

PROJECT REVIEW REPORT

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

Project ID	3363						
Project Name	Westphalen Forest Carbon Project						
Review Type	Verification						
Program(s)	Verified Carbon Standard						
Verification Period	01-01-2022 - 31-12-2024						
Project Proponent	Matthias Graf von Westphalen, a, Matthias Graf von Westphalen						
Proponent Contacts	<table><tr><th>Contact Name</th><th>Email</th></tr><tr><td>Matthias Graf von Westphalen</td><td>notspecified@notspecified.com</td></tr><tr><td>Matthias Graf von Westphalen</td><td>johanna.perez@rrgnbs.com</td></tr></table>	Contact Name	Email	Matthias Graf von Westphalen	notspecified@notspecified.com	Matthias Graf von Westphalen	johanna.perez@rrgnbs.com
Contact Name	Email						
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Methodology	VM0012						
VVB	EPIC Sustainability Services Private Limited						
Assessment Criteria	VCS standard v4.7						
Date of First Issue	03-11-2025						
Review Conclusion	Approved						
Date of Final Issue							

FINDINGS

#	Finding Description	VVB Response	Status
1	Non-forested areas within the project area <u>Issue</u> The kml file WestphalenCarbonInstance contains non-forested areas within some polygons. (See background pictures) <u>Action Required</u> 1. The VVB must ensure the kml file includes only eligible areas within the project polygons. 2. The VVB must ensure that there is consistency among the eligible project area and the entire project documentation. <u>Program Rule(s)</u> VCS Standard, v4.7, Section Appendix 1 <u>Evidence Observed</u> N/A <u>Background</u>  Figure 1: Project polygon (in pink) containing low vegetation that may not qualify as forest.	Round 1 <u>VVB Response</u> The audit team reviewed the Project KML file “WestphalenProjectActivityInstance” and “WP_MonitorPlots” to confirm that all the plots included in the project qualify as forest. As per VCS Standard, v4.7, Section Appendix 1, the project area is classified as forest lands managed for wood products and meets the FAO definition of forest as land > 0.5 hectares with > 10% tree canopy cover, trees > 5m tall at maturity, and not primarily for agriculture/urban use, including natural forests, plantations, and young stands. The project polygon stand image documented by the review team accounts for 722_F_2 operating unit and assigned to ‘Normal Use’ for forestry as per the Forest Management Plan Summary (Please refer the attached FMP Summary screenshots). A portion of this polygon was harvested in summer of 2022’ and is accounted for within the CBM modelling. As per VM0012 v1.2, project activities may include incidental harvesting where activities have a conservation benefit and are consistent with principles of managing for biodiversity, ecosystem function, and carbon retention. This aspect was reviewed thoroughly during the audit to ensure that there is consistency among the eligible project area and entire project documentation.	Closed

		In addition to 722_F_2 the following areas also had incidental harvesting for forest health: 122_C_1; 208_A_1; 316_D_1; 438_A_1; 444_C_1; 470_A_472_B_1; 473_A_1; 531_E_2; 531_C_1; 707_B_1; 807_B_1. During site visits, the audit team conducted independent interviews with the forest officials and confirmed that calamity harvesting activities were carried out to maintain the health of the forest stands. The audit team verified the harvested areas listed within excel file 'Harvest-Dist_Type_' (Feb '25)' and accounted for as a harvest disturbance in CBM CFS3 modelling. Please find the supporting evidence in the following link: https://epicsustainability-my.sharepoint.com/:f/p/swetha/IgDlixOnZR2KTIWUx25lrpyqATeR11VweeRsalbYkdXZCWw?e=KijYU9 <u>Verra Response</u> The issue has been clarified. The VVB confirmed that some areas suffered calamity harvesting and this has been assessed and described in the VR. The finding is closed, and no further action is required.	
2	Missing elements in the GHG ERR spreadsheet		
	<u>Issue</u> The GHG ERR spreadsheet is missing the following elements: a. The inventory data for the current monitoring period. b. Stratification, parameters, and factors c. The links and formulas to track the calculations.	<u>Round 1</u> <u>VVB Response</u> In the project, the PP has stratified the project area into 8 analysis unit based on stand canopy structure, yield class productivity and by leading species type (Beech, Oak and Spruce). The PP has established a total of 77 permanent monitoring plots (31 PMPs from 1st	Closed

