

# 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.

<b>Project ID</b>	1764
<b>Project Name</b>	Reforestation and Restoration of degraded mangrove lands, sustainable livelihood and community development in Myanmar
<b>Review Type</b>	Verification Approval
<b>Program(s)</b>	VCS Program
<b>Verification Period</b>	15-June-2021 to 14-June-2022
<b>Project Proponent</b>	Worldview International Foundation (WIF)
<b>Methodology</b>	AR-AM0014: Afforestation and reforestation of degraded mangrove habitats, Version 3.0
<b>VVB</b>	Earthood Services Private Limited
<b>Assessment Criteria</b>	VCS Standard, v4.3
<b>Date of First Issue</b>	25 January 2022
<b>Date of Second Issue</b>	30 May 2023
<b>Date of Third Issue</b>	11 August 2023
<b>Review Conclusion</b>	Approved
<b>Date of Final Issue</b>	22 November 2023

## FINDINGS

#	Finding Description	VVB Response	Status
1	Incorrect project category reported and failure to demonstrate compliance with WRC requirements		

<p><u>Issue</u> The monitoring report (MR) and registered project description (PD) fail to identify the project category as ARR and WRC, despite the project activity occurring in a wetland and accounting for SOC.</p> <p>The project must adhere to both ARR and WRC project category requirements (Section 3.2.8 of the <i>VCS Standard v4.3</i>).</p> <p><u>Action Required</u> The VVB must raise a forward action request (FAR) that requires subsequent VVBs to ensure that the project reassesses its baseline every ten years, in line with Section 3.2.7 of the <i>VCS Standard v4.3</i> requirements. At baseline reassessment, the project must demonstrate how it adheres to ARR and WRC project category requirements.</p> <p><u>Program Rule(s)</u> <i>VCS Standard, v4.3</i>, Sections A1.13, A1.17, 3.2.4, 3.2.7, 3.2.8, 3.2.11, 3.10.3 and 3.10.4.</p> <p><u>Background</u></p>	<p><b>Round 1</b></p> <p><u>VVB Response</u> The verification team has raised the FAR in the verification report section 2.5.1 and appendix IV. Th FAR raised is as follows. “The project falls under ARR and WRC categories and therefore project eligibility against the VCS Standard ARR and WRC project categories shall be assessed in subsequent verifications. VVB in the next verifications must ensure that the project reassesses its baseline every ten years, in line with Section 3.2.7 of the <i>VCS Standard v4.3</i> requirements. At baseline reassessment, the project must demonstrate how it adheres to ARR and WRC project category requirements.”</p> <p>Further, PP has revised the section 1.2 of the MR to confirm that ARR and WRC requirements shall be demonstrated for the project at the time of baseline reassessment. It also confirmed that project is falling under both ARR and WRC categories and demonstrate the project compliance to it. The verification team has checked the revisions made in the MR and found it complete and appropriate.</p>	<p>Closed</p>
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<p>Any project accounting for SOC on wetlands is considered a WRC type project. Section A1.13 in the <i>VCS Standard, v4.3</i> states, “Eligible WRC activities are those that increase net GHG removals by restoring wetland ecosystems or that reduce GHG emissions by rewetting or avoiding the degradation of wetlands.”</p> <p>Text in Section 1.2 of the MR provides conflicting information that is not aligned with the VCS rules and requirements. Currently, the project is categorized under the AFLOU sectoral scope as only ARR. Conflicting text in Section 1.2 of the MR states:</p> <ul style="list-style-type: none"> <li>• “For this project, SOC is an important part of the total amount of the carbon sequestered, hence the project will comply with both the ARR and WRC requirements.”</li> <li>• “The situation of the hydrology (i.e., rewetting) and sediment supply were not necessary to restore in the project area and hence does not fall under the description of a WRC project explained in Section 4 of the Eligible AFOLU Project Categories (Version 4.2).”</li> </ul>	<p><u>Verra Response</u> Section 2.5.1 of the Verification Report was updated as requested. This finding is closed, and no further action is required.</p> <p><u>Background</u> Please note that at baseline reassessment, the project will also be required to update to VM0033 per Verra’s 10 June 2022 announcement.</p>	
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2 Project location details missing		
<p><u>Issue</u></p> <ol style="list-style-type: none"> <li>1. A KML file with the delimitation of the project area has not been submitted.</li> <li>2. The following are not illustrated/shown in MR project location maps or KML file: <ul style="list-style-type: none"> <li>• Planting/restoring strata (2015 - 2019) instances which total 2,065.87 ha.</li> <li>• Hotel encroachment area (5.19 ha) now excluded from the project area.</li> </ul> </li> </ol> <p><u>Action Required</u> The VVB must ensure that the PP:</p> <ol style="list-style-type: none"> <li>1. Provides a KML file that meets the requirements laid out in Sectio 3.10.2(3) of the <i>VCS Standard v4.3</i>. Each planting/restoration strata must be presented as a separate polygon.</li> </ol>	<p><b>Round 1</b></p> <p><u>VVB Response</u> In line to the finding, VVB has assessed the project KML file to confirm the area delimited for the planting/ restoring strata (2015 to 2019 years) and hotel encroachment area. In the project KML file, each planting and restoring area is separately presented and verifiable. It was found that the area mentioned for both the categories is correctly included in the MR and ER calculation sheet. VVB confirmed that the project has met the requirement of the VCS Standard version 4.3 section 3.10.2(3). Project maps has been provided in the revised MR section 1.7. The assessment of the project KML file has been revised in the section 4.1 of the verification report also. File named "1764_Yearly_Planted_Areas_Combined" has been submitted with this finding response to VERRA.</p>	<p>Closed</p>

	<p>2. Updates Section 1.7 of the MR to comply with and report all required information, as laid out in Section 3.10.2 (1-5) of the VCS standard, v4.3.</p> <p><u>Program Rule(s)</u> VCS Standard, v4.3, Section 3.10.2 (1-5), 3.4.3 and 4.1.14.</p>		
		<p><u>Verra Response</u> An updated KML file, with clear delineation of planting strata was provided. This finding is closed, and no further action is required.</p>	

