WESTPHALEN FOREST CARBON PROJECT VERIFICATION REPORT

Document Prepared by

EPIC Sustainability Services Private Limited

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Summary:

EPIC Sustainability Services Private Limited, (hereinafter identified as EPIC) was commissioned by Matthias Graf von Westphalen (hereinafter referred to as Project Proponent) to perform second verification of project registered under Verified Carbon Standard (VCS) program titled "Westphalen Forest Carbon Project" (VCS ID: 3363) against the relevant requirements of VCS standard v4.7.

The Westphalen Forest Carbon Project is a grouped project currently implemented in the states of Schleswig-Holstein and North Rhine-Westphalia of Germany. The carbon project is developed as a logged to protected forest (LtPf) with an objective to halt all the harvesting operations such as selective thinning and final felling of approved volume by the forest management plans. The project aims to achieve greenhouse gas (GHG) emission reductions and removals by long-term conservation of logged forests. The project commenced on 01 January 2018, and the total project area is 772 ha. The project involves practice of hygiene harvest to manage the health of forest stands. Additionally, calamity harvest is carried out in 0.76 ha during the current monitoring period for removal of spruce beetle infested timber.

The purpose of this verification is to conduct an independent evaluation and objective review of the monitored GHG emission reductions and removals applicable for the second monitoring period from 01 January 2022 to 31 December 2024. It aims to assess the project's compliance with the requirements of the VCS Standard v4.7 and the VM0012 – Methodology for Improved Forest Management in Temperate and Boreal Forests (LtPf), version 1.2, for the overall project area. The verification assessment and its verification opinion are based on information and data reported in the latest version of the VCS Monitoring Report, along with the registered VCS PD&MR v4.4 (dated 15 February 2024) and other supporting documents made available to the audit team.

The verification activity performed includes confirming the GHG statement claimed by the Project Proponent for the current monitoring period and implementation of the monitoring plan as stated in the registered PD&MR v4.4, which is in accordance with the VM0012 – Methodology for Improved Forest Management in Temperate and Boreal Forests (LtPf), version 1.2. The verification process was conducted through a combination of a desk review of the latest version of the VCS MR, the registered PD&MR v4.4, the Joint Validation and Verification Report v3.0Aa of the first monitoring period, and other supporting evidence documents. Additionally, an on-site visit to the project area was carried out, and interviews were conducted with the project proponent and relevant stakeholders involved in the project activities. The proposed VCS project activity has adhered to the baseline and monitoring methodologies as per the relevant requirements of VCS Standard v4.7.

The audit team adopted a risk-based approach to perform the verification assessment and, in the course of the audit, raised 01 Clarification Requests (CLs) and 04 Corrective Action Requests (CARs) for the second monitoring period. 01 Forward Action Request (FARs) from the first monitoring period was raised during current monitoring period. The details of the findings are documented in Appendix III of this report. All findings were confirmed to have been sufficiently addressed by the project proponent through the submission of a revised version of the VCS Monitoring Report.

Based on the audit team's observations, there are no uncertainties associated with the project's implementation. The uncertainties related to carbon stock estimates have been assessed according to the established procedures outlined in the VM0012 v1.2 methodology.

The audit team reviewed the ER calculations and its supporting files and confirmed that the project's implementation and operations resulted in net GHG emission reductions and removals of 17,897 tCO2e for the second monitoring period (01 January 2022 to 31 December 2024, inclusive of both days). Of this total, 14,228 tCO2e VCUs are eligible for issuance in the project. Buffer credits of 3,400 tCO2e are deducted from the net GHG emission reductions and removals accounting for 19% non-permanence risk estimated in the project using NPRT v4.2. The audit team confirmed with reasonable level of assurance that the project complies with all the verification criteria specified in VCS Standard v4.7.

CONTENTS

1 INTRODUCTION

1.1 Objective

EPIC Sustainability Services Pvt Ltd, hereinafter identified as EPIC, was commissioned by Matthias Graf von Westphalen (hereinafter referred to as Project Proponent) to perform second verification assessment of the registered VCS project titled "Westphalen Forest Carbon Project" (VCS ID: 3363) for the monitoring period from 01 January 2022 to 31 December 2024 (herein referred to as current monitoring period) against the relevant requirements of VCS standard v4.7.

