degraded grasslands under extensive grazing
Review Type	VCS Verification Approval; CCB validation and verification approval
Program(s)	VCS Program and CCB Program
Verification Period	VCS: 08 April 2013 – 31 December 2020 CCB: 22 February 2006 - 31 December 2020
Project Proponent	LUMIN/EUCAPINE SRL
Methodology	AR-ACM0001: Afforestation and reforestation of degraded land — Version 5.2.0
VVB	SCS Global Services
Assessment Criteria	*VCS Standard, v4.1, CCB Program Rules, 3.1*
Date of First Issue	22 Dec 2022
Date of Second Issue	17 Aug 2023
Review Conclusion	Approved
Date of Final Issue	19 Oct 2023

FINDINGS

#	Finding Description	VVB Response	Status
1	**Non-Permanence Risk Report not submitted**		
	<u>Issue</u> The project proponent did not upload a Non-Permanence Risk Report (NPRR) to the Verra Registry <u>Action Required</u> 1.The VVB must ensure an NPRR is uploaded to the Verra Registry <u>Program Rule(s)</u> *CCB-VCS Monitoring Report Template*, Section 3.4.4	**Round 1** <u>VVB Response</u> The project has indicated the NPRR has now been uploaded. The VVB will also send the latest version of the NPRR with this PRR to Verra when responding to this Round's findings. <u>Verra Response</u> The NPRR was provided.	Closed

#	Finding Description	VVB Response	Status
2	**Long-term average (LTA) is not reported**		
	<u>Issue</u> The LTA is not reported in the monitoring report <u>Action Required</u> 1. The VVB must ensure the LTA is reported in Section 3.2.4 of the monitoring report 2. The VVB must assess if the LTA was calculated according to Section 3.2.22 of the *VCS Standard, v4.3* <u>Program Rule(s)</u> *VCS Standard, v4.3*, Section 3.2.22 <u>Background</u> *VCS Standard, 4.3*, Section 3.2.21: ARR and IFM projects with harvesting activities shall not be issued GHG credits above the long-term average GHG benefit maintained by the project.	**Round 1** <u>VVB Response</u> The project added the LTA in section 3.2.4 of the monitoring report. <u>Verra Response</u> The finding cannot be closed. <u>Issue</u> 1. The LTA was not updated with monitored data. 2. The total GHG credits issued for this monitoring period will exceed the LTA. *LTA:* 6,258,973 tCO2e *To-date issuance:* 2,624,257 VCUs *Remaining issuance available:* 3,634,716 VCUs	Closed

		Action required 1. The VVB must ensure the LTA is updated with monitoring data 2. The VVB must ensure the project will not issue credits exceeding the long-term average. 3. The VVB must ensure the VR is updated accordingly. Background *VCS Standard, v4.3*, Section 3.2.25(7): A project may seek GHG credits during each verification event until the long-term average GHG benefit is reached. Once the total number of GHG credits issued has reached this average, the project can no longer issue further GHG credits. The long-term average GHG benefit shall be calculated at each verification event, meaning the long-term average GHG benefit may change over time based on monitored data.	
		Round 2	
		VVB Response 1. The project provided a detailed comparison of ex ante tree volume projections from the INIA growth model against ex post tree volume estimates (see 'Comparisson between volume monitored data and model estimations for LTA.xlsx', now reference /30/ in the verification report). After concluding that the original INIA parameterization led to volume (and subsequently tree carbon) projections that were substantially lower than the ex post on average, the project re-calibrated INIA and re-ran for each species to produce carbon projections that were still overall lower than ex post estimates, but on average closer to ex post estimates. The project opted to keep these modified projections for the first cycle, but kept the original projections they had in previous submittals for cycles 2-4.	

		2. SCS has clarified that the LTA threshold should not be surpassed by verified credits with Verra. The project calculated 4,319,102 VCUs for this monitoring period, and the long-term average is now 5,812,948. Given 4,319,102 + 2,624,257 = 6,943,359 and is above the LTA, the project may only report a maximum of 3,188,691 verified VCUs for this monitoring period. The audit team has updated the verification report where relevant and included a note about the VCU cap for this monitoring period below the table in section 5 of the verification report.	
		Verra Response The VVB ensured the LTA calculations were updated with ex-post data and that the project will not verify credits beyond the LTA.	

3	**Buffer contributions and net change in carbon stocks are not reported**		
	Issue The buffer contributions and net change in carbon stocks are not reported in the monitoring report or verification report Action Required 1. The VVB must ensure the buffer contributions AND the net change in carbon stocks for this monitoring period are reported in Section 3.2.4 of the monitoring report 2. The VVB must verify the total buffer contribution in Section 5 of the verification report Program Rule(s) *CCB-VCS Monitoring Report Template,* Section 3.2.4	**Round 1** VVB Response The buffer contributions and net change in carbon stocks are now reported in section 3.2.4 of the monitoring report. The VVB updated Section 5 of the verification report to represent the most recently verified buffer credits. Verra Response The buffer contributions and net change in carbon stock were reported in the project documents.	Closed

4	**Increase in project area must be reported and assessed as a project description deviation**		
	Issue	**Round 1**	Closed