<b>3 No net harm section does not meet section requirements</b>			
	<p><u>Issue</u> Section 2.1 of the MR does not address/report the potential negative environmental and socio-economic impacts of the project.</p> <p><u>Action Required</u> The VVB must ensure Section 2.1 in the MR is updated to summarize any potential negative environmental and socio-economic impacts and the steps taken to mitigate them.</p> <p><u>Program Rule(s)</u> VCS Standard, v4.3, Section 3.17.2, 3.4.3 and 4.1.14.</p>	<b>Round 1</b>	Closed
		<p><u>VVB Response</u> Regarding project demonstration of potential negative environmental and socio-economic impact, PP has provided explanation in the MR to support the fact that project do not have any negative impact to local stakeholders. In contrast, the implementation of the project and SDGs have provided local stakeholders with employment opportunities. As VVB discussed with stakeholders during remote site visit interviews, the project is having positive benefits on climate and community. VVB has checked the revised MR section 1.2 and the assessment on same has already been given in verification report 4.2.1. It is also confirmed that the project is in compliance with the VCS Standard version 4.3, section 3.17.2, 3.3, and 4.1.14.</p>	
		<p><u>Verra Response</u> Section 2.1 of the MR has been updated to include more information on the impacts of the project activity. This finding is closed, and no further action is required.</p>	

<b>4 Local Stakeholder Consultation &amp; AFLOU-Specific Safeguards are incomplete</b>			
	<u>Issue</u>	<b>Round 1</b>	Closed

<p>1. It is unclear why the results of the 4<sup>th</sup> verification and activities of the previous VVB are included in Section 2.2 of the 5<sup>th</sup> monitoring report.</p> <p>2. Section 2.3 of the MR does not describe and address some key AFOLU Safeguards that are necessary to support the demonstration of the absence of negative impacts of the project on local communities.</p> <p>3. Section 2.3 of the MR describes how risks to local stakeholders due to project implementation were mitigated, while Section 4.3 of the VR states there were no risks identified and no mitigation measures taken. This is contradictory and unclear.</p> <p><u>Action Required</u></p> <p>1. The VVB must ensure that Section 2.2 of the MR is updated to include only information relevant to the current monitoring period and verification.</p> <p>2. The VVB must ensure that Section 2.5 in the MR is updated to:</p> <ul style="list-style-type: none"> <li>a. Indicate if the project proponent nor any other entity involved in project design or implementation are be involved in any form of discrimination or sexual harassment.</li> <li>b. Describe how communication and consultation are performed in a culturally appropriate manner, including language and gender sensitivity, directly with local stakeholders or their legitimate representatives when appropriate.</li> </ul> <p>The VVB must update Section 4.3 of the VR accordingly.</p> <p>3. The VVB must ensure Section 2.3 of the MR and Section 4.3 of the VR are updated to report risks and mitigation measures consistently and clearly.</p> <p><u>Program Rule(s)</u></p>	<p><u>VVB Response</u></p> <p>1. VVB has checked the revised MR section 2.2 and it was confirmed that PP has removed the reference of project results of the previous verification period and only the relevant information to the current monitoring period and verification is provided in the MR.</p> <p>2. VVB has checked the revised MR section 2.3 and it was confirmed that PP has included the justification of project compliance with the VCS AFOLU Safeguards. In the section 2.3 of the MR, PP has provided the flow chart to clearly depict the communication and local stakeholder consultation channel. It was confirmed that the channel is appropriate for the medium of communication and gender related sensitive aspects. Furthermore, this has been observed and verified at the time of remote site visit. VVB verified that there is established communication and grievance addressal mechanism sufficient to project implementation to the locals. Locals interviewed during remote site visit also confirmed that they are well aware about project implementation, its outcomes and benefits. Furthermore, it has also been verified that there is no form of discrimination or sexual harassment involved in this project and none of the entity or PP is involved in such cases. In addition, VVB also reviewed the submitted evidence WIF Employee Handbook which consists of organisation policies including but not limited to equal employment opportunity and non-harassment policy, employment status, compensation provided to employee, benefits provided to employees, work rules, etc. WIF Employee Handbook has been submitted with this PRR file. The revisions made in the MR was found sufficient, complete and in compliance with the VCS Standard section 3.17.14, 3.17.18 and 3.17.19. VVB has also added the assessment in the revised verification report section 4.3.</p> <p>3. It was confirmed through reviewing project documentation and remote site visit interviews that the implementation of the project does not impose any kind of risk to local</p>	
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	<p>VCS Standard, v4.3, Section 3.17.12, 3.17.14, 3.4.3 and 4.1.14.</p>	<p>stakeholders. In addition, the risks, costs and benefits of the project are communicated at each annual review meeting to locals. This provided the assurance that PP has sufficient means to communicate and report the risks and mitigation measures. This has also been added in the verification report section 4.3.</p>	
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		<p><u>Verra Response</u>            Sections 2.2 and 2.3 of the MR have been updated to remove non-related information and more clearly report and justify compliance with AFLOU safeguards. This finding is closed, and no further action is required.</p>	
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5 ERR calculations are not reproducible, and parameters require additional VVB assessment and discussion			
	<u>Issue</u>	<u>Round 1</u>	
	<ol style="list-style-type: none"> <li>1. Calculations in Sections 5.1 and 5.4 of the MR do not provide sufficient information to allow the reader to reproduce the calculations.</li> <li>2. The VR does not indicate how the accuracy of parameters was assessed</li> <li>3. Parameter dSOct, determined at validation to remain fixed throughout the project crediting period, was modified, but no project description (PD) deviation was presented.</li> </ol> <p><u>Action Required</u></p> <ol style="list-style-type: none"> <li>1. The VVB must ensure that Sections 5.1 and 5.4 of the MR are updated so that all calculations used to reach the final results are reproducible.           <ul style="list-style-type: none"> <li>• Each section must include all steps, equations, and values used in the calculations.</li> <li>• The methodology equation numbers must also be reported consistently.</li> </ul> </li> <li>2. The VVB must ensure that a copy of the ERR calculations spreadsheet and the related references (e.g., SOC study conducted by the Pathein University, 2021) are provided to Verra.</li> <li>3. The VVB must ensure that the project does not deviate from the project design, procedures and other specifications set out in the project description, unless a PD deviation is requested and the VVB validates it, in compliance with Section 3.19 of VCS Standard, v4.3:           <ol style="list-style-type: none"> <li>a. If no PD deviation is requested, the VVB must ensure that the project proponent reports parameter dSOct as validated.</li> </ol> </li> </ol>	<p><u>VVB Response</u></p> <ol style="list-style-type: none"> <li>1. VVB has checked the revised MR and found that the MR section 5.2 now includes the explanation of all calculations used to reach the final results. All steps, equations, and values used in the calculations were already provided in the MR. Now, PP has added the table used to collect the monitoring data from the permanent sample plots. Information on survival rate of plants has been provided. Default values and its source along with approach used for soil analysis are now added in the MR section 5.2. VVB confirmed that the MR includes clear steps to reproduce the ER calculations transparently.</li> <li>2. The accuracy of the GHG emission reduction and removal calculations has been assessed and provided in the section 4.4 of the verification report. VVB has separately provided the assessment of means of verification and appropriateness of the values used for the ER calculation for ex-ante as well as monitoring parameters. The methods and formulae used for quantification of GHG emission reductions and removals have been checked and it was found that the equations used for the calculation of net emission reductions were applied correctly. For the field data, review of photographic evidence and videos of sampled sites of plantation plots were done. VVB has checked the input data and confirmed the calculations. Therefore, assessment on the accuracy of the parameter has been provided in the verification report. No changes were made in the verification report for this comment. Copy of the ERR calculations spreadsheet and the related references (e.g., SOC study conducted by the Pathein University, 2021) are provided to Verra with this PRR response.</li> </ol>	Closed

