VERIFICATION REPORT THE TAHUAMANU AMAZON REDD+ PROJECT.

Document Prepared by Colombian Institute for Technical Standards and Certification -ICONTEC

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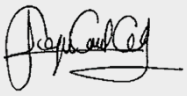
Project location	*Perú, Madre de Dios*
Client	*MADERACRE SAC*
Prepared by	*Colombian Institute for Technical Standards and Certification – ICONTEC*

Approved by	 *Martha Ivon Corredor Rodríguez* *Validation & Verification Manager*
Work carried out by	 *Angie Carolina Carreño Cucaita – Lead Auditor* *Juan Pablo Henao Arrieta – Auditor* *Víctor Nieto – Technical Review*

Summary:

The Tahuamanu Amazon REDD+ Project comprises a total of 169.956,81 hectares of the sustainable forest management of a consolidated group of forest concessions managed by a local company with long forest tradition, Maderera Río Acre SAC (hereinafter MADERACRE SAC), who also has previous successful experience with REDD+. The whole area managed by MADERACRE SAC, including the current proposed project area and others already VCS/CCB verified, are FSC certified,

The project is located in Madre de Dios, a region in the south-east of the Peruvian Amazon with the most accelerated deforestation rate of Peru. Peru is recognized as a Hight Forest Low Deforestation country.

The initial project area has a total extension of 171,584.07 ha. However, it was necessary to update the project area so that it only represents the area of forest present at the project start date (at the end of the historical reference period). In this way, the deforestation and non-forest existing until the end of 2016 were removed, resulting in a corrected project area of 169,956.81 ha.

Up to now, MADERACRE SAC has been able to manage and conserve the project but also the surrounding area (as close as 50 meters of distance, including other smaller forest concessions). The objectives of the project are avoiding 10,526.40 ha of forest loss in the project area in the coming 10 years; avoid the negative impact over the biodiversity and contribute with the improvement of wel e of 13 neighboring communities.

In the current monitoring period, 01/01/2020 to 31/12/2021, the project presents a net annual GHG emission reductions and removals of 498,581 tCO2e for 2020 and 547,716 tCO2e for 2021. The VCU's are 448,722 for the year 2020 and 492,944 for 2021.

The Tahuamanu project has a life span of 30 years. The actions developed for the 2020-2021 period were project dissemination, develop and implement mechanisms for the diffusion of environmental education within children, teenagers and surrounding communities, the satellite monitoring and field assessment of sectors with risk of invasion; UMF Protection Integral Plan implementation, implement Reduced Impact Logging techniques in the UMF to ensure healthy wildlife, participate in dialogue spaces and management of Protected Areas, including the Madre de Dios Territorial Reserve, searching for strategic partnerships focused on its conservation and promote activities with entities whose goals are addressed to protect emblematic fauna and flora species with 1% of annual project incomes.

ICONTEC, has conducted the second verification of the project "The Tahuamanu Amazon REDD+ Project" based on Verified Carbon Standard (VCS) version 4.5 and climate, Community & Biodiversity standard (CCB) version 3.1, as well as the host country criteria. The period covered by this verification reports is from 01/01/2020 to 31/12/2021.

The purpose of verification was for an independent third party to evaluate the project design. In particular, the project's emission reduction calculation, the monitoring plan implementing and the project's compliance with relevant VCS and CCB requirements. To confirm that the monitoring report as documented meets the stated requirements and identified criteria, the verification consisted of the following three phases: i) a desk review of the project monitoring report and monitoring plan implementation; ii) follow-up interviews with project stakeholders with an on-site visit as well as review of project activities; iii) the resolution of outstanding issues and internal technical review followed by the issuance of the final verification report and opinion. During the verification process 06 CAR (Corrective Actions Request), 17 CL (Clarification Actions) and 04 FAR (Future Actions Request) were raised, all have been successfully closed.

CONTENTS

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1 INTRODUCTION

1.1 Objective (VCS, 4.1; CCB Program Rules, 4.2)

Conduct periodic ex-post independent assessment by a validation and verification body (VVB) of the GHG emission reductions that have occurred due to the project activity during the monitoring period under the VCS and CCB rules (VCS Standard v4.5 and CCB Standard v3.1).

The objectives of the verification include the independent assessment of the documents listed in section 1.2 to identify compliance of the monitoring methods and procedures with the validated project description and the accuracy of the quantification of the GHG emission reductions declared for this monitoring period.

1.2 Scope and Criteria (VCS, 4.1; CCB Program Rules, 4.2)

The scope of the verification audit was to verify the emission reductions of The Tahuamanu Amazon REDD+ project under the VCS Standard, the identified methodology and the validated Project Document. In addition, the consistency of the project was also verified through its climate, community and biodiversity benefits against the Climate, Community and Biodiversity (CCB) Standard criteria. The temporal limits of the verification (VCS and CCB) are defined by the duration of the monitoring period from 01/01/2020 – 31/12/2021.

The scope was defined as follows:

- The project area
- The eligibility, baseline scenario and additionality
- The physical infrastructure, activities, technologies, and processes of the project.
- The GHG sources, sinks and/or reservoirs that area applicable to the project according to the used methodology and the validated PD.
- The types of GHGs that are applicable to the project according to the used methodology and the validated PD.
- Reported GHG emission reduction/removal information.
- The local stakeholder consultation processes.
- The AFOLU safeguards.
- The legal status of the project

- The climate, community, and biodiversity impacts, monitoring, and benefits, including gold distinctions.

Verification includes assessing the implementation of the project activity in accordance with the validated PD and that all physical features of the project are in place, ensuring that the actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan and approved methodology, and that the reported data is complete and transparent.

Specifically, to ensure that the proposed VCS&CCB project activity meets all relevant and applicable criteria, the information declared under the following documents was assessed for compliance:

- VCS Program Guide v4.1
- VCS Standard v4.5
- VCS AFOLU Non-Permanence Risk Tool v4.0
- CCB Standard v3.1
- CCB Program Rules v3.1
- VM0015 Methodology for Avoided Unplanned Deforestation v.1.1
- VM0006. Methodology for Carbon Accounting for Mosaic and Landscape Scale REDD Projects v 2.2
- VT0001: Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities v3.0

ICONTEC, based on its code of ethics and internal procedures for conducting validation, verification, and certification audits of VCS and CCB project activities, focused the verification process on the identification of significant risks in the mitigation results and the generation of credits from the monitoring period.

1.3 Level of Assurance (VCS, 4.1; CCB Program Rules, 4.2)

For this project, conformity assessment was carried out to provide reasonable assurance, in line with the requirements of the VCS and CCB Project (VCS Standard V4.5, Section 3; CCB Standard V3.1). During validation and verification, ICONTEC ensured compliance with the additional requirements to ISO 14064-3:2019, ISO 14065:2020 and ISO/IEC 17029:2019. Accordingly, ICONTEC applies a materiality of 5% in accordance with the requirements of the VCS Standard v4.5.

Based on the results of the audit, a positive assessment statement provides reasonable assurance that the project's GHG assertions are materially correct and are a true

representation of the GHG data and information. All versions of the verification report underwent an independent internal technical review prior to submission to the client to confirm that all verification activities were performed in accordance with the established scope and criteria. The technical review was performed by qualified technical reviewer(s) in accordance with ICONTEC qualification scheme for VCS and CCB validation and verification.

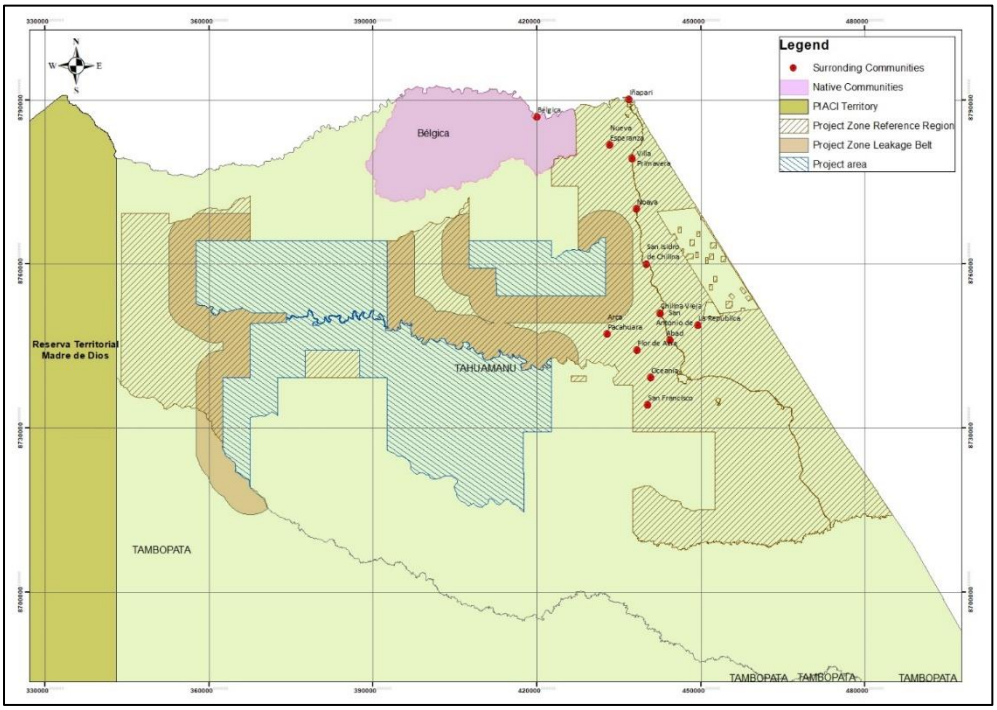
1.4 Summary Description of the Project (VCS, 4.1; CCB Program Rules, 4.2)

The Tahuamanu Amazon REDD+ Project is in Perú, in south-east area of the Department of Madre de Dios, in the province of Tahuamanu (districts of Iñapari, Iberia and Tahuamanu). The initial project area had a total extension of 171,584.07 ha. However, it was necessary to update the project area so that it only represents the area of forest present at the project start date (at the end of the historical reference period). In this way, the deforestation and non-forest existing until the end of 2016 were removed, resulting in a corrected project area of 169,956.81 ha.

The proposed project is based on the enhancement and strengthening of the sustainable forest management of a consolidated group of forest concessions managed by a local company with long forest tradition, Maderera Río Acre SAC (hereinafter MADERACRE SAC), who also has previous successful experience with REDD+.

April 19th, 2017, is the project crediting period start date and it lasts until April 18th, 2047, providing a total of 30 years of project life, even though the forest concession contract states that it is renewable automatically every 5 years.

Figure 1. Reference Region, Leakage Belt and Project Area



Source: CCB & VCS Monitoring Report Template; CCB Version 3.0, VCS Version 4.3

Figure 1 shows the Reference Region where the identified community groups are located: Iñapari, Nueva Esperanza, San Francisco Asís, Flor de Acre, Oceanía, La República, Chilina Vieja, San Antonio de Abad, San Isidro de Chilina, Arca Pacahuara, Noaya, Villa Primavera and Belgica Native Community.

The scenario existing prior to the implementation of the project is an increasing migration from surrounding regions, which causes a growing exponential deforestation rate. So, the objectives of the project are:

- ✓ Avoid 10,526.40 ha of forest loss in the project area in the coming 10 years.
- ✓ Avoid the negative impact over the biodiversity:
- ✓ 7 species at risk of extinction according to IUCN (6 fauna and 1 flora).
- ✓ There are 7 species under some risk of extinction that lives within or depend on the area under threat.
- ✓ Contribute with the improvement of welfare of 13 neighboring communities.

The project presents a net annual GHG emission reductions and removals of 498,581 tCO2e for 2020 and 547,716 tCO2e for 2021. And the VCU's are 448,722 for the year 2020 and 492,944 for 2021.

The Tahuamanu project has a life span of 30 years. The actions developed for the 2020-2021 period were project dissemination, develop and implement mechanisms for the diffusion of environmental education within children, teenagers and surrounding communities, the satellite monitoring and field assessment of sectors with risk of invasion; UMF Protection Integral Plan implementation, implement Reduced Impact Logging techniques in the UMF to ensure healthy wildlife, participate in dialogue spaces and management of Protected Areas, including the Madre de Dios Territorial Reserve, searching for strategic partnerships focused on its conservation and promote activities with entities whose goals are addressed to protect emblematic fauna and flora species with 1% of annual project incomes.

These are activities that will be conducted starting in 2023 (this year), as they require income from carbon sales. The promotion of activities with partners whose goals are focused on protecting ANPs and PIACI territory, is an activity that the company has been developing despite not yet having any money from carbon sale. The activities have also been implemented with the known limitations due to the covid-19 pandemic. However, biodiversity actions, dissemination and collaboration with community development have been implemented.

2 VERIFICATION PROCESS

The verification consisted of the following four phases: 1) a desk review and investigation on secondary sources of information, 2) on-site assessment, 3) the resolution of findings and 4) issuance of the final verification report with the conclusion, as indicated in the following sections:

2.1 Audit Team Composition (VCS, 4.1; CCB Program Rules, 4.3.1)

The verification team consist of the personnel describe in the next table:

Table 1. Audit team and technical review.

Role / Qualification	Last name	First name	Country	Type of involvement		
				Desk review	Site visit / interviews	Reporting
Lead Auditor	Carreño	Carolina	Colombia	X	X On site	X
Auditor	Henao	Juan Pablo	Colombia	X	X On site	
Technical review	Nieto	Victor	Colombia			X

The audit team is qualified according to the ICONTEC qualification scheme for VCS/CCB validation and verification.

Carolina Carreño is Forestry Engineer with specialization in Project Management and Environmental Control, with experience working with indigenous communities in the Amazon region of Colombia and Peru, and the Darien in Panama. Specialist in the formulation of forestry projects, management of permits and forest harvesting plans, and implementation of forest inventories. Expert in validation and verification audits of greenhouse gas (GHG) mitigation projects in accordance with ISO 14064, ISO 14065 and ISO 17029 standards, as well as in the preparation of environmental impact studies and monitoring projects for deforestation mitigation. With skills in geographic information systems and statistical packages.

Juan Pablo Henao is Forestry Engineer specialized in Geographic Information Systems, with experience in validation and verification audits of greenhouse gas (GHG) mitigation projects according to ISO 14064, ISO 14065 and ISO 17029 standards. He has experience working with indigenous communities in the Amazon region of Colombia and Peru, which has provided him with a deep understanding of local cultural and social needs. His experience includes auditing public contracts, conducting forest inventories, and managing ecological connectivity, with a strong background in remote sensing.

Víctor Nieto is a Forestry Engineer with more than 33 years of professional experience and has extensive skills in leading both commercial and research projects in the forestry field. His career includes an outstanding participation in the publication of technical and scientific articles, contributing his knowledge to specialized journals and books in the sector. He is a recognized member of the forestry community in Colombia and maintains an active collaboration with international experts in research and production. His command of Spanish and his understanding of local dynamics allow him to effectively address ecological and biodiversity challenges, as well as manage projects with a comprehensive approach adapted to the realities of the environment.

To support the competencies of the verification team, ICONTEC has an internal document associated with PE-PS-013 “SPECIFIC VALIDATION AND VERIFICATION PROCEDURE FOR GHG MITIGATION PROJECTS” V6, which considers matters relating to the designation of the audit and technical review teams and associated professional competence; In addition, it is made up of the indications established in P-CP-001 "PROCEDURE TO QUALIFY AND/OR AUTHORIZE PERSONNEL IN TECHNICAL SERVICES". On the other hand, the competency requirements for validation and verification services for GHG mitigation projects are established in the internal document E-PS-114 “QUALIFICATION REQUIREMENTS FOR VALIDATION AND VERIFICATION SERVICES FOR GHG MITIGATION PROJECTS”.

To determine technical experience in a specific methodology, internal document F-PS-625 “Validation and verification of the service base technical unit” is used to verify experience and competence of professionals. The technical validation and verification unit is responsible for communicating via email to the Qualification Professional Leader and the Qualification Professional, the new training requirements that professionals require to guarantee their updated competence in the provision of the service, so that manage the maintenance of your competence registered in F-DH-009 “CONSOLIDATED OF PAC TRAINING NEEDS”.

ICONTEC has a conflict of interest and risk verification format, which ensures that there is no conflict of interest on the part of the members of the audit team who will provide the services of Validation/verification of GHG mitigation projects.

The Statement of Fairness is in the F-GV-119 “STATEMENT OF IMPARTIALITY MDL-14065” form which is attached along with the final service documents. The terms of confidentiality are given in the contract that is signed between the parties (organization and ICONTEC) in the thirteenth clause, related to the compliance of the parties with respect to this item. In addition to the provisions of the Code of Ethics, which is related to the contract of each professional with the code PO-GE-001 “CODE OF ETHICS V2”.

To ensure the impartiality, confidentiality, independence, and management of the conflict of interest that is required to act and make decisions in an objective, autonomous, suitable, and reliable manner, ICONTEC has established a policy in these areas for the development of its activities. This policy considers all aspects of relations with interested parties, covering all activities not only associated with the provision of services, but also those of an operational and commercial nature. The policy can be consulted at the following e-mail address:

https://www.icontec.org/wp-content/uploads/2019/12/POGE009POLTICADEIMPARCIALIDADCONFIDENCIALIDADINDEPENDENCIAYMANEJODELCONFLICTODEINTERESESVS00.pdf.

Ethics is the fundamental basis for action and the generation of trust for all ICONTEC services, and is based on developing all activities within honest, coherent, suitable, responsible, and upright parameters of conduct and behavior. The Code of Ethics seeks to materialize ICONTEC's philosophy, by establishing guiding criteria for action based on the highest principles and values of all its members and stakeholders. This code is applied by all ICONTEC employees, bound by an employment contract, whether for a fixed term or indefinite; for the provision of services (contractors and subcontractors); and all those who, without a contractual relationship, have any type of relationship with ICONTEC, under any modality (members of the Board of Directors and other collegiate bodies). Contractors and subcontractors are those natural or legal persons who at any time provide their services to ICONTEC or on its behalf.

As a mechanism to safeguard impartiality, the ICONTEC Board of Directors established an Impartiality Committee as an advisory body to deal with issues related to Impartiality Risk Management. This initiative responds to the interest of this collegiate body to ensure trust and transparency in the provision of validation and verification services. The composition of the Committee considers the participation of external and independent people, who attend pro bono and on their own behalf or on behalf of an entity associated with the interest groups related to the services provided by the institution.

ICONTEC has a procedure in place to identify, analyze, evaluate, treat, monitor, and document risks related to impartiality and potential conflicts of interest in the provision of validation and verification services. When threats to impartiality are identified, ICONTEC documents and manages control activities to eliminate or minimize such threats.

To ensure that there is no conflict of interest to participate in conformity assessment activities, ICONTEC does not assign professionals who declare a conflict of interest with project participants, familiarity, affinity, or consulting activities related to the services. If an ICONTEC professional has been part of such activities, this professional may not provide services to that organization for at least two years following the end of the activity. Prior to each validation and verification service for GHG mitigation projects, professionals must declare their potential conflicts of interest using the F-GV-119 “IMPARTIALITY STATEMENT CDM-14065” declaration of impartiality form, as evidence of the validator/verifier's statement of this project that no conflict of interest is presented.

ICONTEC is responsible for and retains authority for its decisions concerning its validation and verification opinions, its certification statements of greenhouse gas mitigation projects or the declaration of its reductions/removals and its opinions on GHG inventories. ICONTEC does not outsource the decisions, opinions, and declarations of the conformity assessment.

ICONTEC assesses the risks resulting from its validation and verification activities and has taken appropriate provisions to cover the legal liabilities resulting from its operations in each of its fields of activity and geographical areas in which it operates.

In this regard, ICONTEC has taken the contractual and extra-contractual civil liability insurance policy identified LRCG-126201966-1 with the insurer Zurich Colombia Seguros S.A., in force until December 31, 2024, for an amount of up to COP $3,000,000,000. Likewise, it has the civil liability insurance policy for errors and omissions with the same insurer, policy EOFF-126070543-1 valid until December 31, 2024, with coverage up to USD $5,000,000.

2.2 Method and Criteria (VCS, 4.1; CCB Program Rules, 4.3.1)

The verification process was conducted by using the VCS validation and verification manual to ensure a fully completed verification process and to gather the information necessary to

complete this report; and demonstrates how emissions removals have been verified and the way such verifications were confirmed.

The criteria allow the verification guidance provided by VCS Standard and the rules related to VCS methodology applied. In consequence, the following documents were used to assess this project:

- VCS Standard V4.5
- VCS Guidance Validation and verification Manual V3.2
- VCS non-Permanence Risk Report Calculation Tool V4.0
- VM0006. Methodology for Carbon Accounting for Mosaic and Landscape-scale REDD Projects. Version 2.2 - 17 March 2017 - Sectoral Scope 14.
- VM0015 v.1.1 Methodology for Avoided Unplanned Deforestation
- VT0001: Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities. Version 3.0 - 1 February 2012 - Sectoral Scope 14
- Climate, community & Biodiversity Standards (CCB) V3.1
- Rules for the use of the Climate, Community & Biodiversity V3.1

The plan onsite visits and the site inspections were completed to confirm the project boundaries, verify the baseline, and check the REDD+ project activities. On-site inspections were also conducted to evaluate the consistency of the assessment technique and parameters related. The project site was confirmed with GPS. The inventory data (both digital and hard copy) were reviewed to check the monitored parameters.

ICONTEC verified that operational and data collection procedures were implemented in accordance with the monitoring plan of the PD and verified the information for generating, aggregating, and reporting the monitoring parameters. Furthermore, the monitoring equipment was checked to confirm that the monitoring practices followed the requirements of the PD and the applicable methodology. The evidence presented supports the statements made in the Monitoring Report, since it has the following characteristics:

- Sufficient evidence available: The project participant has provided records of all activities and actions implemented.
- Nature of evidence: Raw data were obtained from reliable sources. They are detailed in the project documents and have been provided to the verification team and were verified during the interviews.

- Contrasted evidence: the audit team cross-checked the information collected through interviews with interested parties and reproduced the quantification procedures to verify the statements.

Therefore, ICONTEC confirms that the figures reported in the monitoring report are correct, so that the ex-post quantification of GHG emissions reductions and the declared climate, community and biodiversity benefits are based on verifiable and reliable evidence.

2.3 Document Review (VCS, 4.1, CCB Program Rules, 4.3.1)

The documentary review was conducted from 05/12/2023 to 07/12/2023, based on the information provided by the Project Proponent before the on-site visit. The review of the action plan and the solution to non-conformities through two rounds of findings, allowed us to conclude that the project met the requirements of the CCB/VCS program and the selected methodology. All responses to findings provided by the proponent were addressed through VCS Standard 4.2, CCB Standard V3.1, and other relevant program-defined requirements. This cross-referencing of information allowed us to identify several findings that were declared in Appendix 1. In addition, the following documents were verified, among others:

Table 2. List of documents reviewed during the audit.

PROJECT DOCUMENTS	
1	CCB_VCS_Monitoring_Report_Tahuamanu v3_03042024.docx
2	Request_icontec_TAHUAMANU_ICONTEC_15042024.docx
3	Appendix 1. Internal Communication Plan. PLAN DE COMUNICACIONES RS 2021.pdf
4	Appendix 10. Project contribution to the SDG_EDIT19042024.xlsx
5	Appendix 10. Project contribution to the SDG_EDIT19042024_ingles (1).xlsx
6	Appendix 2. Estimation of Scarcity Factor.pdf
7	Appendix 3. Monitoring_report_Net_carbon_y_VCU´s_Tahuamanu_2020_2021_v2.xlsx
8	Appendix 6. Maderacre FSC FM reassessment 22 SPA.pdf
9	Appendix 7. Modeling and location of unplanned deforestation.docx
10	Appendix 8. Updated Beta Regression.docx
11	Appendix 9. Definitions for terms used in the Report Monitoring document.docx
12	Beta_regression.xlsx
13	Beta_regression_code.txt
14	Cash_flow_Tahuamanu 03042024.xlsx
15	Monitoring_report_Net_carbon_y_VCU´s_Tahuamanu_2017_2026_VM0015_VERRAmodification (1).xlsx
16	RiskExcelFINAL_CEW.xls
17	VCS-Non-Permanence-Risk-Report-Tahuamanu.docx
18	Biodiversidad_2020_2021.xlsx
19	Man.Oper.For. CMRA .pdf
20	MapaBase_PO2019_PC17.pdf
21	MapaDispersion_PO2019_PC17.pdf
22	PGMF_CMRA_Feb_2019.pdf
23	MapaBase_PO2019_PC17.pdf
24	Plan Silvicultural MRA 2020.doc

PROJECT DOCUMENTS	
25	Reglam.Oper.MF_CMRA_2020.doc
26	2020_cap_inendios_forest.pdf
27	2020_Uso_Manejo_Extintores.pdf
28	FSC_FM_audit_21_SPA.pdf
29	Informe_2020_MOF.pdf
30	Inftecnico_001_2022_Custodia_Vigilancia.pdf
31	Plan_Custodia_2020.doc
32	Base_PC18_A2_Reformulado.pdf
33	Mapa_base_PCA14.pdf
34	Censo_Georreferenciacion_Directa_2021.pdf
35	Reporte_006_2021_Ident._señal. AVC_PC_19.pdf
36	Estudio_Aves_CMRA_FAngulo.pdf
37	evaluacion_anual_fauna_2021.pdf
38	Informe_Maderacre_19_21.pdf
39	Inftecnico_003_2022_FS.pdf
40	Inf_Puentes_dosel.pdf
41	Reporte_preliminar_puentes_dosel.pdf
42	Inf.técnico_002_2022_RN.pdf
43	Inf.técnico_004_2022_AP.pdf
44	Inf.técnico_005_2022_PPM.pdf
45	Informe_ejecución_PO_PC18.pdf
46	instalacion_evaluacion_Parcela_Permanente_Monitoreo.pdf
47	Mapa Base_PC18_Reformulado.pdf
48	Mapa_base_PCA14.pdf
49	Metodologia_instalacion_evaluación_Parcelas_Regeneracion.pdf
50	PO_CMRA_2021_2022.pdf
51	06_BQE_2021_UME.pdf
52	Cap_Uso_Manejo_Extintores_PC18.pdf
53	Decreto_Supremo_N_007_2021.pdf
54	FSC_FM_reassessment_22_SPA.pdf
55	Inftecnico_001_2022_CCR_MOF.pdf
56	Inftecnico_006_2022_Custodia_Vigilancia.pdf
57	Plan_Custodia_CMRA_2021.pdf
58	2020_RESOLUCION_PO_PC18.PDF
59	ANEXOK_Consolidacion_Concesiones_Gramas.pdf
60	ANEXON_Resolucion_Reconocimiento_Titularidad.pdf
61	ANEXO_D_Resoluciones_Amatec_Paujil.pdf
62	ANEXO_F_Resolucion_Transferencia.pdf
63	ANEXO_G_Resoluciones_Aserradero_Espinoa_Cocama.pdf
64	Consecion_Maderacre_17_TAH_C_J_001_02.pdf
65	RDF_N080_2019_GOREMAD.pdf
66	RDF_N_083_2019_GOREMAD.pdf
67	Forest_loss_CCFF_MdD_2001_2022.xlsx
68	mapa_riesgo_identificado3.jpg
69	project_location.jpg
70	1ra_evalucion.pdf
71	Alberto_Girotto.pdf
72	Caracterizacion_eventos_frios_selva_sur_Peru_QNelson.pdf
73	Cash_Flow_Sensitivity_Analysis_2017.xlsx
74	causas_naturales_soeconomicas_incendios_forestales.pdf

PROJECT DOCUMENTS	
75	CCB_PROJ_DESC_844_DEC2009.pdf
76	DecretoSupremoN_044_2002_AG.pdf
77	Final_Proposal.pdf
78	FSCJaguarProjectReport2015.pdf
79	FSCJaguarProjectReport2015Spanish.pdf
80	FSC_STD_PER_02_2023_ESP_PSU_2023-11-09.pdf
81	Identificacion_BAVC_CMRA_2015.pdf
82	Informe_Proyecto_AREAS_AMAZ_E.pdf
83	Inftecnico_002_2023_JRTM_FaunaSilvestre.pdf
84	PGMF_CMRA_Feb 2019_uv_spr.pdf
85	RJ_N_109_2003_INRENA_Format_Lineamientos_POA.pdf
86	Sismicidad_monografia.pdf
87	ToblerEtAl2013_HighJaguarDensities.pdf
88	ToblerEtAl2013_HighJaguarDensities_AuthorCopy.pdf
89	ToblerEtAl2015_SpatiotemporalHierarchicalModelling.pdf
90	ToblerEtAl2018_DoResponsiblyManagedLoggingConcesssions.pdf
91	Area de Proyecto.CPG
92	Area de Proyecto.dbf
93	Area de Proyecto.prj
94	Area de Proyecto.sbn
95	Area de Proyecto.sbx
96	Area de Proyecto.shp
97	Area de Proyecto.shp.xml
98	Area de Proyecto.shx
99	CCPP_Área_de_influencia.CPG
100	CCPP_Área_de_influencia.dbf
101	CCPP_Área_de_influencia.prj
102	CCPP_Área_de_influencia.sbn
103	CCPP_Área_de_influencia.sbx
104	CCPP_Área_de_influencia.shp
105	CCPP_Área_de_influencia.shp.xml
106	CCPP_Área_de_influencia.shx
107	Comunidades nativas 19S.CPG
108	Comunidades nativas 19S.dbf
109	Comunidades nativas 19S.prj
110	Comunidades nativas 19S.sbn
111	Comunidades nativas 19S.sbx
112	Comunidades nativas 19S.shp
113	Comunidades nativas 19S.shp.xml
114	Comunidades nativas 19S.shx
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121	DEPARTAMENTOS_inei_geogpsperu_suyopomalia.shx
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124	LB_Tahuamanu_Set21.prj

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136	PROVINCIAS_inei_geogpsperu_suyopomalia.shx
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149	rr_md.sbx
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166	areas_riesgo.shp.xml
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171	CCPP_Área_de_influencia.sbn
172	CCPP_Área_de_influencia.sbx
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327	PA_FOREST_2016_4.shx
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329	PA_FOREST_NONFOREST_2016.dbf
330	PA_FOREST_NONFOREST_2016.prj
331	PA_FOREST_NONFOREST_2016.qmd
332	PA_FOREST_NONFOREST_2016.shp
333	PA_FOREST_NONFOREST_2016.shx
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345	PA_FOREST_NONFOREST_2016.shx
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355	Igualdad_Laboral_Antidiscriminacion.pdf
356	Censo_Poblacional_Entorno_proyecto.pdf
357	RESUMEN_PLANILLA_2020.xlsx
358	Bono_edu_CNB_1_2020.pdf
359	Bono_edu_CNB_2_2020.pdf
360	Bono_edu_CNB_3_2020.pdf
361	Bono_edu_CNB_4_2020.pdf
362	Bono_edu_CNB_5_2020.pdf
363	Bono_edu_CNB_6_2020.pdf
364	convenio_CEBA.pdf
365	Convenio_CEBA_Iñapari.pdf
366	Convenio_educacion_CNB_2020.pdf
367	convenio_inst_iberia.pdf
368	Convenio_Maderacre_DRE_CEBA_Dos_mayo_2020.pdf
369	Convenio_Maderacre_IESTP_2020.pdf
370	convenio_secun_iñapari.pdf
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372	Informe_009_2020_difus_ceba.pdf
373	informe_026_2020_inst_iberia.pdf

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374	informe_027_2020_secund_iñapari.pdf
375	informe_033_2020_ceba_iñap_belg.pdf
376	informe_034_2020_secund_iñapari.pdf
377	informe_036_2020_charla_Inst_Ibria.pdf
378	informe_039_2020_secund_iñapari.pdf
379	Informe_06_2020_inst_iberia.pdf
380	Informe_07_2020_ceba.pdf
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383	Acta_medicina_3_2020.pdf
384	Acta_medicina_4_2020.pdf
385	Bono_enftec_CNB_1_2020.pdf
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395	Informe_02_2020_camin_planeta.pdf
396	Informe_03_2020_COMUSAL.pdf
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411	Ficha_consulta.pdf
412	Informe019_2020_CCRC_inicio.pdf
413	Informe020_2020_TPC_inicio.pdf
414	informe043_2020_queja_NI.pdf
415	Informe38_2021_proceso_auditoria_TAH_REDD.pdf
416	InformeN030_2020_MECM.pdf
417	InformeN035_2020_MECM.pdf
418	informeN043_2020_MECM.pdf
419	Informe_021_2020_Resumen_social_ambiental.pdf
420	Informe_040_2020_CCRC_fin.pdf
421	Informe_041_2020_TPC_fin.pdf
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466	convenio_educac_Belgica.pdf
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468	Informe040_2021_Apoyo_IE_Noaya.pdf
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487	Informe22_2021_apoyo_MPTAH.pdf
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499	Informe05_2021_CCRC_inicio.pdf
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505	radio_integracion.pdf
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509	convenio_CEBA_Belgica.pdf
510	convenio_educac_Belgica.pdf
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552	BASES_PPAMA_TAH_REDD2023.pdf
553	Titulo_propiedad_N779_CNBelgica.pdf
554	CCB VCS MR Project2502 01012020-31122021.docx
555	Appendix 1. Internal Communication Plan. PLAN DE COMUNICACIONES RS 2021.pdf
556	Appendix 10. Project contribution Evidence to the SDG_.xlsx
557	Appendix 2. Estimation of Scarcity Factor.pdf
558	Appendix 3. Monitoring_report_Net_carbon_y_VCU´s_Tahuamanu_2020_2021_v2.xlsx
559	Appendix 6. Maderacre FSC FM reassessment 22 SPA.pdf
560	Appendix 7. Modeling and location of unplanned deforestation.docx
561	Appendix 8. Updated Beta Regression.docx
562	Appendix 9. Definitions for terms used in the Report Monitoring document.docx
563	Beta_regression.xlsx
564	Beta_regression_code.txt
565	Cash_flow_Tahuamanu 03042024.xlsx
566	PD_Net_carbon_y_VCU´s_Tahuamanu_2017_2026_VM0015_VERRAmodificationV1.xlsx
567	RiskExcelFINAL_CEW.xls
568	VCS-Non-Permanence-Risk-Report-Tahuamanu.docx

Source: This report

2.4 Interviews (VCS, 4.1, CCB Program Rules, 4.3.1)

Between 17/12/2023 to 22/12/2023 a site visit to the project was undertaken (Appendix 2). Interviews were conducted with the different groups, the following project personnel, other stakeholders, and project communities have been interviewed. For the case of the Nativa de Bélgica community, which belongs to the Yine ethnic group of the Peruvian Amazonian culture due to the significant interaction with external agents and the proximity to urban areas, the inhabitants of the community no longer speak their native language. Accordingly, communications, interviews and meetings during the audit process were conducted in Spanish. The communications, documents, information disseminated and meetings implemented by the project proponent were verified to have been conducted in the Spanish language. Below are the interviews conducted during the site visit:

Table 3. Interviews conducted during the site visit.

Date	Activity	Participants	Place	Topics
18/12/2023	Meeting with Belgica native community	**12 participants** Alicia Pereyra López Hugo Do Silva Adela Añes Lopes Keny Lopez Batista Teofila Nuaman Yapalcana Valeria Lopez Lopez Bariea Lopez Pereira Rosa Curasco Apaza Marineti Lopez Lopez Saba Kazerani Rosineydi Lopez Pereyra Yosine Aspajo Batista	Belgica native community	• Context of the Forest Concession • REDD Benefits • REDD activities • Training and Assistance Provided • Types of Contracting • Relationship between the parties • Environmental Management Plans • Compatibility with national legislation • Social investment • Introducing attendees and permission to record • Knowledge of the REDD+ project and the holders
18/12/2023	Meeting with Town center Nueva Esperanza President	**1 participant** Teofila Nuaman Yupalcana	Town center Nueva Esperanza	
18/12/2023	Meeting with Town center San Antonio Abad president	**1 participant** Edith Veronica Guispe	Town center Iberia	
18/12/2023	Meeting with Oceanía president	**1 participant** Judith Carmeiro Huanam	Town center Iberia	
19/12/2023	Meeting with Villa Primavera School Director	**1 participant** Adalí Jurado Acuña	Villa Primavera I.E.N52144	
19/12/2023	Meeting with San Isidro de Chilina President	**1 participant** Ricardo Huaiscayna	San Isidro de Chilina	

Date	Activity	Participants	Place	Topics
19/12/2023	Meeting with Executive director of Patronato Alto Purus	**1 participant** Willy Lucas Neyra	Iñapari	• Objective of the GHG Mitigation Project • Duration and commitments • Climate change • Acronym REDD+ • Deforestation • Importance and conservation of forests • Dates of socialization of the project with the different actors • Trainings received. • Other companies with REDD+ projects in the territory • Lines of action • Agreements between the parties • Profit sharing • Project owners and project areas • Records of deforestation monitoring in the verification period • Carbon credit market • Resource management and accountability • Environmental and social safeguards • Consult beforehand
19/12/2023	Meeting with park ranger SERNAP Alto Purus National Park	**2 participants** Yisela Suaña Willy Lucas Neyra	Iberia	
19/12/2023	Meeting with Coordinator Forestry and Wildlife Management Unit	**1 participant** Willy Lucas Neyra	Iberia	
19/12/2023	Meeting with Villa Primavera community	**4 participants** Noelia L Lopez Maria Cardozo Jesus Barra Maria Frias	Villa Primavera	
19/12/2023	Meeting with San Isidro de Chilina School Director	**1 participant** Leonor Garraga	San Isidro de Chilina	
19/12/2023	Meeting with I.E.B.R.S. Iñapari Director	**1 participant** Maritza Velasquez	Iñapari	
19/12/2023	Meeting with I.E. Nº 53003 "Elena Bertha" Director	**1 participant** Leidy Mamani Ayma	Iñapari	
19/12/2023	Meeting with I.E. Nª 52056 – Noaya Director	**1 participant** Karla Sumalave	San Isidro de Chilina	
19/12/2023	Meeting with San Francisco President and vice president	**2 participants** Gladys Alvarado Ch Manuel Rojas	Iberia	
19/12/2023	Meeting with Tourism Technician	**1 participant** Pierina M Gonzales	Iñapari	
19/12/2023	Meeting with Tourism Technician	**2 participants** Pascual Pinares Rosa Ana Valdez	Iberia	
20/12/2023	Meeting with Maderacre SAC Company workers	**2 participant** Esaú Maceto Luis Enrique Ttito	Shingo Surveillance point	
20/12/2023	Meeting with mothers club representative	**1 participant** Milagros Cardozo **(Phone call)**	Iberia	

Source: This report

ICONTEC verified the supports of the participation workshops and meetings (reports with evidence of digital support, maps, workshop attendance, meeting minutes) that were led by the project's technical team during which the activities carried out by the project proponent and those planned for future implementation were described to stakeholders, focusing on the climate, community and biodiversity components. The proponent provided the forms used for doubts, queries, complaints, claims, requests or suggestions for project updates.

2.5 Site Visits (VCS, 4.1, CCB Program Rules, 4.3.1)

The site inspection was conducted at the time of the verification project, from between 17/12/2023 to 22/12/2023 a site visit to the project was undertaken. The objectives of the on-site inspections conducted were the following:

- Collect data and information from field observations to achieve a reasonable level of safety and meet project materiality requirements, as required by Section 4.1.2 of the VCS Standard V4.5.
- Identify the influence of project activities on reducing deforestation.
- Verify the project's contribution to the socioeconomic development and well-being of local communities, including women and other marginalized groups.
- Verify the influence of project activities on biodiversity conservation.
- Implementation and results of the petition, complaint, or claim procedures (PQRS)
- Risk-based review of the project area and project activities to ensure that the project meets the requirements of the verification criteria throughout the verification period.
- Evaluate the compatibility of environmental legislation in the project area.
- Evaluation of the validated monitoring plan.
- Confirmation that the quality control and quality assurance procedures were in place.
- Verify the project's contribution to the socioeconomic development and well-being of local communities, including women and other marginalized groups.

After developing the document review and GIS analysis, the audit team programed a plan for visit the project area. According to that, the audit team and the project proponent defined a route across the project area.

During the on-site visit, the audit team did not evidence deforestation processes in addition to those reported by the developer in the project areas or other emission sources not included in the quantification of GHG reductions. The on-site audit made it possible to satisfactorily verify that the procedures, calculations, and methodologies used to obtain the

data were relevant and consistent with the information declared. Likewise, it is confirmed that the sites and activities evaluated are in accordance with the project document and monitoring report and comply with the guidelines of the benchmarks.

The auditor also confirmed that the geographical area of the project meets the criteria of the Standard and the selected Methodology and evaluated the data collection techniques according to the monitoring plan and related documentation, as well as the data quality control systems.

Specifically, the evidence collection methods found that:

- Conversations and interviews with the participant's technical staff, with the project owners, as well as with third parties involved, all mentioned above, to identify the status of the implementation of the GHG Mitigation Project and other aspects related to the perception of the development of the initiative in the territory.

- Routes within the spatial limits of the project and selection of control points by means of photographic and GPS recording. These records were later contrasted with the cartographic and documentary information provided by the developer.

- Displacement and verification of deforestation points in the natural forest area of the project, for evaluation, because of the sampling required by ICONTEC to validate and verify the information presented by the project.

Next table shows the routes and activities in the project areas that were developed during the site visit.