	The increase in the project area must be reported and assessed as a project description deviation not a 'minor change' to the project description <u>Action Required</u> 1. The VVB must ensure the change to the project area is reported as a project description deviation in the monitoring report and verification report 2. The VVB must assess if the deviation impacts the applicability of the methodology (including the eligibility of the added area), appropriateness of the baseline scenario, or the additionality (i.e., assess whether IRR reaches benchmark IRR) 3, The VVB must ensure leakage calculation in Section 3.2.3 of the monitoring report is updated with the new project area <u>Program Rule(s)</u> *CCB Program Rules, v3.1*, Section 3.5.7. *VCS Standard, v4.3*, Section 3.19.3 <u>Background</u> The *CCB Program Rules, v3.1*, Section 3.5.7, identifies changes to the project area as a project description deviation	<u>VVB Response</u> The project added an explanation regarding changes in the project area in section 2.2.4 of the MR. After a detailed study of the project areas according to species, standard, year of planting, among other variables, it was possible to distinguish areas that were erroneously included in the project and helped to define more precisely the total project area. First, a preliminary study was carried out to identify the areas (document called "Preliminary study of project areas according to shapefiles"), and then a more qualitative analysis was carried out in which the areas were identified according to whether or not they met the requirements to be presented in the project (please see document "Analysis of area added to LUMIN Project through satellite imagery"). • The areas corresponding to the strata "ZCenturionE grandis2014", "ZCenturionE grandis2015" and "ZRuta 7E grandis2014" are excluded from the project because they do not meet the conditions to be included in the project, as demonstrated in the document "Analysis of area added to LUMIN Project through satellite imagery". • The sampling plots of these stratum are eliminated for the ex-post estimation of the carbon stock, as can be seen in the spreadsheet "V8_Carbon Stock Weyerhaeuser as of DIC 2020_ 20230531", in which data from plots 301, 302, 303, 304, 305 and 306 are eliminated. • A recalculation of areas per stratum was performed in which a reduction in the area of the "ZOctavaE grandis2019" stratum was identified due to the exclusion of the project from the area corresponding to this stratum in the Santa Clara establishment. The	

		sampling plots in this case are located in this property, but it was decided to keep them for the ex-post estimation of the carbon stock since it is considered that the conditions of the E grandis plantations in the project are similar to those sampled in Santa Clara. • The project provided a workbook "V2_Areas_2023_Estratos LUMIN", which summarizes the area changes. The audit team cross-checked information in this document with the project's calculation workbooks. • The ex-ante and ex-post estimation of the carbon stock was updated according to the areas obtained from the study. The audit team reviewed a folder provided by the client "Comparison_Areas_2012-2021" contains all the documentation used for the study of areas, as well as processing results (shp., kmz. files, maps). The audit team updated section 3.3 of the verification report to include our assessment process and conclusion regarding the project's Project Description Deviation. The IRR has been updated following the area updates, and the audit team reviewed the updated cash flow analysis. Finally, the audit team confirms the updated area has been applied in section 3.2.3 of the monitoring report.	
		<u>Verra Response</u> The finding cannot be closed. <u>Issue</u> Non-grouped projects are not permitted to include further activity instances after the initial validation. New properties and areas annexed into existing properties constitute further activity	

		instances. Required action 1. The VVB must ensure the newly acquired or annexed properties are not added to the project area. The only permitted change to the project area are the mapping adjustments. Program Rule(s) *VCS Standard, v4.3*, Section 3.6.5; *VCS Program Definitions*, v4.3 Background *VCS Standard, v4.3*, Section 3.6.5 : Inclusion of further project activity instances subsequent to initial validation of a non-grouped project is not permitted (see Sections 3.6.10 – 3.6.17 for information on grouped projects). *VCS Program Definitions*, v4.3 : Project activity instance - A particular set of implemented technologies and/or measures that constitute the minimum unit of activity necessary to comply with the criteria and procedures applicable to the project activity under the methodology applied to the project	
		Round 2	
		VVB Response The project has removed all new project instances either annexed into existing properties or based in new properties. The only changes made to the project area were mapping adjustments based upon new high-resolution imagery. The audit team re-calculated areas and inspected the project’s updated shapefile with high resolution imagery. The audit team also checked that the updated areas had been accounted for in the project’s various calculations and in section 3.2.3 of the MR.	

		Section 3.3 of the verification report has been updated to accurately document the evaluation of these mapping adjustments on the project area. Verra Response The newly acquired or annexed properties were removed from the project area and the only adjustment was to reduce the project area based on new high-resolution imagery that increases the accuracy and conservativeness of the ERRs.	

5	**Baseline GHG removals by sinks not accounted for**		
	Issue Section 3.2.1 of the monitoring report states that the baseline GHG removals by sinks does not need to be accounted for, but the methodology requires quantification of such removals Action Required 1. The VVB must ensure Section II.4 of the methodology is used to calculate baseline net GHG removals by sinks Program Rule(s) *AR-ACM0001: Afforestation and reforestation of degraded land, v5.2*, Section II.4	**Round 1** VVB Response The project has updated section 3.2.1 to explain why net GHG removals by sinks in the baseline scenario is zero and cites the IPCC Good Practice Guidance for Land Use, Land Use Change, and Forestry. Verra Response The VVB verified that the baseline GHG removals by sinks is accounted for according to the methodology.	Closed