	<p>b. If a PD deviation is requested, the VVB must ensure that the project proponent updates Section 3.2.2 of the MR.</p> <p>4. The VVB must provide more information on how they confirmed and assessed the accuracy of parameters and any related calculations (e.g., for the parameter TREE,I and the updated dSOct value if a PD deviation is requested). Currently, vague statements (e.g., "The verification team confirmed that the value of the parameter is consistently applied in the ER sheet") are included.</p> <p><u>Program Rule(s)</u> VCS Standard, v4.3, Sections 2.2.1, 3.19, 3.4.3 and 4.1.14.</p>	<p>3 &amp; 4. PP has done the revisions in the values of the parameter dSOct (the rate of change in SOC stocks within the project boundary, in year t) in the section 4.1 of the MR. The justification of choice of data given by PP is that the value of this parameter is 7.32 tC/ ha/ yr which is calculated from the soil analysis carried out by University of Pathein. PP has taken no deviation and the parameter is reported as ex-ante parameter. Therefore, no revisions are required in section 3.2.2 of the MR. Furthermore, VVB has checked the revised ER calculation spreadsheet and found it correct and consistent. Verification report section 4.4 has been revised to incorporate the changed made for the parameter dSOct.</p>	
		<p><u>Verra Response</u> The MR and VR were updated with more details on the ERRs calculation and its evaluation. However, this finding cannot be closed.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> <li>1. Sections 5.2 and 5.4 of the MR do not contain yet adequate information for a reader to reproduce the math work or calculations. For example, in Section 5.4, copied information from equation 6 is provided, but no values or math work for the actual values used by the project are provided. The same goes for the information provided in Section 5.2. Thus, a reader cannot reproduce the calculations in either of those sections.</li> <li>2. Actual net GHG removals by sinks, in year t (<math>\Delta C_{actual,t}</math>) is not reflected in the project emissions or removals column in Section 5.4 of the MR or Section 5 of the VR, and thus does not reflect Equation 6 in the meth.</li> <li>3. Yearly vintages are not reported correctly. For the monitoring period of 15 June 2021 to 14 June 2022, yearly vintages would be as follows: 15 June 2021 to 31 December 2021 and 1 January 2022 to 14 June 2022.</li> <li>4. The updated project documents indicate that there has been a 60% reduction in claimed net ERRs (from 152,000 to 60,000) following the first round of PRR findings. It is</li> </ol>	

		<p>not clear if this difference only occurred as a result of changing the dSOct from 19.55 t C ha<sup>-1</sup> yr<sup>-1</sup> back to the fixed, ex-ante value of 7.32 t C ha<sup>-1</sup> yr<sup>-1</sup>. The VVB has not justified what factors lead to this change, why this change occurred, and how they were able to verify the accuracy of the data, ERRs and calculations before and after the indicated change.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> <li>1. The VVB must ensure that Sections 5.2 and 5.4 in the MR are updated to include all values and math work to allow a reader to reproduce the calculations. Math work must also be provided for each yearly vintage, not just the total project emissions/removals or net GHG ERRs claimed for the monitoring period.</li> <li>2. The VVB must ensure that the table in Section 5.4 in the MR and Section 5 in the VR are updated to correctly report project emissions or removals (including for each yearly vintage and total row).</li> <li>3. The VVB must describe in Section 4.4 of the VR what changes lead to a 60% reduction in claimed net ERRs following the first round of PRR findings and describe how the accuracy of the ERRs estimations was assessed before and after this significant change.</li> </ol>	
		<p><b>Round 2</b></p>	
		<p><u>VVB Response</u></p> <ol style="list-style-type: none"> <li>1. PP has submitted the revised MR which has the required explanation of steps and calculation approach used in the emission reductions calculations added in Sections 5.2 and 5.4. The steps written in the MR were cross verified by reviewing the ER sheet and it was found that the revisions made in the MR is correct and sufficient.</li> <li>2. The revised MR section 5.2 and 5.4 have been checked and verified in the revised verification report section 5.</li> <li>3. Section 4.4 of the VR has been updated with justification of emission reduction calculations. PP has taken the validated value 7.32 tC/ ha/ yr for parameter dSOct (the rate of change in SOC stocks within the project boundary,</li> </ol>	