The verification objective entails an impartial evaluation by a third party to assess implemented project activities against defined criteria in the guidance document stated in section 1.2 of this report.

The purpose of the verification is to ensure that the project activity aligns with the assessment criteria outlined in the VCS Standard v4.7. This process evaluates whether the project achieves real, measurable, additional, and permanent reductions and removals in GHG emissions. The verification statement serves as a formal assurance that the project fully complies with all relevant VCS requirements and can deliver the specified emission reductions and removals throughout the project's crediting period.

To verify that the current monitoring project implemented activities and procedures fully comply with those described in the monitoring plan of registered PD&MR v4.4 as well as with the approved methodology, VM0012 - Improved Forest Management in Temperate and Boreal Forests (LtPF), version 1.2.

To verify the reported data is accurate, complete, consistent, transparent and free of material error or omission by checking monitoring records and the ex-post emission reductions and removals calculation.

To verify and certify the reported GHG emission reductions and carbon dioxide removals achieved by the project for the current monitoring period from 01 January 2022 to 31 December 2024.

1.2 Scope and Criteria

The verification scope is defined as an independent and objective review of the latest version of Monitoring Report against VCS Standard requirements, approved methodology, and information in registered VCS PD&MR v4.4.

The scope of the verification audit is defined as follows:

- To verify the implementation of project activities as per the monitoring plan in registered VCS PD&MR v4.4.

- To evaluate occurrence of any loss events in the project
- To verify the estimation of Non-Permanence Risk for the current monitoring period in fulfilment of the requirements specified in NPRT v4.2 tool.
- To verify the project's conformance with the verification criteria and their GHG emission reductions and carbon dioxide removals.

Criteria for the verification of proposed VCS project activity is defined in addition to the requirements of ISO 14064-3:2019 (E) guide. The verification criteria encompass the following documents:

- VCS Standard, v4.7, dated 16th April 2024/1/
- VCS Program definitions, v4.5, dated 16th April 2024/2/
- VCS Program Guide, v4.4, dated 29th August 2023/3/
- VCS Registration and Issuance Process, v4.6, dated 16th October 2024/4/
- VCS_Validation_Verification_Manual_v3.2, dated 19th October 2016/5/
- VM0012 - Improved Forest Management in Temperate and Boreal Forests (LtPF), version 1.2, dated 23rd July 2013/6/
- VCS-Joint-PDMR-Westphalen v4.4 (Feb-24), dated 15 February 2024/7/
- VCS_Westphalen_VVR_Dec 2023 Zimmfor_VCS_3363 v3.0Aa, dated 15 December 2023/8/
- VCS MR Project 3363 01Jan2022-31Dec2024/9/
- AFOLU Non-Permanence Risk Tool, v4.2, dated 3rd May 2024/10/
- VT0001 Tool for the Demonstration and Assessment of Additionality in VCS AFOLU Project Activities, version 3.0, dated 1st February 2012/11/
- Marketz Leakage Tool, v2.2/12/
- VCS Monitoring Report Template, v4.4/13/
- The Carbon Budget Model of the Canadian Forest Sector (CBM-CFS3) v1.2/14/

The verification is based on the information made available to EPIC audit team by PP and also independent assessment of the information available in public. The verification assessment is not meant to provide any consultancy to the project proponent (PP). However, stated requests for clarifications and/or corrective actions may eventually provide input(s) for improvement of the monitoring report.

1.3 Level of Assurance

The verification aimed to assess the credibility of assumptions, limitations and methods supporting the Project Proponent's statement regarding the project outcomes. Verification intends to provide a reasonable level of assurance regarding compliance with defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a satisfactory conclusion assures that the project's GHG assertions are materially accurate and provide fair representation of GHG data and information.

In line with VCS requirements and as per ISO 14064-3:2019, Para 5.1.3, a reasonable level of assurance has been applied for the verification of the project. Based on the desired level of accuracy, EPIC has established an internal quality control process and assures that the information provided in the MR is materially correct, represents the actual project details fairly, and is prepared in accordance with the VCS program requirements and the VCS approved methodology VM0012 for GHG quantification, monitoring, and reporting. The verification audit assessment details are presented under 'Validation Findings' and 'Verification Findings' in Sections 3 and 4 of this report.