6	**Informational stakeholder meetings not publicized**		
	Issue Section 2.3.3 of the project description does not give details about how the informational meetings with the stakeholders were conducted and how they were publicized. Action Required 1. The VVB must ensure that the project proponent reports how the informational meetings were	**Round 1** VVB Response The projected updated Section 2.3.3 of the PD as follows: The process of public consultation and communication of the project was carried out in a way that did not violate the COVID-19 prevention protocols, since it was developed duribang a sanitary emergency. Therefore, email, WhatsApp groups,	Closed

	conducted and how they were publicized in Section 2.3.3 of the project description. 2. The VVB must update the validation report accordingly. <u>Program Rule(s)</u> *CCB-VCS Project Description Template,* Section 2.3.3; *CCB Standard*, Section G3.1	telephone contact and face-to-face meetings with key community stakeholders were used when possible (for example during the audit process) and the project's reference material was made available on the website. The following table shows the details of the scope of the communication carried out: **CCB project communication summary** **Total stakeholders contacted**: **197** **Responses received**: **69%** **By mail**: **134** **Telephone communication Beekeepers**: **25** **Telephone communication Grazers**: **30** **Telephone communication Police**: **2** **Telephone communication School**: **2** **Telephone communication Municipality-NGO**: **4** Attached below are examples of project communication via WhatsApp:	

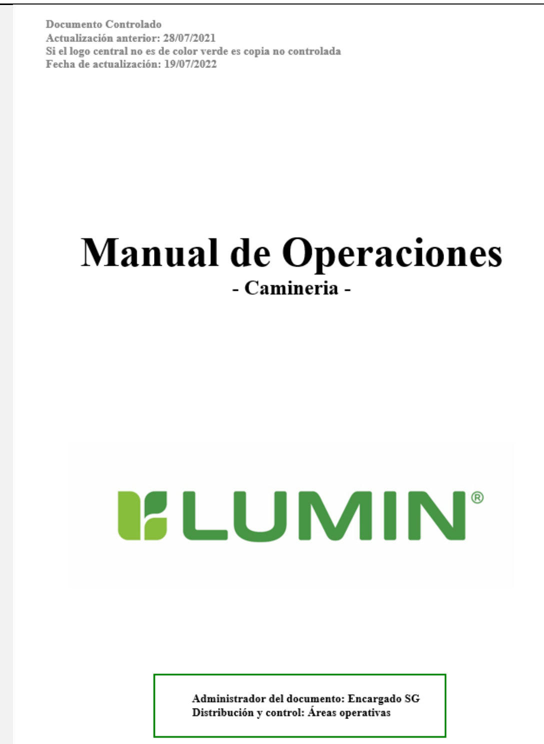
		  The project sent the audit team an example of communication and e-mail response from a stakeholder from the Ministry of Industry, Energy, and Mining informing them about the validation process (Ref /23/ in the validation report). In this case, the official acknowledged receipt and mentioned they would inform their department about the message. The audit team's in-country specialist also conducted interviews and asked stakeholders about their knowledge of the project, the project's outreach to them, and their knowledge of the audit process. This has been better explained in section 3.3.3 and throughout section 3.3 of the validation report.	

		Verra Response Section 2.3.3 of the project description has been updated to include information on public consultation and communication. Sections 3.3.3 of the validation report have been updated accordingly. This finding has been closed.	

7	**Community costs and risks not provided**		
	Issue It is unclear from Section 2.3.4 of the project description what process was used to identify the costs, risks, and benefits to communities and whether communities were involved or informed of the process. Action Required 1. The VVB must ensure that the project proponent updates the project description to clarify the process used to identify the indirect costs, risks, and benefits of the project on the communities. 2. The VVB must update the validation report accordingly. Background Section 2.3.4 of the project description explains that communities "can perceive projects costs, risks, and benefits in an indirect way, through the market". While in the validation report, VVB states, "During the interviews, the audit team confirmed that the potential costs, risks and benefits were discussed with communities" Program Rule(s) *CCB-VCS Monitoring Report Template,* Section 2.3.4; *CCB Standard*, Section G2.2	**Round 1** VVB Response The project updated section 2.3.4 was updated as requested. Lumin carries out community assessments associated with project activities in collaboration with social experts to evaluate the effect of the company's activities on the communities in the area. A reference and description to the report associated with the community assessment (now Ref /24/ in the validation report) has been added to section 2.3.4 of the PD and section 3.3.2 of the validation report. The audit team conducted interviews with multiple types of stakeholders, including direct beneficiaries of the project area (eg, cattle ranchers) and local community members. The direct beneficiaries acknowledged that they discussed benefits and risks associated with project activities on the phone. Community members mentioned they had meetings with Lumin, which were more frequent prior to the Covid-19 pandemic. The project also takes the opportunity here to note that during the CCB certification public consultation process the costs associated with these projects, the risks and benefits were presented, discussed, and understood by the relevant community stakeholders. Verra Response Section 2.3.4 of the project description has been updated to	Closed

		include information on the project's process for to identify the indirect costs, risks, and benefits of the project on the communities . Sections 3.3.2 of the validation report have been updated accordingly. This finding has been closed.	

8	**Feedback and grievance redress procedure is not publicized and accessible**		
	<u>Issue</u> Section 2.3.13 of the project description does not explain how the feedback and grievance redress procedure is publicized and accessible. <u>Action Required</u> 1. The VVB must ensure that the project proponent reports on the measures taken to publicize the feedback and grievance redress procedure and make it accessible. 2. The VVB must change the validation report accordingly. <u>Program Rule(s)</u>	**Round 1** <u>VVB Response</u> The audit team requested more information about the project's feedback and grievance redress procedure and received additional documentation. The project also updated section 2.3.13 of the PD. Chapter 5 of the Operations Manual (Ref /10/ of the validation report) is shown in this response, which publicly establishes the procedure for dealing with complaints, conflicts or disputes, by being distributed to all stakeholders involved in LUMIN's operations.	Closed

	CCB-VCS Monitoring Report Template, Section 2.3.13; *CCB Standard*, Section G3.8	 Documento Controlado Actualización anterior: 28/07/2021 Si el logo central no es de color verde es copia no controlada Fecha de actualización: 19/07/2022 **Manual de Operaciones** **- Camineria -** LUMIN® Administrador del documento: Encargado SG Distribución y control: Áreas operativas	

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Actualización anterior: 28/07/2021
Si el logo central no es de color verde es copia no controlada
Fecha de actualización: 19/07/2022

5.2. Comunicación con Partes Afectadas

- **Partes afectadas**- Cualquier persona, grupo de personas o entidad que está o es probable que esté expuesta a los efectos de las actividades desarrolladas por LUMIN. Ejemplos, Trabajadores, vecinos, propietarios de tierras aguas abajo, empresas locales, sindicatos, ONG, etc.