Table 4. Routes and activities in project areas

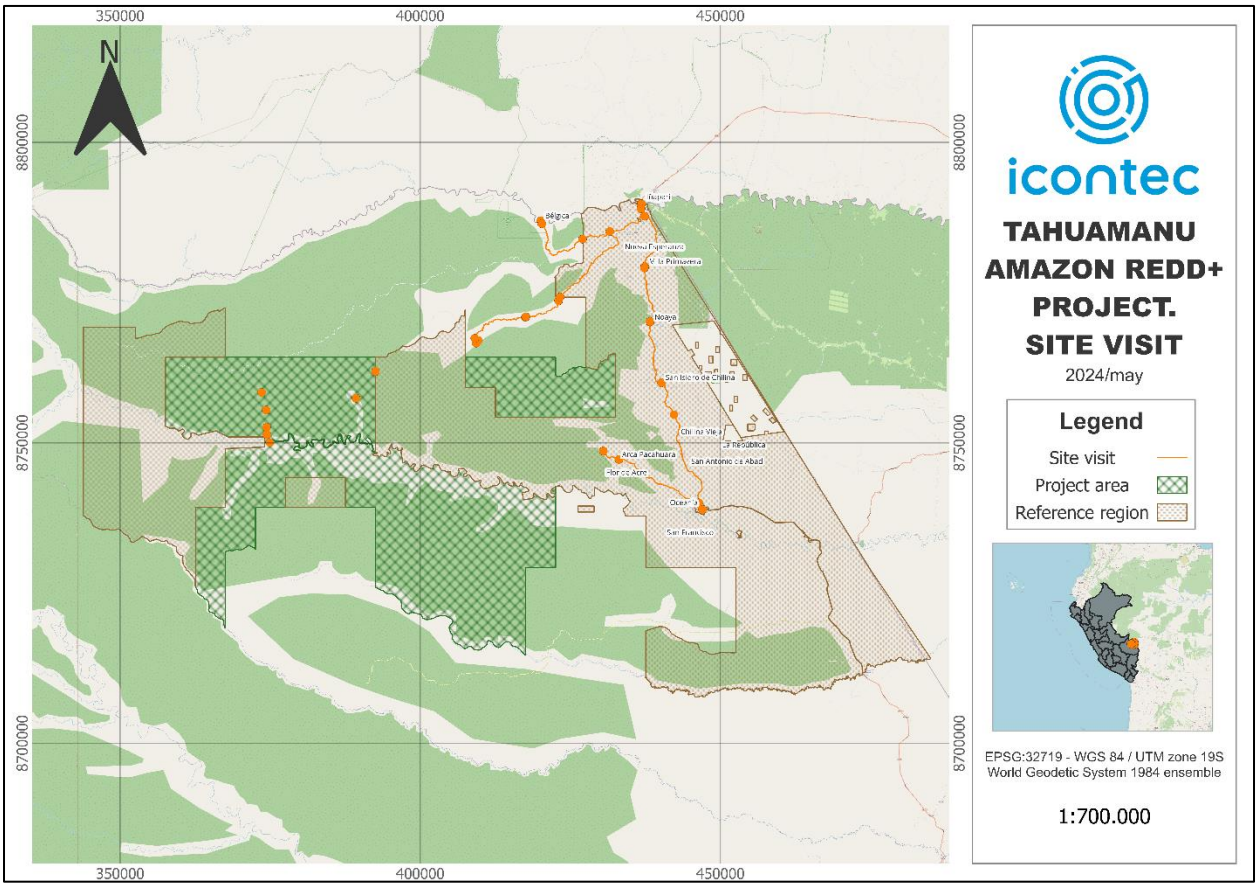
Date	Activity	Place	Participant
18/12/2023	Interview board of directors, teachers, nurse, artisans, and population Personal interview (in the Community of Belgium) Personal interview with community representatives	Native community Bélgica Populated center Nueva Esperanza- Populated center Chilina Populated center Oceania Populated center San Antonio de Abad Unidad de Gestion Forestal y Fauna Silvestre (Iberia) Parque Nacional Alto Purus (PNAP)(Iberia) Populated center La República (Iberia)	Población Teofila Huamán Auditores Arturo Valcarcel Judith Carneiro Edith Quispe Jesus Matamorros Willy Lucas Neyra
19/12/2023	Teacher interview and JASS president Personal interview	Populated center San Isidro de Chilina Populated center San Francisco de Asis	Leonor y Ricardo Huasicayna Gladys Alvarado Maria Cardozo

	Interview of board of directors and school teachers Teacher interview Board of Directors and population Board of Directors and population	Populated center Villa Primavera Populated center Noaya - Populated center Pacahuara Populated center Flor de Acre (Pcahuara)	Karla Zumalave Auditors
20/12/2023	Boundary and patrolling in critical areas due to agricultural expansion, visit to land and river Surveillance Posts Monitoring of Forest Operations and Reduced Impact Harvesting PC 17 Natural Regeneration PC 11 UMF Maderacre Evaluation of Permanent Monitoring Plots 11 and 12 Diametral growth evaluation PC 11 Visit to the vertices of AC 05	Concession Maderacre	Forest Management Team of the company Maderacre
	Iñapari Mothers Club Tahuamanu Management Committee Iñapari Secondary Regular Basic Educational Institution NGO World Wildlife Fund (WWF) Proponent of Environmentally Friendly Productive Project (Iñapari) Proponent of Environmentally Friendly Productive Project (Tahuamanu) Proponent of Environmentally Friendly Productive Project (Tahuamanu) Elena Bertha Regular Basic Educational Institution	IÑAPARI	Milagros Cardozo Mercedes Peralta Darío Copa Maritza Velásquez Nelson Gutiérrez Pierina Gonzales Jimmy Ponce Danny Ferrer Lady Mamani

Source: This report

Consequently, site visits with the project team in charge of verification activities included observations and walks in the project area to verify the status of biodiversity and measurement related to the indicators of the monitoring system. During this field reconnaissance, GPS points and routes were recorded inside and outside the project boundaries, and some georeferenced photographs of the activities or points of interest were taken.

Figure 2.Routes and activities of the site visit



Source: CCB & VCS Monitoring Report Template; CCB Version 3.0, VCS Version 4.3

Project area within the concession, with natural cover, without evidence of intervention of natural vegetation.

Change of coverage, start of deforestation drivers, evidence of the limit of the concession is evident versus the agricultural and cattle raising activities that are very close to the Project area, the state of conservation to the Project area is evident for the Audit team during the on-site visit.

As mentioned in Table 4, the main activities undertaken by the audit team in this regard were as follows:

- Interviewed project personnel to gather information regarding the monitoring procedures and project implementation.

- Interviewed residents of several communities located in the immediate vicinity of the project area to confirm the claims of the project proponents with respect to the extent of community engagement.

- Interviewed of other stakeholders related to the implementation of the project or the activities of the project, such as national, local, and environmental authorities.

- Assessed accuracy of the Land Use and Land Use Change Maps and other cartography.

- Assessed Project Area boundaries and the sample plots and forest stand information using GPS receiver.

- Conduct on-site inspections of the project's monitoring methodologies through re-measurement of one number of permanent sample plots inventory plots located within the project area.

- Assessed implementation of the SOPs for forest inventory and biomass estimation.

- Assessed implementation of the climate, community, and biodiversity monitoring plan provisions.

- Assessed the applicability of the VCS Methodology.

- Assessed implementation of the various project interventions as reported in the monitoring report.

- Assessed implementation of the Feedback and Grievance Redress Mechanism.

- Assessed implementation of the applicable environmental laws in the Project Zone.

- Assessed implementation of the Social and Environmental Safeguards mechanism.

Figure 3 Audit Site Visits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2.6 Public Comments (VCS, 3.18; CCB Program Rules, 4.6)

The project MR was posted to the VERRA website for the formal 30-day public comment period from 04/08/2021 to 03/09/2021. No comments were received.

2.7 Resolution of Findings (VCS, 4.1, CCB Program Rules, 4.3.1)

During the audit ICONTEC raised 6 CAR (Corrective Action Request), 17 CL (Clarification Actions) and 4 FAR (Forward Action Request), which were presented and solved by the

responsible for the project through communications or meetings between the different parties.

Appendix 1 of this verification report describes the findings found, the answers provided by the person responsible or head of the GHG mitigation initiative, the means to verify said answers, references to any sources consulted in the monitoring report or its documents support and the conclusion of your status.

ICONTEC satisfactorily closes a finding only if the person responsible or head of the GHG mitigation initiative modifies or rectifies the PDD, monitoring report, or provides additional information or evidence that the responses comply with the identified finding.

The project adequately corrected all nonconformities, delivering and modifying missing information, adjusting the document, reviewing, and proposing corrective actions, thereby closing the findings found.

The identification of the findings was determined after the documentary review provided by the project. These non-conformities respond to the requirements of the CCB Standard and VCS Standard and present support in the attached folders, such as verifiable and approved sources.

2.7.1 Forward Action Requests (VCS, 4.1; CCB Program Rules, 4.3)

During validation and verification, the audit team identified four (4) Forward Action Request (FAR) framed in that the project need to the “FSC Responsible Forest Management Standard for Peru” in relation to the modification of the percentage of conservation area should be assessed and it is necessary to ensure the participation of the majority of the inhabitants, including the most retired, in the settlements, where it is possible, through evidence, to guarantee the involvement of all who are part of the project, including different actors. Also demonstrate the additional actions and activities that are implemented in the project under a scheme that allows differentiating the activities and benefits that are executed as a result of the concession from those that are specifically a product of the REDD+ project. Within Annex 2 it is explicitly mentioned that these requests will need to be addressed and evaluated during the next verification.

2.8 Eligibility for Validation Activities (VCS, 4.1; CCB Program Rules, 4.1)

Not applicable.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs (VCS, 3.23, Appendix 2; CCB Program Rules, 3.1)

In accordance with the documentary review conducted and with the site visit, the audit team was able to establish that the project is not under any system for registering GHG mitigation projects, nor are they involved in other forms of environmental credits from its activities.

The Tahuamanu Amazon REDD Project has been validated under the VCS standard as well as the Climate, Community, and Biodiversity (CCB) Standard, for Biodiversity Gold Level, with ID 2502.

All the information was confirmed through a risk-based internal review and interview with project. Therefore, the verification team deems the project eligible to participate under the VCS program.

3.2 Methodology Deviations (VCS, 3.20)

The Project a main deviation was introduced that consisted in the readjustment of the spatial model for projecting future deforestation, following the indications of VM0015 v.1.1 Methodology for Avoided Unplanned Deforestation. The analysis was performed using TerrSet v.2020 software, under its Land Change Modeler (LCM) module. Because the historical reference period ran from 2007 to 2016, it was decided to use three images close to the beginning of the crediting period (2012, 2014, and 2016), since the deforestation rates between these intervals were more similar than those occurring in the initial years. The images from the years 2012 and 2014 were used as calibration of the spatial factors, while the image from the year 2016 was used to validate the results.

A model based on neural networks (Artificial Neural Networks, ANN) was generated, which is a process that establishes relationships between certain drivers or spatial factors with the LULC (Land Use Land Cover) classes and their derived transitions; these relationships are expressed through multiple combinations (linear or nonlinear) of the spatial factors, evaluating the best possible combination that allows predicting the behavior of the transition evaluated in the determined time. As a result, the process provides a set of transition potentials for each combination considered. The detailed steps describing the modelling and location of unplanned deforestation is detailed in the document “Modeling and location of unplanned deforestation” /560/ prepared by the proposer.

The rates of change were defined according to a successive method of "pixel depletion" (based on a ranking system). The pixel depletion process used as input data the deforestation rates calculated with the historical information of the project, using the rate set

by the results of the beta regression, which is affected by a scarcity factor, related to the decrease of the deforestation rate as deforestation increases. The rate value is converted to pixels and that value is used to make the pixel discount for each year.

ICONTEC verifies that the proponent performed the complete procedures and that the procedures was completed, the allocation of future deforestation was performed following Section 4.2 and 5.1 of VM0015 v1.1, instead of Sections 8.1.5.1, 8.1.5.3 and 8.1.5.4 of VM0006 v.2.2. In practice, Equations 37 from VM0006 v.2.2 was not used.

The methodology used was verified, which included the development of the elaboration of factor maps, preparation of deforestation risk maps, selection of the most accurate deforestation risk map, mapping of future deforestation locations, deforestation risk map, line deforestation base for the fixed base period and calculation. of reference activity data by forest class in the project area and the vanishing belt.

Next table shows specific differences in data processing between VM0006 and VM0015 methodologies:

Table 5. Differences between VM006 and VM0015

Steps	VM0006	VM0015
Deforestation rate in reference region in the baseline scenario	The beta regression (EQ35) of the historical deforestation data in the historical reference period was applied to obtain the deforestation rate in the reference region. The calculation of the scarcity factor was maintained as a conservative measure.	N/A
Deforestation rate in the project area in the baseline scenario	N/A	It is calculated by spatialization according to Section 4.2.4, using the deforestation rate of the reference region and the polygon that defines the project area.
Deforestation rate in the leakage area in the baseline scenario	N/A	It is calculated by spatialization according to Section 4.2.4, using the deforestation rate of the reference region and the polygon defining the leakage belt.
Calculation of avoided emissions from unplanned deforestation	Once the baseline rates for both the project area and the leakage belt have been defined, the steps and equations of the VM0006 methodology are resumed.	N/A

ICONTEC verified the deviation meets with the criteria and specifications for permitted methodology deviations whit VCS CCB and the deviation have the conservativeness of the quantification of GHG emission reductions or removals.

The methodology deviations implemented for the present monitoring period have impacted the validated baseline estimates, hence the new values are presented in the section 2.2.5 of CCB & VCS Monitoring Report Template CCB Version 3.0, VCS Version 4.3

The quality and integrity of the evidence, data, assumptions, and justification provided in the following sections of the document CCB & VCS Monitoring Report Template CCB Version 3.0, VCS Version 4.3.:

- 2.2.3 Methodology Deviations;
- 2.2.5 Project Description Deviations;
- 3.2.1 Baseline Emissions;
- 3.2.3. Leakage Emissions.

As well as in the annexes presented by the proponent, such as:

- Modeling and location of unplanned deforestation /560/;
- Updated Beta Regression /561/;
- Monitoring_report_Net_carbon_y_VCU´s_Tahuamanu_2020_2021_v2 /558/:
- PD_Net_carbon_y_VCU´s_Tahuamanu_2017_2026_VM0015_VERRAmodification V1 /566/.

They made it possible to evaluate and verify in detail the eligibility of the project, the determination of the reference scenario, the quantification of reference emissions, the data/parameters determined ex ante.

The adequacy of the relevant revised estimates of land use change and baseline emissions provided in the updated project description demonstrate that the only post-deforestation land use considered is pastures as it has the highest carbon stock, making the land- use change emission factor more conservative.

It is important to stress that ICONTEC verified that the deviations do not impact the applicability of the methodology VM0006 v2.2 nor the appropriateness of the baseline scenario, and the alternative method provides more conservative results, as required in Sections 3.21 and 3.20 from VCS Standard 4.5, respectively.

3.3 Minor Changes to Project Description (CCB Program Rules, 3.5.6)

No minor changes were made during the verification period.

3.4 Project Description Deviations (VCS, 3.21; CCB Program Rules, 3.5.7 – 3.5.10)

The company Paskay and the company Eco Development Group S.A.C. have been included as “Other Entities Involved in the Project” due to their contribution in the drafting of the technical report of the Monitoring Report for the period 2020-2021. "Paskay" was responsible for developing the Climate component, which helped to highlight the carbon credits generated by emission reduction efforts, while "ECO DEVELOPMENT GROUP S.A.C." contributed by assisting with the drafting of the technical report for the 2020-2021 MR, using information provided by the project proponent, who leads the field audit, resolution of observations, and project activities.

FENAMAD is an indigenous organization that advocates for the enforcement and respect of the rights of indigenous peoples in the department of Madre de Dios, including PIACI. FENAMAD was identified as a stakeholder during the project's validation due to the organization's objectives in favor of indigenous peoples. However, there is no formal presence or on-the-ground actions by this organization within the project's area of influenceits lack of presence has led the project proponent to collaborate with other institutions that promote the protection of the Madre de Dios Territorial Reserve (RTMDD) and the indigenous peoples living within it. The project proponent has decided to continue its actions for the protection of PIACI territory in collaboration with the Alto Purus National Park administration, together with the active members of the Alto Purus National Park Management Committee (CGdPNAP), which they lead, and temporarily remove FENAMAD from the list of stakeholders until concrete actions can be taken with the organization.

The methodology deviations implemented for the present monitoring period have impacted the validated baseline estimates. However, the deviations do not impact the applicability of the methodology VM0006 v2.2 nor the appropriateness of the baseline scenario, and the alternative method provides more conservative results, as required in Sections 3.21 and 3.20 from VCS Standard 4.5, respectively.

The initial project area had a total extension of 171,584.07 ha. However, it was necessary to update the project area so that it only represents the area of forest present at the project start date (at the end of the historical reference period). In this way, the deforestation and non-forest existing until the end of 2016 were removed, resulting in a corrected project area of 169,956.81 ha.

On the other hand, the use of the VM0015 methodology v.1.1 implies an additional change at the conceptual level, based on the definition of the reference region. In this methodology, the reference region includes the project area and the leakages belt so the calculation of the deforestation rate must be modified to include the existing deforestation in the other two areas (Project and leakage areas), which the VM0006 methodology v.2.2 excluded.

There is a change in the historical data, which modifies the beta regression and therefore the deforestation rate in the reference region. ICONTEC verified this calculation is detailed whit the document "Updated Beta Regression"/561/.

Once the deforestation rate in the reference region is re-estimated, the existing deforestation in the project area and the leakage belt is extrapolated. According to VM0015 methodology v.1.1, the estimation of this rate is done by estimating the potential risk over the entire reference region (project area and the leakage belt), with the previously calculated rate. The risk estimation is generated by modeling the location of unplanned deforestation. Subsequently, an intersection is made with the polygons representing the project area and the leakage belt, and the annual baseline risk is estimated. This differs from the VM0006 methodology v.2.2 calculations, where the deforestation rate is calculated by means of area ratios.

The proponent presented calculations of the reference deforestation rate for both the project area and the leak belt using the two methodological approaches. These values were evaluated during the audit and it evident that it meets the criteria and specifications for the methodological deviations allowed with VCS CCB and has the conservative nature of the quantification of reductions or removals of GHG emissions.

The project presented modifications in the baseline emissions estimate, therefore, in section 2.2.5 of the CCB & VCS Monitoring Report Template CCB Version 3.0, VCS Version 4.3, the proponent presents tables 10, 11.b and 11.c of the VM0015 Methodology v.1.1 section 5.1 "Calculation of baseline activity data per forest class", with the changes made in compliance with the requirements.

Were presented Annual areas deforested per forest class within the project area in the baseline case and annual areas deforested per forest class within the leakage belt in the baseline case for the crediting period 2017-2026 and presented the list of variables, maps, and factor maps modified.

As indicated by the methodological deviation, all deforestation is considered to be caused by the pasture driver. Only one representative class and only one stratum. The only post-deforestation land use considered is pastures as it has the highest carbon stock, making the land-use change emission factor more conservative.

The deviation presented by the proponent meets the additionality criteria and presents suitability of the base/no project scenario. It is adequately described and adjusted. The project remains in compliance with CCB Version 3 and VCS Program rules.

Finally, it is important to mention that the project has presented two methodological deviations. The first, in the PDD in section 3.1.6 for not using the scarcity factor equations because trying to use them produced results differently to proposed by the methodology, that states that deforestation rates starts to decline (through the scarcity factors) since

remnant forests only cover 50% or less of original forest cover, which is not the case because, even in the baseline scenario, the deforestation will only affect less than 10% of total forest cover. considering that there was no risk that deforestation rate in the project area will reduce in the first project horizon (10 years) as a consequence of forest scarcity, this methodology deviation did not affect the principle of conservatism. As will be described in Section 3.2 of PDD, scarcity factor appears when remnant forests are around than 50%, which in this case is very far in the short term. The most likely scenario is that rate projections will underestimate real upcoming threats as recent years have showed. The second methodological deviation is the one described above with the implementation of the VM0015 methodology v.1.1.

3.5 New Project Activity Instances in Grouped Projects (VCS, 3.6; CCB, G1.13 – G1.15)

The project does not correspond to a grouped project since it is developed in a unique territory.

3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7)

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history (VCS, 4.1)	Audit type: Verification. Period: January 1, 2020 - December 31, 2021 (2 year) Program: CCB and VCS 1. Document review: December 4, 2023, to December 6, 2023. During this stage, the audit team reviewed the documentation declared by the project owners (see list of documents, section 2.3) and evaluated compliance under the criteria of the VCS v4.5 and CCB 3.1 standard. 2. Field visit and preparation of findings report: December 17, 2023, to December 22, 2023.

	During this stage the audit team visited the project areas (see audit route, section 2.5) to evaluate the conformity of the implementation activities and the limits of the REDD+ activity; Additionally, through interviews and meetings, an evaluation of compliance related to the participation of interested groups was carried out (see groups interviewed and topics addressed, section 2.4). 3. Review and evaluation of the findings report: February 2, 2024, to February 6, 2024, February 21, 2024 to February 27, 2024. The information collected and evaluated in paragraphs 1 and 2 constituted the main input to generate the two (2) reviews of findings described in the report of findings (see traceability in Appendix 2). This report details the non-compliance evidenced by the OVV under the VCS and CCB requirements and the respective treatment (document adjustments, explanatory notes, supporting documents) given by the owner and developer to comply with said requests. 4. Preparation of the verification report: May 24, 2024, and May 28, 2024 After successfully completing the review of findings, that is, review and approval of the adjustments made by the owner and developer, the audit team described and concluded the compliance evaluation of the project through the verification report, which followed the guidelines of the "CCB&VCS Verification Report, CCB v3.0 and VCS v4.3 template". Furthermore, through the information declared by the developer and the public information of the project, it is evident that the information reported in section 2.1.2 of the Report Monitoring v4.0 is traceable and credible.
Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	The audit team verified through public information (descriptive and cartographic) available on the GHG certification program platforms (Verra, BCR, Cercarbono, Gold Standard) and documents /1/ to /17/ that the project has not incurred in double counting. This cross-evaluation that used public information on the programs made it possible to demonstrate the conformity of the project with the VCS and CCB requirements, as follows: 1. During this monitoring period, no double accounting was incurred given that the project is not registered in another program, nor has it been registered in another program. 2. During the present monitoring period, no double accounting was incurred given that the project does not have spatial overlap with another GHG project. 3. Given that the project does not quantify the GHG reductions achieved during the present monitoring period more than once, double accounting was not incurred. • Additionally, through interviews with interested parties, it was verified that the project has not been rejected by another GHG program.
No double claiming with emissions trading programs	The audit team verified through documents /1/, interviews with the owners and cross-information that the project has not included its

or binding emission limits (VCS, 3.24.3-3.24.4)	reductions achieved in emissions trading program or binding emission limit.
No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	The audit team verified through documents /1/, interviews with the owners and cross-information that the project has not sought, received, or plans to receive credits from another GHG-related environmental credit system.
Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)	The audit team verified through documents /86/ and /87/, interviews with the owners and crossed information that the project proponent is not configured as a buyer or seller of a product whose emissions footprint is modified by the project activities.
Sustainable development contributions (VCS, 3.17)	The project contributes to the development of the locality. The jobs comply with legislation and a number of jobs are given to women and local people, helping to increase their economic level. Citizens are educated in sustainable development and forest management. Avoids carbon emissions through monitoring and surveillance activities, the placement of milestones, guardhouses and the UMF's Integral Custody Plan. Collaborates with the conservation of 169,956 ha. through forest management, and also indirectly protects the areas of indigenous populations in voluntary isolation and initial contact (PIACI). SDG 8. Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all. Indicator: 8.8.2 Level of national compliance with labor rights (freedom of association and collective bargaining) according to textual sources of the International Labor Organization (ILO) and domestic legislation, disaggregated by sex and immigration status, broken down by sex and immigration. The project complies with national and internal policies establishing labor benefits for workers. In 2020, the project employed a total of 88 people, of which 16 were women. In 2021, a total of 167 people were employed, with 23 women. SDG 13. Take urgent actions to combat climate change and its impacts. Tonnes of greenhouse gas emissions avoided. The project generates annual net greenhouse gas (GHG) emission reductions and removals of 498,581 tCO_2e by 2020 and 547,716 tCO_2e by 2021. SDG 15. Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss Indicator 15.1.1 Forest area in proportion to the total area. The project contributes to the conservation of 169,956.81 hectares, which represents 0.25% of the national total of Amazonian forests.

	Indicator 15.2.1 Progress towards sustainable forest management. The project has 169,956.81 ha under sustainable forest management. Indicator 15.5.1 Red List Index. The project is in charge of guarding and monitoring the project areas for the maintenance of species with some degree of threat on the IUCN red list, such as Ateles chamek (EN), Amburana cearensis (EN) and Swietenia macrophylla (EN).

4.2 Summary of Project Benefits

The Tahuamanu Amazon REDD+ Project describes in section 1.1 of MR the unique project benefits, having positive results in health, education, women of indigenous people, in addition, promotional activities for the protection of indigenous people in isolation, PIACI. The Madre de Dios Territorial Reserve (RTMDD), which is located near the western zone of the project (though not adjacent), is where indigenous peoples in isolation and initial contact (PIACI) are found. They do not pose a deforestation threat to the project, as their activities and livelihood are not related to land-use change but rather to the consumption of wild flora and fauna resources, without altering the ecosystem. Meanwhile, the custody and monitoring actions carried out by the project, which prioritize areas based on their vulnerability level, contribute to protecting the RTMDD and the PIACI populations living within it. Also, describes in section 1.2 of MR the standardized benefit metrics and shows the results in GHG emission reductions, forest cover, training, employment, livelihoods, health, education, water, well-being of community and biodiversity conservation. The summary of Project Benefits was completed appropriately. The auditor confirmed that all achievements reported, in this section, are evidenced with information provided in the body of the document.

Finally, ICONTEC confirmed that all claims made, are supported with adequate information. The auditor agrees that the continuation of the project activities is in way to ensure the maintenance benefits, the project benefits are credible, according to the documents and additional information provided by the project proponent and the evidence received during the onsite visit from stakeholders interviewed, data checked and field records. Furthermore, based on the idea that the project activities will generate positive net benefits, the project will continue these activities in the future and may benefit the surrounding communities mentioned above.

4.3 General

4.3.1 Implementation Status (CCB, G1.9)

The project activity is implemented and operational in accordance with the description contained in the validated PD. As confirmed during the on-site inspection, interviews, the Project Proponent has implemented the activities as described in the registered PD; The project activity is completely operational and the same has been confirmed on-site.

Assessment and conclusion	
Material misstatements	The audit team verified through the documents described in section 2.3 and the validation documents uploaded to the program platform[1] that there are no material discrepancies between the current monitoring system and the monitoring plan established in the project description and the applied methodology.
Monitoring plan implementation status	The audit team reviewed the MR and confirmed, by comparison with the information provided in the registered PDs, that the project information collected during the site visit and the description of the implementation status of the project activity is in line with the applicable provisions of the standard. This means that, in accordance with the monitoring plan, the applied methodology and the VCS/CCB requirements, the project proponent successfully monitors the parameters to determine emissions reduction and the parameters for community and biodiversity monitoring.

For this second Monitoring Report, a Methodology deviation was introduced, It consisted in the readjustment of the spatial model for projecting future deforestation, following the indications of VM0015 v.1.1 Methodology for Avoided Unplanned Deforestation. The analysis was performed using TerrSet v.2020 software, under its Land Change Modeler (LCM) module.

Three satellite images were used corresponding to the years 2012, 2014 and 2016 (prior to the beginning of the credit period). The images from the years 2012 and 2014 were used as calibration of the spatial factors, while the image from the year 2016 was used to validate the results.

The rates of change were defined according to a successive method of "pixel depletion" (based on a ranking system). The pixel depletion process used as input data the deforestation rates calculated with the historical information of the project, using the rate set by the results of the beta regression, which is affected by a scarcity factor, related to the decrease of the deforestation rate as deforestation increases. The rate value is converted to pixels and that value is used to make the pixel discount for each year.

The methodology used was verified, which included the development of the elaboration of factor maps, preparation of deforestation risk maps, selection of the most accurate deforestation risk map, mapping of future deforestation locations, deforestation risk map, line deforestation base for the fixed base period. and calculation. of reference activity data by forest class in the project area and the vanishing belt.

The auditor team reviewed the MR and confirmed, by means of comparison with the information given in the registered PD, that the project information gathered during the site

[1] https://registry.verra.org/app/projectDetail/VCS/*2502*

visit and the description of the implementation status of the project activity is in line with the applicable provisions of the standard. According to this, as required by the monitoring plan, the applied methodology and VCS/CCB requirements, the project proponent successfully monitors the parameters to determine the emissions reduction and parameters for community and biodiversity monitoring, therefore, ICONTEC considers monitoring plan is whole and appropriate.

Also, the auditor confirms, through the visual inspection that all physical features of the proposed VCS/CCB project activity including data collecting, analyzing and storage systems have been implemented in accordance with the registered PD and the monitoring plan validated.

ICONTEC confirmed, to the best of his understanding that the GHG emission reductions generated by the project have not become included in an emissions trading program or any other mechanism that includes GHG allowance trading.

There are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology.

Section 2.2.1 of the Monitoring Report provides the relevant milestones occurred during the last years in the project area related to the management and development of the project to understand its implementation status. Theses milestones are directly related to the success to implement and achieve the goals established by the project in the community and biodiversity areas.

Furthermore, the project has not received or sought any other form of environmental credit and has not become eligible to do so since validation or verification, in addition, the project has not participated or been rejected by any other GHG program.

ICONTEC confirms that the project is complying with what is stated in the project description.

4.3.2 Stakeholder Identification (VCS, 3.18, 3.19; CCB, G3.6)

The composition of stakeholders did not change during the current monitoring period.

4.3.3 Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4)

Through the review of attached documentary evidence and communication with interested parties, it was verified that during the monitoring period, each years (2020-2021) various workshops and committees have been conducted for the project communities to modify or reaffirm the community development priorities in which the project can contribute. Since these socialization and training spaces promote active participation, the project has effectively received and addressed complaints or suggestions made by stakeholders.

As mentioned above, the project has been collecting suggestions from the communities in terms of the productive activities of their interest and has begun to identify activities framed in the implementation and promotion of sustainable productive projects through pedagogical days.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	The audit team verified through documentary evidence and interviews (section 2.4) the compliance associated with the continuous identification of the groups or stakeholders of the project: • Villa Primavera Community • San Isidro de Chilina Community • Iñapari Community • San Francisco Community • Belgica Native Community • Nueva Esperanza Community • San Antonio Abad Commnity • Oceanía Commnity • SERNAP Alto Purus National Park Personal • Patronato Alto Purus Personal • Tourism Technician • Maderacre SAC Company workers • Mothers Club Representative • School Directors • Coordinator Forestry and Wildlife Management Unit
Ongoing consultation	The audit team verified that during this monitoring period, various spaces for continuous consultation with the project's communities and interest groups were developed. Using evidence /412-424/, compliance with these dissemination, socialization and training activities was evaluated. Additionally, during the interviews, the interested parties expressed the periodic occurrence of such feedback and consultation spaces.
Date(s) of stakeholder consultation	The audit team verified the occurrence of consultation spaces with interested parties by crossing the information described in evidence /412-424/.
Communication of monitored results	The audit team verified that all documentation related to the Tahuamanu Amazon REDD+ Project In 2020 and 2021, is available for public review through the web page[2], freely accessible to all and have been shared with stakeholders through letters, and through citizen participation workshops and the Consultation Committee. From 2020, information on

[2] https://maderacre.com/sostenibilidad/

	the phases of the process (including the validation and verification audit) was included. This information shows that the project makes information related to the monitoring of implementation activities available to interested parties.
Consultation records	The audit team verified through documentary evidence /412-424/ (attendance lists, meeting minutes, etc.) compliance with the records of occurrence of the participation spaces developed by the project proponent during this verification.
Stakeholder input	During the interviews carried out with the project's interested groups, the communities expressed their great interest in obtaining training and technical support related to the development of sustainable productive projects. Also, local populations have defined social support actions in health and education as a priority according to the first meetings of Consultative Committees. The audit team verified through evidence /412/ and /421/ the work being carried out by the project proponent to materialize the technical concepts necessary for the understanding and development of sustainable production practices. Additionally, it was verified through evidence /78-83/ that the project proponent has treated the requests or complaints made by the personnel who work directly in the forest concession areas through a conflict resolution mechanism. This evidence showed correspondence with the information described in section 2.3.10 of the Monitoring Report.
Influence of stakeholder input	Based on the information analyzed above (/412-424/) the audit team considers that: -Given the socio-environmental dynamics evidenced in the site visit technical support focused on the development of productive projects for the communities surrounding the project areas can help counteract the common deforestation and degradation activities that occur outside the project limits, as well as activities that cause negative alterations to biodiversity. -The timely attention and response to requests or complaints raised by forest concession personnel constitute an effective action to improve working conditions and reduce internal conflicts.

ICONTEC believes that these mechanisms for consultation and feedback with stakeholders ensure their participation in the design and implementation of project activities. The development of these activities is shaped by respect for their customs and values, legal compliance, and environmentally sustainable coherence. The stakeholder consultation is considered to have been effective, given that all interviewees recognize the implementation status of the project, and therefore complies with requirements G3.4 and G.3.5 of the CCB v3.1 Standard.

4.3.4 Stakeholder Access to Information (VCS, 3.18; CCB, G3.1- G3.3)

ICONTEC verified that all documentation related to the Tahuamanu Amazon REDD+ project, is available for public review through the web page[3]. This information includes project documents and information related to the follow-up of implementation activities.

It was verified through documentary evidence and on-site interviews that community leaders, families, interest groups and school principals have attended different meetings and workshops framed in the socialization of the Tahuamanu Amazon REDD+ project, from which the implementation of the mechanism to address complaints, petitions or claims and conflict resolution has been derived. Given that during these spaces it was repeatedly evidenced that the communities have mainly requested support in productive projects, the implementation of training sessions on agroforestry and issues related to climate change and the establishment of synergies with educational and research institutions framed in the mitigation and reduction of activities that cause deforestation were verified.

The Tahuamanu Amazon REDD+ project has a social responsibility plan based on the identification of interested parties and a Community Development Plan that establishes socio-environmental action. Based on this, a Community Relations Consultative Committee (CCRC) and Citizen Participation Workshop (TPC) were created, in which they meet at least twice a year, helping to guide and answer the questions of the participants. These include informational materials that were shared during participatory workshops and advisory committees.

There is also a local radio, the local space to disseminate project messages such as local employment opportunities, spaces for calling for participation, informative messages on sustainable forest management, forest conservation or similar.

Given that the information recorded in the interviews and the documentation declared by the proponent is consistent with reality, it is considered that:

- The flow of information has been successful, and all stakeholders are considered to have access to the project documents.
- The project proponent has provided relevant and adequate information on the costs, risks, and potential benefits of the project to local stakeholders.
- Appropriate actions were taken to explain the verification process to communities and other stakeholders.

However, some of the communities have doubts about several of the processes carried out for due participation in productive projects, which is why a request for future action was established (FAR 02, Appendix 2: audit findings) where the participation of the majority of

[3] https://maderacre.com/sostenibilidad/

the inhabitants, including the most retired, is required in the settlements, where it is possible, through evidence, to guarantee the involvement of all who are part of the project, including different actors.

4.3.5 Grievances (VCS, 3.18.4; CCB, G3.8)

For the current monitoring period there were no complaints. However, the solution to a complaint established in 2017 due to the generation of dust in the Nuevo Iñapari neighborhood is reported. The report shows the irrigation controls carried out in the Nuevo Iñapari neighborhood to mitigate the impact. Once the complaint was addressed, a letter was issued to the Nuevo Iñapari Settlement, detailing the actions carried out by the company, conducting specific actions in which the population itself participated. Subsequently, the response document was received, confirming the actions carried out by the company, while agreeing to continue assuming the commitment to the population. Clarifying that this report addresses a complaint made in 2020 and that letters from 2016 are attached to it as a way to demonstrate the process that the company maintained with the representatives of the affected population. The documentation corresponding to the attention of requests, complaints or claims process, which includes the irrigation and documentary management actions carried out to resolve the complaint, letters from Maderacre, letters from the new Iñapari Human Settlement and other institutions involved.

ICONTEC considers that the feedback and complaint resolution process has been effective and has been implemented according to the validated design. Therefore, it was satisfactorily verified that all stakeholders are aware of the process and comply with the requirements of G3.8.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	The audit team verified that among the request received /433-438/ was the need to mitigate dust generation in the Nuevo Iñapari neighborhood, which was established in 2017 and during the current monitoring period was closed. The information reviewed in the mentioned documents corresponds to the information declared by the project proponent in section 2.3.12 of the Monitoring Report.
Grievance redress procedure	For this purpose, a letter was submitted where the actions carried out each year in compliance with the agreements established with this population were communicated. After that, a response document was received from the Nuevo Iñapari Human Settlement, where they agreed with the actions taken by the company and accepted to continue assuming the commitment with the population.

4.3.6 Stakeholder Participation in Decision-making and Implementation (VCS, 3.18, 3.19; CCB, G3.6)

It was verified that during the current monitoring period, several meetings and trainings have been held for local communities, where the opinion of the attendees is taken into consideration with respect to the design of the project activities. The selection of dates and times of these participation spaces ensures equal attendance for men and women, since it considers the work and domestic dynamics of families and respect for the beliefs and spaces provided for intercultural manifestations, civil society, the private sector, government authorities, grassroots social organizations, native communities or other vulnerable groups. It is evident that dissemination strategies mainly include communication channels such as local radio, web page, virtual service channels, project social care professional, informative material and suggestion box, which guarantees the effective convening of meetings and socializations. In addition, the creation of Participatory Workshops and Advisory Committee is relevant. Community members demonstrated knowledge of the project's objectives and implementation status, as well as audit activities.

Therefore, ICONTEC considers that the communication and consultation plan is being implemented in accordance with what is described in the Monitoring Report and ensures effective participation under respect for culture and gender issues. It is worth highlighting the requirement of FAR 02 (Appendix 2: audit findings).

4.3.7 Risks from the Project and No Net Harm (VCS, 3.18, 3.19)

In section 2.2.6 of the Monitoring Report, the risks associated with fires cannot be controlled, and enter in the project area, invasion of the project area by residents of towns and adjacent communities, Increased land use change areas in project zone: leakage, productive activities are described. are not enough attractive to change the pattern of land use of agrarian neighbors, new migrants that are not part of the original beneficiaries of the REDD+ project will become new deforestation drivers as they do not participate in the project activities and Internal conflicts within local settlements.

From the cartographic analysis, the forest areas were verified, where two fire scars are confirmed in 2021, adding a total of 57.45 ha. Occupational health and safety reports are verified, evidencing fire management training. In addition, the increase in the agricultural frontier in the leakage belt is verified using remote sensors.

Finally, based on the interviews conducted during the site visit, the surveillance system in place in the concession is verified, thereby mitigating the risks that forest areas could be replaced by agricultural areas, reducing climatic benefits of the project and project activities can be difficult to implement with these types of conflicts.

ICONTEC confirms that the project is complying with what is stated in the monitoring report.

4.3.8 Community and Biodiversity Benefit Permanence (CCB, G1.11)

During the verification period, the project ensured the permanence of climate, community, and biodiversity benefits by:

- The education and training activities are carried out in the communities, so that the climate benefits will extend beyond the life of the project was verified, as useful mechanisms to develop long-term sustainable forest management skills.
- The education, health and communication and information for the surrounding communities and stakeholders such as the Belgica Native Community and the Provincial Municipality of Tahuamanu, being these the benefits that remain in the social factor of the project.
- The education and training actions for communities will help raise awareness of the flora and fauna and the benefits of maintaining biodiversity.

Based on the information collected in the interviews, it was found that stakeholders consider that project activities have a direct positive impact on the well-being of neighboring communities and encourage the creation of strategic ties with institutions, to ensure the permanence of the project's benefits beyond its useful life through capacity building and continuous accompaniment. ICONTEC considers that reasonable measures have been taken to ensure that the benefits of the project remain in the territory.

4.3.9 Risks to the Project (CCB, G1.10)

According to the information described in Section 2.2.7 of the Monitoring Report, the risks identified by the proponent for the project and the activities associated with their mitigation were evaluated as follows:

- Fires cannot be controlled and enter in the project area. The cartographic information described in the Monitoring Report was verified and its veracity confirmed, especially in relation to the fires identified in the leakage belt. Interviews were conducted with workers, with particular emphasis on those in charge of surveillance and custody, who confirmed the existence of contingency plans for fire management. They also reported on the training provided by the company. The corresponding supports for these trainings were also verified.
- Invasion of the project area by residents of towns and adjacent communities. A multi-temporal cartographic analysis was carried out to identify deforestation hotspots, which are not evident within the project area. Interviews with surveillance and custody personnel confirmed the implementation of contingency plans to deal with possible invasions. In addition, interviews with the communities closest to the project

area showed that awareness of encroachment has been raised through citizen participation workshops.

- Increased land use change areas in project zone: leakage/Productive activities are not enough attractive to change the pattern of land use of agrarian neighbors/ New migrants that are not part of the original beneficiaries of the REDD+ project will become new deforestation drivers as they do not participate in the project activities. From the interviews conducted during the site visit, it was evident that the proponent has implemented actions that have achieved a certain level of awareness in the communities through workshops and citizen participation committees on the importance of sustainable forest management and forest resources. The communities have defined the boundaries of their lands, which they can use for agricultural activities, and are aware of the established limits of the project area. Project still does not access to carbon incomes to implement mitigation activities about this risks. Meanwhile, the project is focused on ensure forest consolidated integrity and work with surrounding communities through the Consultative Committee. The FAR 4 was formulated (See Annex 2) for the project to demonstrate the mitigation actions associated with this risk in the next verification.

- Internal conflicts within local settlements. Interviews were conducted with the communities surrounding the project and with the company's workers, where it was indicated that there have been no internal conflicts. In addition, the protocols established for managing possible internal conflicts were verified.

The project proponent has developed mitigation actions to reduce the risk or probability of occurrence of the risks described above. During this monitoring period, some of the risk mitigation actions are related to satellite monitoring and early warning for fires, protocol monitoring for encroachment of the project area, determine sustainable projects and environmental education for increased land use change areas in project zone, public meetings were held that involved sharing information about the importance of sustainable forest management to continue raising awareness about forest resources and development of protocols and procedures to adequately address possible social conflicts.

In addition, during this verification, the risk assessment of the project was addressed through the review of the non-permanence risk tool, in accordance with the requirements of the VCS Standard.

ICONTEC considers that the risk identification and mitigation actions implemented are consistent and sufficient to reduce or diminish the negative impacts on the community and biodiversity arising from the project benefits.

4.3.10 Anti-discrimination (VCS, 3.19; CCB, G3.7)

As indicated in section 2.3.11, the project proponent has an official policy against any type of discrimination, the communiqué reaffirms the project proponent's commitment to prevent any type of gender-based labor discrimination and adheres to international conventions related to gender equity. Also, has a Labor Equality and Antidiscrimination Policy document that establishes a series of guidelines for internal personnel and business partners, stating that discrimination and any form of mistreatment, verbal or physical violence, and segregation by workplace authorities toward personnel and among personnel is strictly prohibited. As well as the emphasis that the hiring processes do not incur discriminatory procedures and, on the contrary, are available to any person who meets the required qualification requirements regardless of their socio-cultural or gender characteristics.

ICONTEC verified, through the complaints, suggestions, or claims mechanism, that none of these requests derive from situations or conflicts of this nature. In addition, during the interviews with the communities and other third parties, there was no mention of discriminatory behavior on the part of the project or the proponents.