		<p>in year t) which has been calculated from the soil analysis carried out by University of Pathein. PP has selected this value in this verification period as the parameter value has been consistently sourced from the University research since the validation of the project. At the initial stage of validation, the value was 7.32 tC and the value after six-year restoration was 19.55 t C. Since, the application of value 7.32 tC in the emission reduction calculations were found to be more conservative, therefore 7.32 tC was taken for the calculations. The value of the parameter dSOCt reported in the registered PD was 7.32 tC/ha/yr.</p> <p>In regard to this comment response, VVB would like to explain here the reason of 60% reduction in claimed net ERRs following the first round of PRR findings. It is to be noted that during the verification assessment by VVB, PP used the value of parameter 19.55 tC which was found to be appropriate earlier as the value was coming from the laboratory soil carbon analysis. VVB missed to identify this as project deviation (which has been enquired in the first round of PRR). However, it was reassessed and technical reviewed after PRR round 1 and confirmed that there is no project deviation taken with respect to dSOC parameter.</p> <p>PP has decided to continue considering the value for this parameter under ex-ante parameter and the source of data was gathered from the research done by the University of Pathein. Therefore, there has been considerable reduction in net ERRs due to change in application of dSOC value from 19.55 tC to 7.32 tC.</p> <p>VVB has reviewed the evidence soil test reports prepared by Pathein University which consists of detailed procedure soil organic carbon calculation adopted in this project in the MR and also interviewed the representatives from Pathein University who explained the procedure of soil organic carbon measurement and process of SOC reporting and analysis. Therefore, VVB found this application justified as the achieved ERs in this verification period is lower than the estimated ERs. 184,006 tCO<sub>2</sub>/ yr is the average annual ERs estimated</p>	
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		<p>for this project, while the achieved ERs are lesser than this value. This was found to be conservative and appropriate. Moreover, VVB found that the application of 7.32 tC values did not affect the baseline and additionality of the project as it only dealt with the choice of data source. Therefore, the value of the parameter dSOct has been correctly applied in the ER sheet and sufficiently explained in the MR in line with the applied methodology and tools. This assessment is meeting the requirements of sections 4.1.1, 4.1.2, and 4.1.8 of the VCS Standard v4.4.</p>	
		<p><u>Verra Response</u> The detailed response above provides satisfactory information and addresses the required action, parts 1 and 3. However, part 2 cannot be closed.</p> <p><u>Issue</u> As for finding, part:</p> <ol style="list-style-type: none"> <li>1. The MR has been updated to include more information; however, the reproducibility issue remains. During the previous round, five separate ERR calculation workbooks were provided. Math work is difficult to follow primarily because some equations rely on copied numerical values instead of links (=) to cells where math took place or actual equations (=).</li> <li>2. The same issues remain, and the template is not consistently followed in the MR or VR.             <ol style="list-style-type: none"> <li>a. The yearly vintages in the MR are not reported in the required calendar year format. However, they are reported correctly in the VR.</li> <li>b. The first summary table in the MR and VR does not report net GHG ERRs as per template requirements or correctly. For example, the column titles have been changed (e.g., the project emissions or removals is incorrectly ladled).</li> <li>c. Both the MR and VR report values of zero for</li> </ol> </li> </ol>	

		<p>baseline emissions or removals, project emissions or removals and leakage emissions columns. It is thus unclear how the project can achieve any net GHG ERRs or how equation 6 of the methodology AR-AM0014 has been followed.</p> <p><u>Action Required</u>          The VVB must ensure that the following sections are updated, per the request below:</p> <ol style="list-style-type: none"> <li>1. The VVB must ensure that all math work used to calculate ERR during the monitoring period is provided in the ERR calculation sheets (i.e., cells should include equations (e.g., =) instead of copied values, where relevant). To aid in reproducibility, the project may choose to update Sections 5.2 and 5.4 of the MR to include references to the specific ERR workbooks and tabs where the calculations can be found.</li> </ol> <p>See each item below:</p> <ol style="list-style-type: none"> <li>a. The net GHG ERR table in Section 5.4 of the MR must be updated to include three rows, one for each calendar year vintage (e.g., 15 June 2021 to 31 December 2021 and 01 January 2022 to 14 June 2022) and one for the total.</li> <li>b. The first net GHG ERR table in Section 5.4 of the MR and 5 of the VR must be deleted or updated to correctly report data and provide a table which exactly matches the template headers.</li> <li>c. The second net GHG ERR table in Section 5.4 of the MR and 5 of the VR must be updated to correctly report data for the project emissions or removals column.</li> </ol> <p><b>Round 3</b></p> <p><u>VVB Response</u>          VVB has considered all items a, b, c under the VERRA comments action required 1. The issues identified have also been taken into consideration to produce the revisions correctly in the MR, ERR sheet and VR. The explanation for each of the response have been provided below for clear understanding of how all these concerns have been addressed.</p>	
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		<p>Please find below response to “Issue 1” and Action required 1”.</p> <p>Field measurement records of tree growth on an yearly basis have been recorded by PP. The field measurement records for the current monitoring period have been provided by PP. The data transferring from the hard copies to excel sheet was also found to be done completely accurate and no errors in data transfer was found. The raw data summary (file name “5. 5th_2022_Raw Data Summary”) provided by PP consists of details of plot (including name of the data collector, date of data collection, name of person checking QA/QC, its designation and date of QA/QC completed. This data provided in for each plot in the excel sheet provided sufficient confidence in the data collection procedures implemented by PP. It was found that data management and following monitoring plan adopted by PP is as per the applied methodology and registered PD. Going forward with the analysis, it was found that PP has identified and numbered the plant on site the same numbering of plant species have been utilised to report the consistent information in all the documents. VVB confirmed the data collection, reporting and analysing procedures in the interviews of PP and other stakeholder conducted during remote audit (as per the then rules and requirements of VERRA). The raw data summary sheet consists of plot details covered in this monitoring period. The data from this sheet is used in the excel sheet that consists of the calculations of monitoring data with year wise plantation records for this monitoring period.</p> <p>The monitoring sheet for the year 2015 to 2017 is named as 1. 5th_2022_VCUs_2015-17 plantations_20231010. Likewise, sheet with 2018 and 2019 calculations are submitted with the PRR file for VERRA review. Please refer folder named "ERRs" for these files. These sheets consist of calculation and also include the references and values used as per the applied methodology. The "Baseline" worksheet consists of baseline emission for the current monitoring period. Worksheet named "Area Plant" consists area of the project in each stratum (the stratification has been clearly given in MR section 4.2) and the weighted average of areas. The data from “5. 5th_2022_Raw Data Summary” is transferred to "Growth data" worksheet of monitoring sheet for each year. The "summary of avgs" worksheet have also been provided and this has been linked to the main sheet ""raw data</p>	
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		<p>summary sheet". The sheet also includes the values of wood density of mangrove species. The values have been taken from the published report Combined report on "Preparation of Baseline Data Mangrove Ecosystem Management in Bintan Island" made by CV and the reference of this is provided in MR under section 5.2. Further to this, the calculation for the total biomass have been done in the worksheet "I1", "I2", "I3", "I7 restore" and "I8 restore". Likewise, different worksheet of different stratum are identified in all calculation sheets and assessed. The input values in this sheet are coming from worksheet "Growth data" and the cell linkages have been clearly provided to review the calculations. The equation used for the calculation of biomass have also been provided in the same worksheets. The equation used from the methodology for each step have been provided in the worksheets too. While assessing the ERRs, these information and cell linking were checked and found correct in all the excel sheets provided for each year considered in this monitoring period. The next worksheet is "AGB &amp; BGB refores" which provided the mean tree biomass and calculation of carbon stock. The values are coming from linked cells and correctly calculated in this worksheet. Following sheet for the calculation is "SOC" which consists of calculation of change in SOC stock. the change in carbon stock for all the carbon pools is depicted in worksheet "Change in Carbon stk". The cells in this worksheet were found to be correctly linked and the calculated value is correct. Lastly, the worksheet "Final" consists of calculation of actual net GHG removals by sinks for the current monitoring period.</p> <p>Next excel sheet is "4. 5th_2022_VCUs_Consolidated Calcs Data_24%Buffer_20231010" that provides the calculation of VCUs, uncertainty and buffer credits. Though the earlier calculation sheets provided the monitoring data, and step wise calculation for each year, this consolidated sheet also include the growth data and carbon stock calculations. The worksheet "Uncertainty Calc and Final VCUs" rows 107 to 110 provides the values of total VCUs and buffer credit. VVB confirmed that the total VCUs calculated in the final sheet has been done step wise following the required equations from the methodology and the cell linkages have been well established within the excel sheet and between excel sheets.</p>	
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		<p>After making reproducible and consistent in all ERR calculation excel sheets and rounding two digits after decimal point as standards in the ERR sheets, only insignificant numbers after decimal points changes occurred, and final VCUs generated and eligible for issuance remain unchanged. If final VCUs are accounted with uncertainty and 10 % buffer, the same value generated in 2<sup>nd</sup> PRR submission <b>“54, 203”</b> remain the same in this 3<sup>rd</sup> PRR. However, there are additional 14% buffer pool allocation in this 3<sup>rd</sup> PRR, and so final VCUs have changed from <b>“54,203”</b> VCUs (10 % buffer) to <b>45,771</b> VCUs (24% buffer).</p> <p>The above assessment has been provided in the revised verification report section 4.4. It was checked and found that PP has provided sufficient information in the section 5.2 and 5.4 of the MR and the calculations done following the description given in MR and in the ERR sheet confirmed that the calculations are reproducible and was found to be accurate and sufficient. The methods and formulae used for quantification of GHG emission reductions and removals have been assessed and it was found that the equations used for the calculation of net emission reductions were applied correctly. The equations and values applied in each parameter have been given consistently in MR and ER sheet for quantification of baseline emission, project emissions, leakage, and uncertainty.</p> <p>The following assessment have been done for Issue 2 and action required a, b, c.</p> <p>a. The revised MR section 5.4 now includes the net GHG ERR table correctly for each calendar year vintage and another one for total ERR. Since the comment mentioned that "the yearly vintages in the MR are not reported in the required calendar year format, however, they are reported correctly in the VR", no new table have been added in the verification report. The values of the ERRs have been revised only in the verification report for this comment.</p> <p>b. As the first table is for Non-AFOLU project and the buffer pool allocation is not included in the table as per Monitoring Report Template version 4.1, the first GHG table in the section 5.4 of MR and section 5 of VR for the reporting of net GHG ERRS was deleted.</p> <p>c. The second net GHG ERR table in Section 5.4 of the MR and 5</p>	
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		<p>of the VR is updated to correctly report data for the project emissions or removals column, and the net GHG ERRs is achieved by following equation 6 of the methodology AR-AM0014.</p>	
		<p><u>Verra Response</u></p> <p>The MR and GHG ERR calculation tables were updated per the above request. This finding is closed, and no further action is required.</p>	