En caso de	Comunicación
Accidentes	Los incidentes y accidentes son registrados en el formulario de *Informe de Accidentes o Casi-Accidentes* y cargados al programa de accidentes (software). Esto genera una alerta vía correo eléctrónico que se puede enviar a todo el personal de LUMIN®. Dependiendo del accidente se puede comunicar mediante aviso o alerta de seguridad. Responsable: Gerente del área.
Incidentes	Los incidentes ambientales como derrames, erosiones y eventos climáticos de operaciones y/o con terceros(*) son comunicados a través del *Formulario SG 001 - Informe de Incidente / No-Conformidad.* Responsable: Gerente del área. (*) referido a ocupación ilegal de la propiedad, disputas por tenencia y/o derecho de uso ingreso no autorizado, robo, etc.
Política	La Política de la empresa es comunicada por cartelera o en lugares visibles y de fácil acceso a empleados de LUMIN por medio del Sitio intranet (Sistema de Gestión) y Manual de Operaciones. Responsable: Encargado del Sistema de Gestión.
Quejas/Confilcto o Disputa	Quejas o conflictos con partes afectadas, que involucren reclamos y/o eventuales compensaciones serán recibidos por cualquier vía de comunicación, online, carta, correo postal o llenando el Formulario para la Presentación de quejas (Ver Anexo) y serán analizados internamente siguiendo el "Procedimiento Resolución de Controversias ". En caso de que la queja sea de magnitud sustancial, duración sustancial o que envuelva un número significante de intereses, se suspenderán las operaciones forestales hasta que la misma haya sido resuelta. Se contemplará la posibilidad de compensaciones a personas locales en el caso de pérdidas o daños que afecten sus de derechos legales y/o consuetudinarios, propiedad, recursos o los medios de vida. Responsable: Encargado del Sistema de Gestión.

The project sent a procedural form for receiving complaints that was implemented during 2022 in response to a new FSC requirement in the update of the standard for Uruguay. This has been reviewed by the audit team and added as Ref /25/ to documents reviewed in the validation report.

During the audit, two examples of communication 'matrices' that summarize the methods by which Lumin records and manages its requests, requests, and complaints. Theses documents also summarize the actual number of communications made across different years (now Refs /26-27/).

		A specific complaint near the project area concerned a community in Cerro Largo regarding the company's use of trucks on rural roads. The complaint was resolved when Lumin repaired a bridge with its own materials. Evidence of Cerro Largo government inspection of this bridge has been added (now Ref /28/) to the validation report.	
		Verra Response Section 2.3.13 of the project description has been updated to include details on the publicization and accessibility of the grievance redress process. The VVB has provided additional reference material. This finding has been closed.	

9	**No methods to inform workers about their rights**		
	Issue Section 2.3.16 of the project description does not provide the measures needed and designed to inform workers about their rights. Action Required 1. The VVB must ensure that the project proponent provides information on the measures needed and designed to inform workers about their rights. 2. The VVB must change the validation report accordingly. Program Rule(s) *CCB-VCS Monitoring Report Template,* Section 2.3.16; *CCB Standard*, Section G3.11	**Round 1** VVB Response During the training process prior to the start of activities, workers are informed of their rights and obligations, as evidenced by additional documentation provided by the project. Specifically, the project provided evidence of a presentation made by the Uruguayan law firm Posadas, Posadas & Vecino (PPV) to workers undergoing training (Ref /29/; firm's website: https://www.ppv.com.uy/). Within the presentation, PPV clearly outlines the obligations of the employer to the employee, including "obligation to pay wages, to provide work, to preserve the environment, to take the necessary measures for the protection of the health and safety of the worker, respect for the dignity and privacy of the worker." They also list relevant Uruguayan statutes that hold Lumin accountable in their presentation: Law 18.566 on Collective Bargaining. Law 17.940 on trade union immunity and protection of the	Closed

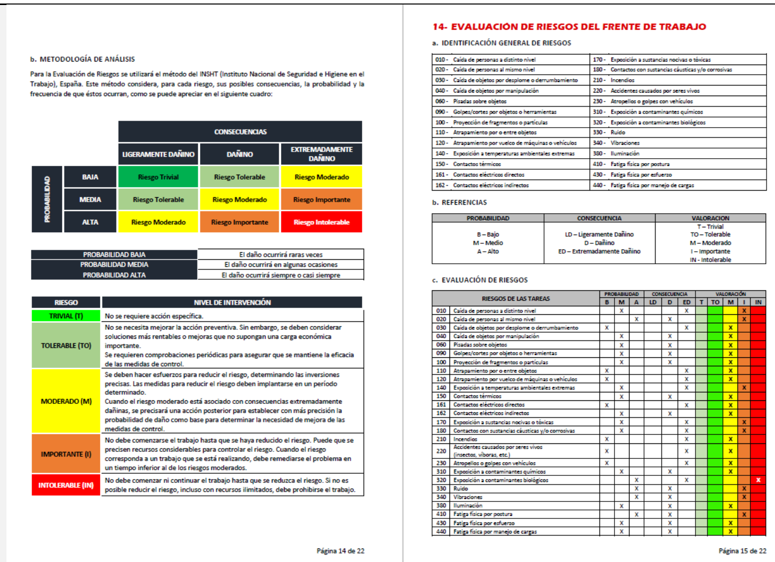
		exercise of trade union activity. Section 2.3.16 of the PD has been updated about this presentation, and the audit team updated section 3.3.12 of the validation report with more specific information about PPV's training.	
		<u>Verra Response</u> Section 2.3.16 of the project description has been updated to include the measures needed and designed to inform workers about their rights. The VVB has updated Section 3.3.12 of the validation report. This finding has been closed.	