4.3.11 Worker Relations (CCB, G3.9 – G3.12)

The proponent of the project satisfactorily delivered the documentary support that evidences the implementation of internal training to the staff of MADERACRE SAC, in accordance with the company's annual training schedule. The project has an Annual Training Plan, and each year training is developed on various capacity building topics, which are developed on a regular basis to update and refresh the knowledge of workers, as well as new personnel joining the operations. During 2020, 70 training sessions were held for all forest and plant personnel; while in 2021, 57 training sessions were held. During the current monitoring period, MADERACRE SAC has provided training to its workers and third-party partners in Code of Conduct towards populations, PCA PIACI - Protocols, characterization, Reporting Flowchart, REDD project dissemination: project objectives, actions, and results, training on interpretation of payment slips and ILO Conventions No. 86 and 98 - Strengthening labor benefits under the Agrarian Regime and General Regime, SCTR and VIDA LEY, welcoming, good practices, correct use of tools, equipment, and machinery, Construction, cleaning and camp closure, waste management, reduced impact logging (AIR), forestry Certification - Chain of Custody, Forest Operations Monitoring, Identification of High Conservation Values (HCV). First Air, IPER-C, Ergonomics, Safe operation of heavy machinery, Ophidism, PCA PIACI - Protocols, characterization, Reporting flowchart, Employment contract, payment dates, social security contributions, pay slips, ILO, interpretation of pay slips (basic, prod. bonus, overtime, absences, leaves, AFP, 5th CAT), social benefits (bonuses, compensation for time of services -CTS- and vacations)", Stress Management, rules of coexistence and social distancing, SCTR and legal life, Commitment to FSC values, List of coc suppliers, “Chain of custody forestry certification” and FSC standards, among others.

OVV verifies that the orientation and training of project workers increases local participation in its implementation, as evidenced through interviews conducted on site. The community, upon receiving information about productive projects and competitions, shows a solid knowledge of the project and an interest in participating. This interest is largely due to the capacity building and knowledge that workers share with the community. In addition, an increase in local community participation has been observed through interviews with the winners of projects that will be implemented in the near future.

The company it contributes with job offers in the community, giving opportunities to occupy jobs, also giving the opportunity to women and vulnerable and/or marginalized people, so that they have a fair chance to occupy positions for which they can be trained. The list of workers in the verification period was in 2020 Total workers: 88 (32 local), Total woman: 16 (5 local). In 2021 Total workers: 167 (46 local) Total woman: 23 (8 local).

The system implemented by the project proponent, where training was passed on to new workers in case of staff turnover, included the following actions:

- Standardized training material: manuals, video tutorials, and presentations that cover essential tasks, safety protocols, and project-specific knowledge is developed. These materials are regularly reviewed and updated as processes or technologies evolve.

- Training program: structured onboarding process for new workers is implemented. This will include training sessions with experienced staff and access to the standardized training materials.

- Periodic Refresher Training: refresher courses for all staff to ensure knowledge remains up-to-date and consistent across the team is organized.

Within the technical induction, topics related to social benefits, quality standards - FSC, labor benefits, ILO Conventions No. 87 and 98, health care, SCTR, safety and health at work, among others; in order to generate knowledge of the benefits received from the company and the importance of being part of it, so, to be able to generate trust and reduce the level of turnover of collaborators, maintaining a solid work team to face the project activities.

The company has the "Policy and Procedures for Promotions and Transfers" and the "Labor Equality and Anti-Discrimination Policy" that allows the personnel working in the project to occupy a different job position than the current one, or the promotion of position, with a higher economic remuneration, promoting equal opportunities and the promotion of the employees labour development, generating the opportunity to carry out a career path for leadership.

Prior to hiring, it is important to have the best trained personnel and, therefore, the project proponent applies a requirement, selection and incorporation of personnel flow that consists of the some steps, the first is the request (requested by the Area Head), the second is

approval (Replacements or New position), the third is Recruitment (staff call), the fourth Selection (CV evaluation and Psychological evaluation), the fifth Interviews (Management and leadership evaluations), the sixt Medical evaluation (Rule out diseases and/or motor problems), the seventh Hiring (Contract signing and EPP delivery) and finally Induction and incorporatiob (Technical induction and Tasks Execution).

The measures taken to ensure the inclusion of women and vulnerable and/or marginalized people, in addition to providing fair and transparent job opportunities to fill positions through calls for applications, are considered to demonstrate the proponent's interest in benefiting the community and its workers by improving their capabilities and skills.

The evidence collected during the documentary review and through interviews allows us to conclude that the internal training spaces promote the appropriation and knowledge of labor rights, mitigate the occurrence of accidents and psychological problems, promote the development and improvement of technical capacities, and implement the monitoring of legal compliance.

In this sense, ICONTEC considers that the project complies with the requirements of the CCB Standard related to labor rights.

4.3.12 Management Capacity (VCS, 3.19; CCB, G4.2 – G4.3)

Through documentary evidence that relates the experience and professional competencies of the MADERACRE SAC, ECODEVELOPMENT GROUP SAC and PASKAY SAC, it is evident that the project has a pool of multidisciplinary professionals with specific skills in the development and implementation of REDD+ projects, forestry operations, community participation, biodiversity assessment and carbon quantification. Section 2.4 of the Monitoring Report has an organizational chart that outlines the responsibilities and roles of the parties.

The financial health of MADERACRE SAC was verified on-site and throughout the interview with the Regional Management. The documents reviewed show the cash flow associated with forestry operations and revenues from the sales of carbon credits, which supports the financial muscle to develop project activities over the expected horizon.

The implementing organization complies with the guidelines of the anti-corruption policies. The organization has developed and implements an Ethics and Anti-Corruption Policy aimed at directors, managers, collaborators, suppliers and clients so that they apply ethical principles in their efforts and activities inside and outside the company.

Also, has signed the National Pact for Legal Wood, a commitment that involves and links state entities, NGOs and private companies, both producers and users of the wood.

Therefore, ICONTEC considers that the work team has the skills and professional expertise to carry out the management and management of forestry and project activities. Additionally, there are established guidelines to generate a robust and transparent legal framework.

4.3.13 Commercially Sensitive Information (VCS, 3.5.2 – 3.5.4; CCB Program Rules, 3.5.13 – 3.5.14)

The project proponent identified Financial Statements, commercial contracts, sales of the company, the prices and customers of forest products and carbon credits as sensitive information.

ICONTEC has reviewed this information and considers this information without public access to be considered sensitive and private.

4.3.14 Legal Status and Property Rights

4.3.14.1 National and Local Laws (VCS 3.1, 3.6-7, 3.14, 3.18-19; CCB, G5.6)

The concession contracts, the resolutions that approve the management plans and the results of the OSINFOR inspections and the FSC certificates that validate compliance with the forest legislation was verified. Also, complies with the provisions of the Forestry Law No. 29763 and its regulations approved by Supreme Decree No. 018-2015-MINAGRI. The same ones that regulate the categorization of forests, access to forest resources, forestry and forest management, infractions in forestry matters, control, among others.

ICONTEC satisfactorily verified through evidence /22/ and /54/ the application and compliance of the project under the applicable regulatory framework of the country.

4.3.14.2 Relevant Laws and Regulations Related to Worker's Rights (VCS, 3.18.2; CCB, G3.11)

Section 2.5.6 of the Monitoring Report lists all relevant laws and regulations related to workers' rights and their compliance under the implementation of the REDD+ project.

ICONTEC satisfactorily verified, through evidence /22/ and /54/ the application and compliance of the project under the worker's regulatory framework.

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	The audit team verified the information in section 2.5.3 of the Monitoring Report through evidence /540/, /553/, /371/, /393/, /401-406/ which supports that: There is evidence of agreements with the Belgica native community to strengthen their local culture, customs, handicrafts, health and intercultural education. In addition, the Project proposes actions for the preservation of indigenous people in voluntary isolation. On the other hand, the training and

	welfare of the communities located in the area of influence of the project is guaranteed. Finally, protocols are established at the surveillance posts. Additionally, the audit team verified compliance and protection of human rights through evidence /540/, /553/, /371/, /393/, /401-406/.

ICONTEC satisfactorily verified compliance of the project under the regulatory framework of human rights.

4.3.14.4 Indigenous Peoples and Cultural Heritage (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	The audit team verified through evidence /432-440/ that the project proponent has institutional policies that explicitly describe the obligation to respect communities or other local third parties and recognize their rights within the framework of the execution of the project, as well as detailing that the contracting processes do not incur discriminatory procedures and, on the contrary, are available to any person who meet the required qualification requirements regardless of their sociocultural or gender characteristics. The auditor team verified that the project contributes to the preservation of the local culture through the good relations and benefits it provides to the local communities. Specifically in the Belgian native community, agreements are established for the benefit of the members of the community; protocols are also established for the preservation of indigenous people in voluntary isolation.

ICONTEC verified, through the complaints, suggestions or claims mechanism /83/ that there are no requests for situations or conflicts of this nature. Furthermore, during interviews with communities and other third parties, no discriminatory behavior on the part of the project or proponents was mentioned.

4.3.14.5 Recognition of Property Rights (VCS, 3.19, CCB, G5.1)

Regarding the recognition and protection of property rights, the project proponent has proven through documentary support that both the forest concession rights of the project area, as well as the management and use of forest resources in the forest concession, were granted through public bidding process under the country's regulatory framework. The concession was granted in 2002 over previous forest areas, in most of the cases already managed by the same companies/persons previously.

The forest concessions of MADERACRE SAC have approved General Forest Management Plans and Annual Operational Plans /540/, /553/, /371/, /393/, /401-406/ and /432-440/. It should be noted that the Concessionaire's right over the concessions applies only to the awarded area but not to the subsoil. The above indicates that no traditional property rights of third parties (e.g., indigenous groups) are affected by the implementation of the REDD+

project, since the concession rights are contracted through contractual agreements between the parties (Concessionaire and State) in which establish the coordinates and spatial limits of each concession. the borders of the concession are clearly signaled with physical milestones, 39 at all, settled at approximate equivalent distances, that cover the 100% of the project boundaries.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	No disputes occurred during the monitoring period.
Respect for property rights	The audit team verified the information in section 2.5.1 of the Monitoring Report through evidence /433-437/, which supports that: no conflicts have arisen to date with said groups due to the implementation of REDD+ activities.

ICONTEC verified that all property rights are recognized, respected, and supported by the project through the evaluation of the evidence provided and interviews conducted on-site, the information provided is considered reliable and accurate, and there is no evidence of violation of property rights or development of illegal activities.

4.3.15 Free, Prior, and Informed Consent (VCS, 3.18, 3.19; CCB, G5.2)

Regarding free, prior and informed consent, the audit team, through the review of evidence (described in section 4.3.14.5 of this report) confirmed that neither in the past nor in the present have there been local communities with property rights over the areas of the project. Nor is there evidence /61/ that traditional practices have been limited or affected by forestry concessions or REDD+ activities.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	N/A
Outcome of FPIC discussion	N/A

4.3.16 Property Rights Protection (VCS, 3.19; CCB G5.1-G5.5)

As mentioned in section 2.5.8 of the MR, concessions for timber products in permanent production forests are contracts between the concessionaire and the State. The project area has been used for timber production purposes since decades and since 2003, through a concession contract valid for 40 years, renewable automatically every 5 years, so, at a practical way, permanent. The audit team verified the evidence of these contractual

agreements /108/-/119/ and confirmed that this information describes the coordinates of each forestry concession. Additionally, the evidence /61/ guarantees that within the project areas there are no property rights awarded to indigenous groups.

4.3.17 Benefit Sharing Mechanisms (VCS, 3.18, 3.19)

Given the characteristics mentioned above, the audit team verified that the project does not involve the development of a benefit distribution mechanism.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	N/A
Summary of the benefit sharing plan	N/A
Approval and dissemination of benefit sharing plan	N/A

4.3.18 Identification of Illegal Activities (VCS, 3.19; CCB G5.4)

The audit team verified through an on-site visit and interview with concession workers (Surveillance positions, section 2.4 and 2.5) that the project proponent assigns control and surveillance activities along the project boundaries. Additionally, through evidence /434/ it was verified that the project proponent has a management plan framed in the monitoring of illegal activities and the dissemination of environmental crimes.

4.4 Climate

4.4.1 Accuracy of Reduction and Removal Calculations (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

During the document review, the input data, parameters, equations, calculation methodologies, statistics, uncertainty management and output data were satisfactorily verified, to ensure the consistency of the project documents with the associated quantification, methodologies, and tools of the VCS Standard.

The revision of the quantification included the reproduction of the calculations and the assessment of the relevance of the parameters used through the carbon calculator attached by the proponent and through the search and confirmation of the secondary sources used. This analysis corroborated the accuracy and consistency of the quantification. All sources of the values used were provided and evaluated by the audit.

The procedures for quantifying emission reductions and removals were carried out according to the criteria described in Methodology VM0006 v2.2 and the methodological deviation in VM0015 v1.1.

Baseline Emissions

The reference data undergoes changes compared to what is described in the PDD, since the methodological deviation is implemented in VM0015 V1.1, in which the TerrSet v.2020 software was used under its Land Change Modeler (LCM) module, as described in section 3.4 of this document.

For the purposes of validating the model, it was necessary to evaluate the importance of spatial factors to predict the behavior of deforestation in the following years. As inputs for validation, the Forest – Non-Forest map from the years 2012, 2014 and 2016 was used for the entire extension of the reference region defined by the proponent.

The methodology was verified, which includes the validation stage, in which a set of spatial factors are identified that sought to explain the behavior of the transitions.

- The factors evaluated were the following:
- Distance to Croplands
- Distance to Grasslands
- Distance to Rivers
- Distance to main roads.
- Distance to secondary roads.
- Distance to settlements.
- Digital Elevation Model

Subsequently, the preparation of deforestation risk maps was verified.

A sample of 10,000 pixels per transition was used. The samples were divided in training pixels (TRAIN) and test pixels (TEST). Ten thousand iterations were generated for each submodel.

Finally, the selection the combination of variables that contributed to improving the accuracy and skill of each transition evaluated was verified, where, where the spatial factors used by each model and their adjustment statistics are shown.

The result of each transition was verified based on detailed information about the importance of each spatial factor in modifying the precision and skill of each submodel.

Table 6. Spatial factors used by each model and their fit statistics.

IMAGE NAME	MODEL 7	MODEL 8	MODEL 9	MODEL 10	MODEL 11	MODEL 12
DIST_ROADS_MAIN						
DIST_ROADS_MAIN_LOG	YES	YES	YES	YES		YES
DIST_CROPS_05_16	YES				YES	
DIST_CROPS_05_16_LOG		YES	YES	YES		
DIST_GRASS_05_16	YES				YES	
DIST_GRASS_05_16_LOG		YES	YES	YES		
DIST_ROADS_SEC						
DIST_ROAD_SEC_LOG		YES	YES			YES
DIST_RIVERS						
DIST_RIVERS_LOG		YES	YES			YES
DIST_SET_05_16	YES				YES	
DIST_SET_05_16_LOG		YES	YES	YES		
DEM_3		YES				YES
Input layer neurons	4	7	6	4	3	4
Hidden layer neurons	3	5	3	3	2	3
Samples per class	10	10	10	10	10	10
Training RMS	0.3653	0.1281	0.1521	0.1679	0.3419	0.414
Testing RMS	0.3681	0.1319	0.1665	0.1636	0.3401	0.4159
Accuracy (%)	82.62%	98.05%	96.54%	96.84%	86.62%	76.29%
Skill measure	0.6524	0.961	0.9308	0.9367	0.7325	0.5258

Source: Appendix 7. Modeling and location of unplanned deforestation

The result of each validation modeling is two results, the first based on the combined transition probability of all existing transitions (a probabilistic classification - SOFT classification) and an exact classification of the types of transitions used, which combines the SOFT classification with Markov classification. transition probabilities (HARD classification), both were obtained to evaluate the change existing from 2016.

Then, the assessment of general accuracy, the validation was performed by comparing the HARD classification with the actual forest-non-forest map of 2016. First, the Land Change Modeler validation tool was used, to obtain the specific areas that the model was able to capture, with the aim of calculating the FOM (Figure of Merit). The SOFT classification was also used to evaluate the ROC curve, which compares the presence of true positives and false positives. These calculations were made for the 12 previous scenarios.

Table 7. Areas of Hits, Misses, and Falses Alarms, from validation tool of Land Change Modeler

MODEL	HITS	MISSES	FALSE ALARMS
1	3,513.42	4,053.24	2,203.20
2	3,379.77	4,186.89	2,375.82
3	2,951.01	4,615.65	2,804.58

MODEL	HITS	MISSES	FALSE ALARMS
4	2,951.01	4,615.65	2,804.58
5	3,463.11	4,103.55	2,292.48
6	1,467.81	6,098.85	4,287.78
7	842.85	6,723.81	4,912.74
8	3,741.39	3,825.27	2,014.20
9	3,029.40	4,537.26	2,726.19
10	3,157.83	4,408.83	2,597.76
11	3,002.76	4,563.90	2,752.83
12	525.87	7,040.79	5,229.72

Source: Appendix 7. Modeling and location of unplanned deforestation

The FOM is an index that relates the number of model HITS (real transitions that were recognized by the model), versus errors, which can be MISSES (real transitions that were not identified), or FALSE ALARMS (transitions that did not exist but were identified by the model).

$$FOM = \frac{HITS}{HITS + MISSES + FALSE\ ALARMS} * 100\%$$

Table 8. Index evaluation.

MODEL	AUC-ROC	FOM	ACCURACY RATE	SKILL MEASURE
1	0.549	0.360	98200	*0.964*
2	0.549	0.340	98010	0.960
3	0.548	0.285	98000	0.960
4	0.548	0.285	96480	0.930
5	0.549	0.351	98230	0.965
6	0.532	0.124	85650	0.713
7	0.522	0.068	82620	0.652
8	0.549	0.391	98050	0.961
9	0.547	0.294	96540	0.931
10	0.547	0.311	96840	0.937
11	0.525	0.291	86620	0.733
12	0.497	0.041	76290	0.526

Source: Appendix 7. Modeling and location of unplanned deforestation

Based on the results of areas and FOM, along with the ROC curve values and the accuracy and skill of each model, model 8 was selected as the validation model. It is observed that the real map as of 2016 presents a greater number of pixels that represent some type of deforestation transition than the model selected (higher value of Misses than False Alarms), so the modeled map underestimates the potential capacity to generate deforestation. Thus, by obtaining fewer pixels with deforestation potential, a more conservative deforestation potential map is achieved.

Once the validation model has been selected, a new run is performed with the years 2012 and 2016, along with the variables selected in model 8. Only one model run was necessary since there is only one stratum (forest to non-forest), and post-transition effects are not considered, the deforested pixel can no longer be re-evaluated.

Table 9. Index evaluation.

Year	Reference Region Deforestation Rate with scarcity factor in the Baseline Scenario	Rate transformed to pixel count	Rounding of pixels		
2017	3,883.46	43,149.52	43,149.52	43,149	43,149
2018	4,416.06	49,067.38	92,216.90	49,067	92,216
2019	5,003.05	55,589.47	147,806.38	55,589	147,805
2020	5,648.39	62,759.89	210,566.27	62,759	210,564
2021	6,355.04	70,611.59	281,177.86	70,611	281,175
2022	7,124.90	79,165.53	360,343.38	79,165	360,340
2023	7,958.59	88,428.73	448,772.12	88,428	448,768
2024	8,855.28	98,391.99	547,164.11	98,391	547,159
2025	9,812.48	109,027.52	656,191.63	109,027	656,186
2026	10,825.83	120,287.00	776,478.63	120,286	776,472

Source: Appendix 7. Modeling and location of unplanned deforestation

After determining the deforestation rates in each scenario, and their correspondence of areas with a defined number of pixels, the next step was to establish a successive process of pixel depletion following the steps described in section 4.2.4 of the VM0015 methodology.

- Generation of the SOFT model:
- Intersection with the reference region
- Ranking
- Reclassification by annual thresholds
- Intersection with the project and leakage areas
- Quantification

Table 10. Reference emissions in the project area.

Year	L (1) Forest area converted from forest stratum "i" to pasture at the beginning of the crediting period [ha/year]	L (1): Annual carbon loss by conversion of forest lands in pastures [Mg.C/year]	L (1): Annual CO_2 loss by conversion of forest lands in pastures [Mg CO_2/year]
2017	129.51	19,828.31	-69,221.28
2018	491.22	75,207.03	-262,550.20
2019	621.27	95,118.02	-332,060.10
2020	909.45	139,239.11	-486,088.26
2021	983.61	150,593.20	-525,725.74
2022	1,129.95	172,998.23	-603,942.42
2023	1,238.67	189,643.54	-662,051.73
2024	1,470.96	225,207.73	-786,207.48
2025	1,644.12	251,718.96	-878,759.07
2026	1,907.64	292,064.55	-1,019,606.81

Source: Taken from Monitoring Report

ICONTEC satisfactorily verified the data presented in the Monitoring Report and contrasted them with the information contained in the attached spreadsheet, which allowed us to

guarantee the coherence of the quantification of the emissions of the reference scenario and compliance with the requirements set forth in the methodology.

Project Emissions

In accordance with the guidelines described in section 9.3.2 of the VM0006 v2.2 methodology, it was verified that the quantification of the ex-post emissions of this verification period are derived from the analysis of deforestation observed in 2021. The change in carbon stocks from deforestation processes at the project boundaries was correctly analyzed through the official cartographic information of GEOBOSQUES, by calculating the annual rate of change that evidences the transition from Forest Lands to Grasslands during the monitoring period; As a result, no transition from forest land to pasture was identified within the project area for the monitoring period.

The project's emissions or removals are derived from Equation 105 of Section 8.4.4 of the methodology, from which three equations containing the actual project emissions and removals are derived: EQ107 + EQ113 + EQ117.

EQ107: ΔGHG from avoided deforestation excluding ANR and harvest areas.

$$EQ107: * * * + u_{classification}(i) u_{transition}(i) \Delta area_{projectAreaEAH,projectScenario^{(i)}} EF_{AGL}(i) EF_{BG}(i,\ t - tt)$$

Where:

u_classification (i): Discounting factor for NERs from avoided deforestation, based on the accuracy of classification, i.e. dividing land into broad land use types.

u_transition (i): Discounting factor for all emission reductions, based on the uncertainty of biomass inventory related to transition i.

〖Δarea〗_(〖projectAreaEAH,projectScenario〗^((i))): Hectares undergoing transition i within the project area, excluding the ANR area and harvest areas, under the baseline scenario during year t. [ha yr-1].

〖EF〗_AGL (i)+ 〖EF〗_BG (i, t-tt): Aboveground live, and belowground emission factor for transition i, and time after transition t-tt.

For the current monitoring period, the following project emissions derived from equation 107 are presented:

Table 11. Project emissions derived from avoided deforestation excluding ANR and harvest areas.

$u_{classification}(i)$	$u_{transition}(i)$	$\Delta area_{projectAreaEAH,projectScenario^{(i)}}$	$EF_{AGL}(i)+ EF_{BG}(i,\ t - tt)$	EQ107

Discounting factor for NERs from avoided deforestation, based on the accuracy of classification	*Discounting factor for all emission reductions, based on the uncertainty of biomass inventory related to transition ii.*	*Hectares in transition ii within the project area, excluding ANR and harvest areas, in the project scenario during year t (ha).*	*Emission Factor (tCO2/ha)*	*ΔGHG from avoided deforestation excluding ANR and harvest areas (tCO2)*
1.00	1.00	0.00	-534.49	492.255

EQ113: ΔGHG from changes in long-lived wood products

$$EQ113: \frac{44}{12} * (C_{LWP,project}(t) - C_{LWP,baseline}(t))$$

Where:

C_(LWP,project) (t): GHG sink in long-lived wood product in project scenario at year t [Mg C]

C_(LWP,baseline) (t): GHG sink in long-lived wood product in baseline scenario at year t [Mg C]

For the current monitoring period, the following project emissions derived from equation 113 are presented:

Table 12. Project emissions derived from changes in long-lived wood products.

$C_{LWP,project}(t)$	**EQ113**
carbon in long-lived wood products within the reference scenario. [tC]	*ΔGHG from changes in long-lived wood products (tCO2)*
1,792.31	0.00

Source: Taken from Monitoring Report

EQ117: ΔGHG from avoided deforestation from areas under harvest

$$EQ117: * * * \ u_{classification}(i) u_{transition}(i) area_{projectAreaWithharvest,projectScenario^{(t,i)}} (EF_{AGL}(i) \text{Plus} EF_{BG}(i, t - tt))$$

To estimate the uinventory,harvest(i), EQ (17 – 22) was developed:

Table 13. Discounting factors

$CE_{transition}(i)$	$u_{transition}(i)$	$CE_{inventory}$	$U_{inventory}$

0.014	1	0.011096182	1
$CE_{transition}(i)$	$u_{transition}(i)$	$CE_{inventory}$	$U_{inventory}$
0.014	1	0.011096182	1

Source: Taken from Monitoring Report

To find the Charvest(t,i), we need to determine the following info:

The procedure to estimate Charvest(i) and $u$inventory,harvest(i), is as described in Section 8.1.4.4 but the estimates are based on only the plots located in harvest areas.

Average annual carbon density in harvested timber, equal to to 0.57 tCO2/ha to year 2020 and 0.26 to year 2021.

According to IPCC (2006), the net growth of aboveground biomass in tropical rainforest in South America for forests ≥ 20 years old is 3.1 t/ha/year, respectively. This growth, in tCO2 is 5.68.

Table 14. Long-term average carbon stock density contained in harvested areas

$LTAC_{harvest}$: Long term average density in harvest zones [tCO_2e/ha]	Year	$C_{harvest}$(t,i): Carbon density in harvest zone by time and harvest area [tCO_2e/ha]
732.78	2020	687.12
	2021	690.11

Source: Taken from Monitoring Report

To calculate emissions or sinks on land on which harvesting activities are implemented:

Table 15. Long-term average carbon stock density contained in harvested areas.

Year	$\Delta C_{areaWithHarvest}$: Density of carbon stocks in harvested areas in stratum ii in year t [tCO_2/ha]
2020	24,465.69
2021	55,460.73

Source: Taken from Monitoring Report

ICONTEC satisfactorily verified the data presented in the Monitoring Report and contrasted them with the information **contained** in the attached spreadsheet, which allowed us to guarantee the coherence of the quantification of the emissions of the project scenario and compliance with the requirements set forth in the methodology.

Leakage

In accordance with the guidelines described in in the project description deviation, and using the VM0015 v.1.1 indications, it was verified that the quantification of leakage emissions during this verification period is derived from the analysis of deforestation that occurred in 2021 outside the project areas.

Leak emissions or removals are derived from equation 105 in section 8.4.4 of the methodology, from which an equation containing actual leakage emissions is derived: EQ108.

EQ108: ΔGHG from deforestation due to leakage

$$EQ108: * * * + u_{classification}(i)u_{transition}(i)\ (+\Delta area_{leakageArea,projectScenario^{(t,i)}} - \Delta area_{leakageArea,baselineScenario^{(t,i)}})\ EF_{AGL}(i)EF_{BG}(i,\ t-tt)$$

Where:

$u_{classification}(i)$Discounting factor for NERs from avoided deforestation, based on the accuracy of classification, i.e. dividing land into broad land use types.

$u_{transition}(i)$Discounting factor for all emission reductions, based on the uncertainty of biomass inventory related to transition i.

$\Delta area_{leakageArea,projectScenario^{(t,i)}}$Hectares undergoing transition ii within the leakage area under the project scenario during year ss. [ha yr-1].

$\Delta area_{leakageArea,baselineScenario^{(t,i)}}$Hectares undergoing transition ii within the leakage area under the baseline scenario during year ss. [ha yr-1].

$EF_{AGL}(i)\ EF_{BG}(i,\ t-tt)$:Aboveground live, and belowground emission factor for transition i, and time after transition t-tt.

Table 16. Deforestation rate in Leakage area in Baseline

Year	$\Delta area_{leakageArea,projectScenario^{(i)}}$	$\Delta area_{leakageArea,baselineScenario^{(i)}}$
	Hectares in transition within the leakage area, in the project scenario during year t	Hectares in transition within the leakage area, in the baseline scenario during year t
2020	574.01	1,198.71
2021	760.68	1,494.72

Source: Taken from Monitoring Report

Table 17. Emission Factor

Land	Media AGL	Media BG	Total

CS1 (forest land)	147.705	38.64	186.34
CS2 (pasture)	2.75095	30.4865	33.24
Emission Factor (tCO2/ha)	-531.50	-2.99	**-534.49**

Source: Taken from Monitoring Report

As the project scenario (monitoring data) represents a lower deforestation scenario than the baseline estimations, the difference between them is positive. Given that Leakage cannot be positive, the avoided emissions in the leakage belt are rounded to zero.

Table 18. Leakage belt

Year	2	If, is > 0, is = 0
2020	333,893.38	0
2021	392,334.08	0

Source: Taken from Monitoring Report

ICONTEC satisfactorily verified the data presented in the Monitoring Report and contrasted them with the information contained in the attached spreadsheet, which allowed us to guarantee the coherence of the quantification of emissions due to leaks in the project scenario and compliance with the requirements set forth in the methodology.

Net GHG Emission Reductions and Removals

It was verified that the net quantification of the reduction of GHG emissions during the verification period was developed according to the guidelines described in the VM0006 v2.2 methodology. Specifically, the net GHG emission reductions were calculated using Equation 105, which is divided into ten equations; some of these equations were considered "Not applicable" as they come from activities not foreseen for this project.

Table 19. Sources of emissions

EQ105 Net Emission Reductions (NERs) (NER)	=	EQ	Compliance Monitoring Report
ΔGHG from avoided deforestation excluding ANR and harvest areas	1 +	107	**Section 3.2.1 and 3.2.2**
+ ΔGHG from deforestation due to leakage	2 +	108	**Section 3.2.3**
+ ΔGHG from avoided degradation	3 +	109	N/A
+ ΔGHG from degradation due to leakage	4 +	110	N/A
+ΔGHG from leakage by unconstrained geographic drivers	5 +	111	N/A
+ ΔGHG from assisted natural regeneration	6 +	112	N/A
+ ΔGHG from changes in long-lived wood products	7 +	113	**Section 3.2.1 and 3.2.2**
+ ΔGHG from improved cook stoves	8 +	114	N/A
+ ΔGHG from other and secondary sources	9 +	115	N/A

EQ105 Net Emission Reductions (NERs) (NER)	=	EQ	Compliance Monitoring Report
+ΔGHG from avoided deforestation from areas under harvest	10	116 and 117	**Section 3.2.1 and 3.2.2**

Source: This report based on Monitoring Report

Table 20. Net GHG emission reductions or removals

Year	Baseline emissions or removals (tCO2e)	Project emissions or removals (tCO2e)	Leakage emissions (tCO_{2e})	Net GHG emission reductions or removals (tCO2e)
2020	-483,849.2	14,732	0	**498,581**
2021	-519,153.9	28,562.1	0	**547,716**
TOTAL	-1.003.003,1	43.294,1	0	**1.046.297**

Source: This report based on PD_Net_carbon_y_VCU´s_Tahuamanu_2017_2026_VM0015_VERRAmodificationV1

Finally, the VCUs associated with the monitoring period were calculated based on the net reductions in GHG emissions, in line with the provisions of equation 106 of the methodology, as follows:

$$\boldsymbol{VCUs} = NERs - buffer * GHG\ from\ avoided\ deforestation GHG$$ (Δ excluding ANR and harvest areas + Δfrom changes in long-lived wood products + ΔGHG from avoided deforestation from areas under harvest)

In summary, the net reduction in GHG emissions for the current monitoring period (from January 1, 2020, to December 31, 2021) was 1,046,297 tCO2e. The non-permanence risk score, determined from AFOLU's Non-Permanence Risk Tool, was 10%; this means that 104,630 carbon credits will be deposited as AFOLU common reserve credits. The VCUs generated by the project during the monitoring period are 941,666 VCUs.

Table 21. NERs, buffer credit allocation and VCUs generated by the project.

Year	Net Emission Reductions (NERs)	Buffer credits (tCO2e)	Verified Carbon Units (tCO2e)
2020	498,581	49.858	448.722
2021	547,716	54.772	492.944
TOTAL	**1,046,297**	**104,630**	**941.666**

Source: This report based on PD_Net_carbon_y_VCU´s_Tahuamanu_2017_2026_VM0015_VERRAmodificationV1

ICONTEC considers that the calculation procedure was presented in a clear and consistent manner in the spreadsheets attached by the proponent. The equations used in the spreadsheets are consistent with the information described in the Monitoring Report,

validated Project Document, and methodology guidelines. Therefore, the net amount of VCUs that will be issued is accurate and realistic.

The following tables summarize the data and parameters used by the project proponent to calculate the GHG emission reductions of the monitoring period, their verified values and the conformity assessment implemented by ICONTEC.

Table 22. Data and Parameters Available at Validation

Data / Parameter	*CF*
Data unit	Mg C (Mg DM)$^{-1}$
Description	Carbon fraction of dry matter in wood
Source of data	Default value of 0.5 (VM0006)
Value applied	0.50 (Tropical region; wood, tree d ≥ 10 cm)
Justification of choice of data or description of measurement methods and procedures applied	According to the IPCC, the default value for tropical region is 0.49 Mg C (Mg DM)-1 is applicable for wood, tree with d ≥ 10 cm all three tiers when remaining forest land, forest land or biomass carbon.
Purpose of data	Calculation of baseline emissions, Calculation of project emissions; Determination of baseline scenario, Calculation of leakage
Comments	1 Mg C (Mg DM)-1 <> 1 t C (t DM)-1

Data / Parameter	sc_1
Data unit	-
Description	First shape factor for the forest scarcity equation; steepness of the decrease in deforestation rate (greater is steeper).
Source of data	See Appendix 2. Estimation of Scarcity Factor.
Value applied	-15.06
Justification of choice of data or description of measurement methods and procedures applied	See Appendix 2. Estimation of Scarcity Factor.
Purpose of data	Calculation of baseline emissions
Comments	-

Data / Parameter	sc_2
Data unit	-
Description	Second shape factor for the forest scarcity equation; relative deforested area at which the deforestation rate will be 50% of the initial deforestation rate.
Source of data	See Appendix 2. Estimation of Scarcity Factor.
Value applied	0.6683
Justification of choice of data or description of measurement methods and procedures applied	See Appendix 2. Estimation of Scarcity Factor.
Purpose of data	Calculation of baseline emissions
Comments	-

Data / Parameter	*wwf(ty)*
Data unit	-
Description	Fraction of carbon in harvested wood products that are emitted immediately because of mill inefficiency for wood class $ssee$. This can be estimated by multiplying the applicable fraction to the total amount of carbon in different harvested wood product category.
Source of data	The default applicable fraction is 24% and 19% respectively for developing and developed countries (Winjum et al. 1998).
Value applied	24% for being a developing country.
Justification of choice of data or description of measurement methods and procedures applied	Winjum et al. 1998 states that the default fraction is 24% for developing countries.
Purpose of data	Calculation of project emissions.
Comments	Any new updates from locally generated results can be used instead of the default values.

Data / Parameter	*slp(ty)*
Data unit	-

Description	Proportion of short-lived products
Source of data	Default values are 0.2, 0.1, 0.4 and 0.3 respectively for wood class $ssee$, i.e., sawn wood, wood-based panel, paper and paper boards and other industrial round woods as described in Winjum et al. (1998).
Value applied	0.2 for being sawn wood
Justification of choice of data or description of measurement methods and procedures applied	Winjum et al. (1998) provides the above values for sawn wood, wood-based panel, paper/paper boards and industrial roundwood
Purpose of data	Calculation of project emissions
Comments	Any new updates from locally generated results can be used instead of the default values. The methodology assumes that all other classes of wood products are emitted within 5 years.

Data / Parameter	$f_o(ty)$
Data unit	-
Description	Fraction of carbon that will be emitted to the atmosphere between 5 and 100 years of harvest for wood class $ssee$.
Source of data	See Table 19 Methodology VM006 V2.2 pág 102 (Winjum et al. 1998)
Value applied	0.85 for being Sawnwood from a tropical forest region
Justification of choice of data or description of measurement methods and procedures applied	Winjum et al. (1998) provides these values for the fraction of carbon that will be emitted into the atmosphere between 5 and 100 years after harvest for tropical wood classes.
Purpose of data	Calculation of project emissions
Comments	Any new updates from locally generated results can be used instead of the default values

Data / Parameter	$\rho_{wood,j}$
Data unit	Mg DM m^{-3}
Description	Average basic wood density of species or species group RR
Source of data	GPG-LULUCF Table 3A.1.9 and Woods of Peru from the Research Institute of the Peruvian Amazon (IIAP)

	http://www.iiap.org.pe/Upload/Publicacion/CDinvestigacion/inia/inia-p4/inia-p4-02.htm
Value applied	<table><tr><td>Apuleia leiocarpa</td><td>0.7</td></tr><tr><td>Hymenaea oblongifolia</td><td>0.62</td></tr><tr><td>Cariniana domestica</td><td>0.59</td></tr><tr><td>Swietenia macrophylla</td><td>0.43</td></tr><tr><td>Myroxylon balsamum</td><td>0.78</td></tr><tr><td>Amburana cearensis</td><td>0.43</td></tr><tr><td>Mezilaurus itauba</td><td>0.7</td></tr><tr><td>Clarisia racemosa</td><td>0.59</td></tr><tr><td>Crepidospermum goudotianum</td><td>0.83</td></tr><tr><td>Manilkara bidentata</td><td>0.87</td></tr><tr><td>Aspidosperma excelsum</td><td>0.67</td></tr><tr><td>Dipteryx odorata</td><td>0.93</td></tr><tr><td>Tabebuia serratifolia</td><td>0.92</td></tr></table>
Justification of choice of data or description of measurement methods and procedures applied	IPCC table 3A. 1.9-2 provides average basic wood densities for multiple species in Tropical America. In the same way that Research Institute of the Peruvian Amazon
Purpose of data	Calculation of project emissions
Comments	When no species-specific or species-group specific densities are available, an average representative density may be used for all species or species groups.

Source: This report based on Monitoring Report

Table 23.Data and Parameter Monitored

Data / Parameter	$size_{projectArea}$, $size_{leakageArea}$, $size_{ReferenceRegion}$, $size_{ReferenceForest}$.
Data unit	ha
Description	Size of project area, leakage area, reference region, reference forest region
Source of data	Geospatial information: Verra Search Page Excel Monitoring report - VCU´s Tahuamanu
Description of measurement methods and procedures to be applied	Coverage and demarcations will be monitored and created using satellite imagery.

Frequency of monitoring/recording	$size_{projectArea}$ and $size_{leakageArea}$ may be adjusted during crediting period per the rules for grouped projects and updated at verification, but only for the additional instances that were added after the project start date. Permanent verification of the area of the project surfaces.
Value monitored	$Size_{projectArea}$: 169,956.81; $Size_{leakageArea}$: 100,554.47; $Size_{ReferenceRegion}$: 523,510.20; $size_{ReferenceForest}$: 466,168.32
Monitoring equipment	Satellite imagery and GeoBosques Satellite Information
QA/QC procedures to be applied	Raster files were converted to vectors. Area was calculated for each vector and compared to calculations based on raster file.
Purpose of the data	Calculation of baseline emissions, Calculation of project emissions; Determination of baseline scenario, Calculation of leakage emissions
Calculation method	It works with the vector file
Comments	No comment

Data / Parameter	$\Delta area_{projectAreaEAH,projectScenario}(t, i)$
Data unit	ha yr^{-1}
Description	Hectares undergoing transition ii within the project area, excluding ANR and harvest areas, under the project scenario during year ss. [ha yr-1]. Section 8.2.3
Source of data	Remote sensing analysis - Excel Monitoring report
Description of measurement methods and procedures to be applied	For the monitoring period within the project area, there is no deforestation, so there are no areas in transition.
Frequency of monitoring/recording	At least once before verification
Value monitored	((Project area – Area of felling plots) / Project area * $D_{projectAreaprojectScenario.DF(t)}$) $D_{projectAreaprojectScenario.DF}^{(t)}$ is equal to "0" for each year.
Monitoring equipment	Software GIS, images Landsat,

Year	Area of felling plots	$\Delta area_{projectAreaEAH,projectScenario}(t, i)$
2020	4,186.19	0.00
2021	10,820.34	0.00

QA/QC procedures to be applied	Field work or high-resolution images will be used to assess accuracy of results initially obtained. The application will be based on statistically robust parameters.
Purpose of the data	Calculation of project emissions
Calculation method	It works with the vector file
Comments	Data on the area of the felling plots can be found in the general forest management plan.

Data / Parameter	$\Delta area_{projectAreaEAH,BaselineScenario}(t, i)$
Data unit	ha yr^{-1}
Description	Hectares undergoing transition ii within the project area, excluding the ANR area, and harvest areas, under the baseline scenario for year ss.
Source of data	Land-use change for Geobosques (MINAM) - Excel Monitoring report
Description of measurement methods and procedures to be applied	Follow the procedures described in Section 3.2.1
Frequency of monitoring/recording	At least once before every baseline. For added instances, may be recalculated at verification.
Value monitored	((Project area – Area of felling plots) / Project area * $D_{projectAreabaselineScenario.DF}^{(t)}$) $D_{projectAreabaselineScenario.DF}^{(t}$ is equal to "0" for each year.

Year	Area of felling plots	$\Delta area_{projectAreaEAH,BaselineScenario}(t, i)$
2020	4,186.19	887.05
2021	10,820.34	920.99

Monitoring equipment	Software GIS, Landsat images
QA/QC procedures to be applied	Baseline scenario is defined once at validation. As this is not a grouped project, no new instances may be added.
Purpose of the data	Calculation of baseline emissions; Determination of baseline scenario
Calculation method	Calculation of the area of the shapefile in vector format and Determination of baseline scenario
Comments	Data on the area of the felling plots can be found in the general forest management plan.

Data / Parameter	$\Delta area_{projectAreaWithANR,baselineScenario}(t, i)$
Data unit	ha yr^{-1}
Description	Hectares undergoing transition i within the leakage area under the project scenario for year t
Source of data	-
Description of measurement methods and procedures to be applied	Not applicable.
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable because ANR is not included as a project activity.