<p><b>6</b></p>	<p><b>Non-permeance risk report (NPRR) lacks clarity</b></p>		
	<p><u>Issue</u> NPRR presents several inconsistencies and is risk rating calculation is not reproduceable:</p> <ol style="list-style-type: none"> <li>a. In Financial Viability Risk, the second question was not answered. Further, its mitigation measure was not assessed.</li> <li>b. In Opportunity Cost Risk, the question was not answered. Further, both factors h) and I) were summed to g) incorrectly.</li> <li>c. Section of Natural Risks lacks clarity.</li> </ol> <p><u>Action Required</u></p> <ol style="list-style-type: none"> <li>1. The VVB must ensure the NPRR is updated to: <ul style="list-style-type: none"> <li>• Clearly show all math calculations in a reproducible manner.</li> <li>• Respond to the second question of the financial viability section and its mitigation.</li> <li>• Respond to the question in the opportunity cost section and indicate if g was added to h <b>or</b> I.</li> <li>• In the natural risk factors sections, math and value selections must be reproducible and clearly summarized for each risk factor. The VVB must assess the updates and ensure that any changes in the NPRR are reflected in the MR.</li> </ul> </li> </ol>	<p><b>Round 1</b></p> <p><u>VVB Response</u></p> <p>PP has submitted the revised NPRR files and following has been assessed and confirmed.</p> <ul style="list-style-type: none"> <li>• PP has shared the non-permanence risk report and calculation excel sheet. These files are submitted to VERRA with this response.</li> <li>• PP has provided the response to the second question of the financial viability section and its mitigation. Risk factors related to project securing the funding needed to cover the total cash flow is not applicable in this project therefore rated 0. As per AFOLU Non-permanence risk tool, section 2.2.2(5), callable financial resources are those not included in secured funding, but that are readily available to the project. Since this project do not have any financial resources, no mitigation measures were taken and hence the risk score is 0.</li> <li>• PP has corrected the risk factor description and risk rating of the opportunity cost. the risk rating is -12.</li> <li>• Natural risk score (LS) as per the AFOLU Non-permanence risk tool has been added in the project NPR report and excel sheet. Section 5.4 of the MR has been updated by PP with summary of risk factor and its</li> </ul>	<p>Closed</p>