10	**No assessment of substantial risks to worker safety**		
	<u>Issue</u> Section 2.3.17 of the project description only mentions the measures taken to increase worker safety but does not provide an assessment of substantial risks to worker safety that could arise due to project implementation. <u>Action Required</u> 1. The VVB must ensure that the project proponent provide an assessment of substantial risks to worker safety that could arise due to project implementation.	**Round 1** <u>VVB Response</u> The audit team requested more specific documentation regarding the dissemination of risks to workers. They provided a company Safety Plan that provides a table of potential hazards and severity (now Ref /30/ in the validation report). The document states that all activities carried out in the framework of the project must be accompanied by a safety planning, including risk assessment and mitigation measures. The following is a snapshot from pages 14-15 of the document.	Closed

2. The VVB must change the validation report accordingly.

Program Rule(s)

CCB-VCS Monitoring Report Template, Section 2.3.17; *CCB Standard*, Section G3.12



b. METODOLOGÍA DE ANÁLISIS

Para la Evaluación de Riesgos se utilizará el método del INSHT (Instituto Nacional de Seguridad e Higiene en el Trabajo), España. Este método considera, para cada riesgo, sus posibles consecuencias, la probabilidad y la frecuencia de que éstos ocurran, como se puede apreciar en el siguiente cuadro:

		CONSECUENCIAS		
		LIGERAMENTE DAÑINO	DAÑINO	EXTREMADAMENTE DAÑINO
PROBABILIDAD	BAJA	Riesgo Trivial	Riesgo Tolerable	Riesgo Moderado
	MEDIA	Riesgo Tolerable	Riesgo Moderado	Riesgo Importante
	ALTA	Riesgo Moderado	Riesgo Importante	Riesgo Intolerable

PROBABILIDAD BAJA	El daño ocurrirá raras veces
PROBABILIDAD MEDIA	El daño ocurrirá en algunas ocasiones
PROBABILIDAD ALTA	El daño ocurrirá siempre o casi siempre

RIESGO	NIVEL DE INTERVENCIÓN
TRIVIAL (T)	No se requiere acción específica.
TOLERABLE (TO)	No se necesita mejorar la acción preventiva. Sin embargo, se deben considerar soluciones más rentables o mejoras que no supongan una carga económica importante. Se requieren comprobaciones periódicas para asegurar que se mantiene la eficacia de las medidas de control.
MODERADO (M)	Se deben hacer esfuerzos para reducir el riesgo, determinando las inversiones precisas. Las medidas para reducir el riesgo deben implantarse en un período determinado. Cuando el riesgo moderado está asociado con consecuencias extremadamente dañinas, se precisará una acción posterior para establecer con más precisión la probabilidad de daño como base para determinar la necesidad de mejora de las medidas de control.
IMPORTANTE (I)	No debe comenzarse el trabajo hasta que se haya reducido el riesgo. Puede que se precisen recursos considerables para controlar el riesgo. Cuando el riesgo corresponda a un trabajo que se está realizando, debe remediarse el problema en un tiempo inferior al de los riesgos moderados.
INTOLERABLE (IN)	No debe comenzar ni continuar el trabajo hasta que se reduzca el riesgo. Si no es posible reducir el riesgo, incluso con recursos ilimitados, debe prohibirse el trabajo.

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14- EVALUACIÓN DE RIESGOS DEL FRENTE DE TRABAJO

a. IDENTIFICACIÓN GENERAL DE RIESGOS

010 -	Caída de personas a distinto nivel	170 -	Exposición a sustancias nocivas o tóxicas
020 -	Caída de personas al mismo nivel	180 -	Contactos con sustancias cáusticas y/o corrosivas
030 -	Caída de objetos por desplome o derrumbamiento	210 -	Incendios
040 -	Caída de objetos por manipulación	220 -	Accidentes causados por seres vivos
060 -	Pisadas sobre objetos	230 -	Atropellos o golpes con vehículos
090 -	Golpes/cortes por objetos o herramientas	310 -	Exposición a contaminantes químicos
100 -	Proyección de fragmentos o partículas	320 -	Exposición a contaminantes biológicos
110 -	Atrapamiento por o entre objetos	330 -	Ruido
120 -	Atrapamiento por vuelco de máquinas o vehículos	340 -	Vibraciones
140 -	Exposición a temperaturas ambientales extremas	380 -	Iluminación
150 -	Contactos térmicos	410 -	Fatiga física por postura
161 -	Contactos eléctricos directos	430 -	Fatiga física por esfuerzo
162 -	Contactos eléctricos indirectos	440 -	Fatiga física por manejo de cargas