Data / Parameter	$\Delta area_{leakageArea,projectScenario}(t, i)$
Data unit	ha yr^{-1}
Description	Hectares undergoing transition ii within the leakage area under the project scenario for year ss
Source of data	Geobosques Data - Excel Monitoring report.
Description of measurement methods and procedures to be applied	Coverage and demarcations will be monitored and created using satellite imagery.
Frequency of monitoring/recording	At least once before verification
Value monitored	Year: $\Delta area_{leakageArea,projectScenario}(t, i)$

	2020: 574.01 2021: 760.68
Monitoring equipment	Software GIS, images Landsat
QA/QC procedures to be applied	high-resolution images will be used to assess accuracy of results initially obtained. The application will be based on statistically robust parameters.
Purpose of the data	Calculation of project emissions
Calculation method	Calculation of the area of the shapefile in vector format and Determination of baseline scenario
Comments	Monitoring excel Sheet 2.

Data / Parameter	$\Delta area_{leakageArea,baselineScenario}(t, i)$
Data unit	ha yr^{-1}
Description	Hectares undergoing transition ii within the leakage area under the baseline scenario during year ss
Source of data	Baseline - Excel Monitoring report
Description of measurement methods and procedures to be applied	Coverage and demarcations will be monitored and created using satellite imagery.
Frequency of monitoring/recording	Once every baseline update. May also be updated at the time of instance inclusion that requires new leakage area.
Value monitored	Year: 2020 — $\Delta area_{leakageArea,baselineScenario}(t, i)$: 1,198.71 Year: 2021 — $\Delta area_{leakageArea,baselineScenario}(t, i)$: 1,494.72
Monitoring equipment	Software GIS, Landsat images
QA/QC procedures to be applied	Baseline scenario is defined once at validation. As this is not a grouped project, no new instances may be added
Purpose of the data	Calculation of Baseline scenario
Calculation method	Calculation of the area of the shapefile in vector format and Determination of baseline scenario

Comments	Monitoring Excel Sheet 2

Data / Parameter	$\Delta area_{historical}$ (CS1→CS2, t1 → t2)
Data unit	ha yr^{-1}
Description	Area of transition from LULC class or forest stratum 1 to 2 from time 1 to 2 during the historical reference period.
Source of data	Geobosques (MINAM) - Excel Monitoring report.
Description of measurement methods and procedures to be applied	Calculate based on the remote sensing-based classification and stratification procedures detailed in Section 3.2.2.
Frequency of monitoring/recording	At least once before every baseline update.
Value monitored	In this case, as indicated by the methodological deviation, all deforestation is considered to be caused by the pasture driver. Only one representative class and only one stratum.
Monitoring equipment	Software GIS, Landsat images
QA/QC procedures to be applied	-
Purpose of the data	Calculation of project emissions
Calculation method	Deviation
Comments	The only post-deforestation land use considered is pastures as it has the highest carbon stock, making the land-use change emission factor more conservative.

	2020	2021
Project area	0.00	0.00
Leakage belt	574.01	760.68

Data / Parameter	$area_{historical}$ (CS1, t1)
Data unit	ha
Description	Total area of LULC class or forest stratum 1 at time 1
Source of data	Geobosques (MINAM) - Excel Monitoring report.

Description of measurement methods and procedures to be applied	Calculate based on the remote sensing-based classification and stratification procedures detailed in Section 3.2.2
Frequency of monitoring/recording	At least once before every baseline update
Value monitored	In this case, as indicated by the methodological deviation, all deforestation is considered to be caused by the pasture driver. Only one representative class and only one stratum.
Monitoring equipment	Software GIS, Landsat images.
QA/QC procedures to be applied	-
Purpose of the data	Calculation of project emissions.
Calculation method	-
Comments	-

	2020	2021
Project area	0.00	0.00
Leakage belt	574.01	760.68

Data / Parameter	$Area_{biomassloss}(i)$
Data unit	ha yr^{-1}
Description	Total annual area of LULC class that was cleared for creating firebreaks.
Source of data	Records of implemented activities or management plan.
Description of measurement methods and procedures to be applied	No firebreaks created.
Frequency of monitoring/recording	At least once before verification.
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-

Purpose of the data	-
Calculation method	-
Comments	Not applicable because biomass loss for creating firebreaks is not included in project activity.

Data / Parameter	Areafirebiomassloss(i)
Data unit	ha yr^{-1}
Description	Annual area of forest stratum that was cleared by using prescribed burning.
Source of data	Records of implemented activities or management plan.
Description of measurement methods and procedures to be applied	No prescribed fires activities were implemented.
Frequency of monitoring/recording	At least once before verification.
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable because biomass loss for creating firebreaks was not included in project activity nor prescribed fires.

Data / Parameter	$area_{fireBiomassLoss,ANR}(t, i)$
Data unit	ha
Description	Area of biomass removed by prescribed burning within ANR stratum i during year t
Source of data	Records of implemented activities or management plan

Description of measurement methods and procedures to be applied	Not applicable.
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable because ARN is not part of project activities.

Data / Parameter	$area_{projectAreaWithANR,projectScenario}(t,\ i)$
Data unit	ha
Description	Amount of land on which ANR activities are planned under the project scenario for year t and in stratum i
Source of data	Records of implemented activities or management plan
Description of measurement methods and procedures to be applied	Not applicable.
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-

Comments	Not applicable because ANR is not part of project activities.

Data / Parameter	$Area_{harvest}(t, i)$
Data unit	ha
Description	Area of forest in harvest stratum ii that is harvested at time ss. - Excel Monitoring report -
Source of data	Project Description or Forest/Harvest Management Plan
Description of measurement methods and procedures to be applied	Forest analysis described in PGMF
Frequency of monitoring/recording	At least once before verification
Value monitored	Year: 2020 — $Area_{harvest}(t, i)$: 4,186.193 Year: 2021 — $Area_{harvest}(t, i)$: 10,820.34
Monitoring equipment	GPS
QA/QC procedures to be applied	Direct Spectral Unmixing Method (DSU), in the MINAM PDF document "Protocolo_Metodologico_Detection_Perdida_ de_Bosque.
Purpose of the data	Calculation of baseline emissions; Calculation of project emissions; Determination of baseline scenario.
Calculation method	It works with the vector file.
Comments	-

Data / Parameter	$Area_{projectAreawithHarvest,ProjectScenario}(t, i)$
Data unit	ha yr^{-1}
Description	Size of strata ii within the project area with harvest activities during year ss under the project scenario.
Source of data	Forest/Harvest Management Plan - Excel Monitoring report - VCU´s Tahuamanu
Description of measurement methods and procedures to be applied	Forest analysis described in Forestal Management Plan

Frequency of monitoring/recording	At least once before verification
Value monitored	$Area_{harvest}(t, i)$ 4,186.193 10,820.34
Monitoring equipment	GPS
QA/QC procedures to be applied	Direct Spectral Unmixing Method (DSU), in the MINAM PDF document "Protocolo_Metodologico_Detection_Perdida_ de_Bosque" and the general forest management plan (PGMF)
Purpose of the data	Calculation of project emissions.
Calculation method	It works with the vector file.
Comments	-

Data / Parameter	$Area_{projectAreawithHarvest,BaselineScenario}(t, i)$
Data unit	ha yr^{-1}
Description	Hectares undergoing transition ii within the harvest areas under the baseline scenario during year ss.
Source of data	Forest Management Plan - Excel Monitoring report.
Description of measurement methods and procedures to be applied	Through an exploratory inventory.
Frequency of monitoring/recording	At least once before every baseline update.
Value monitored	$(Area_{projectAreawithHarvest,projectScenario}(t, i)$ / Project area) * $D_{projectArea,baselineScenario,DF}(t,i)$ $Area_{projectAreawithHarvest,BaselineScenario}(t, i)$ 22.40 62.62
Monitoring equipment	GPS, software & hardware, laptop, compass
QA/QC procedures to be applied	Direct Spectral Unmixing Method (DSU), in the MINAM PDF document "Protocolo_Metodologico_Detection_Perdida_ de_Bosque. And the general forest management plan (PGMF).
Purpose of the data	Calculation of baseline emissions; Determination of baseline scenario.

Calculation method	Sheet 10
Comments	-

Data / Parameter	BetaRegDF (t)
Data unit	ha yr^{-1}
Description	Beta regression model describing the relationship between time and deforestation rate in the reference region during the historical reference period.
Source of data	Historic forest degradation and deforestation modeling - Excel Monitoring report - VCU´s Tahuamanu
Description of measurement methods and procedures to be applied	Procedure described in Section 8.1.5.1 or similar approach from peer-reviewed scientific literature.
Frequency of monitoring/recording	At least once every baseline update
Value monitored	
Monitoring equipment	Statistical Software R
QA/QC procedures to be applied	Development of the beta regression with its different types of links with the consecutive selection of the best model.
Purpose of the data	Calculation of baseline emissions, Determination of baseline scenario
Calculation method	Applying a Beta Regression to historical values
Comments	Changes were derived from application of methodology VM0015 v.1.1.

Year	$BetaReg_{DF}^{(t)}$
2017	3,883.64
2018	4,416.28
2019	5,003.30
2020	5,648.68
2021	6,355.38
2022	7,125.28
2023	7,959.03
2024	8,855.79
2025	9,813.07
2026	10,826.52

Locations, Descriptions, Qualitative and Social Data

Data / Parameter	Area under agricultural intensification
Data unit	ha
Description	Size of the area of agricultural intensification separated for each agricultural intensification measure
Source of data	Participatory rural appraisals
Description of measurement methods and procedures to be applied	Calculate based on areas of cropland in the leakage and project areas
Frequency of monitoring/recording	At least once before verification
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable because agricultural intensification activities are not included in project activity.

Data / Parameter	$DFW_{baseline}$
Data unit	$m^3\ yr^{-1}$
Description	Annual volume of fuelwood gathered for domestic and local energy in the baseline scenario
Source of data	Participatory rural appraisals Recent (<10 yr) literature in the reference region Recent (<10 yr) literature in an area similar to the referenceregion
Description of measurement methods	-

and procedures to be applied	
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data / Parameter	$DFW_{project}$
Data unit	$m^3\ yr^{-1}$
Description	Biomass (dry matter) of fuelwood collected by project participantsunder the project scenario.
Source of data	Participatory rural appraisals Recent (<10 yr) literature in the reference region Recent (<10 yr) literature in an area similar to the referenceregion
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable. There is no consumption of fuelwood in the area.

Data / Parameter	$DFW_{allowwed}$
Data unit	$m^3\ yr^{-1}$
Description	Biomass (dry matter) of allowed fuelwood collection in the projectarea under the project scenario. This amount is typically fixed in amanagement plan. [m3 yr-1]
Source of data	Forest management plan
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable. There is no consumption of fuelwood in the area.

Data / Parameter	$VG_{baseline}$
Data unit	$m^3\ yr^{-1}$
Description	Biomass (dry matter) of understory vegetation extraction by project participants under the baseline scenario. [Mg DM yr-1]
Source of data	Participatory rural appraisals Recent (<10 yr) literature in the reference region Recent (<10 yr) literature in an area similar to the referenceregion
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-

Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable. Does not occur within the project area.

Data / Parameter	$VG_{project}$
Data unit	Mg DM yr^{-1}
Description	Biomass (dry matter) of understory vegetation extraction by project participants under the project scenario.
Source of data	Participatory rural appraisals Recent (<10 yr) literature in the reference region Recent (<10 yr) literature in an area similar to the reference region
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable. Does not occur within the project area.

Data / Parameter	$VG_{allowed}$

Data unit	Mg DM yr^{-1}
Description	Biomass (dry matter) of understory vegetation extraction under the project scenario. This amount is typically fixed in a management plan.
Source of data	Forest management plan
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable. Does not occur within the project area.

Data / Parameter	$CT_{baseline}(h, j, ty, t)$
Data unit	m^3 yr^{-1}
Description	Annually extracted volume of harvested timber round-wood for commercial on-sale under the baseline scenario during harvest by species j and wood product class ty during year t
Source of data	Project design, surveys, statistical records.
Description of measurement methods and procedures to be applied	Cabinet work based on census results and legal minimum allowed DBH.
Frequency of monitoring/recording	At least once before verification
Value monitored	Year: m^3 2020: 16,779.96 2021: 19,084.50
Monitoring equipment	Computers, software, diametric ribbon, hypsometer, others.

QA/QC procedures to be applied	A field brigade re-measures a percentage of measured trees
Purpose of the data	Calculation of baseline emissions, Determination of baseline scenario
Calculation method	Σ ((π * DBH2)/4) * h for commercial species with DBH > minimum allowed
Comments	Same value as $CT_{project}$(h, j, ty, t). In Sheet 7 of excel file.

Data / Parameter	$CT_{project}(h, j, ty, t)$
Data unit	m^3 yr^{-1}
Description	Annually extracted volume of harvested timber round-wood for commercial on-sale inside the project area under the project scenario during harvest *h* by species *j* and wood product class *ty* during year *t*.
Source of data	Project design, surveys, statistical records.
Description of measurement methods and procedures to be applied	Cabinet work based on census results and legal minimum allowed DBH.
Frequency of monitoring/recording	At least once before verification
Value monitored	Year: m^3 2020: 16,779.96 2021: 19,084.50
Monitoring equipment	Computers, software, diametric ribbon, hypsometer, others.
QA/QC procedures to be applied	A field brigade re-measures a percentage of measured trees
Purpose of the data	Calculation of baseline emissions, Determination of baseline scenario
Calculation method	Σ ((π * DBH2)/4) * h for commercial species with DBH > minimum allowed
Comments	In Sheet 7 of excel file.

Data / Parameter	$Contribution_{DF}(d)$ and $Contribution_{DG}(d)$
Data unit	-
Description	Relative contribution of driver i respectively to total deforestation and forest degradation.

Source of data	GEOBOSQUES combined with Beta Regression.
Description of measurement methods and procedures to be applied	Application of the methodology based on GEOBOSQUES Data.
Frequency of monitoring/recording	At least once before baseline update.
Value monitored	Excel file, sheets “contribution” and “Deforestation rate”.
Monitoring equipment	Computer.
QA/QC procedures to be applied	Constant and complete revisions in each update of the spreadsheets.
Purpose of the data	Calculation of baseline emissions, Determination of baseline scenario
Calculation method	$contribution_{DF}(i) = \frac{proportion_{DF}(d) \cdot L(d)}{\Delta C_{DF}}$
Comments	-

Data / Parameter	*RelativeDriverImpact*$_{DF}$(t,d) and *RelativeDriverImpact*$_{DG}$*(t,d)*
Data unit	-
Description	Relative impact of the geographically unconstrained driver cc at time ss of the crediting period respectively on deforestation and forest degradation.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-

Purpose of the data	-
Calculation method	-
Comments	Not applicable. No geographically unconstrained driver has been identified in the baseline scenario.

Data / Parameter	$leakage_{unconstrained}(d)$
Data unit	-
Description	Leakage cancellation rate for avoiding deforestation/degradation from geographically unconstrained drivers.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable. A default value of 100% was used as recommended by the methodology.

Data / Parameter	$effectiveness(a, d)$
Data unit	-
Description	Effectiveness of every project activity a in decreasing any driver of deforestation d relative to that driver's contribution to deforestation and forest degradation,

Source of data	Relevant academic literature or documented expert opinion. - Excel Monitoring report.
Description of measurement methods and procedures to be applied	• In the table 10 of the methodology for the effectiveness of the legal recognition of the land tenure status, Effectiveness < 5 % [EQ43] • In the table 12 of the methodology for the effectiveness of the demarcation and forest protection, Effectiveness = 100 % [EQ54]. • In the table 17 of the methodology for the effectiveness of the alternative livelihoods, Effectiveness = 0.75 * $(\frac{\sum \text{income through alternative livelihood}}{\sum \text{Total value of forest products}})$ [EQ63].
Frequency of monitoring/recording	At least once before baseline update.
Value monitored	Legal recognition of the land tenure status: 0.040 Demarcation and forest protection: 1.000 Alternative livelihoods: 0.312
Monitoring equipment	The *effectiveness(a,d)* factor represents the maximal effectiveness during the crediting period.
QA/QC procedures to be applied	Within the annual social evaluations, this effectiveness will be evaluated.
Purpose of the data	Calculation of baseline emissions, Calculation of project emissions; Determination of baseline scenario.
Calculation method	-
Comments	-

Data / Parameter	$\Delta A_{rice}(tt)$
Data unit	ha
Description	Annual increase in harvested area of rice due to leakage prevention measures.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-

QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable. No rice cultivation activity is implemented as a measure to prevent leakage.

Data / Parameter	$t_{flooded,max}$
Data unit	Days yr^{-1}
Description	Maximal period of time a field is flooded.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable. No rice cultivation activity is implemented as a measure to prevent leakage.

Data / Parameter	$GR_{baseline}$
Data unit	-
Description	Number of grazing animals of type *g* within the project boundary baseline.
Source of data	-

Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data / Parameter	$GR_{allowed}$
Data unit	-
Description	Number of grazing animals of type *g* allowed for grazing within the project boundary in the project scenario.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-

Comments	Not applicable.

Data / Parameter	$Fuelwood(t)$; $Fuel(t)$
Data unit	$m^3\ yr^{-1}\ HH^{-1}$
Description	Average annual volume of biomass fuel consumed by households in the absence of the project activity in year t for cooking purpose.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data / Parameter	$HH_{non-CFE}\ (t)$
Data unit	-
Description	Total number of household in the project area that collect biomass fuel from the project area and do not use CFE in year t.
Source of data	Social assessments results or wood energy statistics applicable to the project.
Description of measurement methods and procedures to be applied	Ex-post, this value must be obtained from socio-economic survey.

Frequency of monitoring/recording	At least once before verification.
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data / Parameter	η_{old}
Data unit	-
Description	Default value of 0.10 for three stone stove or conventional stove that lacks improved combustion air supply mechanism and flue gas ventilation systems i.e., without a grate as well as a chimney; for rest of the systems 0.2 default value may be used.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data / Parameter	η_{new}
Data unit	-
Description	Efficiency of the baseline cookstoves or appliances.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data / Parameter	$U_{CFE}(t)$
Data unit	-
Description	Fraction of cumulative usage rate for technologies in project scenario in year t.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-

Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data / Parameter	$DF_{LeakageCFE}(t)$
Data unit	-
Description	Leakage discount factor applicable to GHG emissions reductionbenefits from CFE activities.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data / Parameter	$EF_{non-CSS2,ccuel}$, $EF_{CSS2,ccuel}$
Data unit	t CO_2 TJ^{-1}

Description	Respectively, non--CO2 emission factor of the fuel that is reducedand CO2 emission factor for the substitution of non-renewable biomass by similar consumers.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data / Parameter	EF_{forest}
Data unit	tCO2e
Description	Emission factor related to leakage.
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-

Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data on Organic Matter and Carbon Densities

Data / Parameter	$OM_o(i)$
Data unit	Mg DM ha^{-1}
Description	Plant-derived organic matter of LULC class or forest stratum i in pool o.
Source of data	Field measurements using sampling plots in forest strata or LULC classes.
Description of measurement methods and procedures to be applied	The average biomass stock density in applicable organic matter pools: aboveground tree – $OM_{AGT}(i)$, aboveground non-tree – $OM_{AGNT}(i)$, lying dead wood – $OM_{LDW}(i)$, standing dead wood $OM_{SDW}(i)$, belowground $OM_{BG}(i)$, and soil organic matter $OM_{SOM}(i)$
Frequency of monitoring/recording	At least once before every baseline update
Value monitored	Follow uncertainty deduction procedures described in methodology.
Monitoring equipment	Re-measure plots by independent teams.
QA/QC procedures to be applied	Summed across multiple pools and divided into $OM_{plant}(i)$ and $OM_{soil}(i)$
Purpose of the data	Calculation of baseline emissions, Calculation of project emissions; Determination of baseline scenario
Calculation method	-
Comments	-

Data / Parameter	$Proportion_{DF}$ *(d)* and $Proportion_{DG}$ *(d)*
Data unit	-
Description	Proportion of the gradual carbon loss that leads to deforestation or forest degradation, respectively, due to driver *d*
Source of data	Estimate using the procedure detailed in Table 9.

Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	At least once before every baseline update.
Value monitored	<table><tr><th>Driver</th><th>$proportion_{DF}(i)$</th><th>$proportion_{DG}(i)$</th></tr><tr><td>1. Conversion of forest land to cropland</td><td>100%</td><td>0%</td></tr></table>
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	Calculation of baseline emissions, Calculation of project emissions; Determination of baseline scenario
Calculation method	-
Comments	-

Data / Parameter	$C(t, i)$
Data unit	Mg C ha^{-1} yr^{-1}
Description	Carbon stock density at time in stratum (AGL + BG)
Source of data	National Forest and Wildlife Inventory (SERFOR, 2019).
Description of measurement methods and procedures to be applied	For the forest class: **ρ***Exp(-1.499+2.148*ln(**dbh**)+0.207*ln(**dbh**)^2-0.0281*ln(**dbh**)^3) — *Selva Baja* — Moist forest — Chave *et al.*, 2005 Below-ground biomass in trees (BGB.t) **BGB.t**=0.489***AGB.t** $^{0.890}$ — All — Mokany *et al.*,2006
Frequency of monitoring/recording	At least once before verification
Value monitored	Forest: 372.68 Mg dm/ha * 0.5 Pasture: 66.47 Mg dm/ha * 0.5
Monitoring equipment	-
QA/QC procedures to be applied	Use of the most updated reported values in literature.

Purpose of the data	Calculation of baseline emissions, Calculation of project emissions; Determination of baseline scenario
Calculation method	-
Comments	-

Data / Parameter	$f_{allometric}(y)$
Data unit	Equation
Description	Allometric relationship to convert a tree metric such as DBH or tree height into biomass.
Source of data	National Forest and Wildlife Inventory (SERFOR, 2019).
Description of measurement methods and procedures to be applied	
Frequency of monitoring/recording	At least once before every baseline update.
Value monitored	Allometric equations were used to calculate aboveground biomass by ecozone: $AGB.t = \rho * Exp(-1.499 + 2.148 * Ln(dap) + 0.207 * Ln(dap)^2 - 0.0281 * Ln(dap)^3$
Monitoring equipment	-
QA/QC procedures to be applied	Use of the official national information, for the respective forest stratum.
Purpose of the data	Calculation of baseline emissions, Calculation of project emissions; Determination of baseline scenario.
Calculation method	-
Comments	

Data / Parameter	$f_{belowground}(y)$
Data unit	Equation
Description	Relationship between aboveground and belowground biomass, such as a root-to-shoot ratio.
Source of data	National Forest and Wildlife Inventory (SERFOR, 2019).
Description of measurement methods	-

and procedures to be applied	
Frequency of monitoring/recording	At least once before every baseline update.
Value monitored	BGB.t = 0.489*AGB.t0.890
Monitoring equipment	-
QA/QC procedures to be applied	Use of the official national information, for the respective forest stratum.
Purpose of the data	Calculation of baseline emissions, Calculation of project emissions; Determination of baseline scenario
Calculation method	-
Comments	-

Data / Parameter	$C_{harvest}$ (t,*i*)
Data unit	Mg C ha-1
Description	Biomass carbon stock density at time *t* in stratum *i* in harvested areas.
Source of data	Field inventory
Description of measurement methods and procedures to be applied	Generic procedure is described in Section 8.1.4.4. Estimate must be made from plots located areas where harvesting takes place.
Frequency of monitoring/recording	At least once before verification
Value monitored	See Excel
Monitoring equipment	Carbon stocks in harvested strata must come from sampling. It may be necessary to include additional plots in harvested strata for a precise estimation of carbon stocks. The exact measurement of aboveground and below tree carbon must follow international standards and follow IPCC GPG LULUCF 2003. These measurements are explained in detail in CDM approved methodology AR-AM0002 Restoration of degraded lands through afforestation/reforestation.
QA/QC procedures to be applied	Every year when updating, the spreadsheets will be completely revised.
Purpose of the data	Calculation of baseline emissions, Calculation of project emissions.

Calculation method	Carbon Stock – (carbon content in timber harvested / harvested area)
Comments	-

Data / Parameter	$CE_{inventory,\ harvest}(t,i)$
Data unit	-
Description	Combined error in estimate of average biomass stock density in harvest areas in stratum i at time t.
Source of data	Field inventory
Description of measurement methods and procedures to be applied	Generic procedure is described in Section 8.1.4.4. Estimate must be made from plot located in areas where harvesting takes place.
Frequency of monitoring/recording	At least once before verification
Value monitored	0.011
Monitoring equipment	Uncertainty estimate in carbon stocks in harvested strata must come from sampling of plots in harvested areas.
QA/QC procedures to be applied	-
Purpose of the data	Calculation of baseline emissions, Calculation of project emissions; Determination of baseline scenario.
Calculation method	100% Census in harvest plot
Comments	-

Data / Parameter	$CE_{inventory,ANR}(t,i)$
Data unit	-
Description	Combined error in estimate of average biomass stock density in ANR areas in stratum I at time t
Source of data	-
Description of measurement methods and procedures to be applied	-

Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable.

Data / Parameter	$u_{classification}$
Data unit	-
Description	Discounting factor for NERs from avoided deforestation, based on the accuracy of classification, i.e. dividing land into broad land use types.
Source of data	"Methodological Protocol for the Detection of Forest Loss" (MINAM)
Description of measurement methods and procedures to be applied	Section 8.1.2.7 of VM0006.
Frequency of monitoring/recording	At least once before verification
Value monitored	1.00
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	Calculation of baseline emissions, Calculation of project emissions
Calculation method	-
Comments	-

Data / Parameter	$u_{stratification}$

Data unit	-
Description	Discounting factor for NERs from avoided degradation, based on the accuracy of stratification, i.e. dividing forest into individual forest biomass classes. Section 8.1.2.7
Source of data	-
Description of measurement methods and procedures to be applied	-
Frequency of monitoring/recording	-
Value monitored	-
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	-
Calculation method	-
Comments	Not applicable. There is only one stratum in the project.

Data / Parameter	$u_{\text{transition}}\ (i)$
Data unit	[-]
Description	Discounting factor for the emission factor for the transition from LULC class or forest stratum 1 to class 2 according to the uncertainty of the biomass inventory.
Source of data	Eder Ramos-Hernández & José Luis Martínez-Sánchez in "Almacenes de biomasa y carbono aéreo y radicular en pastizales de Urochloa decumbens y Paspalum notatum (Poaceae) en el sureste de México. Excel Monitoring report
Description of measurement methods and procedures to be applied	Section 8.1.2.4.3
Frequency of monitoring/recording	At least once before verification

Value monitored	1
Monitoring equipment	-
QA/QC procedures to be applied	-
Purpose of the data	Calculation of baseline emissions, Calculation of project emissions;
Calculation method	$u_{transition}(CS1 \rightarrow CS2) = \begin{cases} 1 & \text{if } CE_{transition}(CS1 \rightarrow CS2) \leq 0.15, \\ 1 - CE_{transition}(CS1 \rightarrow CS2) & \text{if } 0.15 < CE_{transition}(CS1 \rightarrow CS2) < 1, \\ 0 & \text{if } CE_{transition}(CS1 \rightarrow CS2) \geq 1 \end{cases}$ [EQ34]
Comments	-

Source: This report based on Monitoring Report

ICONTEC satisfactorily verified, through review and reproduction of the calculation, the application of the parameters of the validation and the monitoring period and considers that their use is adequate and consistent with the ex-post spreadsheets, Monitoring Report and Project Document.

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

The details of the data and parameters used to determine GHG emission reductions are described in Section 3 of the Monitoring Report. ICONTEC considers that the documentary support attached by the proponent was sufficient and of quality, which allowed to support the quantification of the GHG emission reductions of the monitoring period.

The assurance and quality control of the technical procedures supporting the accuracy of recorded and monitored data, model results, and carbon estimation were properly assessed. These procedures minimize the risks associated with potential transcription, calculation, or data formatting errors that could result in inaccurate carbon accounting results. Forestal Otorongo is responsible for the creation and adoption of QA/QC protocols as required, and for any technical direction from industry experts or teams. Details of quality and document management procedures are described in Section 3.1.3 of the RM.

The activity data recorded and monitored involves professional and technical expertise in the field, and follows the procedures set out in the project's Monitoring Plan. The collected data is digitized, reviewed, and incorporated into a project database according to its type characteristics (cartography, inventory, legal compliance, etc.). During the documentary and field review, it was verified that all the field information is adequately georeferenced and

systematized within the GIS, the physical files are stored in the administrative office of the project located in the town of Iñapari, while the digital files are stored in an electronic folder called " TAH REDD PROJECT " located on the MADERACRE SAC server. These files will be kept for the entire useful life of the project and for at least two years after the end of its accreditation period, in compliance with the provisions of the VCS Standard.

As mentioned in section 4.3.10 of this report, the project proponent and other actors involved in the implementation possess the technical and professional competencies necessary to accurately generate and analyze the project's GHG emission reduction information. The data presented to the audit team was clear and consistent and the processing steps could be traced back to the relevant sections of the methodology and monitoring plan.

4.4.3 Non-Permanence Risk Analysis (VCS 2.4, 3.2, 3.5, 3.6, 3.15, 3.23, 4.1)

ICONTEC satisfactorily verified the development of the AFOLU v4.0 Non-Permanence Risk Tool of the VCS Standard. The risk rating is associated with the evaluation of the current monitoring period and should be re-evaluated at each verification event. The rating obtained was credible, transparent, and sufficiently documented. In addition, the rating obtained is consistent with the discount value applied to the net GHG reductions of the monitoring period.

The assessment of internal, external, and natural risks and the respective associated rating are detailed below.

Risk factor	Risk rating	Assessment
		INTERNAL RISK = 0
Project Management = - 4	0	a) The project is based on the sustainable forest management of an Amazonian tropical rainforest. The system does not contemplate the reforestation nor the use of exotic species so the 100% of project GHG credits are based on the conservation of natural forest stocks.
	0	b) There is a custody and monitoring system, which has been implemented successfully. In addition to activities with nearby communities that would encourage greater commitment and care with the concession area - Biodiversity and community activities
	0	c) Tahuamanu REDD+ Project is composed by a team of specialists who have large experience not only managing, technically, economically and socially, a forest concession but also experience in designing and implementing a REDD+ project successfully for more than a decade. In addition, Tahuamanu has received the technical support of ECO DEVELOPMENT GROUP SAC, a consultant company with experience in developing this type of projects.
	0	d) Tahuamanu has permanent offices in Iñapari, the closest city to our forest areas. The head of the organizational structure of Tahuamanu is based in Iñapari.
	-2	e) The REDD Project is developed by a team of professionals with relevant experience in the development and implementation of

Risk factor	Risk rating	Assessment
		REDD Projects. The team has participated in validation and verification processes since 2012.
	-2	f) The approach of the forest operations includes an Adaptive Management System, which includes different management tools that define the activities to be implemented (Forest Management Plans and instructions for the implementation of the activities), the same that identify the procedures for monitoring, the systematization of the information and the feedback for continuous improvement of the procedures by updating the instructions and the system itself. The Consultative Committee will provide feedback for the design and adjustments to the activities.
Financial Viability = 0	0	a) Not applicable. The project has obtained the breakeven point since the start of the project (2017) thanks to extraordinary incomes from timber sales in the first two years (2017-2018). After that, the net profits are negative considering the additional expenses required for face the increasing threats of deforestation. Incomes from carbon sales will cover the difference to ensure the financial sustainability of additional activities required to face these threats.
	0	b) Not applicable. Breakeven point is obtained before than 10 years from the start of REDD+ project.
	0	c) Not applicable. Breakeven point is obtained before than 10 years from the start of REDD+ project.
	0	d) Project cash flow breakeven point is estimated to be achieved during the first year according to cash flow analysis found in the annex 2
	0	e) Not applicable. Breakeven point has been achieved already.
	0	f) Not applicable. Breakeven point has been achieved already.
	0	g) Not applicable. Breakeven point has been achieved already.
	0	h) Applicable. Breakeven point has been achieved already.
	-2	i) Applicable. Breakeven point has been achieved already.
Opportunity Cost = - 12	0	Not applicable. NPV is not under this range.
	0	b) Not applicable. NPV is not under this range.
	0	c) Not applicable. NPV is not under this range.
	0	d) Not applicable. NPV is not under this range.
	0	e) Not applicable. NPV is not under this range.
	-4	f) The REDD Project has a Net Present Value of US$ 182.69 per hectare, whereas the NPV of corn crop is US$ 60 per hectare1. It implies that The REDD Project is at least 50% more profitable than the most profitable alternative land us Documentary evidence: Cash flow of the Tahuamanu REDD Project and baseline survey and independent surveys.
	0	g) The project proponent is a for-profit organization. This scenario is not applicable.
	0	h) The project is developed in an area that is determined by law as a permanent productive forest (PPF). A PPF is an area intended for responsible use of the forest resources, including timber, through a forest management model, which enables to keep it as standing forest overtime. This particular PPF was given to the project proponents in concession with a contract signed with the Peruvian government for 40 years' renewable so it covers the lifetime of the project. So the Project is protected by legally binding commitment to continue management practices over the period of the Project itself. Documentary evidence: The Peruvian forest law and the forest concession contracts signed with the government
	-8	(i) As indicated in h, the PPF is a modality considered in the Law that cannot be changed in the future for non-forest uses so even if the project proponent does not renew it, the area would still be considered a permanent productive forest (PPF) and is legally

Risk factor	Risk rating	Assessment
		under protection and eventually could be granted to another concessionaire.
Project Longevity = 0	0	a) Not applicable
	10	b) The Tahuamanu REDD+ Project area is implemented over a forest concession, granted by the Peruvian State through a Concession Contract signed in 2002 for a period of 40-years and renewable prior inspection by OSINFOR every 5 years. This means that there is a legal requirement to continue maintaining the forest, even if the contract is not renewed. In that case, that responsibility is transferred to the Government as the areas are classified as "Permanent Production Forests", recognized by the Peruvian State, being their conservation as such guaranteed, since they are defined in the Forestry Legislation as Forest areas that due to their biotic and abiotic characteristics are suitable for permanent and sustainable production of timber and other environmental goods and services.
EXTERNAL RISK = 0		
Land Tenure and Resource Access/Impacts	0	a) The land is owned by the Peruvian Government, though the use right has been given in concession to Maderacre company.
	2	b) As indicated in previous response, the ownership and use rights are held by different entities (the Government and project proponent, respectively) so it applies to this risk factor
	0	c) There are no disputes over land ownership between the State and the Concessionaire and/or any other third party. It is understood that the land is property of the State and users have rights to resources for a period.
	0	d) There are no disputes over land ownership between the State and the Concessionaire and/or any other third party. It is understood that the land is property of the State and users have rights to resources for a period. In the patrols carried out, no settled populations were found in the area, therefore there are no disputes over access to the territory.
	0	e) Not Applicable
	-2	f) As explained before, the project areas are "Permanent Production Forests", recognized by the Peruvian State, being their conservation as such guaranteed, since they are defined in the Forestry Legislation as "Forest areas that due to their biotic and abiotic characteristics are suitable for permanent and sustainable production of timber and other environmental goods and services; and which have been classified as such by the SERFOR within the forest zoning". These areas are made available to individuals in the form of granting recognized by the MIDAGRI for sustainable and permanent use of forest resources and services, this being what will allow to continue with the necessary practices to ensure the forest carbon stocks during the entire crediting period of the Tahuamanu REDD Project Documentary evidence: Law of Forestry and Wildlife (Law Nº 29763) In addition to this, we have achieved the FSC Certification, which ensures that we are meeting and improving the legal obligations stated and required by the Peruvian Government.
	0	g) Not Applicable
Community Engagement = -5	0	a) Not applicable: As the project area is a forest concession granted to a private company, no families live inside them.
	5	b) 77 families that live in the neighborhood of 20 km of the project area have been consulted when the potential degradation study. The families and their authorities were informed about the REDD

Risk factor	Risk rating	Assessment
		project in progress. In addition, an indigenous population representing 110 people has benefited.
	-5	c) The project expects to generate net positive impacts on communities living in the surrounding area. The project proponent is already validated and verified under a VCS and CCB standard for a previous forest concession that now is part of the integrated forest area that is joining the current project area. In addition, the project is certified under the FSC standard. Both standards guarantee the highest guarantee of positive community impacts.
Political Risk = 0	0	a) Governance score of less than -0.79
	0	b) Governance score of -0.79 to less than -0.32
	2	c) Governance score of -0.32 to less than 0.19
	0	d) Governance score of 0.19 to less than 0.82
	0	e) Governance score of 0.82 or higher
	-2	f) Mitigation: Country is implementing REDD+ Readiness or other activities, as set out in this Section 2.3.3.
NATURAL RISK = 0.5		
Fire = 0.5	LS*M = 0.5	Significance = Insignificant Likelihood = Every 10 to less than 25 years Score (LS) = 0 Mitigation (M) = 0.25
Pest and Disease Outbreaks = 0	LS*M = 0.0	Significance = Insignificant Likelihood = Not applicable Score (LS) = 0 Mitigation (M) = 1.0
Extreme Weather = 0	LS*M = 0.0	Significance = Insignificant Likelihood = Not applicable Score (LS) = 0 Mitigation (M) = 1.0
Geological Risk = 0	LS*M = 0.0	Significance = Insignificant Likelihood = Not applicable Score (LS) = 0 Mitigation (M) = 1.0
OVERALL NON-PERMANENCE RISK RATING AND BUFFER DETERMINATION		
Internal Risk		0
External Risk		0
Natural Risk		0
Overall Risk Rating		**10%**

Since the VCS Standard states that the minimum risk rating will be 10, regardless of the calculated risk rating, the project was verified to have submitted a risk assessment equal to 10%.

In addition to this value, we must identify the formula of equation 106 of the methodology, where the following values are considered:

1. GHG from avoided deforestation excluding ANR and harvest areas (1) with a result of: 1,046,297

2. GHG from avoided degradation (3) with a result of: 0

3. GHG from assisted natural regeneration (6) with a result of: 0.

4. GHG from changes in long-lived wood products (7) with a result of: 0

5. GHG from avoided deforestation from areas under harvest (10) with a result of: 0

This is to give a value of 104,630 derived from the application of the methodology.

In other words, the total number of credits to be deposited in the AFOLU account is 104,630.

ICONTEC satisfactorily verified the risk assessment for the current monitoring period and considers that it is consistent with the supporting documentation provided by the project proponent. The conformity of the assumptions and justifications provided to determine the risk rating of each risk factor is based on documentary support using conservative methods.

4.4.4 Dissemination of Monitoring Plan and Results (VCS, 3.18; CCB, CL4.2)

ICONTEC verified that the project proponent publicly disseminates the results of the monitoring through the website[4].

In addition, this dissemination strategy is complemented by a local radio program every weekend channels, where information related to the activities, implementation and development of the project is broadcast.

Through interviews with stakeholders, interviewees confirmed knowledge about monitoring procedures and regular socialization of project results.

4.4.5 Optional Gold Level: Climate Change Adaptation Measures (CCB, GL1.3)

This section is not applicable. The project is not seeking Climate Gold Level Verification.

4.4.6 Optional Gold Level: Climate Change Adaptation Benefits (CCB, GL1.4)

This section is not applicable. The project is not seeking Climate Gold Level Verification.

4.5 Community

4.5.1 Community Impacts (CCB, CM2.1)

In accordance with Section 4.1.1 of the Monitoring Report, for the second monitoring period, the structure of the communities is maintained, as described in the PDD. The communities are: Iñapari, San Francisco Asis, Flor de Acre, Oceanía, La República, Chilina Vieja, San Antonio de Abad, San Isidro de Chilina, Arca Pacahuara, Noaya, Villa Primavera, Nueva Esperanza and the Native Community of Belgica.

Through interviews with community members during the site visit and review of supports, the following community impacts were verified:

[4] https://maderacre.com/sostenibilidad/

- Support to education, health and other resources (as water access as a consequence of the protection of water natural sources) for rural and urban neighboring settlements:
    - Belgica Native community, enhanced quality in education and health for 110 beneficiaries in 2020 and 2021, Health Cooperation Agreement between that allows to pay an additional bonus to the nursing technician who provides services in the community, as well as support with a supply of medicines and the delivery of bonuses to teachers of kindergarten and elementary school.
    - Iñapari, enhanced quality in education and health beneficiaries, Development of training and workshops on importance of forests, donation of seedlings and pieces of wood for beneficiaries of the I.E.B.R. Iñapari and agreement for the operation of an Alternative Basic Education Center (CEBA).
    - Iberia, enhanced quality in education beneficiaries, agreement for academic training and training experiences in real work situations signed by the Instituto de Educación Superior Tecnológico Publico Iberia Tahuamanu.
    - Noaya, enhanced quality in education beneficiaries, the delivery of pieces of wood of for the the I.E. Nº 52056 - Noaya for the repairs of the entrance gate to the institution and manufacture of furniture for the realization of semi-presential classes
    - The project area covers a large proportion of the upper and middle reaches of the watersheds that serve to supply water for downstream populations in the project's area of influence.

Likewise, the anthropological contingency plan was verified to face risk situations in case of evidence or encounter with indigenous population in isolation or initial contact (PIACI) and during the site visit, the audit team received training on MADERACRE SAC the Anthropological Contingency Plan to face risk situations in the event of evidence or encounters with PIACI.

In addition, the supports that guarantee the following activities were verified:

- Training of workers: Training has been conducted on the Anthropological Contingency Plan to deal with risk situations in the event of evidence or encounters with PIACI.
- Dissemination of the Anthropological Contingency Plan: The plan has been disseminated to stakeholders to address risk situations in the event of evidence or encounters with PIACI.

- Management of taricaya populations: Management of taricaya (aquatic turtle) populations in the Tahuamanu River to contribute to the conservation of this species, which is part of the diet of the PIACI, thus contributing to the food security of these highly vulnerable populations.
- Inter-institutional cooperation agreement: A tripartite agreement has been established between the Alto Purús National Park administration, the project proponent and AVISA Frankfurt Zoological Society Peru.
- Vaccination of workers: Workers have been vaccinated in order to comply with the Anthropological Contingency Plan to address risk situations in case of evidence or encounters with PIACI.
- River patrols: River patrols are conducted in the Tahuamanu river basin.

It was satisfactorily verified that all the impacts presented are the direct result of the implementation of the activities, which were supported by accurate and transparent documentary evidence. ICONTEC verified the information described through interviews with the communities and considers that the results achieved are credible and meet the criteria described in the CCB Standard.

4.5.2 Negative Community Impact Mitigation (VCS, 3.19; CCB, CM2.2)

As described in section 4.1.2 of the Monitoring Report, the monitoring results of the General Forest Management Plan showed the non-occurrence of negative impacts such as invasions, hunting or capture of wildlife, or uncontrolled burning.

It was evidenced that the activities described in section 4.5.1 of this report promote the productive activities of families from surrounding communities and discourage the unsustainable use of natural resources within the concession forest, as well as the implementation of corporate policies of local contracting.