The Verification report underwent an independent internal technical review and quality check before submission to the client. This review ensured that all verification activities were carried out in accordance with EPIC instructions. The technical review was conducted by the qualified technical reviewer following EPIC's qualification scheme for VCS validation and verification. Altogether, the assumptions, limitations, and methods for quantification of GHG's emission removals are reasonable. There was acceptable level of assurance for verifications, with respect to material errors, omissions, and misrepresentations.

1.4 Summary Description of the Project

The Westphalen Forest Carbon Project is an IFM project (LtPf) implemented by Matthias Graf von Westphalen in the states of Schleswig-Holstein and North Rhine-Westphalia of Germany. It falls under sectoral scope 14 and follows the VM0012 – Methodology for Improved Forest Management in Temperate and Boreal Forests (LtPf), version 1.2. This is a grouped project and the project's crediting period is 40 years, from 01 January 2018 to 31 December 2057. The total project area is 772 ha, and no new instances are added in the current monitoring period. The project aims to achieve greenhouse gas (GHG) emission reductions and removals by halting all the harvesting operations such as selective thinning and final felling of approved volume by the forest management plans. The project aims for long-term conservation of forest stands in the project scenario. The project involves practice of hygiene harvest to manage the health of the forest stands. Additionally, calamity harvest is carried out in 0.76 ha during the current monitoring period for removal of spruce beetle infested timber.

The project is implemented on private properties legally owned and operated by Matthias and August Graf von Westphalen. All forest operations are managed by Westphalen forest team. In the project, other entities such as Zimmfor Management Services Ltd are responsible for project development and providing technical assistance. Forest Design SRL is responsible for conducting carbon stock spatial forest inventory and analysis using the latest ZEB GeoSLAM Horizon LiDAR technology.

The project's implementation and operations resulted in net GHG emission reductions and removals of 17,897 tCO2e for the second monitoring period (01 January 2022 to 31 December 2024, inclusive of both days). Of this total, 14,228 tCO2e VCUs are eligible for issuance in the

project. Buffer credits of 3,400 tCO2e are deducted from the net GHG emission reductions and removals accounting for 19% non-permanence risk estimated in the project using NPRT v4.2.

With a reasonable level of assurance, the project complies with all verification criteria specified in VCS Standard v4.7 and VM0012 – Methodology for Improved Forest Management in Temperate and Boreal Forests (LtPf), version 1.2.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification of the project was conducted through a combination of documents review, on-site inspections, and interviews with the project proponent and relevant stakeholders, as detailed in Sections 2.2, 2.3, and 2.4 of this report.

The verification process included a review of the registered PD&MR v4.4, the Joint Validation and Verification Report v3.0Aa, ER calculation spreadsheets, and other supporting documents submitted by the project proponent. This was followed by an on-site visit, field assessments, interviews with the project proponent and relevant stakeholders, issue and resolution of findings, and the preparation of the VCS Verification Report. Throughout the verification process, the project was assessed for conformance to the criteria described in Section 1.2: Scope and Criteria of this report.

The evidence-gathering activities were conducted from 06 March to 16 March 2025, during which the audit team carried out a detailed review of key documents. These included the registered VCS PD&MR v4.4, the Joint Validation and Verification Report v3.0Aa, non-permanence risk report, GHG quantification ER workbooks, CBM Modelling data, leakage documents, ownership documents, PEFC certification, financial records and other relevant documents listed in Appendix II of this report.

The audit visit, scheduled from 07 April to 09 March 2025, involved a comprehensive assessment of evidence documents, onsite conditions and interviews with the project proponent and project management team regarding the project activity implementation, PEFC certification, financial investments, Forest inventory team training records, QA/QC procedures of inventory data and other supporting documentation. Additionally, interviews were conducted with stakeholders/employees to gather information on various risks associated with labor and work and human rights

The audit team developed an audit plan for the project based on EPIC's procedures for verifying project activities and monitoring procedures. This plan outlined the risks of material errors, as well as the types of data and information to be assessed. To identify these risks, the audit team

employed risk-based sampling to detect any non-conformities or potential material discrepancies.