b. REFERENCIAS

PROBABILIDAD	CONSECUENCIA	VALORACION
B – Bajo M – Medio A – Alto	LD – Ligeramente Dañino D – Dañino ED – Extremadamente Dañino	T – Trivial TO – Tolerable M – Moderado I – Importante IN - Intolerable

c. EVALUACIÓN DE RIESGOS

RIESGOS DE LAS TAREAS		PROBABILIDAD			CONSECUENCIA			VALORACIÓN				
		B	M	A	LD	D	ED	T	TO	M	I	IN
010	Caída de personas a distinto nivel		X				X				X	
020	Caída de personas al mismo nivel			X		X					X	
030	Caída de objetos por desplome o derrumbamiento	X					X			X		
040	Caída de objetos por manipulación		X			X				X		
060	Pisadas sobre objetos		X			X				X		
090	Golpes/cortes por objetos o herramientas		X			X				X		
100	Proyección de fragmentos o partículas		X			X				X		
110	Atrapamiento por o entre objetos	X					X			X		
120	Atrapamiento por vuelco de máquinas o vehículos	X					X			X		
140	Exposición a temperaturas ambientales extremas		X				X				X	
150	Contactos térmicos		X			X				X		
161	Contactos eléctricos directos	X					X			X		
162	Contactos eléctricos indirectos		X			X				X		
170	Exposición a sustancias nocivas o tóxicas		X				X				X	
180	Contactos con sustancias cáusticas y/o corrosivas		X				X				X	
210	Incendios	X					X			X		
220	Accidentes causados por seres vivos (insectos, víboras, etc.)	X					X			X		
230	Atropellos o golpes con vehículos	X					X			X		
310	Exposición a contaminantes químicos		X			X				X		
320	Exposición a contaminantes biológicos			X			X					X
330	Ruido			X		X					X	
340	Vibraciones			X		X					X	
380	Iluminación		X			X				X		
410	Fatiga física por postura			X		X					X	
430	Fatiga física por esfuerzo		X			X				X		
440	Fatiga física por manejo de cargas		X			X				X		

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The audit team now provides additional details in section 3.3.13 about the safety plan and our interviews regarding occupational safety. The project has also updated section 2.3.17 of the PD.

Verra Response

Section 2.3.17 of the project description has been updated to include the risk assessment related to worker safety. The VVB has updated Section 3.3.13 of the validation report based on additional documents provided by the project proponent. This finding has been closed.

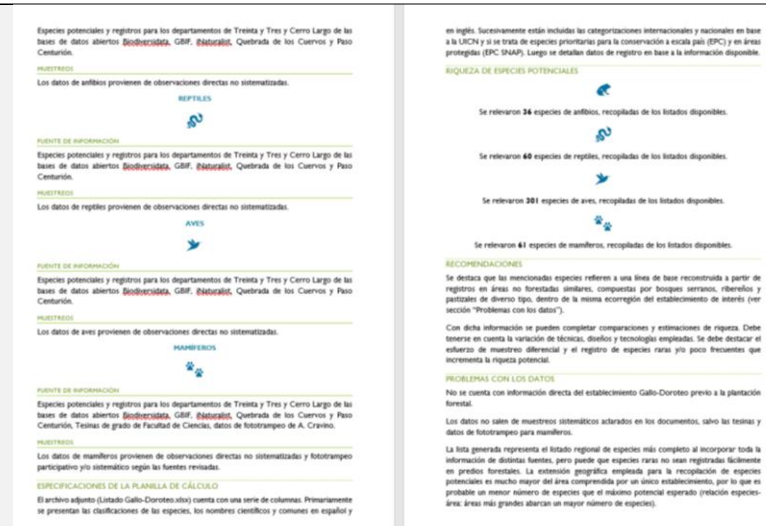
11	Table not used for expected benefits		
	Issue Sections 4.2.1 and 5.2.1 of the project description do not use the tables provided in the template to describe the anticipated impacts resulting from project activities.	**Round 1** VVB Response The project updated both sections 4.2.1 and 5.2.1 of the PD with the required tables. Further details about the anticipated impacts have	Closed

	Action Required The VVB must ensure that the project proponent provides the information required by the template within the tables provided. Program Rule(s) *CCB-VCS Monitoring Report Template,* Section 4.2.1, 5.2.1; *CCB Standard*, Section CM2.1, B2.1	been added to these sections. The project provided the following pictures to support their additional statement in section 5.2.1: "In all the wildlife studies conducted by Lumin/Eucapine, strict pasture species have been detected in forest plantations, fauna species that mainly inhabit grassland or pasture environments, which are classified as "strict" (due to the environments they habitually inhabit), were surveyed in forest plantation areas. For example, the "Ñandu", which could be sighted in the CCB audit process in situ. In fact, the "ñandu" was filmed together with its "charabones" in the forest stubble. This is an indicator that the plantation management measures are adequate and contribute favourably to biodiversity in general. At LUMIN this is demonstrated by the indicators that are calculated in the annual monitoring." 	

			
		Verra Response Sections 4.2.1 and 5.2.1 of the project description have been updated to include the tables related to impacts. This finding has been closed.	