During the interviews conducted by the audit team, the existence of negative impacts derived from the implementation of the project was not declared. ICONTEC believes that the project proponent identifies and mitigates the potential negative impacts of the REDD+ project on surrounding communities.

4.5.3 Net Positive Community Well-being (VCS 3.19; CCB, GL1.4, CM2.3)

The net impact is positive due to activities associated with supporting education, health, water maintenance and improving indigenous livelihoods, as detailed in section 4.5.1 of this report.

In general, the net positive impact is evident in the educational agreements that are carried out in the different institutions of the communities, the support to the communities with health

problems, the conservation of water sources that supply the communities of the area of influence and the buffering of border areas with the PIACI communities.

This means that the indicator income, skills and training, and access to natural resources was positive for the communities involved, as mentioned in section 4.1.3 of the Monitoring Report. During the interviews conducted by the audit team, it is evident that the members of the communities experience positive impacts derived from the implementation of the project. In addition, section 1.3 of the Monitoring Report lists the metrics of training, employability, livelihoods, health, education, water, and well-being achieved during this monitoring period.

ICONTEC considers that the net impact of the project on the well-being of the community is positive, the benefits described in the Monitoring Report are credible and transparent and have the due documentary support.

4.5.4 Protection of High Conservation Values (CCB, CM2.4)

It was verified that the measures and actions carried out promote the protection of indigenous peoples and thus their culture and cultural, environmental and social diversity. Also, it has been verified that the project implements protection actions, such as agreements, custody or training of personnel in favor of the PIACI peoples and providing an effective buffer zone for their territory in the Madre de Dios Territorial Reserve.

In addition, it was verified from the interviews conducted during the site visit and the supporting documents, that in the period 2020-2021, the project has not registered social conflicts due to project occupation, environmental or cultural impacts, or illegal use of community resources.

ICONTEC satisfactorily verified through interviews and supporting documentation that HCVs are not being negatively affected by project activity. Furthermore, it considers that the net impact of the project on the well-being of the community is positive, the benefits described in the Monitoring Report are credible and transparent and have proper documentary support.

4.5.5 Other Stakeholder Impacts (VCS, 3.18; 3.19; CCB CM3.2-CM3.3)

During the current monitoring period, the link with environmental and educational institutions was evident, such as the Iberia Technological Institute, to promote the strengthening of the applied and professional capacities of students and the sustainable use of forest resources; This as a mitigation strategy to prevent or reduce the impact of deforestation and the environmental awareness of new generations.

Also, it is observed that several of the neighboring concessions have constant communications, so a positive impact is evident, generating well-being for the neighboring concessions and the communities in the area of influence.

ICONTEC adequately verified the documentation supporting these mitigation actions with the other stakeholders of the project and evidenced through interviews that these agreements are in force during the monitoring period. It also considers that the net impacts of the project on the well-being of other stakeholders are positive and borne in a transparent manner.

4.5.6 Community Monitoring Plan (CCB, CM4.1, CM4.2, GL2.2, GL2.3, GL2.5)

Section 4.3.1 of the Monitoring Report presents the design and monitoring of the community monitoring plan, which provides the monitoring activities and indicators that are developed by strategic lines of the project.

The promotion of activities with partners whose objectives are focused on protecting the ANP and the PIACI territory is evident, it is an activity that is constantly developed. Also, biodiversity, dissemination and collaboration with community development actions have been implemented and results have been achieved.

ICONTEC considers that the community monitoring plan correctly identifies the variables, communities, methods, and results derived from monitoring and follows the requirements of the CCB Standard. The information supporting the follow-up of these actions was sufficient and coherent.

4.5.7 Community Monitoring Plan Dissemination (CCB, CM4.3)

ICONTEC verified the results of the social monitoring, with management indicators until 2020, have been disseminated through a letter sent to each community group and interest group. This document is called "Public summary of social and environmental monitoring". In addition, the project has promoted spaces for permanent meeting and socialization with communities and other stakeholders, as mentioned in sections 4.3.4, 4.3.5 and 4.3.6.

ICONTEC, through stakeholder interviews and associated desk review, considers that the dissemination of the monitoring plan has been carried out in accordance with the requirements of the CCB Standard and the supporting information is credible and accurate.

4.5.8 Optional Gold Level: Short-term and Long-term Community Benefits (CCB, GL2.2)

This section is not applicable. The project is not seeking Community Gold Level Validation.

4.5.9 Optional Gold Level: Smallholder/community member Risks (CCB, GL2.3)

This section is not applicable. The project is not seeking Community Gold Level Validation.

4.5.10 Optional Gold Level: Marginalized and/or Vulnerable Community Groups (CCB, GL2.4)

This section is not applicable. The project is not seeking Community Gold Level Validation.

4.5.11 Optional Gold Level: Net Impacts on Women (CCB, GL2.5)

This section is not applicable. The project is not seeking Community Gold Level Validation.

4.5.12 Optional Gold Level: Benefit Sharing Mechanisms (CCB, GL2.6)

This section is not applicable. The project is not seeking Community Gold Level Validation.

4.5.13 Optional Gold Level: Governance and Implementation Structures (CCB, GL2.8)

This section is not applicable. The project is not seeking Community Gold Level Validation.

4.5.14 Optional Gold Level: Smallholders/Community Members Capacity Development (CCB, GL2.9)

This section is not applicable. The project is not seeking Community Gold Level Validation.

4.6 Biodiversity

4.6.1 Biodiversity Changes (CCB, B2.1)

As described in section 5.1.1 of the Monitoring Report, the following changes in biodiversity have been evidenced during the verification period:

- Maintenance and increase of the umbrella species: by establishing and maintaining signage in forest management areas, protection of biodiversity is guaranteed and deforestation is prevented. In addition, patrolling allows forest managers to highlight critical areas and take corrective measures to strengthen the Custody and Surveillance Plan, with to better safeguard the integrity of the biodiversity and the project area.

  These were satisfactorily evaluated through the documentary review attached by the proponent, an on-site visit to the project areas, where good signage was observed during the tour. Likewise, through the interviews carried out at the surveillance points, the development of the surveillance protocol was evident.
- Sustainable forest management (FSC certification and Chain of Custody (CoC) certification): The implemented forest management seeks to control the ecological processes and functionality of the forest through the application of a polycyclic silvicultural system that involves the use of trees in cutting cycles with selective harvesting, application of low-impact techniques and silvicultural treatments to produce wood, and

complementarily, take advantage of other forest products and conserve biodiversity. The project has also trained staff and created the infrastructure and adaptation to the processes necessary to obtain the Sustainable Forest Management Certification – FSC, guaranteeing an environmentally sustainable, socially inclusive, and economically viable model. It also has its Chain of Custody (CoC) certification, which guarantees that the product it sells reaches its customers in compliance with traceability processes and the three pillars of sustainability.

These results were satisfactorily verified through the documentary review attached by the, on-site visit through the areas of the concession where the low impact of harvesting activities on tree structure and cover and the recruitment and natural regeneration processes was verified.

All evidence associated with changes in biodiversity has been verified through review of annexes and during interviews and on-site visits, so all the changes described are a direct result of the implementation of the planned project activities.

Therefore, ICONTEC considers that the changes in biodiversity derived from the implementation activities of the project during the current verification period show an improvement in biodiversity and preservation of the species of fauna and flora present in the forested areas of the forest concession.

4.6.2 Mitigation Actions (VCS, 3.19; CCB, B2.3)

As described in section 5.1.2 of the Monitoring Report, during this verification period there were no negative impacts on biodiversity because of the implementation of the project activities. The development of the following mitigation actions was verified:

- The “Study on the health of forest ecosystems under management based on the composition of birds in forestry concessions in Tahuamanu – Madre de Dios” was carried out in which the bird community was evaluated with a total of 15 points in each of the 5 scenarios outlined in the methodology.
- Also, a Wildlife Assessment was carried out in PC 17 of the consolidated MADERACRE SAC. The company carries out an annual wildlife study on the already harvested logging plots, since it is necessary to know the degree of impact that harvesting activities would be causing to wildlife populations and their habitats. The objectives were: the evaluation and registration of wildlife in PC 17; identification of the presence of umbrella species identified as priorities for monitoring as they are indicators of the health of Amazonian ecosystems; and verification of the conservation status of the wildlife present in the FMU according to national and international legislation.
- The changes in the structure and composition of the forest were recorded and measured in PPM 011 and 012 of the consolidated MADERACRE after 3 years of implementation and first evaluation. Forest dynamics were also evaluated, with emphasis on species of priority interest: growth rate, survival and recruitment.

- A total of 19 HCV sites along PC 19 were identified, georeferenced and marked during the forest census, which will provide adequate and timely information to avoid their alteration during logging. During the harvest stage, the HCVs located in PC 17 for 2020, and in PCs 14 and 18 for 2021, were marked on the harvest maps where each HCV has an intangible buffer area of 20m in diameter, whose purpose is its protection to avoid damage and/or alterations.

ICONTEC considers that the measures implemented to reduce the potential negative effects on biodiversity by the project's implementation activities are efficient and well documented. During the tracks of the interior of the forest and the on-site interviews, it was evident that there were no activities or procedures that would be detrimental to ecosystem dynamics.

4.6.3 Net Positive Biodiversity Impacts (CCB, B2.2)

The following project activities were verified that contribute to the net positive impacts of the project for this period on biodiversity:

- Implementation of the UMF Comprehensive Protection Plan
    - During the monitoring period, patrols were carried out in the area, and it was found that there were no illegal or harmful activities that could affect biodiversity, such as poaching or extraction of endangered species.
- Implement reduced impact logging techniques to ensure a healthy wildlife population
    - In PC 17, a total of 29.43 hectares of degraded area have been generated because of forestry harvesting operations, which represents 0.03% of the total area of the FMU, which is an extremely low level of impact.
    - In PCs 14, 18 and 19, a total of 357.88 hectares of degraded area have been generated as a result of forestry exploitation operations, this value being lower than in previous years. The impact of 0.16% of the total area of the CMRA, which is an extremely low value.
    - The natural regeneration of timber forests is observed. The early natural regeneration of the species *Dipteryx micrantha* ("shihuahuaco"), after 9 years of its intervention, has positioned itself well above the pre-harvest evaluation, increasing its abundance by 301%, this indicator shows the response positive of species to changes in the forest caused by logging.
- Participate in dialogue and management spaces of the PNAP and the Madre de Dios Territorial Reserve, in the search for strategic allies for conservation.
    - The Tripartite Inter-institutional Cooperation Agreement between the head of the Alto Purus National Park, MADERACRE SAC and the wildlife aid Frankfurt Zoological Society Peru, which was signed in August 2020 and is

valid for 2 years, generates a broad platform for inter-institutional collaboration that allows for the implementation of coordination mechanisms, and cooperation between the parties, promoting the implementation of activities aimed at strengthening surveillance and control actions in the Tahuamanu River basin, as well as getting involved in natural resource management and environmental education activities in the area of influence of the Alto Purus National Park.

- Promote activities with entities whose objectives are aimed at protecting emblematic species of fauna and flora.

    - The agreement of the Tripartite Agreement of Interinstitutional Cooperation between the head of the Alto Purus National Park also involved strengthening the management actions of the PNAP. Resource management: Monitoring and management of taricaya populations in the Tahuamanu River Basin with the participation of representatives of the Alto Purus National Park, representatives of the Frankfurt Zoological Society and representatives of the MADERACRE SAC company.

ICONTEC considers this declared information to be consistent, representative, and traceable. Therefore, the project is generating a positive net gain for biodiversity in the project area. In addition, it is evident that the project's implementation activities promote adaptation to the probable impacts of climate change.

Species in Danger: *Ateles chamek* "Maquisapa" *Amburana cearensis* "**Is**hpingo" *Handroanthus serratifolius* "Tahuari amarillo" Spizaetus isidori "**Á**guila **negra"** **Vulnerable species:** *Pteneronura brasiliensis* "Lobo de río" *Tapirus terrestres* "Sachavaca"	Within the project area, the following species (UCIN) have been recorded, which share habitats such as bodies of water, wetlands, seasonally flooded and non-flooded forests, and riparian forests. The project has implemented preventive and mitigation activities in order not to cause negative effects on the habitat of the species, such as: the prohibition of hunting, application of reduced impact collection techniques, surveillance and control actions, monitoring actions and monitoring of wild populations, continuous training of personnel.	The audit team reviewed the evidence /29-31/, /42-48/, /55-57/ /, and considers that the project activities during the monitoring period have not affected the populations or habitats of wild species found in the project area. On the contrary, through control and monitoring activities, the high occupancy of important species within the spatial limits of the project has been evidenced.

Myrmecophaga tridactyla "Hormiguero bandera" *Tayassu pecari* "Sajino" *Chelonoidis denticulatus* "Motelo" *Priodontes maximus* "Armadillo gigante" *Bertholletia excelsa* "Castaña" *Cedrela odorata* "Cedro" *Cedrela fissilis* "Cedro" *Swietenia macrophylla* "Caoba" *Leucopternis occidentalis* "Gavilán dorsigrís" *Pionites leucogaster* "Loro de vientre blanco"		

4.6.4 Species Used (VCS, 3.19; CCB, B2.5, B2.6)

Species used	According to the information described in evidence /24/ the forest management used in both concessions is of the polycyclic thinning type, it is That is, the standing stock is managed exclusively, favoring the growth of commercial species. This system allows the continuity of forest dynamics since it allows several periods (years) of rest in the previously exploited area. Therefore, this shows that the project activities do not consider the inclusion of invasive species, in addition, no population of invasive species has increased due to the project during the monitoring period.

ICONTEC confirms that the list of timber forest species contemplated in the operational plan is in accordance with Peruvian forest regulations, so there is no introduction of invasive plant species due to implementation to date. Through on-site tours and interviews with different forestry agencies, the audit team has verified that the information presented in the project documents is consistent with this argument.

4.6.5 High Conservation Values Protected (CCB, B2.4)

As mentioned in section 4.6.2 of this report, there were no negative impacts of the implementation of the project activities on biodiversity or HCVs. On the contrary, data from the forest inventory and wildlife monitoring demonstrate that the intensity of exploitation used in the concession does not affect, and may even have a positive impact, on the diversity and abundance of some species. It is about understanding the ecological concept of the umbrella species. The project proponent also implemented prevention and mitigation measures (forest inventories, small impact measures in forestry use, protection of trees and seedlings important to fauna, among others) that ensure the high conservation values identified and demonstrate the health of the ecosystem in terms of its fauna and flora.

ICONTEC considers that the supporting information is correct and consistent with the data presented in the biodiversity monitoring plan and what is described in the Monitoring Report; Furthermore, it is consistent with the information recorded in the on-site visit.

4.6.6 GMO Exclusion (CCB, B2.7)

Not applicable, no genetically modified organisms are used within the project area. Also, given FSC certification, the use of GMOs is not allowed.

4.6.7 Inputs Justification (VCS, 3.19; CCB, B2.8)

Fertilizers, chemical pesticides, biological control agents or other inputs that may cause adverse effects in the project areas have not been used.

4.6.8 Negative Offsite Biodiversity Impacts (CCB, B3.1) and Mitigation Actions (VCS, 3.19; CCB, B3.2)

According to section 5.2.1 of the Monitoring Report, not negative impacts are expected outside of the project area.

Within the project area, risk areas previously identified in the flight belt have been identified. Based on the cartographic inputs of forest loss, the analysis of the risk map obtained for the project area was carried out.

The project actions do not foresee negative impacts on off-site biodiversity; However, leakage defined as probable deforested areas due to the prohibition of entry and logging of commercial forest species in the project area is a latent impact identified in the project design, as well as agricultural expansion due to deforestation and hunting illegal.

The actions to mitigate possible negative impacts are the following:

- Increase in illegal logging high commercial value forest species in the areas adjacent to the concession.

- Promotion of activities with institutions with ANP and PIACI territory protection objectives
- Participation in dialogue spaces for the management and protection of ANPs and the Madre de Dios Territorial Reserve-generation of alliances for protection.

- Loss of biodiversity due to increased illegal hunting of wildlife in areas adjacent to the concession.
  - Promotion of activities with institutions whose objectives are oriented to the protection of flora and fauna.

ICONTEC considers that the supporting information is correct and consistent with the data presented in the Monitoring Report; In addition, these data are consistent with the information recorded in the on-site interviews, where the parties stated that these mitigation measures implemented are effective.

4.6.9 Net Offsite Biodiversity Benefits (CCB, B3.3)

As shown in section 5.2.2 of the Monitoring Report, no negative off-site impacts on biodiversity have been identified due to the implementation of project activities. In addition, the project proponent has designed mitigation actions to control potential adverse impacts on biodiversity outside the project area (section 4.6.9 of this report). To promote the net benefits of off-site biodiversity, during the monitoring period, various training spaces have been held with the local population addressing issues related to the benefits and good use of the region's forest resources, conflict resolution, forest fires, among others; as well as surveillance and patrol activities along the roads leading to the concession area.

ICONTEC considers that the measures implemented to reduce the potential negative effects on biodiversity outside the project area are efficient and well documented. During the on-site interviews, the knowledge and participation of the interviewees on the implementation of these activities was evidenced.

4.6.10 Biodiversity Monitoring Plan (CCB, B4.1, B4.2, GL3.4)

As presented in section 5.3.1 of the Monitoring Report, the biodiversity monitoring plan provides the list of indicators subject to monitoring (frequency, methodology, indicator, measuring, outcome), which are directly related to the implementation results of the project activities and are addressed by monitoring the impact on biodiversity. The impacts comprise five groups:

- Flora

- Evaluate the state of Natural Regeneration of forest species of commercial interest.
- Measure the growth of each forest species,
- Establish adequate silvicultural variables for each species and according to the Cutting Cycle (CC) defined for the MU
- Define the need and feasibility of implementing silvicultural treatments by species. Implement a reduced impact harvesting system (AIR)
- Establish an adequate system of control and surveillance of the accesses and limits of the concession.

- Fauna
  - Prohibit the hunting of fauna species within the concession.
  - Periodically assess wildlife important for monitoring through sighting log
  - Evaluate the state of wildlife in general, in addition to the evolution of its population indicators over time.
  - Identify important sites for wildlife during forest census work.
  - Exclude from harvesting areas that host sites of importance for wildlife.
  - Establish an adequate system of control and surveillance of the accesses and limits of the concession to prevent poaching)
- Conservation Areas
  - Exclude conservation areas from forest extraction.
  - Make a use compatible with the conservation of the area.
  - Prohibit the hunting of fauna species within the concession.
  - Delimit and mark conservation areas with the use of pedestrian paths and information signs.
  - Establish an adequate surveillance system for the accesses and limits of the conservation areas.
- Integrity of the Landscape
  - Establish an adequate system of control and surveillance of the accesses and limits of the concession.
  - implement a reduced impact harvesting system (AIR)

- Water quality
    - Establish an adequate system of control and surveillance of the accesses and limits of the concession.
    - Establish fiscal strips in rivers and open streams of up to 25 meters on each side.
    - Implement a reduced impact harvesting system (AIR)
    - Identify and mark water sources (springs) to avoid being affected by forestry operations.

ICONTEC satisfactorily verified the implementation of the biodiversity monitoring plan through interviews and on-site visit and considers that the information recorded in the field is consistent with the information described in the project documents. The sampling plan follows the guidelines of the validated Project Document and is therefore in line with the provisions of the CCB Standard. The results of the second monitoring period and the effectiveness of the measures taken to maintain or improve the identified biodiversity-related HCVs are considered reasonable and credible.

4.6.11 Biodiversity Monitoring Plan Dissemination (CCB, B4.3)

As described in section 5.3.2 of the Monitoring Report, the proponent has made publicly available all project documentation at the link[5]. In addition, socialization, and dissemination to interested parties, such as surrounding communities and institutions, is carried out through informative meetings and workshops.

ICONTEC, through stakeholder interviews and associated desk review, considers that the dissemination of the biodiversity monitoring plan has been carried out in accordance with the requirements of the CCB Standard and the supporting information is credible and accurate.

4.6.12 Optional Gold Level: Trigger Species Population Trends (CCB, GL3.3)

A flora and fauna study identified the presence of are considered under CITES Appendix II. To ensure their sustainable management in the project area, MADERACRE SAC has defined a diameter at breast height for each species, which is higher than the values established by the Peruvian forestry authority. In site visit verified that the DBHs are higher than those defined in national regulations for reduce the intensity of species harvesting and guarantee the presence of healthy populations to fulfill their ecological roles. For each of the exploited PCs, the mentioned species have a network of seedlings that allow them to fulfill their ecological role in the forest.

[5] http://maderacre.com/sostenibilidad/

The fundamental basis of sustainable management of tropical forests is the maintenance of natural regeneration. MADERACRE SAC, through the evaluation of natural regeneration of 30 commercially important forest species in the Managed Forest Unit (UMF), has shown that as a result of forest harvesting activities, the development of individuals in the understory has been allowed due to increased light penetration resulting from the opening of gaps.

In addition, the maintenance of the overall good conservation status of the ecosystem in the Managed Forest Unit has allowed for healthy populations of wildlife responsible for pollination and genetic material dispersal, such as bat, macaw, and añuje populations, among others (evidenced by periodic wildlife assessments).

The project REDD have Permanent Monitoring Plots (PPM) are a tool for managing and researching the dynamics of natural forests such as those found in the project area. The studies conducted in 2021 have helped understand the forest dynamics and structural change, determining the levels of mortality and recruitment of species, as well as the development of saplings and pole-sized trees in the understory. The forest census conducted in PC 19 in 2021 resulted in the identification of the Bertholletia excelsa species ("Brazil nut"), recognized as a non-timber forest product, whose local value is considered as an economic support for communities due to the generation of jobs in harvesting, nut processing and post-sale activities. It is considered an important species for conservation and forest development strategies through its use, as well as for maintaining biological diversity in its ecosystems, reducing interest in expanding agricultural and/or livestock areas.

In conjunction with the World Wildlife Fund (WWF) and NODO Conservation, canopy bridges have been installed along the UMF road, allowing the connection of arboreal fauna for decrease exposure, as individuals crossing the road lessens the probability of being preyed upon by jaguars and/or eagles.

In the framework of the Tripartite Agreement with the Alto Purus National Park (PNAP) and the Frankfurt Zoological Society (SZF), Monitoring and management of the species Podocnemis unifilis ("taricaya") was carried out to ensure the survival of the species due to the over-collection carried out by people dedicated to the activity and post-sale of its eggs. Therefore, within the framework of the activity, the possibilities of fulfilling the ecological role of the species are increased, as they are a basic food for the diet of the PIACI located in the Tahuamanu River basin.

As mentioned in section 4.6 of this report, the proponent has taken measures to maintain or improve the status of the project area Tahuamanu population and reduce threats to its population, including:

- Design of the management plan that includes the specific management measures according to the HCVs found in the evaluation.

- Monitoring of High Conservation Value (HCV) attributes found in the management unit through indicator species of flora and fauna.
- Development of a control system to ensure compliance with management guidelines.
- Development of a patrol system throughout the project area.
- Implementation of low-impact harvesting.
- Maintenance of the certification of the concession.
- Development, implementation, monitoring, and improvement of forest management through general forest management plans.
- I work with neighboring communities to raise awareness about the value of the forest, improving livelihoods, among others.
- Silviculture activities with reduced impact selective harvesting methods, which implies that only some trees of some species with commercial potential are felled within a cutting cycle and under silvicultural parameters such as diameter at breast height (DBH), harvesting intensity (IC) and the proportion of seed trees that seek to guarantee a sustainable

ICONTEC considers this declared information to be consistent, representative, and traceable. Therefore, the project is effectively ensuring the well-being of biodiversity in the project area, especially the Tahuamanu as an umbrella species, and meets the requirements of the CCB Standard for exceptional biodiversity benefits Gold Level.

4.6.13 Optional Gold Level: Effectiveness of Threat Reduction Actions (CCB, GL3.4)

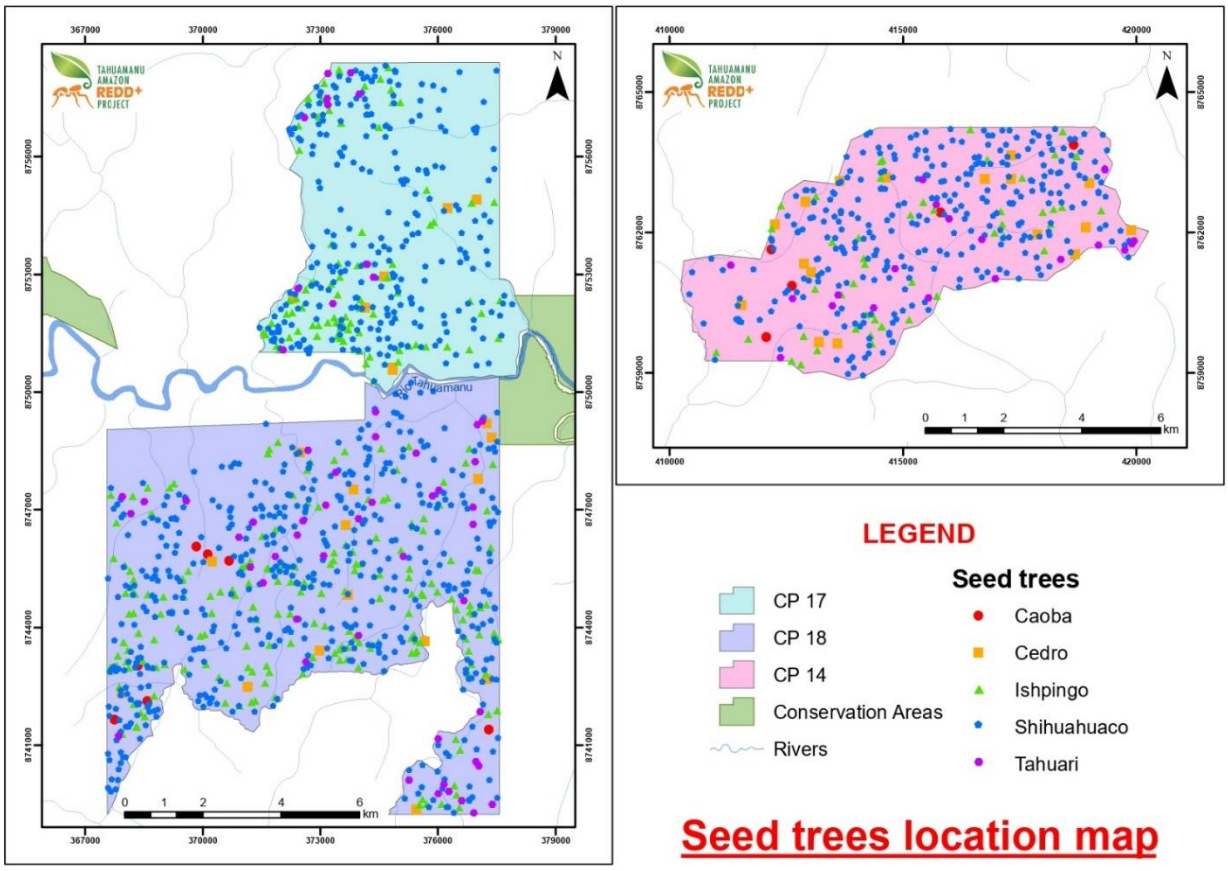
The main results of the implementation of the above-mentioned measures include to ensure their sustainable management, MADERACRE SAC has defined a diameter at breast height for each species, which is higher than the values established by the Peruvian forestry authority, as shown below.

Table 24. DBH difference range of species of commercial interest under threat

Category	Species	DBH proposed by Maderacre (cm)	DBH proposed by the forestry authority (cm)	Increase in DBH (cm)	No. of seed tree		
					PC 14	PC 17	PC 18
CITES Appendix II	*Dipteryx micrantha*	75	51	24	308	266	492
CITES Appendix II	*Handroanthus capitatus*	60	46	14	19	11	44
IUCN Endangered (EN)	*Amburana cearensis*	70	56	14	51	85	193
CITES Appendix II	*Swietenia macrophylla*	90	75	15	5	0	7
CITES Appendix II	*Cedrela odorata*	70	65	5	17	7	14

Source: CCB & VCS Monitoring Report Template; CCB Version 3.0, VCS Version 4.3

Figure 4. Dispersion map of seed trees in PC 14, 17 and 18



Source: CCB & VCS Monitoring Report Template; CCB Version 3.0, VCS Version 4.3

- Increased of the abundance of seedlings by a range of 9 years for the species of interest, including Dipteryx micrantha with 301%, Amburana cearensis with 4000%, and Cedrela odorata with 6400%, compared to the situation of these species in an unmanaged forest.
- Operational Plan for Forest Concession for Timber Operations PO 2020-2021
- Regulation of forest management practices in the operations of workers, customers and/or contractors inside the forest concession of the company MADERACRE SAC.
- 8 canopy bridges were installed distributed in pairs at 8 stations along the main forest road.

ICONTEC satisfactorily verified the effectiveness of the measures taken to maintain or improve the status of the population of trigger species and considers that the project is

effectively ensuring the well-being of biodiversity in the project area and meets the requirements of the CCB Standard for exceptional biodiversity benefits Gold Level.

4.7 Additional Project Implementation Information

All details on the conformity assessment of the status of implementation of project activities are described in detail in the previous sections of this report.

4.8 Additional Project Impact Information

All details on the conformity assessment of the impacts arising from the implementation of the project activities are described in detail in the previous sections of this report.

5 VERIFICATION CONCLUSION

5.1 Verification Summary

ICONTEC has verified that "Tahuamanu Amazon REDD+ Project" complies with the VCS v4.5 Standard without qualifications or limitations. The project has been implemented during the monitoring period as described in the validated Project Document. In addition, ICONTEC has verified that " TAHUAMANU AMAZON REDD PROJECT" complies with the CCB v3.1 Standard without qualifications or limitations. The project proponent MADERACRE SAC have demonstrated that the monitoring plans are in line with the validated project description and CCB requirements.

The findings of this verification report demonstrate that the project meets the applicable scope and criteria for verification (section 1.2 of this report). The review of the Monitoring Report and associated supporting documents, and the interviews and audit route have provided ICONTEC with sufficient evidence to perform the positive verification based on the above criteria.

The audit was conducted by evaluating the conformity of the GHG mitigation project under the requirements, principles, and criteria of the ISO 14064-2:2019, ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019 standards.

5.2 Verification Conclusion

ICONTEC ensured compliance with the requirements to ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019. Accordingly, ICONTEC applied a materiality of 5% in accordance with the requirements of the VCS Standard v4.5.

ICONTEC issues positive verification opinion for 1.046.297 tCO2e of net reductions in GHG emissions associated with the monitoring period between January 01, 2020, and December 31, 2021. The general non-permanence risk rating for this period was 10%, therefore, the calculation of the total number of buffer credits to be deposited into the AFOLU pooled buffer account is 104.631.

Verification period: From 01 January 2020 to 31 December 2021.

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

The non-permanence risk rating (%)	10%
If applicable, the long-term average, whether it has been properly updated, and if it has been reached.	Not applicable
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	Not applicable

Vintage period	Baseline emissions (tCO2e)	Project emissions (tCO2e)	Leakage emissions (tCO2e)	Buffer pool allocation (tCO2e)	Reductions VCUs (tCO2e)
01-Jan-2020 to 31-Dec-2020	-483.849,2	14.732,0	0	49.859	498.581
01-Jan-2021 to 31-Dec-2021	-529.153,9	28.562,1	0	54.772	547.716
Total	**-1.003.003,1**	**43.294,1**	**0**	**104.631**	**1.046.297,0**

5.3 Ex-ante vs. Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/ removals	Achieved reductions/ removals	Percent difference	Explanation for the difference
01-Jan-2020 to 31-Dec-2020	349,046	498,581	42.84%	In the current monitoring period, there were no deductions for leakage because the monitored deforestation in the leakage area was less than the estimated amount in the project scenario of the PDD.
01-Jan-2021 to 31-Dec-2021	378,975	547,716	44.53%	
Total	**728,021**	**1,046,297**		

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	Information	Justification
Cash flow	It contains information on the income generated by the sales of wood and carbon credits, the expenses of executing activities linked to the project and executing operations, as well as administrative expenses.	It reveals the financial health of the company and its ability to generate income, which directly affects its value in the market and can influence the investment decisions of investors and other interested parties.
Contracts	It contains significant legal, financial and competitive implications for the parties involved.	Protect the confidentiality and security of the parties.

APPENDIX 2: AUDIT FINDINGS

The following table explains how ICONTEC has addressed the Corrective Action Request - CAR, Clarification Request - CL or Future Action Request - FAR by describing how the CP has modified the design of the GHG mitigation initiative, corrected the PDD, the monitoring report or provided additional explanations or evidence that satisfied ICONTEC's requests.

CL: No.	1	**Requirement No.** **5 B4**	**Climate, Community & Biodiversity Standards, v3.1**	**Date:** 21/12/2023
Description of the CL				
The PP is asked to clarify for as to why only a Wildlife study was done for plot 17 and not for plots 14 and 18, which were also used. What criteria are used to define and prioritize the implementation of these studies?				
Response from the project developer				**Date:** DD-MM-YYYY

The wildlife evaluation carried out by Maderacre company, by its Forest Evaluation and Monitoring team, is implemented in a Cutting Plot one year after the execution of its forestry exploitation. Consequently, PC 17 (operational year 2020) corresponds to be evaluated in 2021, and PC 14 and 18 (operational year 2021) corresponds to be evaluated in 2022 (attached evaluation of year 2022 **"Inf.tecnico 002-2023-JRTM-FaunaSilvestre"** considering that it was only executed for PC 18, but not in PC 14, because harvesting operations in the last one had lower intensity per unit area "PC 14: 8,312,179 m^3 vs PC 18: 45,896,715 m^3 felled").

The evaluation corresponding to year 2020 was not possible to execute due to restrictions imposed by the government due to the COVID 19 pandemic, which limited the exercise of certain activities that had to be rescheduled for the following year.

Wildlife assessments are essential to know the current situation of populations found within the UMF. The results release abundance and frequency species, which generates information to understand the ecosystem health due to forestry operations impact on wildlife and their habitats. Furthermore, wildlife studies are implemented at the UMF executed by specialists, such as **"Estudio Salud del Ecosistema por la Composición de Aves. FAngulo feb 2022."** and **"Informe Puentes de dosel MADERACRE"** executed in 2021, as well as camera trap were installed in 2020 and 2021 **"Informe_Maderacre_19-21"**.

Documentation submitted by the project developer

- Biodiversity Support > Otro_años > **Inf.tecnico 002-2023-JRTM-FaunaSilvestre**
- Biodiversity Support > 2021 > **Estudio Salud del Ecosistema por la Composición de Aves. FAngulo feb 2022.**
- Biodiversity Support > 2021 > **Informe Puentes de dosel MADERACRE**
- Biodiversity Support > 2021 > **Informe_Maderacre_19-21**

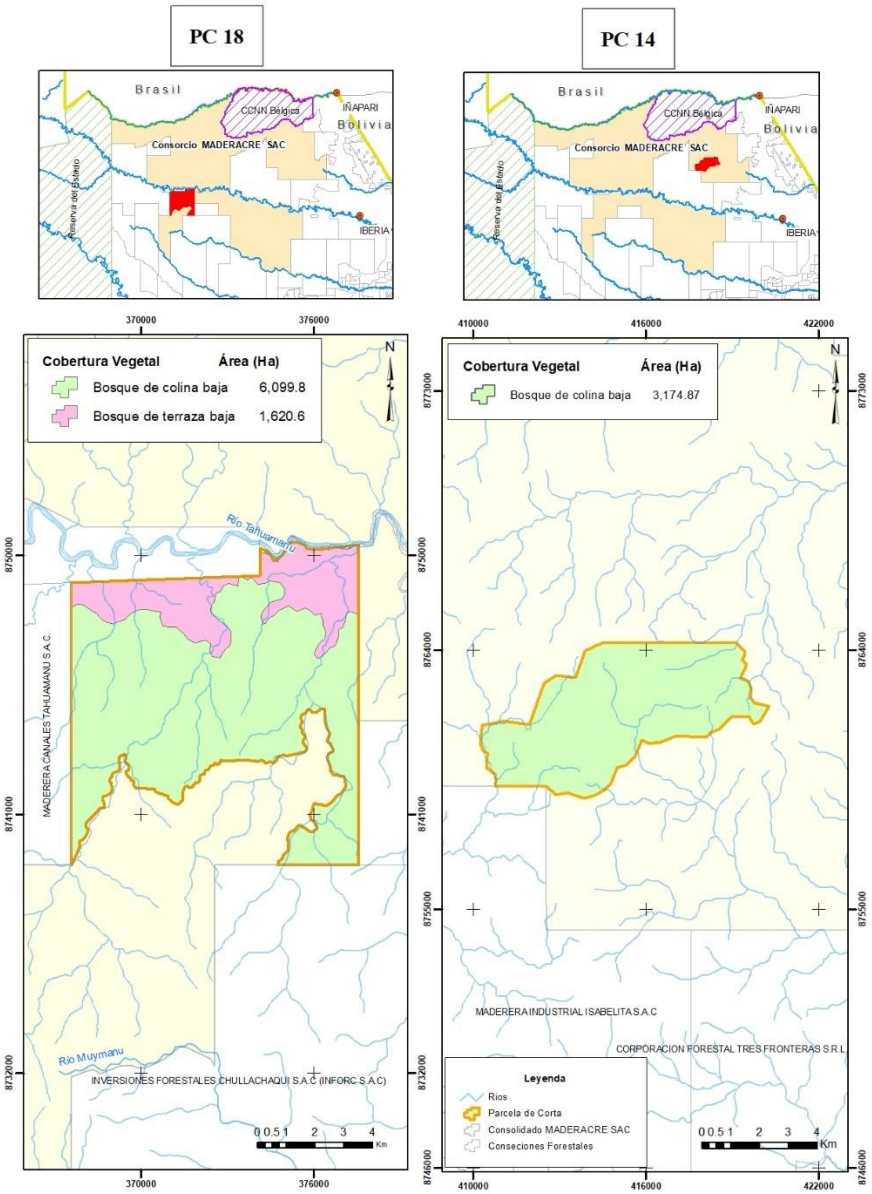
Evaluation of the audit team	**Date:** DD-MM-YYYY

The pp clarifies the procedure and the timing established for carrying out the fauna studies in the PC17 and PC 18, however, it is not clear whether wildlife studies are carried out on the plots depending on a quantity of m3 of timber extracted, if so, the pp is asked to clarify from how many m3 it is considered appropriate to carry out the wildlife study.

CL 01 Open

Response from the project developer	**Date: 03-04-2024**

Fauna and flora evaluations are not subject to the harvesting intensity, which can be variable depending on industry requirements or market demand, but cannot exceed the allowable annual cutting volumes defined in the management forestry plan, for its part, rapid assessments of fauna and flora seek to identify the presence of species prioritized for monitoring because they are indicator species of ecosystem health. In 2022, the execution of the fauna and flora evaluation in PC 18 was prioritized where the intensity of harvesting was greater than that carried out in PC 14, and in both, the Low Hill Forest type predominates. (See Figure below), so its results are representative for sectors where the intensity of exploitation is lower, as is the case of PC 14.



Documentation submitted by the project developer

Evaluation of the audit team	**Date: 15-04-2024**

Clarity is given regarding the procedure carried out in PC's 14 and 18, which are close to each other and since they have the same coverage, the study of PC 18 can be considered representative for both. CL 1 closed

CL: No.	2	**Requirement No. 4.2**	**VM0006: Methodology for Carbon Accounting for Mosaic and Landscape-scale REDD Projects. Version 2.2**	**Date:** 21/12/2023
Description of the CL				
The PP is asked to clarify on the Forest Management Certification Report in which within the forest management operations, 5% of its surface area has been selected as conservation areas, which were established as a previous step to the management of the productive area. However, during the site visit it was reported that the modification of the percentage of conservation area was currently made to 10%.				
Response from the project developer				**Date:** DD-MM-YYYY
Currently, FSC standard does not specify the quantity or proportion of forest management unit that must be considered conservation areas, however, the new standard that is being developed and which corresponds to the document **"FSC-STD-PER-02-2023_ESP_PSU_2023-11-09**" which refers in section 6.5.5 that the representative sample areas (referring to Conservation Areas) must consist of a minimum area equivalent to 10% of UMF.				
Documentation submitted by the project developer				
• Biodiversity Support > Otro_años > **FSC-STD-PER-02-2023_ESP_PSU_2023-11-09**				
Evaluation of the audit team				**Date: 01-03-2024**
The FSC standard for Peru is verified, showing that the proportion of conservation areas is not specified. However, according to the information of PP, for the next verification period, the relevance of adjusting to the "FSC Responsible Forest Management Standard for Peru" (FSC-STD-PER-02-2023_ESP_PSU_2023-11- 09) should be assessed. For this reason, FAR 01 is open. CL 02 closed				
Response from the project developer				**Date: DD-MM-YYYY**

Documentation submitted by the project developer
Evaluation of the audit team | **Date: : DD-MM-YYYY**

CL: No.	3	**Requirement No.** **4 CM4** **3.17.11**	**Climate, Community & Biodiversity Standards, v3.1** **VCS-Standard-v4.2**	**Date:** 21/12/2023
Description of the CL				
The PP is asked to clarify on the analysis conducted to determine the participants and members of the advisory committee specifically for the Tahuamanu REDD project, considered that according to what was evidenced in the field and in the documentation, in 2020 there were 5 members and currently it was mentioned that 7 are the members of the same and said activity was handled by means of a record. Likewise, clarification is requested on the three types of participation systems that the project manages, since during the site visit 3 were mentioned (Advisory Committee, Management Committee and Participation Workshop), so the actions that have been developed and the degree of participation during the years 2020 and 2021 must be mentioned. In addition to the above, a consultative form was mentioned, the completed form where it is located?			
Response from the project developer | **Date:** DD-MM-YYYY				

Community Relations Advisory Committee

Community Relations Advisory Committee is an entity defined by Maderacre to guide support that the company can provide to the community development, it constitutes a dialogue space where the participation of different communities within the projects' influence area. It is a space where proposals for action and investment on specific topics linked to improving population quality of life located surroundings projects are proposed and discussed. By decision of Committee members, currently health and education sector are prioritized, because they have been considered very high relevant for local development, and because a constant gap exists in both one by the State.

Participation in Community Relations Committee is open to all population of project influence area, without any type of restriction, being the most transparent, inclusive and democratic in participation. Generally, in Community Relations Committee there are representatives of public institutions, representatives of civil associations and representatives of neighborhoods or communities.

The call meeting for Community Relations Advisory Committee is made through delivery of invitation letters to each member and interested party who seeks to propose actions and get involved for the benefit of town development, signing a multiple letter as proof of invitation delivery. Attendance and participation are completely open to the committee. In this place, people make consultations, propose action lines and articulate efforts with other institutions and members of civil society.