<p><u>Program Rule(s)</u>  VCS Standard, v4.3, Section 2.4  AFOLU Non-Permanence Risk Tool, v4.0, Section 2.2.2, 2.2.3, 2.4</p>	<p>justification. NPRR is submitted to VERRA with this PRR file.</p>	
	<p><u>Verra Response</u>  The NPRR and VVB assessment does not meet the requirements set out in the <i>AFOLU Non-Permanence Risk Tool</i> and <i>VCS Standard, v4.4</i>.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> <li>1. <b>Project Management (b):</b> There appears to be a risk of encroachment in the project area.... For example, the MR states, “Regular patrolling in the project area” and “Mobilization of trained forest rangers and patrol teams targeted on main access points” are used reduce risk of encroachment and illegal harvesting/activities.</li> <li>2. <b>Financial Viability(e-h):</b> Not applicable is not an acceptable response. Scores must be justified, and an option selected.</li> <li>3. <b>Opportunity Cost (a-f):</b> <ul style="list-style-type: none"> <li>• Not applicable is not an acceptable response. Scores must be justified, and an option selected.</li> <li>• The total score does not follow the equation, [(a, b, c, d, e or f) + (g + h or i)], as the project sums g + h + i.</li> <li>• (h and i): It is unclear how a MOU is considered a legally binding document/contract that requires the project to continue management practices for 30 or 100 years.</li> </ul> </li> <li>4. <b>Project Longevity:</b> The terms of the 30-year leasing commitment are not well described. It is unclear if the lease allows the PP to use the land, or if the PP is required to continue the management practice.</li> <li>5. <b>Land Tenure:</b> <ul style="list-style-type: none"> <li>• (c): It is unclear how the PP can reasonably justify that there are no land tenure or ownership risks within the project area, especially within the context of encroachment and illegal harvesting risks, and the hotel built upon the project area, without the PP or landowner’s consent.</li> </ul> </li> </ol>	