12	Without-project biodiversity conditions not explained		
	Issue Section 5.1.3 of the project description explains the trends in land use and biodiversity in Uruguay but does not describe how the without-project land use scenario would affect biodiversity conditions in the project zone. Action Required	**Round 1** VVB Response The project updated Section 5.1.3 with the following: "In consultation with local experts, there are no indicators to explain the conditions prior to the installation of the project, which is why it is not included in the description. However, based on the work	Closed

	The VVB must ensure that the project proponent provides a description of how the without-project land use scenario would affect biodiversity conditions in the project zone. <u>Program Rule(s)</u> *CCB-VCS Monitoring Report Template,* Section 5.1.3; *CCB Standard*, Section B1.3	related to the CCB certification, during 2021 and 2022 a compilation of historical information available either from the Ministry of Environment or from the experts consulted was carried out to define the species that "would be expected to be surveyed in a baseline scenario"." The cited study (now Ref /31/ in the validation report) provides a summary of species that would be expected in a baseline (without-project scenario) for the project area. Specifically, shown on page 8 of the document for the Gallo-Doroteo area: "36 species of amphibians were surveyed, compiled from the available lists. 60 species of reptiles were surveyed, compiled from the available lists. 301 species of birds were surveyed, compiled from the available lists. 61 species of mammals were surveyed, compiled from the available lists."	



Especies potenciales y registros para los departamentos de Treinta y Tres y Cerro Largo de las bases de datos abiertos Biodiversidata, GBIF, iNaturalist, Quebrada de los Cuervos y Paso Centurión.

MUESTREOS

Los datos de anfibios provienen de observaciones directas no sistematizadas.

REPTILES

FUENTE DE INFORMACIÓN

Especies potenciales y registros para los departamentos de Treinta y Tres y Cerro Largo de las bases de datos abiertos Biodiversidata, GBIF, iNaturalist, Quebrada de los Cuervos y Paso Centurión.

MUESTREOS

Los datos de reptiles provienen de observaciones directas no sistematizadas.

AVES

FUENTE DE INFORMACIÓN

Especies potenciales y registros para los departamentos de Treinta y Tres y Cerro Largo de las bases de datos abiertos Biodiversidata, GBIF, iNaturalist, Quebrada de los Cuervos y Paso Centurión.

MUESTREOS

Los datos de aves provienen de observaciones directas no sistematizadas.

MAMÍFEROS

FUENTE DE INFORMACIÓN

Especies potenciales y registros para los departamentos de Treinta y Tres y Cerro Largo de las bases de datos abiertos Biodiversidata, GBIF, iNaturalist, Quebrada de los Cuervos y Paso Centurión, Tesinas de grado de Facultad de Ciencias, datos de fototrampeo de A. Cravino.

MUESTREOS

Los datos de mamíferos provienen de observaciones directas no sistematizadas y fototrampeo participativo y/o sistemático según las fuentes revisadas.

ESPECIFICACIONES DE LA PLANILLA DE CÁLCULO

El archivo adjunto (Listado Gallo-Doroteo.xlsx) cuenta con una serie de columnas. Primariamente se presentan las clasificaciones de las especies, los nombres científicos y comunes en español y en inglés. Sucesivamente están incluidas las categorizaciones internacionales y nacionales en base a la UICN y si se trata de especies prioritarias para la conservación a escala país (EPC) y en áreas protegidas (EPC SNAP). Luego se detallan datos de registro en base a la información disponible.

RIQUEZA DE ESPECIES POTENCIALES

Se relevaron **36** especies de anfibios, recopiladas de los listados disponibles.

Se relevaron **60** especies de reptiles, recopiladas de los listados disponibles.

Se relevaron **301** especies de aves, recopiladas de los listados disponibles.

Se relevaron **61** especies de mamíferos, recopiladas de los listados disponibles.

RECOMENDACIONES

Se destaca que las mencionadas especies refieren a una línea de base reconstruida a partir de registros en áreas no forestadas similares, compuestas por bosques serranos, ribereños y pastizales de diverso tipo, dentro de la misma ecorregión del establecimiento de interés (ver sección "Problemas con los datos").

Con dicha información se pueden completar comparaciones y estimaciones de riqueza. Debe tenerse en cuenta la variación de técnicas, diseños y tecnologías empleadas. Se debe destacar el esfuerzo de muestreo diferencial y el registro de especies raras y/o poco frecuentes que incrementa la riqueza potencial.

PROBLEMAS CON LOS DATOS

No se cuenta con información directa del establecimiento Gallo-Doroteo previo a la plantación forestal.

Los datos no salen de muestreos sistemáticos aclarados en los documentos, salvo las tesinas y datos de fototrampeo para mamíferos.

La lista generada representa el listado regional de especies más completo al incorporar toda la información de distintas fuentes, pero puede que especies raras no sean registradas fácilmente en predios forestales. La extensión geográfica empleada para la recopilación de especies potenciales es mucho mayor del área comprendida por un único establecimiento, por lo que es probable un menor número de especies que el máximo potencial esperado (relación especies-área: áreas más grandes abarcan un mayor número de especies).

		The audit team reviewed section 5.1.3 of the PD, which now includes additional information and the reference to the above-mentioned study.	
		<u>Verra Response</u> Section 5.1.3 of the project description has been updated to include details on the without-project scenario. The VVB has provided additional reference material which is referenced in the project description. This finding has been closed.	

13	No table used to explain input choices		
	<u>Issue</u> Section 5.2.9 of the project description does not provide a table to describe the use of any fertilizers, chemical pesticides, biological control agents, and other inputs used for the project.	**Round 1** <u>VVB Response</u> Section 5.2.9 now includes a table to describe the use of chemical inputs and biological control agents.	Closed

	Action Required The VVB must ensure that the project proponent provides provide a table to describe the use of any inputs used. Program Rule(s) *CCB-VCS Monitoring Report Template,* Section 5.2.9; CCB Program Rules, Section 3.5.5	Verra Response Section 5.2.9 of the project description has been updated to include the tables related to use of inputs. This finding has been closed.	