At the beginning of the year, Community Relations Committee meets to establish action priority lines for local benefits. Then, "Meeting Minutes" are signed in accordance with all points developed in the meeting and agreement with those reached. At the end of the year, a second meeting is held with all committee members and the actions developed around objectives set at the beginning of the year are presented.

In 2020, as a preventive measure to avoid the spread of COVID 19, in-person meetings were suspended and letters were issued with attached documentation regards to activities scheduled at the beginning and end of the year, delivered electronically to two members and physical letters to four members, at both times.

Documents used in the process, such as multiple invitation letters from the first and second annual meeting, photographic record and material used, are found in the following reports:

- **"Informe N° 019-2020 – Maderacre SAC./MECM"**
- **"Informe N° 040-2020 – Maderacre SAC./MECM"**

In 2021, Community Relations Committee held first meeting in person and was attended by four committee members. At the end of the year, the second meeting of Community Relations Committee was held and two committee members attended.

Documents used in the process, such as multiple invitation letters from the first and second annual meeting, photographic record and material used, are found in the following reports:

- **"Informe-Actvidad N° 005-2021 – Maderacre SAC./MECM"**
- **"Informe-Actvidad N° 044-2021 – Maderacre SAC./MECM"**

Citizen Participation Workshop

Citizen Participation Workshop is a space for open and wide-ranging dialogue with the purpose of involving the greatest number of actors present in the communities within project influence area. It is developed in transparency and information policy framework. They are executed at the beginning and end of each year. Company's objectives and mission, and management company's forest management units actions and progress are presented, mentioning advances in FSC, VCS and CCB certifications, general guidelines for sustainable social management, procedures for handling

complaints, queries and claims, PIACI action protocol, summary of company's contribution to social development during the year, among others.

The call meeting for Citizen Participation Workshop is made through the delivery of invitation letters to communities' representatives in area of influence, signing a multiple letter as proof of invitation delivery, as well as support with radio broadcasting. Attendance and participation are completely open to workshop. In this space, people make queries or requests that are filled out in small forms or "**fichas de consulta"** distributed during the meeting and attended to during the course of the workshop.

In 2020, as a preventive measure to avoid the spread of COVID 19, meetings were suspended, and letters were issued with attached documentation regards to activities scheduled at the beginning of the year, delivered electronically to four institutions and physically to 13 institutions; in the second delivery letters, four were sent by email and 10 physical letters to institutions. The actions that were developed in 2020 were the following:

- The start and end of forestry operations was reported with the implementation of protocols against COVID 19 and results of monitoring 2020 operations.
- Information was provided about Tahuamanu Amazon REDD+ Project, reporting the main characteristics, highlighting the importance of its implementation.
- Social management documents were disseminated, the main community supports and currently programs and agreements.

Documents used in the process, such as multiple invitation letters from the first and second annual meeting, photographic record and material used, are found in the following reports:

- **"Informe N° 020-2020 – Maderacre SAC./MECM"**
- **"Informe N° 041-2020 – Maderacre SAC./MECM"**

In 2021, Citizen Participation Workshop held the meeting at the beginning of the year and was attended by 17 representatives of state, private and civil institutions. At the end of the year, the second meeting of Citizen Participation Workshop was held and 11 people attended. The actions that were developed in 2021 were the following:

- The start and end of forestry operations was reported with the implementation of protocols against COVID 19 and results of monitoring 2021 operations.
- Dissemination of Tahuamanu Amazon REDD+ Project
- Dissemination of social responsibility management instruments

Documents used in the process, such as multiple invitation letters from the first and second annual meeting, photographic record, attendance list, digital material used, and consultation formats or **"ficha consultive"** are found in the following reports:

- **"Informe-Actvidad N° 004-2021 – Maderacre SAC./MECM"**
- **"Informe-Actvidad N° 043-2021 – Maderacre SAC./MECM"**

Acre River Forest Management Committee

It is a space for citizen participation legally established within the current forestry legislation framework, which Maderacre's company is part, and that goals is establish a space for consultation between different actors linked to forest management with aim of strengthening governance in forest management.

In 2021, virtual meeting was held with the objective of obtaining support on Forest Management Committees adaptation to "Law 29763: Forestry and Wildlife Law"; and execute the election of new Board of Directors. In vote, Engineer Nelson Kroll, Regional Manager at Maderacre, was appointed as vice president of the new Committee Board of Directors. The report of this meeting is on file:

- **"Informe 02-2021-comité_gestion"**

Likewise, that same year, a document was issued requesting that Rio Acre Forest Management Committee conformity be respected and its adaptation to Forestry and Wildlife Management Committee be established as a forestry and wildlife management unit on scope of Rio Acre Forest Management Committee Forest users. The required file is attached:

- **"Comité-de-Gestion-de-Bosques-de-la-Cuenca-del-Rio-Acre-Carta-Goremad"**

Documentation submitted by the project developer

- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > Informe 019-2020_CCRC_inicio > **Informe N° 019-2020 – Maderacre SAC./MECM**
- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > Informe 040-2020_CCRC_fin > **Informe N° 040-2020 – Maderacre SAC./MECM**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Informe 05-2021-CCRC-inicio > **Informe-Actvidad N° 005-2021 – Maderacre SAC./MECM**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Informe 044-2021-CCRC_fin > **Informe-Actvidad N° 044-2021 – Maderacre SAC./MECM**
- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > Informe 020-2020_TPC_inicio > **Informe N° 020-2020 – Maderacre SAC./MECM**
- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > Informe 041-2020_TPC_fin > **Informe N° 041-2020 – Maderacre SAC./MECM**
- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > Ficha de consulta > **Ficha consultiva**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Informe 04-2021-TPC_inicio > **Informe-Actvidad N° 004-2021 – Maderacre SAC./MECM**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Informe 043-2021-TPC_fin > **Informe-Actvidad N° 043-2021 – Maderacre SAC./MECM**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Informe 02-2021-Maderacre SAC.MECM > **Informe 02-2021-comité_gestion**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Comite-de-Gestion-de-Bosques-de-la-Cuenca-del-Rio-Acre-Carta-Goremad > **Comité-de-Gestion-de-Bosques-de-la-Cuenca-del-Rio-Acre-Carta-Goremad"**

Evaluation of the audit team	**Date: 01-03-2024**

It is evident in the activities reports for the years 2020 and 2021 that there is always mention of the "Mother of God Amazon REDD+ Project", so clarification is requested regarding whether the participants and members of the advisory committee are part of the two projects or clarify which belong solely to the "Tahuamanu Amazon Redd+ Project".

The Project should give clarity only of what belongs to Tahuamanu, GHG mitigation initiatives are being mixed. The proposer of the project is asked to relate what is competitive, supporting the additionality of the Project.

CL 03 open.

Response from the project developer	Date: 03-04-2024

The Community Relations Consultative Committee (CCRC) constitutes a space for dialogue established by Maderacre with the purpose of institutionalizing the support that the company can provide to the development of the communities that are part of REDD projects' influence area that it develops, "Tahuamanu Amazon REDD+ Project" and "Madre de Dios Amazon REDD+ Project". Both projects share a geographic scope as a reference area, but these areas are not exactly same, with the Tahuamanu project having a sphere of influence that involves more communities located near the town of Iberia.

En la reunión de inicio de año del CCRC se establecen los ejes de acción prioritarios, determinados en consenso por los miembros del comité, que orientaran los apoyos e inversión de los proyectos que Maderacre administra, con el fin de mejorar el bienestar y formas de vida de las comunidades. Ambos proyectos generan actividades diferenciadas detalladas en sus respectivos documentos de proyecto y en su ejecución se hace la diferenciación garantizando el cumplimiento de la adicionalidad de cada uno de ellos, siendo el esfuerzo de cada uno de ellos un aporte que contribuye al desarrollo de una región de referencia compartida en la mayor parte de su extensión.

At the beginning of the year meeting of the CCRC, the priority action lines are established, determined by consensus by the members of the committee, which will guide the support and investment of the projects that Maderacre manages, to improve well-being and livelihood of the communities. Both projects generate differentiated activities detailed in their respective project documents and their execution the differentiation is made, guaranteeing compliance with the additionality of each one, the effort of each one being a contribution that support to the development of a region which reference are shared throughout most of its length.

For instance, Madre de Dios Amazon REDD+ Project's PPAMAs have already been implemented and some of them are in their final stage, while Tahuamanu Amazon REDD+ Project's ones are in their initial stage implementation and others have not yet started activities.

Start Year	PPAMA Name Madre de Dios Amazon REDD+ Project	Start Year	PPAMA Name Tahuamanu Amazon REDD+ Project
2015	Aprendiendo y conservando la biodiversidad	2023	Implementación del Centro Ecológico "El Renaco" para promover una zona de reserva turística en la localidad de Iñapari-Tahuamanu.
2015	Artesanía indígena como alternativa para mejorar la calidad de vida de los comuneros de Bélgica.	2023	¡San Isidro despierta! La laguna de los encantos y los árboles que hablan.
2015	Turismo Rural y Agroforestal	2023	Instalación de un centro de innovación y promoción de paquetes tecnológicos de producción y transformación de productos agrarios y del bosque basados en conceptos de economía circular colaborativas y modelos sintrópicos bajo en emisiones en el ámbito rural de la localidad de Iñapari-Tahuamanu-Madre de dios.
2018	Reforestación con shihuahuaco y plantaciones de cacao en el Fundo Tres Niñas.	2023	Escuela de líderes organizaciones (ELO)

2018	Bosque para Niños para la educación ambiental y el desarrollo de la valoración del bosque en Noaya.	2023	Mejoramiento de la producción de cerámica Yine y su articulación al mercado en la Comunidad Nativa Bélgica.
		2023	Instalación de sistemas intensivos sostenibles de producción de carne como estrategia para enfrentar el cambio climático.
		2023	Optimización de los sistemas productivos y de beneficio del cacao orgánico integrado en sistema agroforestal y piscícola, como mecanismo para reducir el avance de la deforestación y mejorar el bienestar de las familias rurales de iñapari.

Greater efforts will be made to differentiate and clarify the segregation of activities during their implementation on the ground.

Documentation submitted by the project developer

Evaluation of the audit team	**Date: 15-04-2024**

The PPAMA is evident by project and year of start, however, for the next verification period, communication with the communities must be improved, to avoid confusion with the “Madre de Dios REDD+ Project”, as indicated in the FAR 2.

CL 3 closed

CL: No.	4	**Requirement No. 9.3**	**VM0006: Methodology for Carbon Accounting for Mosaic and Landscape-scale REDD Projects. Version 2.2**	**Date:** 21/12/2023

Description of the CL

The PP is asked to clarify on the delimitation of the area of influence of the Tahuamanu REDD project, considerign the analysis of the surrounding communities and their identification as agents of deforestation.

It is necessary to clarify the approach and development of the productive projects selected through competition, upon finding during the on-site visit that there are some proponents of these projects considered for the audit as external, as they do not currently reside in any of the areas of the identified "communities".

Response from the project developer	**Date:** DD-MM-YYYY

The PP is asked to clarify on the delimitation of the area of influence of the Tahuamanu REDD project, considerig the analysis of the surrounding communities and their identification as agents of deforestation.

The identification of the agents and drivers of deforestation was done in Table 3.8 and in item c "Agents of deforestation", both in section 3.2.1 of the PD, along with the identification of the initial communities that had a connection with the project, described in section 4.1.1 of the PD.

It is necessary to clarify the approach and development of the productive projects selected through competition, upon finding during the on-site visit that there are some proponents of these projects considered for the audit as external, as they do not currently reside in any of the areas of the identified "communities".

Call for participation in environmentally friendly projects (PPAMA) was disseminated via radio and sending letters focused on presidents or representatives of the communities and stakeholders in the project influence area in Tahuamanu province.

The contest sought to identify those initiatives generated by communities for implementation in influence project area, which in addition to boosting the family and/or local economy, incorporate objectives for reducing deforestation and/or recovery of degraded areas. Certain requirements were requested to participate in the contest, such as: (1) Be natural or legal persons, (2) be owners of rural properties with forests, or associations that work with these properties or rural or native communities with forest within their land and (3) governmental and non-governmental organizations. The contest rules are attached with the name **"Bases PPAMA TAH REDD2023"**.

Contest goal is identified and contribute to development of ideas and productive initiatives that seek to make responsible and sustainable use of soil and forest, prioritizing those that had a direct impact on reducing deforestation, by improving their capacities, agricultural activities, among other initiatives.

Seven projects that were selected in 2023 contest are currently being implemented. Most of proponents are people who live in the communities within action scope, however, there are proponents who are from difference places of Peru, but direct and indirect beneficiaries of the project will be residents of Tahuamanu province. Consequently, the project "Sistema Productivo sintrópico en base a cacao de alta calidad para mejorar el bienestar de las familias rurales de Tahuamanu y reducir la deforestación", whose proponent is Miss Emer Vanadis Phumpiu Cuba, from Lima, a professional with many experiences working with cocoa, takes place in the province of Tahuamanu.

Documentation submitted by the project developer

- Community support > Additional documents > **Bases PPAMA TAH REDD2023**

Evaluation of the audit team	**Date: 01-03-2024**

The analysis of neighbouring communities and their identification as deforestation agents in the PDD is well evidenced. Furthermore, clarity is given regarding the approach and development of productive projects.

CL 04 closed.

Response from the project developer	**Date: DD-MM-YYYY**

Documentation submitted by the project developer

Evaluation of the audit team	**Date: : DD-MM-YYYY**

CL: No.	5	**Requirement No. 4.2, 5.2**	**VM0015 V1.1**	**Date:** 21/12/2023
Description of the CL				

It is noted in the methodological deviation made in section 2.2.2 of the document "CCB_VCS_Monitoring_Report_Tahuamanu v1_30112023" that the procedure is not explicitly described, as established by the VM0015 methodology, in which the deviation is referred to only for sections 4.2 and 5.1, however, in section 4.2 refers to section 3 of the same methodology, in which the identification of deforestation and its probable future development is carried out, where this analysis is carried out in 5 substeps:

- Identification of agents,
- Identification of drivers,
- Identification of underlying causes,
- Chain of events analysis,
- Conclusion

This is not apparent in the document "Appendix 7. Modeling and location of unplanned deforestation", where the analysis is carried out without describing the variables of each substep. In addition, the conclusion concerning sub-step 5 (section 3.5) is not made.

Section 4.2 also describes 4 sub-steps for locating future deforestation:

- Elaboration of a map of factors,
- Elaboration of risk mapping,
- Risk map selection,
- Mapping future deforestation locations,

Where in each sub-step processes must be developed and described, which are not explicitly appreciated in Appendix 7.

Considering that VM 006 refers to the following: "… Several model/software are available and can be used to perform these tasks in slightly different ways, such as Geomod, Idrisi Taiga, Dinamica Ego, Clue, and Land-Use Change Modeler. The model/software used must be peer-reviewed and must be consistent with the methodology (to be proven at validation)..." Se requiere aclaración sobre la validación del modelo y/o software empleado para proyección de deforestación.

Finally, it is noted that there is no update of the PDD, which is necessary when making the deviation and in which the traceability of the following tables proposed in the methodology should remain:

Table 10. List of variables, maps and factor maps

Factor Map		Source	Variable represented		Meaning of the categories or pixel value		Other Maps and Variables used to create the Factor Map		Algorithm or Equation used	Comments
ID	File Name		Unit	Description	Range	Meaning	ID	File Name		

Table 11.b Annual areas deforested per forest class *icl* within the project area in the baseline case (baseline activity data per forest class)

Area deforested per forest class *icl* within the project area					Total baseline deforestation in the project area	
ID_{icl}>	1	2	…	*Icl*		
Name >					$ABSLPA_t$ annual	*ABSLPA* cumulative
Project year *t*	ha	ha	ha	ha	ha	ha
0						
1						
2						
. . .						
T						

Table 11.c Annual areas deforested per forest class *icl* within the leakage belt area in the baseline case (baseline activity data per forest class)

Area deforested per forest class *icl* within the leakage belt area					Total baseline deforestation in the leakage belt area	
ID_{icl}>	1	2	…	*Icl*		
Name >					$ABSLLK_t$ annual	*ABSLLK* cumulative
Project year *t*	ha	ha	ha	ha	ha	ha
0						
1						
2						
. . .						
T						

Therefore, it is requested to clarify the development of the methodological deviation, which must be related to the description of the VM0015 methodology.

A gap analysis between methodologies VM0006 and VM0015 is requested, where the modifications and adjustments for each of their sections are evidenced and detailed, making it clear when they applied and when they did not and their due justification.

Clarity on the use of equations 35 and 37 of the VM0006 methodology, which are described in Appendix 8, is also requested.

Response from the project developer	**Date:** DD-MM-YYYY

- As detailed in express communication with VERRA (via Alberto Girotto, VERRA Senior Program Officer, dated 07/12/2023), the project proponent was requested to change the use of VM0006 v2.2 methodology exclusively regarding the spatialization of the deforestation rate, for the specific use of Section 4.2.4 of VM0015 v1.1, "Mapping of the locations of future deforestation"; however, it is not required to redo the socioeconomic analysis of deforestation drivers and agents already detailed in the project document (PD). In that sense, Appendix 7 considers the PD analysis to make the required changes in the spatialization.
- The VM0015 v1.1 methodology addresses that the minimum items to be described are the 4 subsections mentioned; however, more sections were necessary to explain the whole procedure performed. To maintain clarity and concordance with the explicit item names, subtitles were added in the document indicating where the 4 subsections are developed.
- Methodology VM0015 v.1.1 (p.54) details the following:
  "The Prediction Map with the best fit is the map that best reproduced actual deforestation in the confirmation period. The best fit must be assessed using appropriate statistical techniques. Most peer-reviewed modeling tools, such as Geomod, Idrisi Taiga, Land Use Change Modeler, and Dinamica Ego, include in the software package appropriate assessment techniques, which can be used under this methodology".

  Where it is expressly stated that the mentioned modeling tools are peer-reviewed and can be used under that methodology. Terrset 2020 is the update of Idrisi Taiga under a new name, and both work with the same Land Change Modeler module.
- In the previous communication with VERRA it is made clear that there should be no change to the PD: ***"Considering that the deviation does not impact the applicability of the methodology or the appropriateness of the baseline scenario, and considering the burdensome effort to update the PD, the project must justify the deviation only in the MR (the PD remains unchanged)".*** Nevertheless, Tables 10, 11.b and 11.c of the VM0015 v1.1 methodology were added to the monitoring report for clarification purposes.
- Specific differences in data processing between VM0006 and VM0015 methodologies:

Steps	VM0006	VM0015
Deforestation rate in reference region in the baseline scenario	The beta regression (EQ35) of the historical deforestation data in the historical reference period was applied to obtain the deforestation rate in the reference region. The calculation of the scarcity factor was maintained as a conservative measure.	N/A
Deforestation rate in the project area in the baseline scenario	N/A	It is calculated by spatialization according to Section 4.2.4, using the deforestation rate of the reference region and the polygon that defines the project area.

Deforestation rate in the leakage area in the baseline scenario	N/A	It is calculated by spatialization according to Section 4.2.4, using the deforestation rate of the reference region and the polygon defining the leakage belt.
Calculation of avoided emissions from unplanned deforestation	Once the baseline rates for both the project area and the leakage belt have been defined, the steps and equations of the VM0006 methodology are resumed.	N/A

- The mention of equation 35 of the VM0006 v2.2 methodology in the document was corrected since it is indeed being used. The paragraph in question refers exclusively to equation 37, which deals with the calculation of the deforestation rate in the project area through the application of a ratio with the forest area of the reference region, this formula would not be applied due to the explicit spatial distribution that the VM00015 methodology already performs in the baseline scenario.

$$D_{projectArea,baselineScenario,DF}(t) = BetaReg_{DF}(t) \cdot \frac{size_{projectArea}}{size_{referenceForest}} \quad \text{[EQ37]}$$

$$D_{projectArea,baselineScenario,DG}(t) = BetaReg_{DG}(t) \cdot \frac{size_{projectArea}}{size_{referenceForest}} \quad \text{[EQ38]}$$

Message image is attached via email from Alberto Girotto, Senior Program Officer, Natural Climate Solutions, Team Verra, who is part of the team that participated in changes process to the PD and RM prior to 2020 and 2021 verification process. See the document **"Email Alberto Girotto"**.

Documentation submitted by the project developer

- Biodiversity Support > Otro_años > **Email Alberto Girotto**

Evaluation of the audit team | **Date: 01-03-2024**

The various clarifications are verified satisfactorily.

• Check the email sent by Alberto Girotto, where the numbers to which the requested methodological deviation is applied are specified.
• Verifying the validation of the Terrset 2020 tool, which is the Idrisi update.
• Vulnerability analysis of VM0006 and VM0015 methodologies is verified.
• The use of equations 35 and 37 of the VM0006 methodology is verified.

CL 05 closed.

Response from the project developer | **Date: DD-MM-YYYY**

Documentation submitted by the project developer

Evaluation of the audit team	**Date: : DD-MM-YYYY**

CL: No.	6	**Requirement No. 3.17.3; 3.17.4; 3.17.5**	**VCS-Standard-v4.5**	**Date:** 21/12/2023
Description of the CL				
Section 2.3.7 Stakeholder Consultation details the spaces for citizen participation and communication channels. However, The PP is asked to clarify know the system of control of Requests, Complaints or Claims that the Tahuamanu REDD project has and its implementation during the verification period. Likewise, the formats or communication channels that evidence its implementation. Clarification is requested on the supports of meetings that were remote or virtual during the COVID 19 period. • We have the document report 043-2020-queja_NI but part of 2016 • It would be ideal to cite in each activity developed, the route of the evidence that supports it.				
Response from the project developer				**Date:** DD-MM-YYYY

In 2020 and 2021, as part of citizen participation mechanisms, Maderacre disseminated the following protocols for the attention of petitions, complaints or claims:

- Flowchart for the attention and constructive transformation of possible complaints, claims or social conflicts with populations and/or third parties.
- Protocol for attention to possible loss or damage to the community and/or third parties.
- Procedure for addressing complaints, queries or external requests.
- Procedure for information on non-routine operations of the company.

Aforementioned protocols are management documents socialized with stakeholders part of the project area, these are delivered physically or virtually.

In 2020, protocols were disseminated to stakeholders in October and November. Multiple letters were signed confirming reception of documents, printed protocols were attached. The dissemination was carried out physically and virtually, detailing a process report. In virtual broadcast, emails sent are attached as evidence.

- **"INFORME N° 035 - 2020 – MADERACRE SAC./MECM"**
- **"INFORME N° 030 - 2020 – MADERACRE SAC./MECM"**
- **"INFORME N° 029 - 2020 – MADERACRE SAC./MECM"**

In the same year, Maderacre, within the framework of responsible management and commitment to the communities, attended to a complaint presented by Nuevo Iñapari Human Settlement regarding the generation of dust due to transit of vehicles transporting roundwood. The complaint was addressed, a letter was issued to Nuevo Iñapari Settlement, detailing actions taken by the company, carrying out specific actions where population itself participated. Then, the response document was received, where actions have been taken by the company are confirmed, and at the same time it is accepted to continue assuming commitment to population.

Clarifying that this report addresses a complaint made in 2020 and that letters from 2016 are attached within it to demonstrate the process that the company maintained with representatives of affected population.

The documentation corresponding to attention of petitions, complaints or claims process, which includes the irrigation and documentary management actions carried out to resolve the complaint, the letters from Maderacre, letters from the new Iñapari Human Settlement and other institutions involved, are documented in the following report:

- **"INFORME N° 043 - 2020 – MADERACRE SAC./MECM"**

In 2021, protocols were disseminated physically and virtually to stakeholders. Multiple letters were signed confirming reception of documents, printed protocols were attached and a detailed report on the process was prepared. Documents can be found in the following report:

- **"INFORME Nº030-2021-MADERACRE SAC.MECM"**

Furthermore, no virtual or remote Maderacre meetings were held with the communities in 2020, a period corresponding to COVID-19 pandemic. That year, the meetings of Citizen Participation Workshop and Community Relations Committee were suspended. The information was sent to stakeholders via email and physically.

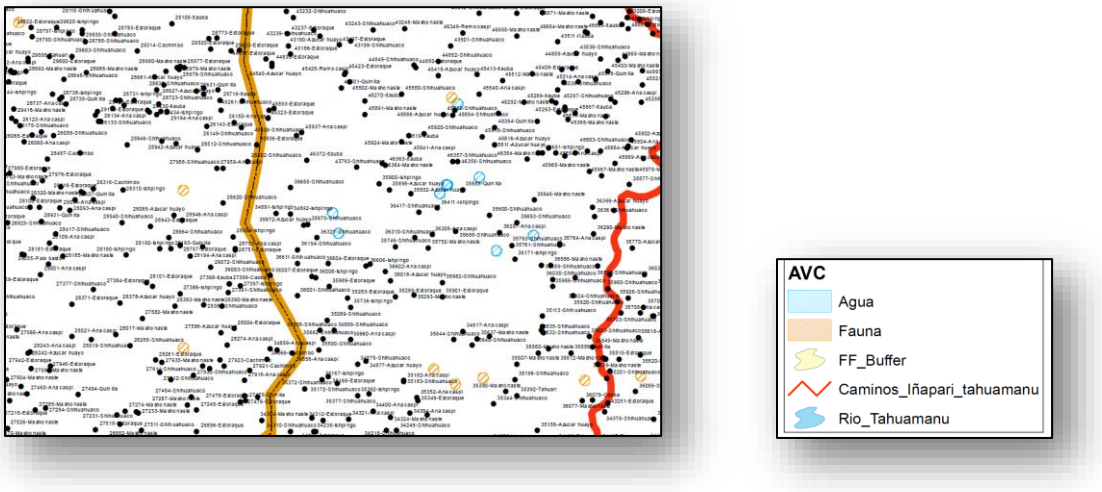
Documentation submitted by the project developer

- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > Informe Nº035-2020-Maderacre SAC.MECM > **INFORME N° 035 - 2020 – MADERACRE SAC./MECM**
- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > Informe Nº030-2020-Maderacre SAC.MECM > **INFORME N° 030 - 2020 – MADERACRE SAC./MECM**
- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > Informe Nº029-2020-Maderacre SAC.MECM > **INFORME N° 029 - 2020 – MADERACRE SAC./MECM**
- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > informe Nº043-2020-Maderacre SAC.MECM > **INFORME N° 043 - 2020 – MADERACRE SAC./MECM**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Informe Nº030-2021-Maderacre SAC.MECM **> INFORME Nº030-2021-MADERACRE SAC.MECM.**

Evaluation of the audit team	**Date: 01-03-2024**
The petitions, grievances or complaints control system that the project has is verified satisfactorily, in addition to the processes carried out from this system. No remote meetings with communities were held in 2020. CL 06 closed.	
Response from the project developer	**Date: DD-MM-YYYY**
Documentation submitted by the project developer	
Evaluation of the audit team	**Date: : DD-MM-YYYY**

CL: No.	7	**Requirement No.** **5 B2**	**Climate, Community & Biodiversity Standards, v3.1**	**Date:** 21/12/2023
Description of the CL				

The PP is asked to clarify on the determination of the High Conservation Values, as indicated in the exploitation maps evidenced in its legend. Is there a protocol, legislation or methodology that defines the delimitation of these? Is there a buffer defined for its delimitation?



Response from the project developer | **Date:** DD-MM-YYYY

High Conservation Values (HCV) are identified in forest census according to **"Manual Censo Georreferenciación Directa 2021"** in section **2.8. Identificación y Señalización de Altos Valores de Conservación AVC** which details types to be identified and signaling procedure for HCV. Moreover, they are located on Forest Use Map and an intangible protection zone is determined based on 25m radius with purposing forestry operations do not affect their integrity, latter is found in **"Manual de Operaciones Forestales CMRA"** in section **1.2.4. Cursos de agua y zonas de protección**.

Consider:
In 2020, due to pandemic restrictions, Forest Census activity was not carried out, therefore, the manual for that year is not included.

Documentation submitted by the project developer

- Biodiversity support > 2021 > Conservacion > **Manual Censo Georreferenciación Directa 2021**
- Biodiversity support > 2020 > Agua > **Manual de Operaciones Forestales CMRA**

Evaluation of the audit team | **Date: 01-03-2024**

The section "Identification and Signalling of High Conservation Values (AVC)", located in the "Manual of Forest Census by Direct Georeferencing" and the section "Water courses and protected areas" located in "Materacre Consolidated Forest Operations Manual", where a protection buffer of 25m is established on each side for permanent breaks.

CL07 closed.

Response from the project developer | **Date: DD-MM-YYYY**

Documentation submitted by the project developer

Evaluation of the audit team	**Date: : DD-MM-YYYY**

CL: No.	8	**Requirement No. 8.1.1.2 4.2.3.**	**VM0006: Methodology for Carbon Accounting for Mosaic and Landscape-scale REDD Projects. Version 2.2**	**Date:** 21/12/2023

Description of the CL

The PP is asked to clarify on the methodology and processing for the definition and delimitation of permanent and transitory rivers within the project area, consider the buffer regulations for Peru.

Response from the project developer	**Date:** DD-MM-YYYY

Base document used to prepare company's General Forest Management Plan called **"R.J. NÂº 109-2003-INRENA (Aprob. Format. y Lineamientos -POA conc.forest)"** refers in **Cuadro 10: "Áreas ecológicamente vulnerables a ser excluidas de los aprovechamientos comerciales"** to exclusion of commercial exploitation in 50m strip (25m on each bank) along permanent rivers and water bodies. The same criterion has been adopted to define buffer areas of sites with high conservation value.

Documentation submitted by the project developer

- Biodiversity support > Otros_años > **R.J. NÂº 109-2003-INRENA (Aprob. Format. y Lineamientos -POA conc.forest)**

Evaluation of the audit team	**Date: 01-03-2024**

It is verified table 10 in annex 2 of the document "R.J. No. 109-2003-INRENA", here it is stated that the ecologically vulnerable areas to be excluded from forest exploitation, specifically for water bodies, is defined a band of 50m wide along permanent rivers that have more than 10m wide, in addition, the natural lagoons.

CL 08 closed.

Response from the project developer	**Date: DD-MM-YYYY**

Documentation submitted by the project developer

Evaluation of the audit team	**Date: : DD-MM-YYYY**

CL: No.	9	Requirement No. 3.17.11	VCS-Standard-v4.5	Date: 21/12/2023
Description of the CL				

How do you ensure that all the communities that are part of the project's area of influence are aware of and participate in the implementation of the Tahuamanu REDD project and the processes of information dissemination and convening for each of them?

The above, given that during the site visit, communities such as La Republica was not possible to interview, San Francisco de Asís, it until 2023 express interest in participating in productive projects. The community of Oceania during the interview with its president Judith Carneiro, is not know of the activities carried out by the project, so there is no evidence of possible benefits for the community.

It was evidenced that the knowledge on the part of some communities about the project occurred after 2021, considered outside the current verification period and that the knowledge of some residents of the towns is specifically focused on community power figures such as the presidents or heads of boards of directors of the communities.

is noted of a lack of knowledge in the communities, interviews about key concepts such as REDD and the differentiation between the Madre de Dios and Tahuamanu projects. (President of Nueva Esperanza wins national public tender in 2019 through a contest held by Maderacre).

Response from the project developer	Date01-03-2024

How do you ensure that all the communities that are part of the project's area of influence are aware of and participate in the implementation of the Tahuamanu REDD project and the processes of information dissemination and convening for each of them?

Dissemination of informative documents, activities and implementation of Tahuamanu Amazon REDD+ Project were channeled through different media in 2020 and 2021.

In 2020, as a result of COVID-19 pandemic, Citizen Participation Workshops at the beginning and end year were suspended, informing institutions and communities in influence project area about this one. The multiple letters, signed by those who received information physically, were attached to documents on coronavirus prevention and informative slides on Tahuamanu Amazon REDD+ Project, among others.

In 2021, information about Tahuamanu Amazon REDD+ Project was provided in Citizen Participation Workshops at the beginning and end year through a slide presentation about its characteristics, importance, objectives (climate, community and biodiversity), project activities, benefits, costs, risk, monitoring results and certifications. The multiple invitation letters, attendance lists of people who were in the event, photographic records and slides that were used for dissemination are attached to workshops report.

- **"INFORME-ACTVIDAD N° 020-2020 – MADERACRE SAC./MECM"**
- **"INFORME-ACTVIDAD N° 041-2020 – MADERACRE SAC./MECM"**
- **"INFORME-ACTVIDAD N° 043-2021 – MADERACRE SAC./MECM"**
- **"INFORME-ACTVIDAD N° 004-2021 – MADERACRE SAC./MECM"**

The above, given that during the site visit, communities such as La Republica was not possible to interview, San Francisco de Asís, it until 2023 express interest in participating in productive projects. The community of Oceania during the interview with its president Judith Carneiro, is not know of the activities carried out by the project, so there is no evidence of possible benefits for the community.

Communities such as "La República", "San Francisco de Asís" and "Oceanía" were part of Maderacre information process in 2021. "La República" community was invited through delivery multiple letter to Jesús Flores Montesinos, president of the community, to Workshop Citizen Participation at the beginning and end year, however, he did not attend any.

"San Francisco de Asís" community was invited through delivery multiple letter to Celedonio Dulanto Chapiama, community representative, to Citizen Participation Workshop at the beginning and end year. He did not attend the first workshop, but he did attend the second.

"Oceanía" community was invited through delivery multiple letter to Judith Carneiro Huamán, community president, to Citizen Participation Workshop at the beginning and end year, however, she did not attend any of them.

As a result, the company carries out a dissemination and invitation process through invitation letters to events where Tahuamanu Amazon REDD+ Project's characteristics and objectives are made known; however, not all guests accept the invitation or attend meetings.

The documents attached as evidence aforementioned are the following:

- **OCEANIA_PAPELETAS**
- **REPUBLICA_PAPELETAS**
- **SAN FRANCISCO DE ASIS_PAPELETAS**

It was evidenced that the knowledge on the part of some communities about the project occurred after 2021, considered outside the current verification period and that the

knowledge of some residents of the towns is specifically focused on community power figures such as the presidents or heads of boards of directors of the communities.

In the process of delivering invitation letters to stakeholders, especially sectors and communities presidents, documents are given to them because many residents of each community do not reside permanently in their communities and it is not possible to locate them, in other words, they have agricultural land in their community, but they reside in populated centers. So, communities' representatives are sent documentation indicating that invitation is open to whole sector or community to have greater assistance, and population can have homogeneous, concrete and differentiated information about Tahuamanu Amazon REDD+ Project.

is noted of a lack of knowledge in the communities, interviews about key concepts such as REDD and the differentiation between the Madre de Dios and Tahuamanu projects. (President of Nueva Esperanza wins national public tender in 2019 through a contest held by Maderacre).

Citizen Participation Workshop meetings at the beginning and end of 2021, many previous agreements are included on agenda, which are detailed in multiple invitation letter and register format. Likewise, printed materials and digital slides were delivered to institutions and communities due to the suspension of the workshops in 2020.

In both years, characteristics, goals and activities of each project were explained in detail, both Madre de Dios Amazon REDD+ Project and Tahuamanu Amazon REDD+ Project, however, it is possible that on the ground some actions cannot be clearly differentiated by some stakeholders, thus, Maderacre as proponent of both projects will make greater efforts to differentiate actions in dissemination processes and activities execution.

Documentation submitted by the project developer

- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > Informe 020-2020_TPC_inicio > **INFORME-ACTVIDAD N° 020-2020 – MADERACRE SAC./MECM**
- COMMUNITY SUPPORT > 2020_Community > c. Comunication Stakeholders > Informe 041-2020_TPC_fin > **INFORME-ACTVIDAD N° 041-2020 – MADERACRE SAC./MECM**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Informe 043-2021-TPC_fin > **INFORME-ACTVIDAD N° 043-2021 – MADERACRE SAC./MECM**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Informe 04-2021-TPC_inicio > **INFORME-ACTVIDAD N° 004-2021 – MADERACRE SAC./MECM**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Oceania_papeletas > **OCEANIA_PAPELETAS**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > Republica_papeletas > **REPUBLICA_PAPELETAS**
- COMMUNITY SUPPORT > 2021_Community > c. Comunication Stakeholders > San Francisco de Asis_papeletas > **SAN FRANCISCO DE ASIS_PAPELETAS**

Evaluation of the audit team	**Date: 01-03-2024**

The dissemination and call processes carried out during the monitoring period are highlighted. There are also papers sent to each of the communities that during the site visit indicated that they did not receive this type of invitation. However, for the next verification period, increased efforts are needed to contextualize the majority of settlers, in order to increase the participation of the settlers who are part of the Project. The above opens FAR 02. CL 09 closed

Response from the project developer	**Date: DD-MM-YYYY**
Documentation submitted by the project developer	
Evaluation of the audit team	**Date: : DD-MM-YYYY**

CL: No.	10	**Requirement No. 3.21**	**VCS-Standard-v4.5**	**Date:** 21/12/2023
Description of the CL				

The PP is asked to clarify on the implementation of the MADRE DE DIOS AMAZON REDD+ project. How does the delimitation of the area of influence for this project differ from that established for the Tahuamanu REDD Project, given that they are close and within the activities with the communities and the participation workshops, the two projects are mentioned as their objective. In this way, it is necessary to know if activities are shared for the two projects and share areas of influence.

A double-counting risk analysis is requested detailing the REDD initiatives that are in the department of Madre de Dios and can be visualized such as Castaña REDD project, Madre de Dios REDD project, Alto Mayo Redd Project, among others.

Response from the project developer	**Date:** DD-MM-YYYY

Madre de Dios Amazon REDD+ Project in its PDD called **"CCB_PROJ_DESC_844_DEC2009"** in **Chart 55** delimits its influence area by Territorial Proximity criterion within 5km around the project, so "Iñapari", "Villa Primavera" and "Nueva era" communities are included. Tahuamanu Amazon REDD+ Project also considers all these community groups within its scope, among others, so it is evident that a sector of influence is shared. It is important to mention that activities are not shared, and each projects develops its own, as clarified and evidenced by the Maderacre team during the field visit in audited period. For instance, Madre de Dios Amazon REDD+ Project's PPAMAs have already been implemented and some of them are in their final stage, while Tahuamanu Amazon REDD+ Project's ones are in their initial stage implementation and others have not yet started activities.

Start Year	PPAMA Name Madre de Dios Amazon REDD+ Project	Start Year	PPAMA Name Tahuamanu Amazon REDD+ Project
2015	Aprendiendo y conservando la biodiversidad	2023	Implementación del Centro Ecológico "El Renaco" para promover una zona de reserva turística en la localidad de Iñapari-Tahuamanu.
2015	Artesanía indígena como alternativa para mejorar la calidad de vida de los comuneros de Bélgica.	2023	¡San Isidro despierta! La laguna de los encantos y los árboles que hablan.
2015	Turismo Rural y Agroforestal	2023	Instalación de un centro de innovación y promoción de paquetes tecnológicos de producción y transformación de productos agrarios y del bosque basados en conceptos de economía circular colaborativas y modelos sintrópicos bajo en emisiones en el ámbito rural de la localidad de Iñapari-Tahuamanu-Madre de dios.
2018	Reforestación con shihuahuaco y plantaciones de cacao en el Fundo Tres Niñas.	2023	Escuela de líderes organizaciones (ELO)
2018	Bosque para Niños para la educación ambiental y el desarrollo de la valoración del bosque en Noaya.	2023	Mejoramiento de la producción de cerámica Yine y su articulación al mercado en la Comunidad Nativa Bélgica.
		2023	Instalación de sistemas intensivos sostenibles de producción de carne como estrategia para enfrentar el cambio climático.
		2023	Optimización de los sistemas productivos y de beneficio del cacao orgánico integrado en sistema agroforestal y piscícola, como mecanismo para reducir el avance de la deforestación y mejorar el bienestar de las familias rurales de iñapari.

There is no double accounting between different carbon projects in Madre de Dios region, which were developed under unplanned deforestation methodologies available on Verra portal and each one has a project area that does not overlap with another:

Project name	ID	Status	Access Link	Project Area (kml)
Forest Management to mitigate climate change in the native community of Bélgica, Madre de Dios Region – Peru	1799	Registered	https://registry.verra.org/app/projectDetail/VCS/1799	Points_kml_APfinal_250518.kml
The Jaguar Amazon REDD+ Project	2278	Registered	https://registry.verra.org/app/projectDetail/VCS/2278	Project_Area.kml
Madre de Dios Amazon REDD+ Project	844	Registered	https://registry.verra.org/app/projectDetail/VCS/844	Project Area.kml
Tahuamanu Amazon REDD+ Project	2502	Registered	https://registry.verra.org/app/projectDetail/VCS/2502	Project Area_KML.kml
WANAMEI (Árbol de vida) Conservando los bosques de Amarakaeri	4750	Under development	https://registry.verra.org/app/projectDetail/VCS/4750	4750_Wanamei_Amarakaeri.kml
Amazon Guardians REDD+ Project	3726	Under validation	https://registry.verra.org/app/projectDetail/VCS/3726	Project area.kml
Evio Kuiñaji Ese´Eja Cuana, To Mitigate Climate Change, Madre de Dios - Perú	1218	Registered	https://registry.verra.org/app/projectDetail/VCS/1218	Ubicaci??n_Area_del_proyecto.kml
REDD project in Brazil nut concessions in Madre de Dios, Peru	868	Registered	https://registry.verra.org/app/projectDetail/VCS/868	KML_868.kml
Reduction of deforestation and degradation in Tambopata National Reserve and Bahuaja-Sonene National Park within the area of Madre de Dios region –Peru	1067	Registered	https://registry.verra.org/app/projectDetail/VCS/1067	Area_del_proyecto_TAMBOPATA.kml

Documentation submitted by the project developer	
• Biodiversity support > Otros_años > **CCB_PROJ_DESC_844_DEC2009**	
Evaluation of the audit team	**Date: 01-03-2024**
There is clarity about the area of influence of the "Mother of God REDD+ Project". Similarly, the timeliness in which both projects have been developed is evident. Finally, it is clear that there is no double accounting between projects. CL 10 closed.	
Response from the project developer	**Date: DD-MM-YYYY**
Documentation submitted by the project developer	
Evaluation of the audit team	**Date: : DD-MM-YYYY**

CL: No.	11	**Requirement No. 4.2.3**	**VM0006: Methodology for Carbon Accounting for Mosaic and Landscape-scale REDD Projects. Version 2.2**	**Date:** 21/12/2023
Description of the CL				
The PP is asked to clarify on the pillars of forestry exploitation mentioned during the site visit (Knowledge, Planning, Training, and Monitoring) where these pillars are determined.				
Response from the project developer				**Date:** DD-MM-YYYY

They are general pillars of adaptive management or continuous improvement processes applied in administrative management of the company as well as in Maderacre's forests management and projects that are developed on them:

Knowledge

- It refers to the necessity of generate sufficient information as a basis for correct decision-making. To Maderacre, is essential to generate knowledge from evaluations and studies that are developed to understand the forests in which we are going to intervene, as well as social environment to define appropriate action strategies. Besides, professional and technical career, and the education level of Maderacre team indicates a high understanding in comprehensive and ecosystem forests management, as well as the application of biodiversity conservation mechanisms. The importance is based on correct decisions due to implementation of forestry operations in operational year.