		<ul style="list-style-type: none"> <li>• (e): Incorrectly states that the project is not a WRC project and does not justify how potential upstream and sea impacts that could undermine issued credits in the next 10 years are irrelevant or expected to be insignificant.</li> <li>• (f): The score is not justified.</li> </ul> <p>6. <i>Natural Risks:</i></p> <ul style="list-style-type: none"> <li>• This section provides information which is not clearly linked to the project area. For example, a table of past floods is provided, but the NPRR states “None of these floods have affected the project area and nearby.” It is unclear why irrelevant information is provided, or if this is a typo.</li> <li>• (c): It is not clearly justified (via significance and likelihood/frequency) why and how the risk level has been set to 5, within the context of historical and expected risk from flooding, cyclones, storm surge.</li> </ul> <p><u>Action Required</u></p> <p>The VVB must ensure that the NPRR is updated per the following requests:</p> <ul style="list-style-type: none"> <li>• <i>Project Management (b):</i> to reflect the risk of encroachment/illegal logging and need for ongoing enforcement.</li> <li>• <i>Financial Viability(e-h):</i> An option (e-h) must be selected. The selection must be justified.</li> <li>• <i>Opportunity Cost:</i> <ul style="list-style-type: none"> <li>○ An option (a-f) must be selected. The selection must be justified.</li> <li>○ The PP must provide evidence that there is a legal requirement (e.g., conservation easement or protected area law) to continue management practices for 30 or 100 years, otherwise these mitigation measures cannot be claimed. If the referenced MOU or the lease are legally binding commitment(s) to continue management practices, clear demonstration must be provided.</li> <li>○ If applicable, the total must be updated to include h or i in the total score, not both.</li> </ul> </li> <li>• <i>Project Longevity:</i> The PP must provide Verra with a copy</li> </ul>	
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		<p>of the 30-year lease/agreement and provide evidence in the NPRR that there is a legal requirement to continue management activities.</p> <ul style="list-style-type: none"> <li>• <i>Land Tenure:</i> <ul style="list-style-type: none"> <li>○ (c): to update the score to reflect the risk of encroachment and illegal harvesting risks.</li> <li>○ (e): update this section to reflect correct and accurate information, and the project’s status as a WRC project. Further, justify how potential upstream and sea impacts that could undermine issued credits in the next 10 years are irrelevant or expected to be insignificant. If this is not possible, update the score accordingly.</li> <li>○ (f): justify how the project area is protected by legally binding commitment (e.g., a conservation easement or protected area) to continue management practices that protect carbon stocks over the length of the project crediting period.</li> </ul> </li> <li>• <i>Natural Risks:</i> <ul style="list-style-type: none"> <li>○ (all): Update the tables to provide information specific to the project area.</li> <li>○ (Extreme Weather): Justify risk score within the context of historical and expected occurrence (significance vs. Likelihood/frequency).</li> </ul> </li> </ul> <p><u>Background</u> Section 2.2.4 in the AFLOU Non-Permanence Risk Tool states, “Legal agreement or requirement to continue the management practice refers to any legally enforceable agreement or requirement, such as a conservation easement or protected area law that would require the continuation of the management practice that sequesters carbon or avoids emissions for the entire project longevity.”</p> <p><b>Round 2</b></p> <p><u>VVB Response</u></p> <p>PP has submitted the revised non-permanence risk report and excel calculation sheet. VVB has reviewed the individual risk</p>	
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		<p>rating and provided the assessment in the updated verification report. Each risk indicators have been assessed as follows.</p> <p>Project Management (b):          Section 2.2.1 of the Non-permanence risk tool, point (1) requires to "assess each project management risk factor. Where a risk factor does not apply to the project, the score shall be zero for such factor." PP has revised the risk scoring of project management (PM) category (b) to address the risk of encroachment/ illegal logging and need for ongoing enforcement. It was assessed during initial verification assessment that there is no illegal encroachment in the project area. As assessed and reported in the submitted verification report, VVB has assessed the project KML file to confirm the area delimited for the planting/ restoring strata (2015 to 2019 years). In the project KML file, each planting and restoring area is separately presented and verifiable. However, the risk rating for PM risk factor (b) have been updated to 2 in the revised NPR (version 4.0) to address the need of ongoing enforcement.</p> <p>PP has rated this risk to acknowledge and consider the need for ongoing enforcement to prevent any foresee illegal activities in the project area. The illegal encroachment by hotel has been observed in the past. However, considering the scope of verification assessment for the current monitoring period, VVB has checked the project areas for this verification period only. It has confirmed that there is no illegal activities or hotel encroachment within the project area.</p> <p>It has been given in the NPR that the ongoing enforcement is by the support of the Forest Department officials for the monitoring activities to prevent encroachment. This support will help PP to sustain the project activity and mitigate any potential illegal activities. VVB has confirmed this information through project document review and interviews with PP and therefore found this risk rating appropriate and correctly applied. This revision has made the total PM score (-2) which has been consistently given in the NPR report, excel sheet and verification report section 4.6.</p> <p>Financial Viability(e-h):          As per the VERRA comment, PP has updated the NPR to include the justification of each risk factor (e-h) of financial viability. the</p>	
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		<p>risk rating 3 is given to the risk factor (a), 2 is given to the risk factor (f) and other risk factors (b-e, g-i) are rated 0. VVB assessed these risk rating as per the VCS Non-permanence risk tool section 2.2.2 and table 2. the risk rating of 3 for the (a) part is correct as the project cash flow breakeven point is greater than 10 years as the project is started in the year 2015 and got fully implemented by year 2019. The project involves mangrove restoration and since there is no revenue source to the PP, the only financial benefit the project is having from the carbon credits issuance. The breakeven point has been correctly identified and scoped in the revised report. Since, (a) and (f) have been rated, the other risk factors are deemed rated 0, which was justified and accepted. The overall risk rating is 5 and has been consistently given in the NPR report, excel sheet and verification report section 4.6.</p> <p><b>Opportunity Cost:</b> PP has revised the risk rating of opportunity cost (a-f) and provided the calculations of total score following the equation, [(a, b, c, d, e or f) + (g + h or i)]. The mitigation factor (j) is scored (-8) as the project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over at least 100 years. The evidence for this commitment is the MoU signed between WIF, and the Government of Myanmar. (h) is rated 0 and (i) is rated (-8). The evidence has been provided with this review document. The overall risk rating is (-10) and has been consistently given in the NPR report, excel sheet and verification report section 4.6.</p> <p><i>Project Longevity:</i> PP has shared the copy of the 30-year lease/agreement with VVB during initial round of verification assessment, the same has been submitted with this review document.</p> <p><b>Land tenure:</b> Land tenure risks are justified by PP in the updated NPR. The assessment has been done as follows. For the land tenure, risk factor (c), PP has updated the score to reflect the risk of encroachment and illegal harvesting risks and rated it 0. The criteria is to provide the risk if the risk exist in more than 5% of the project area. Since the project did not encounter any major</p>	
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		<p>risk from the communities in the past, there have been no risk to be rated.</p> <p>In regard to the assessment of the aspect of illegal encroachment within the PA, it was checked through the project area map submitted by PP and discussion during remote audit on topics such as project area and illegal activities. VVB has assessed the project KML file to confirm the area delimited for the planting/restoring strata (2015 to 2019 years) and hotel encroachment area. It was further confirmed that the project has met the requirement of the VCS Standard version 4.3 section 3.10.2. The issue of illegal encroachment has been discussed during remote audit and further assessed through evidence. Please refer section 2.3 of the verification report, the names of the interviewed stakeholders have been given. Senior members of PP's team such as Director, GIS and RS expert, project coordinator, carbon consultant, and range officer confirmed that there has been no incidence of illegal encroachment in this monitoring period. The local stakeholders such as village administrators also confirmed this statement. The VVB confirmed based on the interview discussion and KML files that there are no illegal activities within the project area.</p> <p>PP has clearly stated that the encroachment from the Hotel that happened in the previous monitoring period had been resolved and VVB also confirmed through remote sensing and interviews with PP that there is no encroachment in the project area. VVB found the risk rating applicable and sufficiently justified in the NPR report.</p> <p>(e) risk is rated 0 since the project as the potential upstream and sea impacts that could undermine issued credits in the next 10 years are irrelevant or expected to be insignificant. The WIF hydrological expert report has been referred to substantiate the same and has been submitted with this review document.</p> <p>(f): PP has submitted the copy of MoU between WIF and Forest Department/MONREC that substantiate as how the project area is protected by legally binding commitment to continue management practices that protect carbon stocks over the length of the project crediting period. The document has been reviewed by VVB during the initial verification assessment and was found sufficient and complete.</p>	
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		<p>Natural Risks:  PP has updated the required information specific to project for natural risks rating. The updated information was found correct and verifiable.  PP has updated the justification in the NPR report for the historical and expected occurrence (significance vs. Likelihood/frequency). Since, this did not impact the overall natural risk rating, the calculation remains the same and correct.</p> <p>The overall NPR risk is still the same 3.5 with buffer credit to be 10% of total ERRs only, since there is no change in the percent, the ER sheet remains the same. The evidence reviewed for the NPR assessment are also provided with this review document in the folder named "NPR evidence".</p>	
		<p><u>Verra Response</u></p> <p><u>Issue</u></p> <ol style="list-style-type: none"> <li>1. <i>Opportunity Cost (i):</i> A MOU is not considered a legally binding document. Thus, without a 100 year legally binding document/contract that requires the project to continue management practices, the project cannot claim a score for this mitigation measure.</li> <li>2. <i>Project Longevity:</i> <ul style="list-style-type: none"> <li>• A MOU does not satisfy the first question - a legally binding agreement or requirement to continue the management practice for 100 years. Thus, the answer in the tool should be 'no'.</li> <li>• As for the second and the third question, the terms of the 30-year leasing commitment are still not well described. <ol style="list-style-type: none"> <li>i. It remains unclear if the lease allows the PP to use the land, or if the PP is required to continue the management practice for 30 years.</li> <li>ii. Further, the copy of MOU between WIF and the Forest Department appears to be a five year, at will, renewable MOU, which would not</li> </ol> </li> </ul> </li> </ol>	