The verification process followed the outlined approach:

- Desk review of registered VCS PD&MR v4.4, Joint Validation and Verification Report v3.0Aa, GHG emission ER calculation spreadsheets, project KML files, permanent monitoring plots data, non-permanence risk report, financial analysis documents, leakage calculation spreadsheets and supporting evidence to ensure the project's conformance with VCS Standard v4.7 and the approved methodology VM0012 v1.2.
- Preparation of evidence gathering plan and strategic analysis and risk assessment report.
- Preparation of the audit plan,
- On-site visit and assessment by the audit team (interviews with the project proponent, project management team and relevant stakeholders). To verify occurrence of loss events in the project area. To verify the calamities events and its impacts in the project.
- Issue of findings (CARs/CLs/FARs).
- Preparation of the draft verification report.
- Resolution of findings (CARs/CLs/FARs).
- Preparation of the final verification report.
- Independent technical review of the report.
- Quality check of the report.
- Final approval of the verification report.

Evidence gathering plan included assessment of documents submitted to VVB, field sampling and techniques, interviews with stakeholders and background check based on the project parameters, scope and professional judgement of the audit team to meet a reasonable level of assurance.

Table 01: Timeline of Key Verification Events are as follows:

Sl. no	Project Events	Date (or period) of the event
1	Kick-off meeting	04 March 2025
2	Receipt of Project documents for review	05 March 2025
3	Document Review	06 March 2025

4	Submission of NOVS form	14 March 2025
5	Site Visit	07 April to 09 April 2025
6	Issuance of findings	16 April 2025
7	Closure of findings	29 April 2025
8	Issuance of Draft Verification Report	18 June 2025

Table 02: Audit team composition for the Westphalen Forest Carbon Project

Name	Role	Responsibility
Ms. Sheela H K	Lead Auditor	Documentation review, Background investigation, Preparation of questionnaire for interviews, remote participation in onsite audit, Issuance and closure of audit findings, Preparation of draft and final verification report.
Ms. Swetha S	Auditor	Documentation review, Background investigation, Preparation of questionnaire for interviews, Onsite audit, Issuance and closure of audit findings, Preparation of draft and final verification report.
Mr. Jan Marten Muller Thomsen	Host Country Expert & Technical Expert	On-site audit visit, Inspection of monitoring plots and inventory data, Interviews with the forest inventory team and relevant stakeholders, Review of project compliance with host country laws and regulations. Verification of CBM Modelling data.
Mr. Santhosh D T	Technical Reviewer (TR)	Technical Review
Dr. Dhanush S K	Technical Expert Assisting Technical Reviewer (TR)	Technical Review

Ms. Sheela H K holds a Master's degree in Agriculture. She has four years' experience in agriculture and forestry field. She has worked as a research fellow & assistant professor in various forestry research institutes. She has hands on experience in data analysis during her

academics. She is qualified as an auditor as per EPIC's procedures for AFOLU GHG reductions and removals projects audits in various countries under various standards and protocols.

Ms. Swetha S holds a Master's degree in Forestry and Environmental Science and Bachelor's degree in Forestry (Hons). She has two years extensive research experience in the field of Biodiversity Conservation and wetland restoration. She is qualified as an auditor as per EPIC's procedures for various AFOLU GHG reductions and removals projects audits in various countries under various standards and protocols.

Mr. Jan Marten Muller Thomsen holds a Master's degree in Forest Sciences and Forest Ecology. He is fluent in German (Native) and English. He is qualified as technical expert and host country expert for Germany in accordance with EPIC's procedures. He has hands on experience in forest planning, afforestation, restoration measures and forest conservation projects. He has worked with the German State forests and holds significant knowledge on forest laws and regulations of Germany.

Mr. Santhosh D T holds a Master's degree in Forestry. He has more than 2 years of experience in forestry research and academics. His technical proficiency includes the use of R-Studio and SPSS for statistical analysis, as well as expertise in tasks such as mapping, vector layer creation, basic raster styling and raster analysis. He is qualified as a technical reviewer as per EPIC's procedures for various AFOLU GHG reductions and removals projects audits in various countries under various standards and protocols.