Planning

- It is from knowledge that there is sufficient information for development of company's management and planning instruments, such as management plans, PDs, guides, manuals and instructions implementing on Maderacre's forests. Planning is an essential pillar to ensure effective and efficient goals achievement in environmental and economic terms, allowing the company and its projects to face challenges in a structured and prepared manner.

Training

- Knowledge and instructions are inputs for strengthening collaborators skills and service providers, so as to plans, activities and tasks are executed with technical and professional solvency.

Monitoring

- Forest management activities and carbon projects systematic monitoring, based on adequately established indicators, ensures the system validation in implementation or errors identification or deviations for a timely amendment and, thanks to system feedback ensures adaptability within the continuous improvement processes framework. The forest monitoring mechanism developed by the MADERACRE company, has indicators that allow it to reflect changes over time of all activities evidenced in Forest Management applied by the company.

Documentation submitted by the project developer

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Evaluation of the audit team	**Date: 01-03-2024**

There is clarity on the pillars of exploitation. However, the PP does not clarify which document of the company supports this information.

CL 11 open.

Response from the project developer	**Date: 03-04-2024**

The PD in section "3.3.3 Monitoring Plan", subsections "A. Organizational Structure" and "B. Information Management" present a description of the continuous improvement management scheme to be used in the implementation of the project and that is consistent with the adaptive management scheme that MADERACRE uses for the management of its forest management unit and the company in general, which is stated in the Forest Management Plan, and which, in theory, responds to the implementation of a management model based on pillars such as knowledge generation, planning, training and monitoring to ensure feedback from the management system.

Knowledge is obtained through studies and/or evaluations carried out by Maderacre company, such as exploratory wood inventories, evaluation of the growth of forest species, evaluation of forest dynamics, evaluations of fauna and flora as a mechanism to know the health of the ecosystem, etc. that allow generating important information for making future decisions of the company for its forest management. Based on the knowledge generated, we proceed to **plan** the forest management activities for the use of the forest, developing management tools such as the General Forest Management Plan and Operational Plans, as well as instructions, such as the Forest Operations Manual, Forest Census by Direct Georeferencing, Forest Operations Regulations, Chain of Custody Procedures, which will allow achieving effective and efficient results for forest management by **strengthening the capacities** of workers on issues related to "forest management and certification.", "camp construction", "good practices, correct use of equipment, machinery and tools", "directed logging", "cubation and coding of roundwood", "reduced impact harvesting", "biodiversity assessments", "custody and surveillance", etc. Finally, **monitoring** based on indicators allows us to know the quality of the implementation in each of the activities, providing feedback to the system and generating the necessary changes as part of the management system.

Documentation submitted by the project developer

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Evaluation of the audit team	**Date: 15-04-2024**

The description of the Organizational Structure and Information Management in the PD is evident, in addition to the custody plans, silvicultural plans, and operational plan execution reports, among others.

CL 11 closed.

CL: No.	12	**Requirement No. 8.3**	**VM0006: Methodology for Carbon Accounting for Mosaic and Landscape-scale REDD Projects. Version 2.2**	**Date:** 21/12/2023
Description of the CL				

It is evidenced in section 3.2.3 of the MR that the "Weight" indicator is established, which is given by the number of families in the community over the number of total families and from this the sum of the area of each of the communities is assumed, however, it is not described from which census this analysis is carried out. In addition, how GIS analysis is performed to arrive at leak cancellation values. For this reason, clarification is requested.

Response from the project developer	**Date: 01-03-2024**
All information concerning the ex-ante estimation of leakage has been excluded, since this information comes from the PD and is not used in the ex-post calculation of this MR. Only the monitored value of deforestation in the Leakage Belt and the respective calculations have been included. It should be noted that to estimate the real emissions due to leakage, we only use the information on forest loss reported by GEOBOSQUES, within the Leakage Belt boundary. To do this, the defined area of the Leakage Belt is overlaid with the pixels representing the deforestation monitored by GEOBOSQUES for the period 2020-2021. Subsequently, the total area per year is calculated and the monitored data is obtained.	

Documentation submitted by the project developer
-

Evaluation of the audit team	**Date: 03-03-2024**
Check section 3.2.3 showing the exclusion of the indicator. CL 12 closed.	

Response from the project developer	**Date: DD-MM-YYYY**

Documentation submitted by the project developer

Evaluation of the audit team	**Date: : DD-MM-YYYY**

CL: No.	13	**Requirement No. 5 B4**	**Climate, Community & Biodiversity Standards, v3.1**	**Date:** 21/12/2023
Description of the CL				

Clarification is requested on the agreements developed with WWF during the current verification period, within the framework of the implementation of the Tahuamanu REDD project. Evidence of the assembly and installation of artificial canopy bridges as a mitigation measure for forest fragmentation in an FSC forest concession (dosel_MADERACRE Bridges Report) is requested, within this time frame and the possible activities carried out in favor of low-emission development strategies, landscape actors, support in monitoring camera traps. In addition to this, the collaboration of social responsibility mentioned during the interview with the professional Nelson Gutiérrez, who mentioned the realization of workshops with the population and pilot plans of non-extensive livestock farming carried out in the period of 2021.

Response from the project developer	**Date:** DD-MM-YYYY

Clarification is requested on the agreements developed with WWF during the current verification period, within the framework of the implementation of the Tahuamanu REDD project.

The only agreement links Maderacre company with NGO WWF is “Forests Forward” agreement signed in 2023 with goals of working together to stop deforestation, forest degradation and biodiversity loss. The information can be verified in the document **“Final Proposal – Maderacre”** and website https://explorer.land/p/project/maderacre/. However, Maderacre and WWF have maintained joint actions since previous dates, such as the installation of canopy bridges to mitigate the impact of road construction and Maderacre's participation in collective construction spaces promoted by this organization.

Evidence of the assembly and installation of artificial canopy bridges as a mitigation measure for forest fragmentation in an FSC forest concession (dosel_MADERACRE Bridges Report) is requested, within this time frame and the possible activities carried out in favor of low-emission development strategies, landscape actors, support in monitoring camera traps.

Document **“Reporte preliminar puentes de dosel 21-23_VTG”** details the activities carried out in audited period and preliminary results of implementation and monitoring use of artificial bridges as a measure to mitigate the impact on tree fauna due to opening canopy bridges because of forest roads in Maderacre UMF, in addition, socialization aspects are included for collaborators and service providers present during the execution of operational activities within the UMF.

The collaboration of social responsibility mentioned during the interview with the professional Nelson Gutiérrez, who mentioned the realization of workshops with the population and pilot plans of non-extensive livestock farming carried out in the period of 2021.

Activities in question were developed by the NGO WWF, and Maderacre was only invited as part of the project's socialization process.

Documentation submitted by the project developer

- Biodiversity support > Otros_años > **Final Proposal – Maderacre**
- Biodiversity support > 2021 > Fauna > **Reporte preliminar puentes de dosel 21-23_VTG**

Evaluation of the audit team	**Date: 01-03-2024**

It verifies the agreement “Forest awards” carried out in the year 2023 and the preliminary report of dozel bridges. Clearness is given, however, it is suggested for subsequent fauna reports, date of the process and the authority and responsibility of the activities carried out by the entities, will be as an opportunity for improvement. Section 5.4.1 of the Monitoring Report mentions Jaguar (Panthera onca) as a key species: -There is mentioned the project Amazon Areas WWF Peru and San Diego Zoo Global, but this document is from years before the start of the project. -A Jaguar 2030 Plan is also mentioned, but this document was not found in the documentary review. Also, the documents associated with Jaguar conservation found in the Other Years / Biodiversity Support folder are not mostly produced by Maderacre. Clarification is requested on the above. CL 13 Open.

Response from the project developer	**Date: 03-04-2024**

-There is mentioned the project Amazon Areas WWF Peru and San Diego Zoo Global, but this document is from years before the start of the project.

Also, the documents associated with Jaguar conservation found in the Other Years / Biodiversity Support folder are not mostly produced by Maderacre.

The detailed documentation attached to the aforementioned folders refers to all the actions that have been developed over time in favor of monitoring the *Panthera onca* "jaguar" species as the top predator and regulator of the forest ecosystem. The studies implemented at the Maderacre FMU have been in full coordination with the company's technical team, to generate knowledge that enriches the situation of the species of forestry exploitation operations under reduced impact techniques carried out by the company.

The company annually implements post-forestry fauna and flora studies, considering 25 species for identification, whose presence denotes the absence of poaching and the non-affectation of forestry activities in their populations. Within this list, there is the *Panthera onca* "jaguar" species, considered an "umbrella" species because it uses large and ecologically diverse areas and has significant impacts on the structure and function of natural ecosystems, which is why its habitat requirements in time and space make them particularly vulnerable to human practices of land use and resource harvesting, and this is how the monitoring of these species and their presence in MADERACRE indicates the good health of their habitat. Consequently, in the technical report on fauna and flora executed in PC 17 in 2021 (**"Inf.tecnico 003-2022-CCR-FaunaSilvestre"**), three records of the species *Panthera onca* "jaguar" were obtained, as well as other species considered key species and with some degree of threat according to the IUCN and CITES lists.

In addition, the company have been working together with the San Diego Zoo to monitor big cats and their prey through the installation of camera traps, prior to the start date of the project until today, demonstrating that the Maderacre company maintains healthy populations of the species (**"Informe_Maderacre_19-21"**).

-A Jaguar 2030 Plan is also mentioned, but this document was not found in the documentary review.

Jaguar Plan 2030 is a regional plan for the conservation of the largest feline on the American continent and its ecosystems, therefore, the Peruvian state adopts the measures and implements "The National Jaguar Conservation Plan" that contributes to the achievement the convention on biological biodiversity's objectives. The plan refers to the fact that the forest concessions certified by the FSC standard in the department of Madre de Dios, specifically those managed by the company Maderacre and San Nicolas where the studies were carried out, have the highest average number of individuals of the evaluations. (Section 3.1.1 of the attached link), this is attributed to the good forest management that the company implements, conserving the habitats that are important for the maintenance of healthy populations of the species for the normal fulfillment of its ecological roles. The document is located at the following link:

- https://cdn.www.gob.pe/uploads/document/file/3593628/PLAN_NACIONAL_DE_CONSERVACION_DEL_JAGUAR-D000189-2022-MIDAGRI-SERFOR-DE.PDF.PDF

Documentation submitted by the project developer

- Biodiversity Support > 2021 > **Inf.tecnico 003-2022-CCR-FaunaSilvestre**
- Biodiversity Support > 2021 > **Informe_Maderacre_19-21**

Evaluation of the audit team	**Date: : 15-04-2024**

The “Evaluation of Wildlife in the Cutting Plot 17 of the Consolidado Maderera Rio Acre” is verified, where the conclusions and recommendations are highlighted, thus indicating constant fauna monitoring. Also, the report “Evaluate the value of forest concessions in Madre de Dios for the conservation of the jaguar and other large and medium-sized mammals” is verified, evidencing the contribution to “The National Jaguar Conservation Plan”.

CL 13 closed

CL: No.	14	**Requirement No. 3.17.**	**VCS-Standard-v4.5**	**Date:** 21/12/2023
Description of the CL				
During the on-site visit it was identified that they refer to investment lines as development support to which productive projects are articulated, however, this is not visualized in the PDD. The management of the contests that began to be executed in 2022 had some type of demonstrative management during the years 2020 and 2021 ? Some actors interviewed mentioned Lack of advice to participate in competitions related to the activities carried out by the project. Not much is known about the REDD+ project. Concern that the work in the area has reduced the impact of the REDD+ project. (María Cardozo – Villa Primavera).				
Response from the project developer				**Date:** DD-MM-YYYY

During the on-site visit it was identified that they refer to investment lines as development support to which productive projects are articulated, however, this is not visualized in the PDD.

"Environmentally Friendly Productive Projects" (PPAMA) are part of the activity described in table 2.26 of the PDD and which corresponds to "Support pilot sustainable productive initiatives of surrounding communities, reducing the expansion of agrarian activities and improving livelihood conditions", assigning 2% of income generated by the project's carbon credits sale for their execution.

The management of the contests that began to be executed in 2022 had some type of demonstrative management during the years 2020 and 2021 ?

In 2020 and 2021, PPAMAs were not called because the project did not have income from carbon credits (VCUs) sale until the end of 2022. However, deforestation areas were identified for project scope in 2020, and this action will be repeated in 2021, and the project will be disseminated to the community. Both to evaluate possible actions that allow generating projects that contribute to recover and/or conservate forests together with stakeholders and/or committed community groups.

Some actors interviewed mentioned Lack of advice to participate in competitions related to the activities carried out by the project. Not much is known about the REDD+ project. Concern that the work in the area has reduced the impact of the REDD+ project. (María Cardozo – Villa Primavera).

The invitation to participate in PPAMA projects was disseminated via radio and letters delivery to communities' presidents and heads in the project scope. The contest rules were attached indicating: company background, contest scope, company's goals with the projects, projects characteristics, evaluation mechanism, among other aspects. Subsequently, during the period of receiving proposals, communication was maintained with proposers to provide support for any doubts generated. After choosing winning projects, proponents were advised through virtual and/or in-person meetings to align goals regard reducing deforestation.

Annually, Maderacre company holds two citizen participation workshops, which are called through letters to stakeholders. Results of social and environmental monitoring are presented, as well as the scope of Tahuamanu Amazon REDD+ Project. Interactions are carried out by exchanging opinions and suggestions are received from the attendees.

There is no record of attendance by Mrs. María Cardozo, as well as any representative of her board of directors, who were repeatedly invited to participate in Citizen Participation Workshops where they were socialized about Tahuamanu Amazon REDD+ Project scope (For instance: Report attached **"Informe 043-2021-TPC_fin"** page 11, Ms. María Cardozo's signature is observed confirming receipt of invitation; page 17, her participation in Workshop is not recorded).

The reduction in jobs and economic movement in the province is mainly due to low prices of wood in the international market, which brings the closure and/or decrease operational capacity of logging companies in the province. Based on Comprehensive and Ecosystem Management approach to forests, Maderacre company has managed to diversify and maintain its business units and projects based on standing forests, generating and sustaining them over time, even nowadays of global crisis, to all its workers, maintaining jobs offer in the area, which is essential for our environment sustainable development. In 2023, new direct and indirect jobs have been generated in the area due to project activities implementation, such as hiring new forest custodians and services for construction of surveillance posts, eight classrooms for secondary school, etc., whose beneficiaries are residents of the communities in influence project area.

Documentation submitted by the project developer

- Community support > 2021 > Comunication stakeholders > **Informe 043-2021-TPC_fin**

Evaluation of the audit team | **Date: 01-03-2024**

Table 2.26 is not evidenced in the PDD, but, in table 22 of the PdD and in Tables 2.5 and 2.6 of the MR is evidenced what concerns “Supporting sustainable productive pilot initiatives of neighbouring communities, reducing the expansion of agricultural activities and improving living conditions”. However, the proposer does not resolve the request for clarification, as it is not clear which investment lines are referred to and how many the project has, as the information is not found either in the PDD or in the MR, the PP is asked clarify.

The current work situation in the area of influence is clarified (decrease in employment opportunities), however, communication with the communities of the area must be improved, in order to ensure the participation of all residents, so the opening of the FAR 02.

CL 14 Open

Response from the project developer | **Date: 03-04-2024**

Certain project activities described through TOC have an investment percentage corresponding to the income from the sale of carbon credits from the Tahuamanu Amazon REDD+ project (See Table 2.1 of the RM), which are assigned as follows:

Activity description	Assigned value
Support for pilot sustainable production initiatives in neighboring communities to help reduce the expansion of the agricultural frontier and improve the quality of life	2 %
Promote activities with entities whose goals are addressed to protect ANP and PIACI territory (isolated and initially contacted indigenous people)	1 %
Promote activities with partners whose goals are focused on contributing to the sustainable development of the population (according to the prioritization of the Community Relations Advisory Committee).	1 %
Promote activities with entities whose goals are addressed to protect emblematic fauna and flora species	1 %

TOC’s other activities, a specific value is not assigned, since these could require a fluctuating investment between years, and may even require more resources than those that could have been assigned in the design of the PD, since they correspond to activities that are dynamic over time, i.e.: “UMF Protection Comprehensive Plan Implementation” responds to changes in the socioeconomic dynamics of the sphere of influence, allowing sectors to evolve over time in terms of risk and an increase in this represents a greater demand for resources that do not they must be subject to a predefined amount or percentage.

Documentation submitted by the project developer

Evaluation of the audit team | **Date: 15-04-2024**

The information established in table 2.1 of the MR is evident, which briefly describes the development of the investment lines. In addition, the value they receive and its possible fluctuation are made clear.

CL 14 closed

CL: No.	15	**Requirement No. 3.17**	**VCS-Standard-v4.5**	**Date:** 21/12/2023
Description of the CL				
The PP is asked to clarify on the supports of each of the activities listed in Table 4.3. Support for education, health and other resources (water): Impacts are recorded for the period. This is because there is information related there that it is not possible to verify, such as the economic disbursements to the community of Belgium within the framework of the health, education and CEBA agreements, some of the donations made to educational institutions, the talks and virtual training carried out for teachers and students, among others.				
Response from the project developer				**Date:** 01-03-2024
The means of verifying project activities with stakeholders were carried out in 2020 and 2021 through supporting minutes and documented reports. The social supports and activities described in “table 4.3. Support for education, health and other resources (water): Impacts are recorded for the period” are found in attached documents.				
Documentation submitted by the project developer				

COMMUNITY SUPPORT > 2020_Community > b. Benefit Metric > b.3.Convenios y Acciones Salud >	**Bono_enf.tec_CNB_1_2020**
	Bono_enf.tec_CNB_2_2020
	Bono_enf.tec_CNB_3_2020
	Bono_enf.tec_CNB_4_2020
	Bono_enf.tec_CNB_5_2020
	Bono_enf.tec_CNB_6_2020
	Bono_enf.tec_CNB_7_2020
	Acta_medicina_1_2020
	Acta_medicina_2_2020
	Acta_medicina_3_2020
	Acta_medicina_4_2020
	Convenio MRA-CNB_Salud_2020
	informe 05-2020-inservibles
	Informe 038-2020-recojo de inservibles-COMUSAL
COMMUNITY SUPPORT > 2020_Community > b. Benefit Metric > b.2.Convenios y Acciones Educacion >	**Bono_edu_CNB_1_2020**
	Bono_edu_CNB_2_2020
	Bono_edu_CNB_3_2020
	Bono_edu_CNB_4_2020
	Bono_edu_CNB_5_2020
	Bono_edu_CNB_6_2020
	Convenio_educacion_CNB_2020
	Convenio_Maderacre_IESTP_2020
	Convenio_Maderacre_DRE_CEBA Dos de mayo_2020
	Convenio_Maderacre_IEBR Secundaria Iñapari_2020
	informe 039-2020-secund_iñapari
	informe 034-2020-secund_iñapari
	informe 027-2020-secund_iñapari
COMMUNITY SUPPORT > 2021_Community > b. Benefit Metric > b.3. Educacion >	**Bono_combustible_1_2021**
	Bono_combustible_2_2021
	Bono_combustible_3_2021
	Bono_combustible_4_2021
	Bono_combustible_5_2021
	Bono_combustible_6_2021
	Bono_mat_ 1_2021
	Bono_mat_ 2_2021
	Bono_mat_ 3_2021
	Bono_mat_ 4_2021
	Bono_mat_ 5_2021

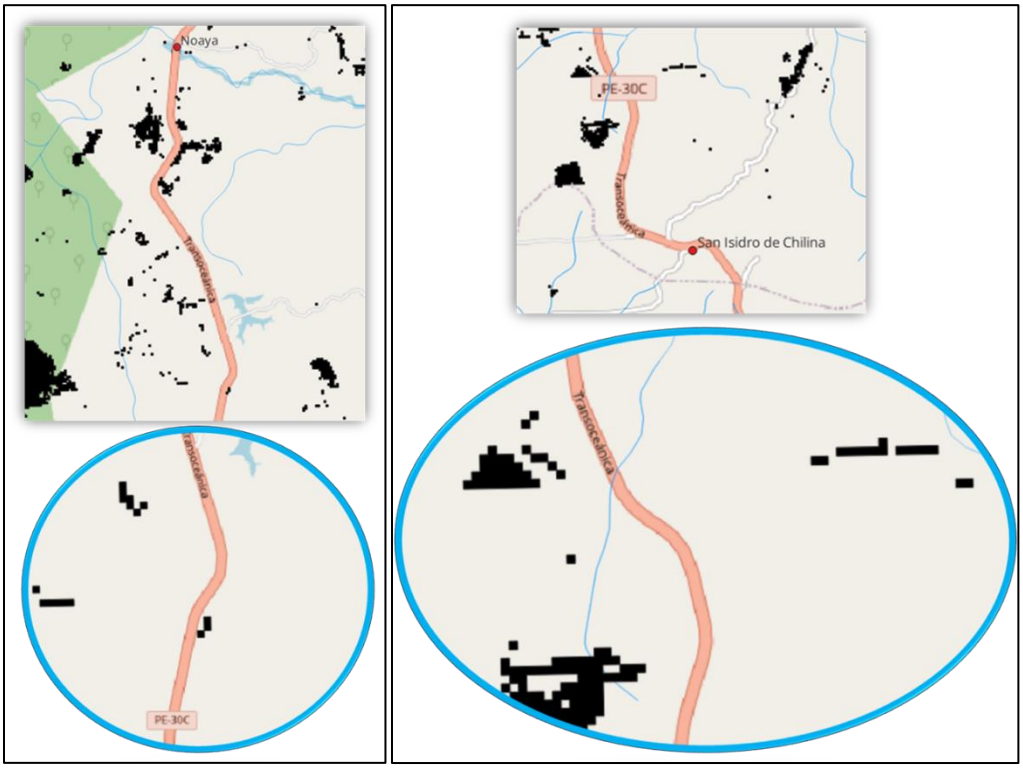
	Bono_mat_ 6_2021
	convenio_CEBA_Belgica
	Bono_edu_CNB_1_2021
	Bono_edu_CNB_2_2021
	Bono_edu_CNB_3_2021
	Bono_edu_CNB_4_2021
	Bono_edu_CNB_5_2021
	Bono_edu_CNB_6_2021
	Bono_edu_CNB_7_2021
	Bono_edu_CNB_8_2021
	Bono_edu_CNB_9_2021
	convenio_educac_Belgica
	convenio_IESTP_IT_2021
	convenio_CEBA
	Informe 19-2021-apoyo_Noaya
	Informe 040-2021 Apoyo a la IE Noaya_13 piezas de madera
COMMUNITY SUPPORT > 2021_Community > b. Benefit Metric > b.2. Salud >	**convenio_salub_Belgica**
	Bono_enf.tec_CNB_1_2021
	Bono_enf.tec_CNB_2_2021
	Bono_enf.tec_CNB_3_2021
	Bono_enf.tec_CNB_4_2021
	Bono_enf.tec_CNB_5_2021
	Bono_enf.tec_CNB_6_2021
	Bono_enf.tec_CNB_7_2021
	Bono_enf.tec_CNB_8_2021
	Bono_enf.tec_CNB_9_2021
	Bono_enf.tec_CNB_10_2021
	Medicina_CNB_1_2021
	Medicina_CNB_2_2021
	Medicina_CNB_3_2021
	Medicina_CNB_4_2021
	Informe 29-2021-apoyo_Posta
	Informe 10-2021-apoyo_MPTH

Evaluation of the audit team	**Date: 03-03-2024**
Support for education, health and other resources has been verified satisfactorily. CL 15 closed	
Response from the project developer	**Date: DD-MM-YYYY**

Documentation submitted by the project developer
Evaluation of the audit team | **Date: : DD-MM-YYYY**

CL: No.	16	**Requirement No. 9.3**	**VM0006: Methodology for Carbon Accounting for Mosaic and Landscape-scale REDD Projects. Version 2.2**	**Date:** 21/12/2023
Description of the CL				

The "perdida_bosque_reference_region2021_19ss" layer is evidenced in the site, where some covers that were cataloged as non-forest in the reference area are evidenced, however, it was possible to appreciate forest, as shown below:



Therefore, clarification is requested regarding how the monitoring of the transition of the coverage of the leakage area and the reference region is being carried out.

Response from the project developer	**Date:** DD-MM-YYYY

The coverage loss information defined to the Project Area, Leakage Belt and Reference Region has been used and is currently available on the GEOBOSQUES platform (https://geobosques.minam.gob.pe/) developed and implemented by the Ministry of the Environment (MINAM), whose function is to monitor changes in forest cover at the national level. It has a sub-module called “Deforestation (Forests and forest losses) that aims to generate georeferenced information on the stock of remaining forests, as well as Peruvian forest cover loss on annual basis.

During the land visit, auditor team observed secondary forests, also called “purmas”, which are naturally regenerated forest formations following an intervention due to land use change, whose productive activity is often suspended to once again remove the cover to establish a new one cultivation as part of shifting cultivation system.

Documentation submitted by the project developer

-

Evaluation of the audit team	**Date: 01-03-2024**

Information on changes in forest coverage is verified on the GEOBOSQUES Platform, where the succession of mosaics from pastures to secondary vegetation is effectively evidenced, given this, at the time of the analysis the catalogation of “no forest” was correct.

CL 16 closed.

Response from the project developer	**Date: DD-MM-YYYY**

Documentation submitted by the project developer

Evaluation of the audit team	Date: : DD-MM-YYYY

CL No.	17	Requirement No. 2	Tool for the demonstration and assessment of additionality in VCS agriculture, forestry and other land use (AFOLU) project activities" (VT 0001). Version 3.0	Date: 01-03-2024
Description of the CL				
The PP should clarify the implementation of the "Tool for the demonstration and assessment of additionality in VCS agriculture, forestry and other land use (AFOLU) project activities" (VT 0001). Version 3.0 from February 2012, Sectoral Scope 14. The above, because in chapter 3.1.5. of the PDD the analysis in Step 1 Sub-step 1a does not present documentary supports of the information that is being related, in Sub-Step 1b does not demonstrate the analysis of compliance with the legislation and mandatory regulations applicable to the scenarios generated in the previous sub-stage; with regard to the implementation of Step 2, this is only mentioned under the title, but this analysis is not developed in the document, nor is it directed to an annex.				
Response from the project developer				**Date: 01-03-2024**

As stated, the additionality analysis was performed according to VT0001 v.3 in Section 3.1.5 of the PD. The responses to the auditors' observations are:

a) In Step 1a, two alternative land use scenarios were presented inline with the requirements of that step:

2.1.1 ***Sub-step 1a. Identify credible alternative land use scenarios to the proposed VCS AFOLU project activity***

a) Identify realistic and credible land-use scenarios that would have occurred on the land within the proposed project boundary in the absence of the AFOLU project activity under the VCS[4]. The scenarios should be feasible for the project area taking into account relevant national and/or sectoral policies[5] and circumstances, such as historical land uses, practices and economic trends. The identified land use scenarios shall at least include:

i) Continuation of the pre-project land use;

ii) Project activity on the land within the project boundary performed without being registered as the VCS AFOLU project;

iii) If applicable, activities similar to the proposed project activity on at least part of the land within the project boundary of the proposed VCS AFOLU project at a rate resulting from[6]:

- Legal requirements; or
- Extrapolation of observed similar activities in the geographical area with similar socio-economic and ecological conditions to the proposed VCS AFOLU project activity occurring in the period beginning ten years prior to the project start date.

In the case of Madre de Dios, the region where the project is located, land use scenarios ii) and iii) are equivalent, as there are validated REDD projects under VERRA over similar areas, in terms of: vegetation, land use, project ownership, and proposed activities. This is the case of the following projects. Also, new ones are on their way that involve REDD activities in forest concessions.

- The Jaguar Amazon REDD+ Project (https://registry.verra.org/app/projectDetail/VCS/2278)
- The Madre de Dios Amazon REDD+ Project (https://registry.verra.org/app/projectDetail/VCS/844)

As such, Scenario A represents scenarios ii) and iii) required by the tool, while Scenario B is the equivalent of scenario i). Both scenarios are the minimum required by the tool, so their inclusion is mandatory.

b) In Step 1b, the National Forestry and Wildlife Law and its bylaws were identified as the enabling regulatory framework for the existence and management of forest concessions. This is applicable in both Scenarios A and B. The additional condition in Scenario B is the lack of enforcement to the pressure for land use conversion within forestry concessions, expressed by the occurrence of deforestation even though it is forbidden. The national forest loss maps from GEOBOSQUES (MINAM) against the forestry concessions boundaries of Madre de Dios from GEOSERFOR were analyzed, resulting that 10.8% of all the regional deforestation happened inside the forestry concessions. As evidence, the excel document "Forest loss in CCFF of MdD_2001-2022" is being presented*. The raw information is available in.

- GEOBOSQUES: https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fgeobosques.minam.gob.pe%2Fgeobosque%2Fdescargas_geobosque%2Fperdida%2Ftablas%2FBosque_y_Perdida_de_Bosque_por_Categorias_Territoriales_al_2021.xlsx%3FMon%2520Apr%252001%25202024%252015%3A35%3A52%2520GMT-0500%2520(hora%2520est%25C3%25A1ndar%2520de%2520Per%25C3%25BA)&wdOrigin=BROWSELINK
- GEOSERFOR: (Visor GEOSERFOR)

Also, GEOBOSQUES presents this summary of historic deforestation according to land tenure categories, where Forestry Concessions (for timber extraction) is the 5th category in deforestation, at a biome level.
https://geobosques.minam.gob.pe/geobosque/view/descargas.php?122345gxxe345w34gg#download

It is worth noting that, according to VM0006, Section 6, the baseline is predefined as the existing or historical land use changes.
* The number of forestry concessions may vary in time due to penalties from the Organismo de Supervisión de los Recursos Forestales y de Fauna Silvestre (OSINFOR), concession's resizing, among other reasons. Also, the information source on the CCFF boundaries can alter the results. At this time, it was preferred to use the GEOSERFOR platform.

c) Step 2 is duly presented in the PD, as shown in the following figure. Please, see Section 3.1.5, pages 80-82 of the PD. Also, the investment comparison analysis (in excel format) was presented during the validation process. This file is being attached.

STEP 2: INVESTMENT ANALYSIS

Sub-step 2a. Determine appropriate analysis method

The REDD project generates incomes from VCU sales and from timber sales. In that sense, Option I is not applicable. The approach used is Option II, which is designed to compare the most commonly used financial indexes in project scenario, baseline scenario and a scenario with the cost of REDD activities (except REDD certification) but without the incomes of VCU sales.

Sub-step 2b – Option II. Apply investment comparison analysis

A cash flow has been done for each one of the three following scenarios:

- The project scenario (including carbon incomes and REDD project activities, including REDD+ certification costs)
- The baseline scenario (with the expected trends of deforestation used to calculate baseline forecasts of forest loss area
- A scenario that includes REDD activities required to face deforestation trends (except certification costs) but without the expected incomes from carbon sales

The results, replicable in the Excel Spreadsheet named "*Cash Flow and Sensitivity Analysis.xlsx*", for NPV per hectare (in US$) are as follows:

Table 3.3. NPV per hectare

Scenarios	NPV per hectare (US$)
Project Scenario	$ 62.83
Baseline Scenario	$ 15.82
Project Scenario without carbon incomes	$ 14.47

Sub-step 2c. Calculation and comparison of financial indicators

As seen in previous table, the NPV per hectare is higher in the baseline scenario ($15.82) than in project scenario without the carbon incomes. This situation meets the requested condition to demonstrate additionality as it demonstrates that carbon incomes are essential to sustain the REDD activities over time. If the third scenario would be more profitable than baseline scenario, carbon incomes would not be necessary. But, if baseline scenario would be more profitable than project scenario, carbon incomes would not be enough.

Based on this theoretical framework, we describe the assumptions used in the cash flow:

- The analysis horizon is 10 years from 2017 to 2026.
- During the first 4 years, no carbon incomes are expected (as the project is just being validated and verified at 2021).
- The project proponent expects to sell an average of 75% of total VCUs available. This is based on data from the current PD, but a conservative and increasing percentage of VCU sales from total

inflation.

- Finally, regarding costs, there is a detailed description of logging operations costs and REDD activities costs, which matches with investment commitments described in theory of change of this current document. Logging costs from 2018 to 2020 are real costs from accounting books of the company, that may be shared with auditors during validation process. These costs are assumed to increase at the yearly inflation rate.
- The discount rate is by default, 10%.

Therefore, the company, without the incomes from carbon sales, will not implement the activities needed to prevent growing deforestation rate with the subsequent impact on the loss of forest area at the rates established in the baseline scenario registering the progressive and proportional reduction of its harvestable area and timber incomes. So, the NPV in the without project scenario will continue reducing through the years as is observed in surrounding forest concessions.

It is concluded that project scenario without the carbon incomes is not the most financially attractive scenario (worse than the alternative baseline scenario). Then, let's proceed to sensitivity analysis.

Sub-step 2d: Sensitivity analysis

81

CCB v3.0, VCS v3.3

VCS CCB Standards

CCB & VCS PROJECT DESCRIPTION:
CCB Version 3, VCS Version 3

Table 3.4. Sensitivity analysis of cash flow

NPV	Total	Per ha
a. With carbon incomes	$ 10,780,677	$ 62.83
b. Without project scenario	$ 2,714,108	$ 15.82
c. Without carbon incomes	$ 2,482,992	$ 14.47

Sensitivity Analysis	Base scenario	-10%	-20%
1. Carbon price	3.13	2.82	2.50
NPV per ha – a	$ 62.83	$ 57.17	$ 46.99
NPV per ha – b	$ 15.82	$ 15.82	$ 15.82
NPV per ha – c	$ 14.47	$ 14.47	$ 14.47
Volume sold (in %)	75%	68%	60%
NPV per ha – a	$ 62.83	$ 57.17	$ 46.99
NPV per ha – b	$ 15.82	$ 15.82	$ 15.82
NPV per ha – c	$ 14.47	$ 14.47	$ 14.47
Timber price	S/ 212.72	S/ 191.45	S/ 170.17
NPV per ha – a	$ 62.83	$ 57.72	$ 52.61
NPV per ha – b	$ 15.82	$ 11.90	$ 7.98
NPV per ha – c	$ 14.47	$ 10.55	S 6.64

Documentation submitted by the project developer

- Biodiversity Support > MAPAS > Forest loss in CCFF of MdD_2001-2022.xlsx
- Biodiversity Support > OTROS_AÑOS > Cash flow and sensitivity analysis_v1.0.xlsx

Evaluation of the audit team	**Date:** 01-04-2024

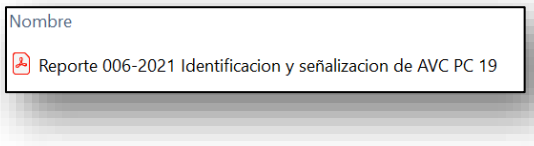
The pp clarify the implementation of the "Tool for the demonstration and assessment of additionality in VCS agriculture, forestry and other land use (AFOLU) project activities" (VT 0001).
CL 17 closed.

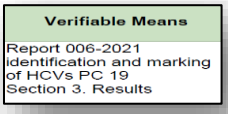
Response from the project developer	**Date: DD-MM-YYYY**

Documentation submitted by the project developer	
Evaluation of the audit team	**Date: : DD-MM-YYYY**

CAR No.	1	Requirement No. 3.22	VCS-Standard-v4.5.	Date: 21-12-2023
Description of the CAR				

In the monitoring document, mention the version of the methodologies and tools used, whenever they are used in the text. Each and every one of the acronyms used for the project should be explained and a section should be made in the document detailing their meaning.
Unify document names and labels in reports and folders.





- In Table 5.3 of the Monitoring Report, pin the path of the documents cited in the "Verifiable Means" column and share the corresponding documents in the folders of each resource.
- Attach the 2021 Comprehensive Stewardship Plan, mentioned in Technical Inf. 06/2022-CCR Custody and Surveillance CMRA.
- Attach 2021 Annual Wildlife Assessment Guide.
- Table 5.3. Mention the totality of fauna studies for 2021 such as the Canopy Bridges Report.

Response from the project developer	Date: DD-MM-YYYY

In the monitoring document, mention the version of the methodologies and tools used, whenever they are used in the text.

Methodological documents versions used in Monitoring Report have been added.

Each and every one of the acronyms used for the project should be explained and a section should be made in the document detailing their meaning.

Attached "**Appendix 9. Definitions for terms used in the Report Monitoring document"** with acronyms and definitions meaning.

Unify document names and labels in reports and folders.

Unified names and labels of documents cited in Monitoring Report provided in shared folders.

Table 5.3 of the Monitoring Report, pin the path of the documents cited in the "Verifiable Means" column and share the corresponding documents in the folders of each resource.

Pinned routes

Attach the 2021 Comprehensive Stewardship Plan, mentioned in Technical Inf. 06/2022-CCR Custody and Surveillance CMRA.

Attached document: **"Plan de Custodia CMRA 2021"**

Attach 2021 Annual Wildlife Assessment Guide.

Attached document: **"Guia de evaluacion anual de fauna 2021"**

Table 5.3. Mention the totality of fauna studies for 2021 such as the Canopy Bridges Report.

Added information

Documentation submitted by the project developer

- Biodiversity support > 2021 > Patrullaje > **Plan de Custodia CMRA 2021**
- Biodiversity support > 2021 > Fauna > **Guia de evaluacion anual de fauna 2021**

Evaluation of the audit team	**Date: 01-03-2024**

The following is verified satisfactorily:
• Adjustments to the versions of the methodological documents in the MR.
• Terms and definitions in Appendix 9.
• Unification of names in the MR and folders.
• Routing of the documents cited in table 5.3 of the MR.
• Integral Consolidated Custody Plan Maderacre.
• Guide to Wildlife Evaluation.
• Reference to all fauna studies for 2021.

CAR 01 closed.

CAR No.	2	Requirement No. 3.22	VCS-Standard-v4.2.	Date: 21-12-2023
Description of the CAR				
The eligible area of the project, conceived as 171,584.07 ha which, according to the methodological deviation made (VM006 to VM0015), was modified and has a current value of 169,956.81 ha, does not coincide with the cartography presented. The shapefile and the necessary documentation are requested to be adjusted. Including the modification of the PDD as far as it is concerned.				
Response from the project developer				**Date: DD-MM-YYYY**
The changes were made in Monitoring Report and the shapefile corresponding to the modified project area **"PA_FOREST_2016_4.rar"** is attached. PD does not undergo changes as indicated in CL No. 05.				
Documentation submitted by the project developer				
• Biodiversity support > SIG_AP_LB_RR > **PA_FOREST_2016_4.rar**				
Evaluation of the audit team				**Date: 01-03-2024**
The change made in the MR and the coincidence with the cartographic layer "PA_FOREST_2016_4" is verified. CAR 02 closed.				

CAR No.	3	Requirement No. 3.22	VCS-Standard-v4.5.	Date: 21-12-2023
Description of the CAR				

It is requested to attach the contracts of the concessions that are part of the Tahuamanu project, such as:

- CONTRACT NO. 17-TAH/C-J-001-02
- CONTRACT NO. 17-TAH/C-J-035-02
- CONTRACT NO. 17-TAH/C-J-033-02
- CONTRACT NO. 17-TAH/C-J-054-02
- CONTRACT NO. 17-TAH/C-J-024-02
- CONTRACT NO. 17-TAH/C-J-025-02
- CONTRACT NO. 17-TAH/C-J-026-02
- CONTRACT NO. 17-TAH/C-J-036-02

The following is requested:

- The resolutions that approved the General Forest Management Plan for the concessions of the Tahuamanu REDD project and those of the Operational Plan for 2020 and 2021, respectively,
- Attach the document of Title Deed: 087-2002-MA-DRA-MDD,
- Title Deed No. 779 of the Community of Belgium,
- Supreme Decree 007-2021-MIDA-GRI (Concession Infringements),
- Decree on the 25 m water buffer (modelling to evaluate the tax buffer from images),
- Superior Decree 044-2002-AG,
- Fire Shape,
- PIACI damping shape,
- Shape of conservation areas,
- Shape of forest and non-forest in the project area,
- Shape of delimitation of community areas,
- Methodology or procedure for assembling the Permanent Monitoring and Natural Regeneration Plots.

Response from the project developer	**Date: DD-MM-YYYY**

Contracts of the concessions that are part of the Tahuamanu project
See file: Maderacre concession contracts:

Request	Document attached
CONTRATO Nº 17-TAH/C-J-001-02	Contrato Conseción Maderacre 17-TAH-C-J-001-02
CONTRATO Nº 17-TAH/C-J-035-02	ANEXO D Resoluciones Transferencia Amatec y Paujil
CONTRATO Nº 17-TAH/C-J-033-02	ANEXO D Resoluciones Transferencia Amatec y Paujil
CONTRATO Nº 17-TAH/C-J-054-02	ANEXO F Resolución Transferencia Emetci
CONTRATO Nº 17-TAH/C-J-024-02	ANEXO G Resoluciones Transferencia Aserradero Espinoa y Cocama
CONTRATO Nº 17-TAH/C-J-025-02	ANEXO G Resoluciones Transferencia Aserradero Espinoa y Cocama
CONTRATO Nº 17-TAH/C-J-026-02	ANEXO G Resoluciones Transferencia Aserradero Espinoa y Cocama
• CONTRATO Nº 17-TAH/C-J-036-02	ANEXO G Resoluciones Transferencia Aserradero Espinoa y Cocama

Finally, the contracts are consolidated through **"ANEXON Resolución Reconocimiento Titularidad Maderacre"** document and the commitment for total consolidation is signed through **"ANEXOK Acuerdo de Consolidación de Concesiones entre Gramas y Maderacre"** document.