14	**Monitoring plan not presented**		
	Issue Sections 4.4.1 and 5.4.1 of the project description do not provide a monitoring plan that includes variables to be monitored, areas, sampling methods, and frequency of monitoring. Action Required The VVB must ensure that the project proponent provides a complete plan for monitoring that includes the variable to be monitored, areas, sampling methods, frequency of monitoring, etc. Program Rule(s) *CCB-VCS Monitoring Report Template,* Section 4.4.1, 5.4.1; *CCB Standard*, Section B4.1, B4.2, GL1.4, GL3.4, CM4.1, CM4.2, GL2.2, GL2.3, GL2.5	**Round 1** VVB Response The project has added details regarding the requested components in sections 4.4.1 and 5.4.1 of the PD. Verra Response Sections 4.4.1 and 5.4.1 of the project description have been updated to include the missing information from the monitoring plan. This finding has been closed.	Closed

15	**Tables not provided in English**		
	Issue Table 10-12 in project description and monitoring report are in Spanish with no English translation.	**Round 1** VVB Response	Closed

	Action Required The VVB must ensure that the project proponent provides these tables in English for both project description and monitoring report. Program Rule(s)	Tables 12, 13, and 20-22 of the PD are in English (correspond to tables noted in Verra's Issues that were previously in Spanish). Tables 8, 9, and 14-16 of the MR were translated to English (correspond to tables noted in Verra's Issues that were previously in Spanish). Verra Response The English version of the table is provided in the monitoring report. This finding is now closed.	

16	**Worker safety does not mention risks**		
	Issue Section 2.3.16 of the monitoring report does not provide an assessment of substantial risks to worker safety that have arisen due to project implementation. Action Required The VVB must ensure that the project proponent provides an assessment of substantial risks to worker safety that have	**Round 1** VVB Response Please see a detailed response to finding 10. Furthermore, the following list showing hazards/risks to workers is included in page 15 of the Safety Plan (Ref /30/ of the validation report, mentioned above in finding 10). Risk Identification List:	Closed

arisen due to project implementation before explaining the measures taken to ensure workers' safety.

Program Rule(s)
CCB-VCS Monitoring Report Template, Section 2.3.16; *CCB Standard*, Section G3.12

14- EVALUACIÓN DE RIESGOS DEL FRENTE DE TRABAJO

a. IDENTIFICACIÓN GENERAL DE RIESGOS

010 - Caída de personas a distinto nivel	170 - Exposición a sustancias nocivas o tóxicas
020 - Caída de personas al mismo nivel	180 - Contactos con sustancias cáusticas y/o corrosivas
030 - Caída de objetos por desplome o derrumbamiento	210 - Incendios
040 - Caída de objetos por manipulación	220 - Accidentes causados por seres vivos
060 - Pisadas sobre objetos	230 - Atropellos o golpes con vehículos
090 - Golpes/cortes por objetos o herramientas	310 - Exposición a contaminantes químicos
100 - Proyección de fragmentos o partículas	320 - Exposición a contaminantes biológicos
110 - Atrapamiento por o entre objetos	330 - Ruido
120 - Atrapamiento por vuelco de máquinas o vehículos	340 - Vibraciones
140 - Exposición a temperaturas ambientales extremas	380 - Iluminación
150 - Contactos térmicos	410 - Fatiga física por postura
161 - Contactos eléctricos directos	430 - Fatiga física por esfuerzo
162 - Contactos eléctricos indirectos	440 - Fatiga física por manejo de cargas

b. REFERENCIAS

PROBABILIDAD	CONSECUENCIA	VALORACION
B – Bajo M – Medio A – Alto	LD – Ligeramente Dañino D – Dañino ED – Extremadamente Dañino	T – Trivial TO – Tolerable M – Moderado I – Importante IN - Intolerable

Verra Response
This finding cannot be closed.

The VVB must ensure that the project proponent updates Section 2.3.16 of the monitoring report to include the risk information from the reference material.

Round 2

VVB Response
Section 2.3.16 has been updated with information from the referenced material (Ref /30/ in the validation report). This includes a description of Lumin's adopted risk management methodology (INSHT) and a list of relevant risks with associated qualifiers (tolerable, moderate, important, intolerable) based upon a risk's probability of occurrence and severity of consequence.

The project also provides an explanation of their management

		system in section 2.3.16, which they use to record safety incidences and track incident-related statistics.	
		Verra Response Section 2.3.16 of the monitoring report has been updated to include information on risk management. This finding is closed.	

17	Type of impact not provided		
	Issue Section 4.1.1 of the monitoring report does not describe whether each impact is predicted or actual, direct or indirect and whether it is a benefit, cost, or risk. Action Required The VVB must ensure that the project proponent describes whether each impact is predicted or actual, direct or indirect and whether it is a benefit, cost, or risk. Program Rule(s) *CCB-VCS Monitoring Report Template,* Section 4.1.1; *CCB Standard*, Section CM2.1	**Round 1** VVB Response The project has now included the requested information in section 4.4.1 of the MR. Verra Response Section 4.4.1 of the monitoring report has been updated to provide the type of impact. This finding has been closed.	Closed

18	Removing instructional text		
	Issue Section 4.1.2 of the monitoring report contains instructional text from the template. Action Required The VVB must ensure that the project proponent removes this text.	**Round 1** VVB Response The instructional text from section 4.1.2 of the MR was deleted. Verra Response The instructional text has been removed. This finding is closed.	Closed

	Program Rule(s) *CCB-VCS Monitoring Report Template,* Section 4.1.2		