Dr. Dhanush S K holds a PhD in Forestry and Environmental Science and Master's degree in Environmental Science. He has extensive research experience in remote sensing and GIS analysis. He is qualified as a technical reviewer as per EPIC's procedures for various AFOLU GHG reductions and removals projects audits in various countries under various standards and protocols.

2.2 Document Review

The verification was performed primarily through document review of the registered VCS PD&MR v4.4, dated 15 February 2024; the VCS Joint Validation and Verification Report v3.0Aa, dated 15 December 2023; the VCS Monitoring Reports (v1.0 and v1.3) for the current monitoring period; and associated supporting documents, as detailed in Appendix II of this report. All documents were provided digitally to the audit team via a SharePoint folder. The assessment was carried out by the audit team using a verification protocol that includes standard auditing techniques to assess the implementation of project activity.

As the first step of the verification assessment, the audit team reviewed the VCS Monitoring Report v1.0 (initial MR submitted by the PP) and the GHG calculations workbook against the requirements of VCS Standard v4.7 and the approved methodology VM0012 v1.2. Information provided in the initial MR was cross-checked with supporting evidence submitted by the PP and publicly available data from other sources.

Based on the review, the audit team issued findings in the form of Corrective Action Requests (CARs) for non-conformities with the VCS Standard v4.7, VCS 4.4 MR template requirements and Clarification Requests (CLs) for insufficient information. Evidence and supporting documents were evaluated for the FARs issued for the Westphalen project in the first monitoring period by RINA Services S.P.A. The PP incorporated the corrections and submitted the revised VCS Monitoring Report v1.3 accordingly.

2.3 Interviews

The audit team conducted an onsite visit to the project area from 07 April to 09 April 2025 to evaluate the status of project implementation and assessment of risks as stated in VCS MR v1.0. Interviews were conducted with the PP, Project Management Team and relevant stakeholders belonging to all the groups (Economic, Environmental and Social). A brief description of the topics discussed during the interviews including but not limited to the topics provided below.

Table 03: Topics discussed during the on-site interviews.

Sl. No.	Stakeholder Group	Topic of Discussion during the interviews
1.	Project Proponent	- Implementation of project activities - Project ownership - Financial Sustainability for the project - Legal status and property rights - Project Start Date - Double claiming / Participation under other GHG Programs - Project contributions to SDGs - Review of Baseline Scenario - Identification of project risks and its mitigation measures. - Grievance redressal procedure and information on any grievances received in the project - Forest Management Plan - FPIC Process, Information on ongoing disputes. - Management experience in implementing carbon projects - Non-Permanence Risks - Stakeholder Consultation and Communication on Onsite Visit.

		- Calamity Harvest – Spruce Beetle Infestation
Project Management Team		
2	Zimmfor Project Management Team	- The general description of the project - Implementation of the project activities - Compliance to monitoring plan given in PD - Financial Risks, Investment Decisions - Risks associated with the project - Benefits from the project - Roles and responsibilities of the entities and personnel related to the project - Double Claiming/ Double counting/ Participation under other GHG programs - Scope 3 emissions - Project Contributions to SDGs - QA/QC procedures - Stakeholder identification and consultation - Grievance redress procedures
3	Zimmfor GIS Team	- Project Area GIS Analysis - Non- Permanence Risk Analysis - NDVI Analysis - IPCC Wetlands/Peatland Analysis
4	Zimmfor Carbon Modelling Team	- Demonstration of CBM Model - Demonstration of ex-ante and ex-post calculations - QA/AC Procedures - Assumptions/rationale considered for carbon modeling
Forest Inventory Team		
5.	SC Forest Design SRL	- Assumptions considered during measurements - Methods of measurement of tree DBH, height and snags - Procedures for enumeration of trees - Trainings provided for field data collection. - Equipment Calibration procedures - QA/AC Procedures of forest inventory data - Labor and Work risks