		<p>satisfy the 2<sup>nd</sup> or 3<sup>rd</sup> question.</p> <ul style="list-style-type: none"> <li>iii. The copy of the MOUs between WIF and the villages do not appear to reference any timeline or requirement to continue the management practice over the project longevity.</li> </ul> <p>3. <i>Land Tenure (f)</i>: The MOUs provided do not appear to cover more than a five-year period, and do not appear to have a legal requirement to continue management practices over the length of the crediting period. It remains unclear how the VVB determined that the project is eligible to claim this mitigation measure/score.</p> <p><u>Action Required</u></p> <ul style="list-style-type: none"> <li>A. The VVB must ensure that the NPRR is updated per the following requests:             <ul style="list-style-type: none"> <li>1. <i>Opportunity Cost (I)</i>: A MOU is not considered a legally binding document. The mitigation score must be adjusted accordingly.</li> <li>2. <i>Project Longevity</i>:                 <ul style="list-style-type: none"> <li>i. Question 1: A MOU does not satisfy the first question. Thus, the answer in the tool must be adjusted and the longevity score recalculated.</li> <li>ii. Question 2: The PP must demonstrate that project activities will continue for at least 10 years beyond the project crediting period. Evidence must be provided that project ownership can be maintained for the entire project longevity.</li> <li>iii. Question 3: The PP must provide Verra with a copy of the 30-year lease/agreement and provide evidence in the NPRR that there is a legal requirement to continue management activities. If this legal agreement does not exist, tool inputs must be adjusted, and the longevity score recalculated.</li> </ul> </li> </ul> </li> </ul>	
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		<ul style="list-style-type: none"> <li>iv. Verra understood Annex 5 and 6 to be relevant to this finding. If any other evidence is relevant, the VVB must clearly indicate which documents they assessed and provide a copy to Verra.</li> </ul> <p>3. <i>Land Tenure (f)</i>:</p> <ul style="list-style-type: none"> <li>i. The VVB must provide Verra with a copy of the legally binding commitment to continue management practices that protect carbon stocks over the length of the project crediting period (20 years). If this legal agreement does not exist, tool inputs must be adjusted, and the land tenure score recalculated.</li> <li>ii. The VVB must also clarify what is meant by “proposed” within the context of a Protected Public Forests. It remains unclear if the project area is currently protected.</li> </ul> <p>B. The VVB must ensure that the MR and VR are updated to be consistent with the adjusted NPR score.</p>	
		<p><b>Round 3</b></p>	
		<p><u>VVB response</u></p> <p>NPPR is checked and found revised on the following points:</p> <ul style="list-style-type: none"> <li>1. Opportunity Cost (i)</li> </ul> <p>A MOU is not considered a legally binding document. Thus, without a 100 year legally binding document/contract that requires the project to continue management practices, the project does not claim a score for this mitigation measure. Accordingly, PP has revised the risk justification and its rating in the Non-permanence risk report and excel sheet. The reference of the MoU was earlier provided for the justification of risk factor of Opportunity cost. In the section when the mitigation shall be applied if the condition is met "Project is protected by legally binding commitment to continue</p>	

		<p>management practices that protect the credited carbon stocks over at least 100 years (see project longevity)", the rating score for this risk factor (i) is kept 0.</p> <p>Further, PP has justified mitigation measure (h) for the current protection status with the existing legal requirement of Forest Law (2018) and Forest rules (1995) and other binding agreements with local communities and stakeholders (Thabawkan and Thaegone Village Tracts, and Pathein University for Magyi Village Tract). Considering these facts, VVB assessed and verified that the revised risk score applied is appropriate.</p> <p>2. Project Longevity</p> <p>i. For the project longevity, it was assessed by identifying whether the project has legal agreement or requirement to continue the management practices. Since, MoU is not considered as legally binding document, it has been found that in this project category (a) Without legal agreement or requirement to continue the management practice is applicable. Thus, the score has been adjusted and recalculated. The revised NPRR applied the lowest score of 18 to this risk factor which is found correct.</p> <p>ii. Three separate agreements between Project Participants, Thawbawkan, Thaegone, and Magyi (Pathein University) Village Tracts and WIF provide the commitment of mangrove restoration over the project longevity. For the project activities to continue management practices, the landuse permissions were granted by the Ayeyarwady Regional Government, the Regional Ministry of Agriculture, Livestock, Natural Resources and Environment, and the documents were validated and verified. It was assessed that Section 4 of the agreements with local communities states the timeline or requirement to</p>	
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		<p>continue the conservation of the restoration mangroves for an initial period of 30-year project implementation with extension for another 30 years period. The agreements were signed by the heads of the communities in accordance with the 30-year landuse permission (renewable up to 120 years) officially issued by the Regional Government.</p> <p>iii. Further, VVB checked and found that NPRR is revised to include the information related to the Forest Law (2018), Forest Rules (1995), and other regulations that fulfils the NPRT requirements that would require the continuation of the management practice that sequesters carbon or avoids emissions for the entire project’s longevity. The documentary evidence related to all of these are verified and submitted as proof.</p> <p>iv. As per Verra’s findings, VVB has also conducted the desk research thoroughly other relevant documents available as the MoU is not considered as a legal binding commitment. The documents relevant are shared for review with evidence of legal requirements and protection activities and agreements and permission granted to this project in Annex 3 and Annex 4.</p> <p>3. Land Tenure (f)</p> <p>i. For Land Tenure and Resource Access/ Impacts (LT), the reference of MoU has been removed and the risk rating associated with it has been revised. Although this mitigation measures are not claimed for giving scores and tool inputs have been adjusted, we’ve assessed other relevant legal requirements if the project is legally enforced to continue management practices that protect carbon stocks over the length of the project crediting period (20 years). It can be verified that the lands restored under the project belong to Magyi, Thabawkan and Thaegone village tracts. The ownership of these lands lies with the Government of Myanmar. The Government has given the lands of Magyi village tract to University of Pathein for a period of 30 years, and the lands in Thabawkan</p>	
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		<p>and Thaegone village tracts have been given to their respective Village Tract Committees for a period of 30 years. This period can be extended for another 90 years. The University of Pathein and the Village Tract Committees of Thabawkan and Thaegone have signed the agreements with WIF for the development of mangrove reforestation/restoration project. WIF, the University of Pathein and the Village Tract Committees of Thabawkan and Thaegone have developed the project as a forest carbon project and registered the project under the VCS standard. The documentary evidences were also checked and verified.</p> <p>Additionally, for complete and more effective protection measures, as per the following Chapter (XII), Section (41), Sub-section(e) of Forest Law (2018) and Section 5 of Forest Rule (1995), the planted and restored project area has been officially proposed and notified in which the project areas have been legally entered into force for protection with under the category of Protected Public Forests by the Forest Department of the Ministry of Natural Resources and Environmental Conservation. The project area falls within a forest estate and has been protected in accordance with the existing Forest Law, rules and regulations applicable for Republic of Union of Myanmar, however, the mitigation risk is rated 0.</p> <p>ii. As per the above-mentioned Forest law and rule, it was assessed that the project area is in progress of declaring Protected Public Forests that is “Proposed”. Under the proposed status, it has been already enforced in accordance with Chapter (XII), Section (41), Sub-section(e) of Forest Law (2018) and Section 5 of Forest Rule (1995), hence, the project area is currently protected. The description is provided in the revised NPRR and the same has been verified through documentary evidences</p>	
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		<u>Verra Response</u> The NPRR has been updated as requested. This finding is closed, and no further action is required.	
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