e. The error and uncertainty calculation <u>Action Required</u> The VVB must ensure the PP updates the ERR spreadsheet to include all the elements referenced in the issue above. <u>Program Rule(s)</u> VCS Standard, v4.7, Section 3.5.4 <u>Evidence Observed</u> N/A <u>Background</u> N/A	monitoring period and 46 plots established in 2024) for the current monitoring period. The carbon stock was estimated in ex-ante using the CBM-CFS3 model, which incorporates detailed stand attributes, specific growth curves, and tailored model assumptions for each analysis unit to simulate carbon dynamics across various ecosystem carbon pools over time. Additionally, annual changes in carbon stocks were calculated for key pools, including living tree biomass, dead wood, and harvested wood products, covering the entire project activity area. These estimations were supported by field-based biomass measurements from monitoring plots, ensuring consistency between modelled and observed data. To account for uncertainty in the ex-ante estimates, an uncertainty discount factor was applied across the relevant carbon pools. Quality control measures were applied to 10% of sample plots, where all variables were remeasured to ensure adherence to accuracy thresholds. The following files are referenced in the GHG spreadsheet: FILE Name and Path Delta Total Ecosystem (BSL) tC - Zimmfile - Documents\Clients\Westphalen\03-Projects\01-Westphalen\03-Project Docs+Calculations\01-Model Data\Results\2024\DeltaEco-BSL_PRJ (Feb '25).xls HWP (BSL) tC (Eq 19) - Zimmfile - Documents\Clients\Westphalen\03-Projects\01-Westphalen\03-Project Docs+Calculations\02-HWP\2024\BSL_HWP(Feb '25) t0.xlsx
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		Emissions (BSL) tC (Eq 24) - Zimmfile - Documents\Clients\Westphalen\03- Projects\01-Westphalen\03-Project Docs+Calculations\03- Emissions\2024\Emissions_BSL_Estimate (Feb '25).xlsx	
		Delta Total Ecosystem (PRJ) tC - Zimmfile - Documents\Clients\Westphalen\03- Projects\01-Westphalen\03-Project Docs+Calculations\01-Model Data\Results\2024\DeltaEco-BSL_PRJ (Feb '25).xls	
		HWP (PRJ) tC - Zimmfile - Documents\Clients\Westphalen\03- Projects\01-Westphalen\03-Project Docs+Calculations\02- HWP\2024\PRJ_HWP(Feb '25) t0.xlsx	
		Emissions (PRJ) tC - Zimmfile - Documents\Clients\Westphalen\03- Projects\01-Westphalen\03-Project Docs+Calculations\03- Emissions\2024\Emissions_PRJ_Estimate (Feb '25).xlsx	
		MIFy - Zimmfile - Documents\Clients\Westphalen\03- Projects\01-Westphalen\04-Assessments + Reports\Leakage\Market_2022- 2024\MARKetz Tool_Westphalen(Oct'24).xlsx	
		ERy -Uncert (@ 1.5%) - Zimmfile - Documents\Clients\Westphalen\03- Projects\01-Westphalen\05- Monitoring\2024\Uncertainty\Westphalen - Uncertainty Calculator M2 (Oct '24) - Final.xlsx	
		Buffer Pool Allocation - Zimmfile - Documents\Clients\Westphalen\03- Projects\01-Westphalen\04-Assessments +	

		Reports\Non-Permanence Assessment\2022-2024\WP-NPR-Report- Tool v4.2.xlsx Please find the supporting evidence in the following link: https://epicsustainability-my.sharepoint.com/:f/p/swetha/IgDC6iTcWGKaR50P87paV8SRARV_FT3YdGQXSt6EVPThsgw?e=LhsozR Verra Response The issue has been clarified. The finding is closed, and no further action is required.	