Documents requested

See file: Approval resolutions

Request	Document attached
Resolution that approved General Forest Management Plan	RDF N°080-2019-GOREMAD
Resolution that approved Operational Plan 2020	RDF N° 083-2019-GOREMAD
Resolution that approved Operational Plan 2021	144-2020_RESOLUCION PO PC 18

See file: Vector information

Request	Document attached
Fire Shape	Fire_scares.rar
Shape of conservation areas	Áreas_Conservación_UMF
Shape of forest and non-forest in the project area	PA_FOREST_NONFOREST_2016
PIACI damping shape	PIACI territories do not have a buffer zone, so "PIACI damping shape" would not be available. Monitoring report refers to UMF and other neighboring forestry concessions serve as a buffer zone for protection and safeguarding of these areas.
Shape of delimitation of community areas	RR_LB_PA

See file: Extra documents

Request	Document attached
Title Deed No. 779 of the Community of Belgium	Título de propiedad N° 779. CN Bélgica
Document of Title Deed: 087-2002-MA-DRA-MDD	The document is not available, because is not a Maderacre management document, however, it is cited in the previous document "Título de propiedad N° 779. CN Bélgica" for reference.
Supreme Decree 007-2021-MIDA-GRI	Decreto supremo 007-2021-MIDAGRI
Decree on the 25 m water buffer	R.J. NÂº 109-2003-INRENA (Aprob. Format. y Lineamientos -POA conc.forest). Information already recorded in CL No. 08.
Superior Decree 044-2002-AG	Decreto Supremo 044-2002-AG
Methodology or procedure for assembling the Permanent Monitoring Plots	Metodología de instalación y evaluación de Parcela Permanente de Monitoreo (PPM) 2021
Methodology or procedure for assembling the Natural Regeneration	Metodología de instalación y evaluación de Parcelas de Regeneración Natural (RN) 2021

Documentation submitted by the project developer

Maderacre concession contracts:

- Biodiversity support > Concession Contracts and Resolutions > **Contrato Conseción Maderacre 17-TAH-C-J-001-02**
- Biodiversity support > Concession Contracts and Resolutions > **ANEXO D Resoluciones Transferencia Amatec y Paujil**
- Biodiversity support > Concession Contracts and Resolutions > **ANEXO F Resolución Transferencia Emetci**
- Biodiversity support > Concession Contracts and Resolutions > **ANEXO G Resoluciones Transferencia Aserradero Espinoa y Cocama**
- Biodiversity support > Concession Contracts and Resolutions > **ANEXON Resolución Reconocimiento Titularidad Maderacre**
- Biodiversity support > Concession Contracts and Resolutions > **ANEXOK Acuerdo de Consolidación de Concesiones entre Gramas y Maderacre**

Approval resolutions:

- Biodiversity support > Concession Contracts and Resolutions > **RDF N°080-2019-GOREMAD**
- Biodiversity support > Concession Contracts and Resolutions > **RDF N° 083-2019-GOREMAD**
- Biodiversity support > Concession Contracts and Resolutions > **144-2020_RESOLUCION PO PC 18**

Vector information:

- Biodiversity support > SIG_AP_LB_RR > **Fire_scares.rar**
- Biodiversity support > SIG_AP_LB_RR > **Áreas_Conservación_UMF**
- Biodiversity support > SIG_AP_LB_RR > **PA_FOREST_NONFOREST_2016**
- Biodiversity support > SIG_AP_LB_RR > **RR_LB_PA**

Extra documents:

- Community support > Additional documents > **Título de propiedad N° 779. CN Bélgica**
- Biodiversity support > 2021 > Paisaje > **Decreto supremo 007-2021-MIDAGRI**
- Biodiversity support > Otros_años > **R.J. NÂº 109-2003-INRENA (Aprob. Format. y Lineamientos -POA conc.forest)**
- Biodiversity support > Otros_años > **Decreto Supremo 044-2002-AG**
- Biodiversity support > 2021 > Flora > **Metodología de instalación y evaluación de Parcela Permanente de Monitoreo (PPM) 2021**
- Biodiversity support > 2021 > Flora > **Metodología de instalación y evaluación de Parcelas de Regeneración Natural (RN) 2021**

Evaluation of the audit team	**Date: 01-03-2024**

The PP accompanies all the information and documents required. CAR 03 Closed

CAR No.	4	Requirement No. 3.16	VCS-Standard-v4.5	Date: 01-03-2024

Description of the CAR

The project does not clearly present the contribution to the SDGs
Regarding information related to the contribution to the Sustainable Development Goals (SDGs) during this verification period, the following is requested:

- Supplement the information contained in section 2.1.10 of the Monitoring Report, as the indicator or indicators to which the project is contributing need to be specified to provide greater clarity on compliance with the SDGs. Furthermore, for each indicator described, the respective evidence supporting compliance should be attached. It is recommended that within the section the figures are mentioned or briefly described how or through what activity the indicator has been achieved, and the support is attached, so that this table can be fed during each verification and allows more organized follow-up to each SDG.

For example, if a contribution is sought to SDG 6 and specifically to indicator 6.1.1, the drafting of compliance should: 1) be in line with the criterion “proportion of the population using risk-free managed drinking water supply services”; 2) present the most important data or figures (proportions of population using drinkingwater); and 3) support the documentary reference of the data by means of an annex.

The following document can serve as a guide:

https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202023%20refinement_Spa.pdf

Response from the project developer | **Date: 03-04-2024**

The SDG indicators were reviewed, and SDGs information that the Tahuamanu project contributes was corrected and completed in section 2.1.10 of the Monitoring Report. An excel file has also been created with the national indicator and sub-indicator corresponding to which it is contributed, and evidence of the activities and figures how they contribute to it are also presented. It should be noted that some actions that the project carries out and that contribute to the SDG indicator, in some cases the country does not present it at the national level due to lack of information.

The excel and its respective activities, evidence and figures are presented in Appendix 10.

Documentation submitted by the project developer

- Appendix 10. Project contribution to the SDG

Evaluation of the audit team | **Date: 10-04-2024**

The PP accompanies all the information and documents required.

CAR 04 Closed

CAR No.	5	Requirement No.	VCS-Standard-v4.5 CCB Standard v3.1	Date: 01-03-2024

Description of the CAR

The PP must relate throughout the Monitoring Report document the supports that support and ratify the information it is providing, here is an example of what is mentioned:
Section 2.3.13. Worker Training (G3.9)
"...The project has an Annual Training Plan, and each year training is developed on various capacity building topics, which are developed on a regular basis to update and refresh the knowledge of workers, as well as new personnel joining the operations. During 2020, 44 training sessions were held for all forest and plant personnel; while in 2021, 87 training session were held. During the current monitoring period, MADERACRE SAC has provided training to its workers and third-party partners in different topics, being the most relevant and associated with the project, the following...".
The above is not supported by a footnote or a route that leads to the documentation with the evidence.

Here is another example:
Section 2.3.14 Community Employment Opportunities (G3.10)
"...The Procedure for Recruitment, Selection and Incorporation of Personnel, as well as material used in recruitment and selection processes are available to the audit team..."
It does not specify the folder, nor the route.
This request is for the entire document, because provides more detail and traceability to the Report and its annexes.

Response from the project developer | **Date: 03-04-2024**

The review has been conducted throughout the Monitoring Report document and the evidence that support and ratify the information it is providing have been related. In each one, the folder path has been specified and the files with the supports and evidence have been updated.

Documentation submitted by the project developer

-

Evaluation of the audit team | **Date:** 11-04-2024

The PP accompanies all the information and documents required.

CAR 05 Closed

CAR No.	6	Requirement No.	VCS-Non-Permanence-Risk-Report-Template-v4.0	Date: 01-03-2024

Description of the CAR

The PP must attach the respective evidence or documentation that supports the data recorded in the risk report of non-permanence of the project, i.e. it must justify each Factor when it does not apply and when it applies to relate the route of the support that justifies it. With regard to the Internal risk, it is considered that item b was interpreted differently, since it is justified by the amount of carbon credits and not by the analysis of invasion by external actors requiring the protection of more than 50% of the stocks on which carbon bonds have been issued. With regard to Financial Viability, it is considered necessary to re-evaluate the project's cash flow projection, considering the income carbon bond's sales that are for the current verification period and the Income from Forest Products sales. Also, it is considered necessary to evaluate the details of expenditure activities redd as they do not correspond to what is being detailed in the monitoring report, for example, what socialization details, monitoring for deforestation, among others. The project must match what is in the cash flow and the activities mentioned in the monitoring report. The review and justification of the non-permanent risk tool in general and the cash flow is requested.
Response from the project developer **Date: 03-04-2024**
The respective evidence or documentation that supports the data recorded in the risk report of non-permanence of the project has been attached each Factor has been justified when it does not apply and when applicable, relate the support route that justifies it. Point b from internal risk has been updated and the monitoring activities carried out to protect the project areas from external invaders have been indicated. Regarding Financial Viability, the activity expenses for 2020 and 2021 indicated in the Monitoring Report have been included, coinciding with the cash flow. In addition, the entire cash flow has been reviewed. The latest version of the cash flow is attached.
Documentation submitted by the project developer
• VCS-Non-Permanence-Risk-Report-Tahuamanu • Cash_flow_Tahuamanu 03042024
Evaluation of the audit team **Date:** 11-04-2024
The PP accompanies all the information and documents required. CAR 05 Closed

FAR No.	1	**Requirement No. 4.5**	**VM0006: Methodology for Carbon Accounting for Mosaic and Landscape-scale REDD Projects. Version 2.2**	**Date:** 13-02-2024
Description of the FAR				

For the next verification period, the relevance of adapting to the "FSC Responsible Forest Management Standard for Peru" (FSC-STD-PER-02-2023_ESP_PSU_2023-11- 09) in relation to the modification of the percentage of conservation area should be assessed.

FAR open

Response from the project developer	**Date: 03-04-2024**
Maderacre Operations, both in terms of forest management and the traceability of its products throughout the entire production chain have FSC certification that has been in force since 2007, being the largest and oldest current certificate in the country. Our annual audit processes and five-yearly re-evaluations have been successfully concluded, maintaining and renewing for more than 17 consecutive years our faithful adherence to and compliance with the FSC principles and criteria. Our track record is a guarantee that the company will adapt to any changes and new requirements of the FSC standards applicable to forest management operations, including the requirements on the proportion of conservation areas to be established in the management unit, the protection of intact forest landscapes, biodiversity and carbon sinks. Access: https://search.fsc.org/es/certificate/a0240000005sUhbAAE/?tab=address	
Documentation submitted by the project developer	
-	
Evaluation of the audit team	**Date:** DD-MM-YYYY

FAR No.	2	**Requirement No. 3.17.11**	**VCS-Standard-v4.5**	**Date:** 13-02-2024
Description of the FAR				

For the next verification period, it is necessary to ensure the participation of the majority of the inhabitants, including the most retired, in the settlements, where it is possible, through evidence, to guarantee the involvement of all who are part of the project, including different actors.

Based on the transparency of information to be carried to all boundaries of the project area, and sharing the results and progress that has been made.

It is necessary for the villagers to differentiate the benefits obtained specifically from the "Tahuamanu Amazon REDD+ Project" and to avoid confusion with the "Mother of God REDD + Project" project.

Training and communication on the project should be improved through participatory processes that ensure the social and environmental protection of all participants, giving clarity to the obligations, rights and duties of each party.

The dissemination of the projects should be improved, to ensure that more people in the area of influence of the project apply.

FAR open

Response from the project developer	**Date: 03-04-2024**

For the next verification period, it is necessary to ensure the participation of the majority of the inhabitants, including the most retired, in the settlements, where it is possible, through evidence, to guarantee the involvement of all who are part of the project, including different actors.
Based on the transparency of information to be carried to all boundaries of the project area, and sharing the results and progress that has been made.

The socialization process of the presentation and description of the activities of the Tahuamanu Amazon REDD+ Project, as well as certifications and characteristics, were carried out through the Citizen Participation Workshop (TPC) and Community Relations Consultative Committee (CCRC) carried out at the beginning and finals in the period 2020 and 2021. The dissemination of the activity is carried out considering all community groups and stakeholders in project influence, which include the districts of Iñapari and Iberia. The call is made through the delivery of letters to representatives of communities, associations, private and state institutions, extending the invitation to all interested parties in their groups, so that the event can have greater representation of the population and not only include to leaders.

Evidence of attendance at the Citizen Participation Workshop (TPC) and Community Relations Consultative Committee (CCRC) is displayed through the attendance lists of each event, where attendees provide their personal information and specify the group to which they belong. Likewise, when the events are disseminated, each representative signs and/or identifies the group they belong to.

It is necessary for the villagers to differentiate the benefits obtained specifically from the "Tahuamanu Amazon REDD+ Project" and to avoid confusion with the "Mother of God REDD + Project" project.

During the socialization of the projects carried out in the Citizen Participation Workshop (TPC) and Community Relations Consultative Committee (CCRC), the Madre de Dios Amazon REDD+ Project and Tahuamanu Amazon REDD+ Project are presented in a differentiated manner, describing their characteristics, objectives of the project, activities, importance of its implementation, and environmental and social impact, as well as its costs and risks. However, considering the recommendations, actions will be taken that contribute to further influencing the differentiation of the Madre de Dios Amazon REDD+ Project and Tahuamanu Amazon REDD+ Project. These measures will help strengthen relationships with the project's community groups and discern between the information provided by each project. As measures, REDD project socialization workshops will be held in the community groups of the Iñapari and Iberia districts, meeting the need for information of the members of the boards of directors and residents in general of the communities.

Training and communication on the project should be improved through participatory processes that ensure the social and environmental protection of all participants, giving clarity to the obligations, rights and duties of each party.

During the participatory processes where the Tahuamanu Amazon REDD+ Project is socialized, in addition to highlighting the characteristics, objectives, activities, certifications, costs, risks, importance of implementation and highlighting the impact at a social and environmental level, a section will be included where clearly and precisely indicate that the project will not harm in any way the land ownership of community groups or actions that may negatively affect the biodiversity and ecosystems of the influence area.

The dissemination of the projects should be improved, to ensure that more people in the area of influence of the project apply.

The dissemination of the Environmentally Friendly Productive Projects (PPAMA) contest was carried out to representatives of communities, associations and private and state institutions in the districts

of Iñapari and Iberia. In the dissemination process, a multiple letter was signed as evidence of the invitation delivered and it was mentioned to each representative that the invitation was extended to all interested parties in their groups. Additionally, the Document Bases of the Environmentally Friendly Productive Project (PPAMA) contest, delivered physically and virtually, was attached. With the objective of having more applicants in the call, the informative talk on the Environmentally Friendly Productive Projects in the district of Iñapari and Iberia was held, providing detailed information on the application process, benefits, project guidelines and expected impacts at the economic, social and environmental level.
Documentation submitted by the project developer
-
Evaluation of the audit team **Date:** DD-MM-YYYY

FAR No.	3	**Requirement No. 3.14**	**VCS-Standard-v4.5**	**Date:** 13-06-2024
Description of the FAR				
In the Third verification, the proponent must demonstrate the additional actions and activities that are implemented in the project under a scheme that allows differentiating the activities and benefits that are executed as a result of the concession from those that are specifically a product of the REDD+ project.				
Response from the project developer				**Date:** DD-MM-YYYY
Documentation submitted by the project developer				
Evaluation of the audit team				**Date:** DD-MM-YYYY

FAR No.	4	**Requirement No. 2G1.10**	**Climate, Community & Biodiversity Standards, v3.1**	**Date:** 09-09-2024
Description of the FAR				

In the Third verification, the proponent must demonstrate t outline measures needed and taken to mitigate these risks: • Productive activities are not enough attractive to change the pattern of land use of agrarian neighbors. • New migrants that are not part of the original beneficiaries of the REDD+ project will become new deforestation drivers as they do not participate in the project activities

Response from the project developer	**Date:** DD-MM-YYYY
Documentation submitted by the project developer	
Evaluation of the audit team	**Date:** DD-MM-YYYY

APPENDIX 3: INTERVIEW ASSITANCE

LISTADO DE ASISTENCIA

Nombre del programa: Proyecto Reddt Amazon Tahuamanu
Facilitador: Juan Pablo Hernandez Acuña
Lugar: Centro Poblado Iberia
Fecha: 18-12-2023
Duración (hrs): 15 min

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Ruth Veronica Guizpe Arocutipa	24004571	Presidenta	San Antonio ABAD		
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LISTADO DE ASISTENCIA

Nombre del programa: Proyecto Tahuamanu Amazon Reddt
Facilitador: Carolina Correa
Lugar: Iñapari
Fecha: 19-2023 - Dic
Duración (hrs):

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Ledy Mamani Ayma	02496666	DIRECTORA	I.E. 53003 Elena Beath		
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LISTADO DE ASISTENCIA icontec

Nombre del programa: Proyecto Tahuamanu Amazon Redd I
Facilitador: Carolina Corero
Lugar: Nueva
Fecha: 19-12-2023
Duración (hrs):

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Karla Sumalave C.	41248375	Directora	I.E N°52056 Nueva		
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LISTADO DE ASISTENCIA icontec

Nombre del programa: Proyecto Tahuamanu Amazon Redd.
Facilitador: Carolina Corero
Lugar: Comunidad Nueva Esperanza
Fecha: 18-12-2023
Duración (hrs): 1h

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Teofila Huaman Yupanqui	09464534	Presidenta C.N. Esperanza	C N Esperanza		
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LISTADO DE ASISTENCIA icontec

Nombre del programa: Proyecto Tahuamanu Amazon Reddt
Lugar: Punto de vigilancia Shingo
Fecha: 20-12-2023
Facilitador: Juan Pablo Heras Arrieta
Duración (hrs): 35 min

Nº	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Esaú Moreto S.	00012232	Custodio	Maderacre		[illegible]
2	Luis Enrique Tito Huam	75858600	Coordinador Evaluación	Maderacre		[illegible]
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LISTADO DE ASISTENCIA icontec

Nombre del programa: Proyecto Tahuamanu Amazon Reddt
Lugar: Colegio Villa Primavera
Fecha: 19-12-2023
Facilitador: Juan Pablo Heras Arrieta
Duración (hrs): 30 min

Nº	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Adalí Jurado Acuña	25820901	Directora	I.E. Nº 52144		[illegible]
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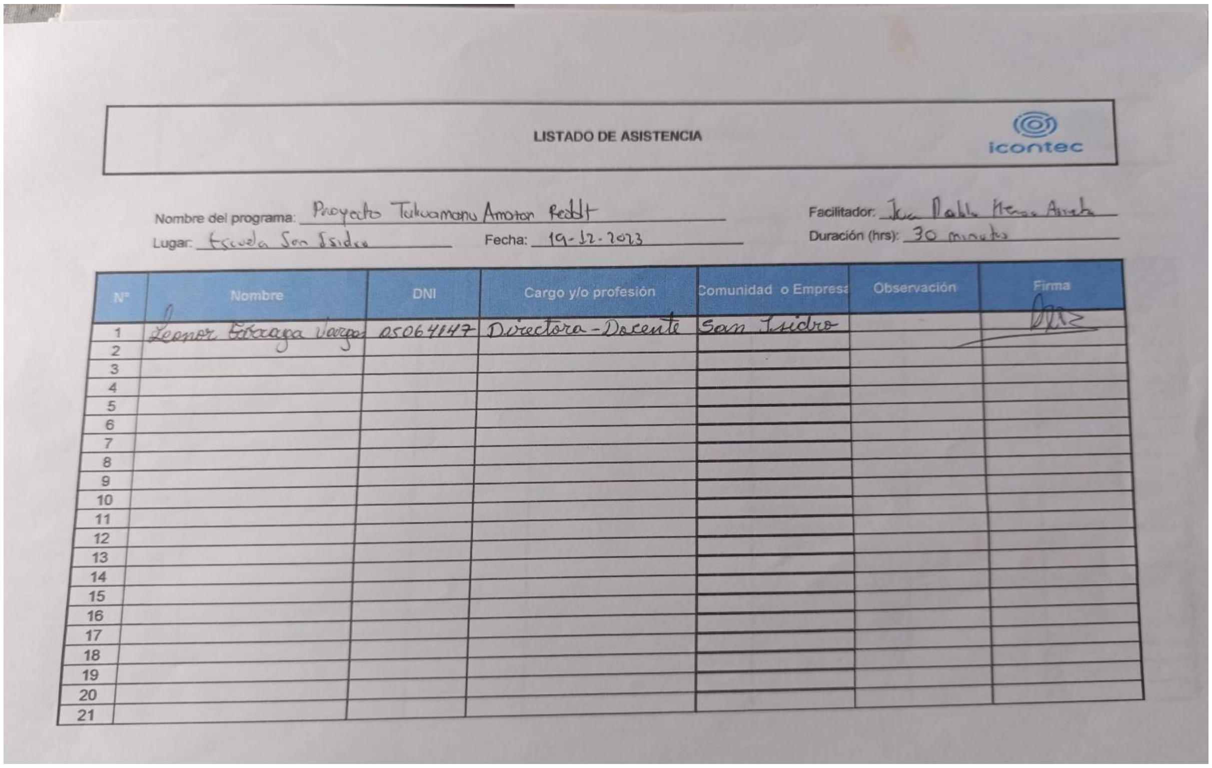

LISTADO DE ASISTENCIA

icontec

Nombre del programa: Proyecto Tahuamanu Amotan Reddt
Lugar: Escuela San Isidro
Fecha: 19-12-2023
Facilitador: Juan Pablo Henao Arreta
Duración (hrs): 30 minutos

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Leonor Estrada Vargas	05064147	Directora - Docente	San Isidro		[firma]
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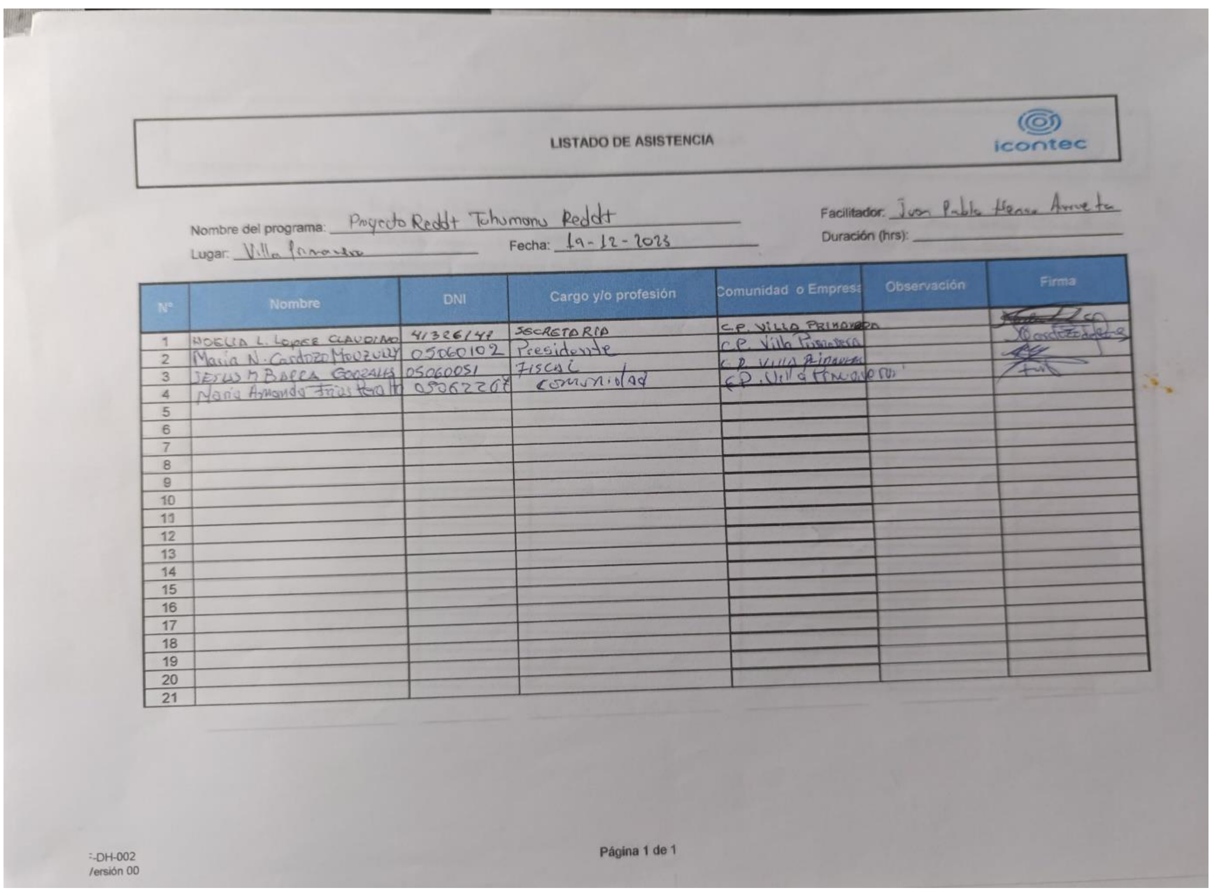

LISTADO DE ASISTENCIA

icontec

Nombre del programa: Proyecto Reddt Tahuamanu Reddt
Lugar: Villa Primavera
Fecha: 19-12-2023
Facilitador: Juan Pablo Henao Arreta
Duración (hrs):

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	NOELIA L. LOPEZ CLAUDINO	41326147	SECRETARIA	C.P. VILLA PRIMAVERA		[firma]
2	Maria N. Cardozo Mouzully	05060102	Presidente	C.P. Villa Primavera		[firma]
3	JESUS M BACCA GONZALES	05060051	FISCAL	C.P. VILLA PRIMAVERA		[firma]
4	Maria Armando Frías Peralta	05062208	comunidad	C.P. Villa Primavera		[firma]
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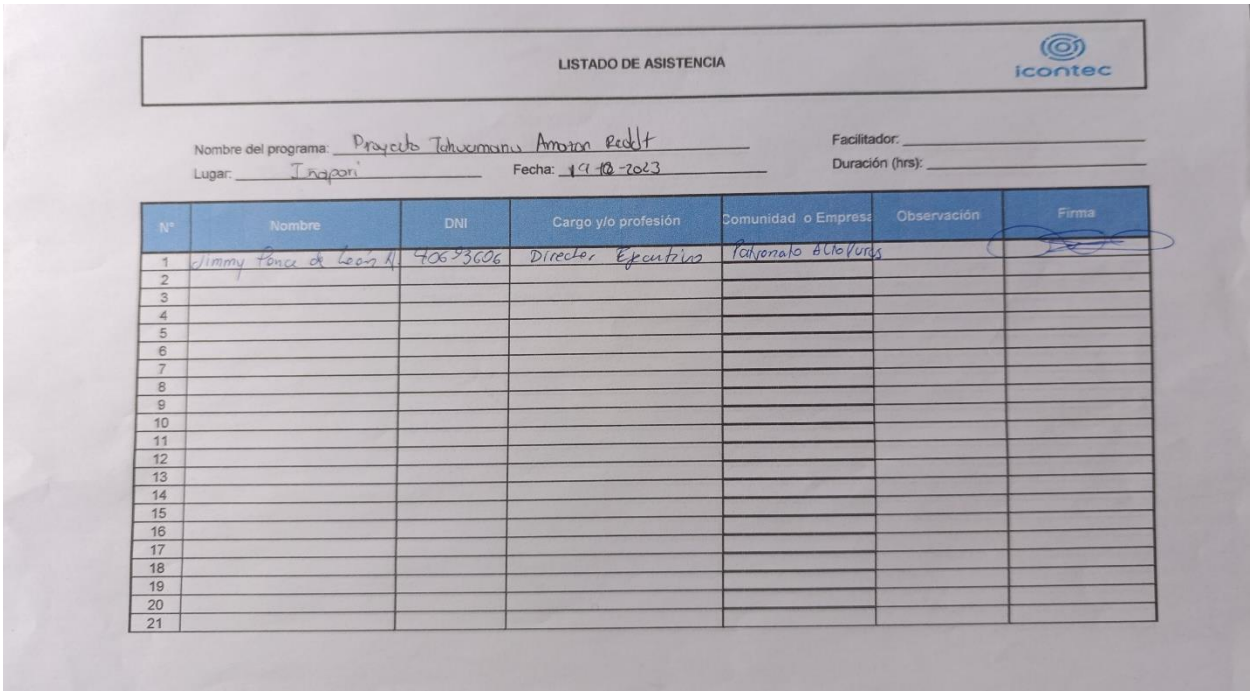

LISTADO DE ASISTENCIA

icontec

Nombre del programa: Proyecto Tahuamanu Amazon Reddt
Lugar: Inapari
Fecha: 19-12-2023
Facilitador:
Duración (hrs):

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Jimmy Ponce de León H.	40693606	Director Ejecutivo	Patronato Altovuelo		
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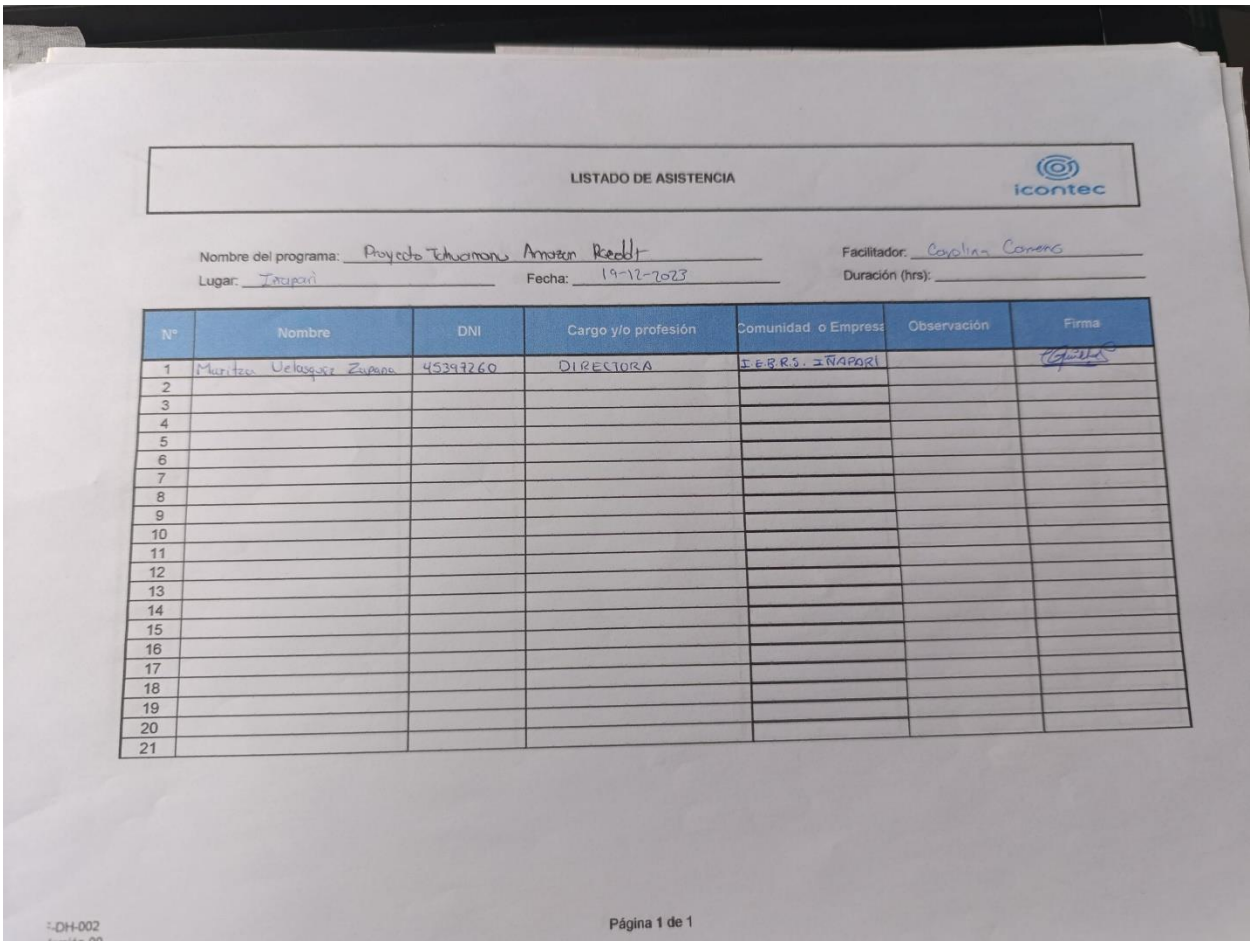

LISTADO DE ASISTENCIA

icontec

Nombre del programa: Proyecto Tahuamanu Amazon Reddt
Lugar: Inapari
Fecha: 19-12-2023
Facilitador: Carolina Cometa
Duración (hrs):

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Muriteza Velasquez Zapata	45397260	DIRECTORA	I.E.B.R.S. INAPARI		
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LISTADO DE ASISTENCIA icontec

Nombre del programa: Proyecto Tahuamanu Amazon Redd.
Lugar: Comunidad Belgica
Fecha: 18-12-2023
Facilitador: Carolina Coreño
Duración (hrs): 2h

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Alicia Pereyra Lopez	45199509		C.N. Belgica		[illegible]
2	Hugo Do Silva			C.N. Belgica		HB
3	Keny Lopez Batista	90091662	secretario D Produccion	C.N Belgica		[illegible]
4	Adela Añes Lopes	71210891		C.N Belgica		[illegible]
5	Teofila Huaman Yupaccana	09464534	Personal de P.salud Belgica	C.CNN Belgica		[illegible]
6	Valeria Lopez Lopez	62152487	Presidenta de la comunidad	C.C.NN Belgica		[illegible]
7	Barbara Lopez Pereyra					[illegible]
8	Rosa Curasco Apaza	47464311	Personal docente	C.N. Bélgica		[illegible]
9	Marineti Lopez Lopez	45199511	Tesorera	CC.N. Belgica		[illegible]
10	Saba Kazerani	76819970	Encargada Proyecto Cerámica	Maderacre.	Proyectos PPAMA	[illegible]
11	Rosinevdi Lopez Pereyra	80880362	comunero	C.C.NN. Belgica		Rosinevdi
12	Yosine Asoajo Batista	62152484	facilitadora	C.C.NN. Belgica		[illegible]
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LISTADO DE ASISTENCIA icontec

Nombre del programa: Proyecto Tahuamanu Amazon Reddt
Lugar: Iberia
Fecha: 19-12-2023
Facilitador: Carolina Coreño
Duración (hrs):

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Gladys Alvarado Ch.	05064067	Presidente	San Francisco		[illegible]
2	Manuel Rojas G.	05064265	Vicepresidente	San Francisco		[illegible]
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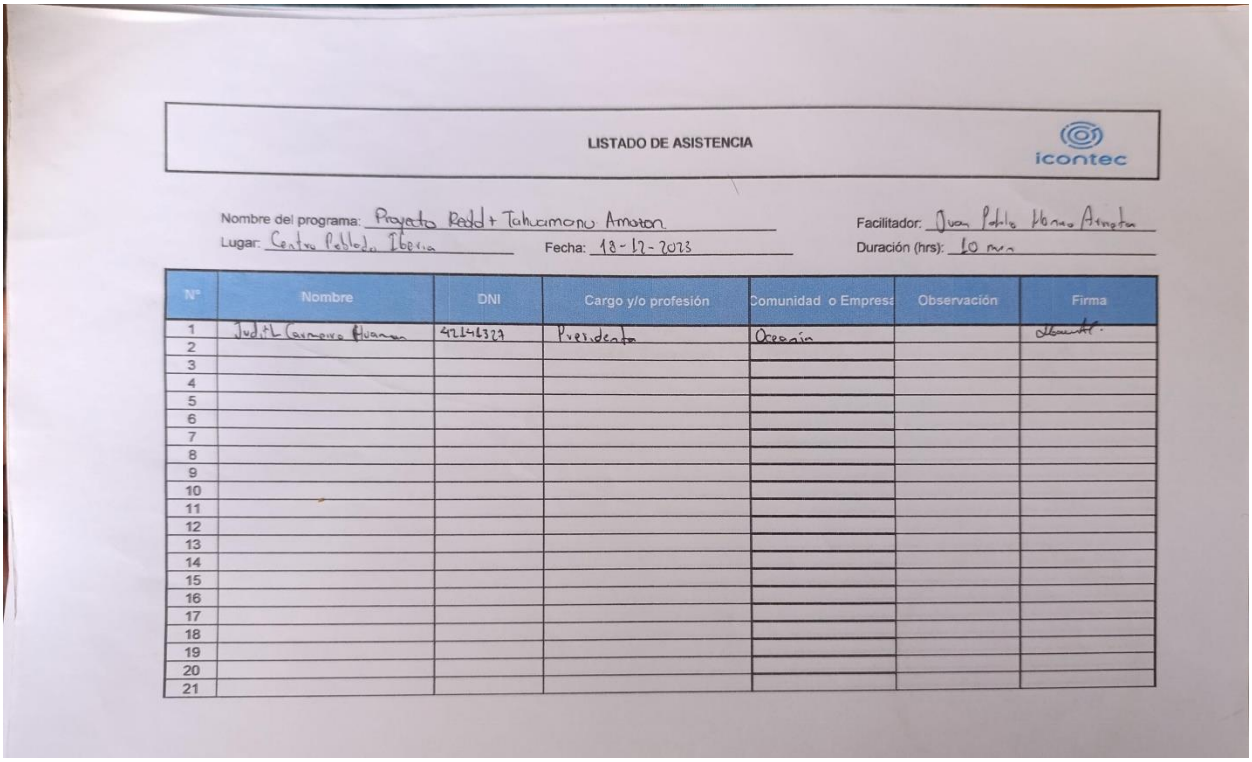

LISTADO DE ASISTENCIA

icontec

Nombre del programa: Proyecto Redd+ Tahuamanu Amazon
Lugar: Centro Poblado Iberia
Fecha: 18-12-2023
Facilitador: Juan Pablo Henao Arneta
Duración (hrs): 10 min

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Judith Carnero Huaman	42146329	Presidenta	Oceanía		
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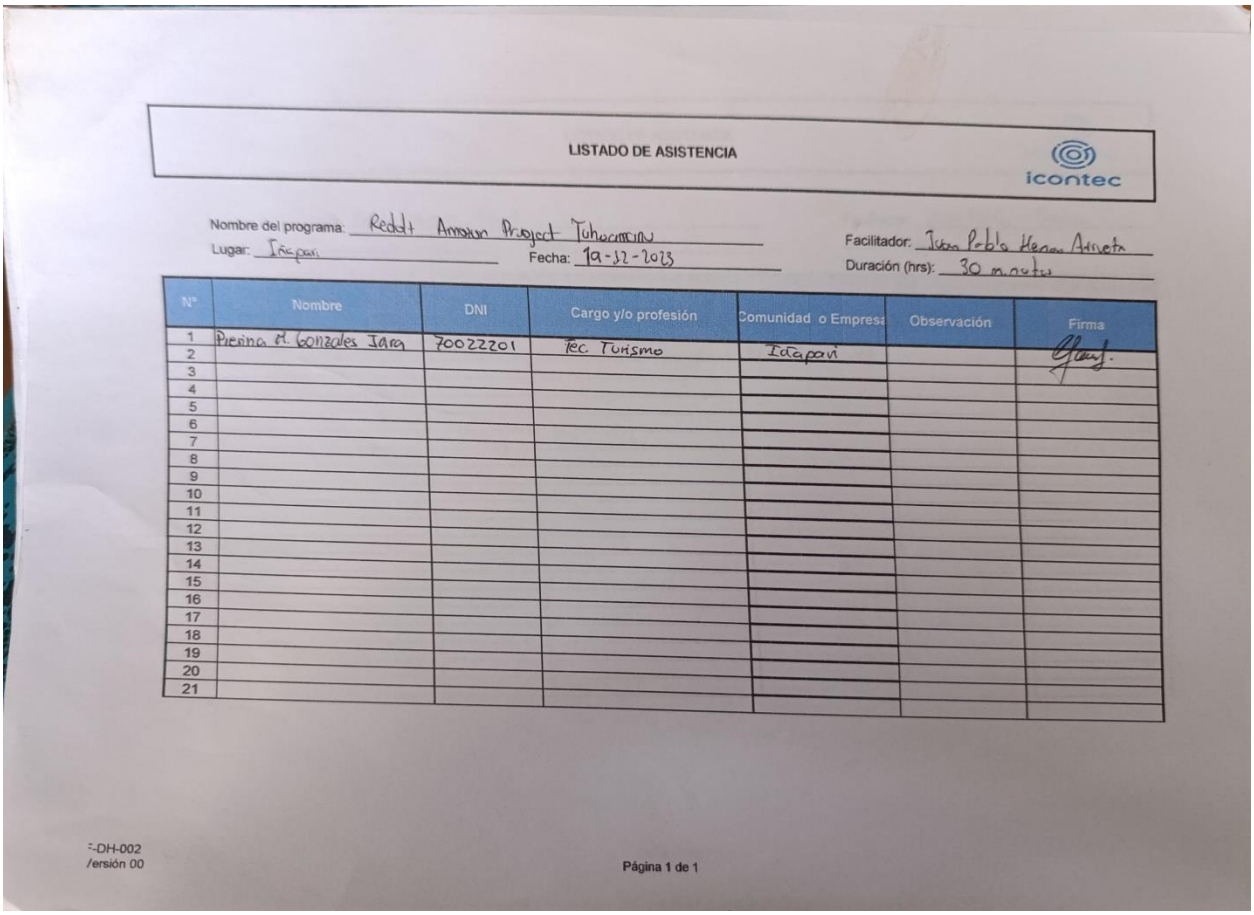

LISTADO DE ASISTENCIA

icontec

Nombre del programa: Redd+ Amazon Project Tahuamanu
Lugar: Iñapari
Fecha: 19-12-2023
Facilitador: Juan Pablo Henao Arneta
Duración (hrs): 30 minutos

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Pierina A. Gonzales Jara	70022201	Tec. Turismo	Iñapari		
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LISTADO DE ASISTENCIA icontec

Nombre del programa: Proyecto Tahuamanu Amazon Redd+
Lugar: San Isidro de Chilina
Fecha: 19-12-2023
Facilitador: Juan Pablo Mena Aracba
Duración (hrs): 20 minutos

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Ricardo Huaracayo Ram	05062801	presidt de JASS	San Isidro de Ch		
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LISTADO DE ASISTENCIA icontec

Nombre del programa: Proyecto Tahuamanu Redd+
Lugar: Iberia
Fecha: 18-18 - 2023
Facilitador:
Duración (hrs):

N°	Nombre	DNI	Cargo y/o profesión	Comunidad o Empresa	Observación	Firma
1	Jesus Miguel Quispe Mamani	46763625	COORDINADOR	U.G.T.E.S. - GORE		
2	Yisela Suaña Coaacondori	71608300	Guardaparque	PNAPU - SERNANP		
3	Willy Lucas Negra	05061090	Guardaparque	SERNANP - PNAP		
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