		- Knowledge on Grievance Redressal Procedure - Loss event
Stakeholders identified in the project		
6	Economic Stakeholders	- Communication of assessment team arrival - Dissemination of project documents - FPIC Process - Ongoing consultation process - Contributions of projects towards SDG's - Risks from the project - Community Employment opportunities - Training and workshops - Ongoing Disputes and conflicts - Awareness about Law enforcement - Negative impacts from the project - Grievance redress mechanisms - Benefits from the project in the second monitoring period.
7	Environmental Stakeholders	- Communication of assessment team arrival - Dissemination of project documents - FPIC Process - Ongoing consultation process - Contributions of projects towards SDG's - Risks from the project - Community Employment opportunities - Training and workshops - Ongoing Disputes and conflicts - Awareness about Law enforcement - Negative impacts from the project - Grievance redress mechanisms - Benefits from the project in the second monitoring period. - Rare/Threatened endangered species
8	Social Stakeholders	- Communication of assessment team arrival

		- Dissemination of project documents - FPIC Process - Ongoing consultation process - Contributions of projects towards SDG's - Risks from the project - Community Employment opportunities - Training and workshops - Ongoing Disputes and conflicts - Awareness about Law enforcement - Negative impacts from the project - Grievance redress mechanisms - Benefits from the project in the second monitoring period. - Hunting activities.
Employees working in the project		
9	Westphalen Employees	- Hiring Procedures - Rights and Benefits to employees - Project Risks to Employees - Recruitment Process - Labor and Work Policies - Grievance Redressal Procedure

Table 04: List of the personnel interviewed for verification process of the Westphalen Forest Carbon Project

Sl. No.	Name	Designation/ Organization	Date of Interview
1	Dr. Johannes Gerst	Forest Manager, Matthias Graf von Westphalen	07 April 2025
2	Jason Zimmermann (RPF)	President, Zimmfor Management Services Ltd	07 April 2025

3	Dave Brown (RPF)	Specialist, Operational services, Zimmfor Management Services Ltd	07 April 2025
4	Trevor de Zeeuw (RPF)	Specialist, Forest Carbon, Zimmfor Management Services Ltd	07 April 2025
5	Zoie Richards, AdDipIGIS	Specialists, Forest Carbon, Zimmfor Management Services Ltd	07 April 2025
6	Marika Forge (RP.Bio)	Manager, Forest Carbon, Zimmfor Management Services Ltd	07 April 2025
7	Sergiu Florea	Forest Engineer, SC Forest Design SRL	08 April 2025
8	Susanne Munsterwann Sedic	Forest Office, Graf von Westphalen	09 April 2025
9	Jenni Klein	Forest Office, Graf von Westphalen	09 April 2025

The details of interviewed stakeholders belonging to different groups (Economic, Environmental and Social, Government, Forest Research Institutes) are provided in the confidential version of the verification report.

2.4 Site Visits

The audit team conducted an on-site visit to the permanent monitoring plots located in the state of North-Rhine, Westphalia in Germany from 07 April to 09 April 2025. The visit was scheduled with the objective of verifying the implementation of project activities, as documented in the registered VCS PD&MR v4.4, the Joint Validation and Verification Report v3.0Aa, and the initial MR v1.0.

The audit visit aimed to:

- Verify the soundness and compliance to the project design and monitoring report.
- Confirm the credibility of Verified Carbon Units (VCUs) generated in the project
- Assess the project's contribution to Sustainable Development Goals (SDGs).

- Ensure compliance with relevant laws, regulations, approved methodology and the VCS Standard v4.7 requirements.
- To assess the impacts of project activities on local stakeholders and ecosystem health.
- To verify the accuracy of the information presented in NPR report.
- To confirm the monitoring activities is in accordance with the monitoring plan stated in registered VCS PD&MR v4.4

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 monitoring period and 46 plots established in 2024) for the current monitoring period. The audit team using QGIS v3.36.1 randomly selected 7 sample plots/52/ such that it covered all the analysis units to assess the variations between each analysis unit. The selected sampling intensity is in line with the "IAF Guidance on the Application of ISO/IEC Guide 66" (Page no. 26: G.5.3.12), which states that the minimum number of sites to be visited per audit for the surveillance audit visit is ($y = 0.6 \sqrt{x}$), where y is the number of samples and x is the total population, rounded to the upper whole number.

The minimum number of sample plots to be visited is 7. EPIC audit team visited 7 sample plots, fulfilling the requirement of minimum number of sites to be visited per audit in the project. Clinometer, caliper and diameter measuring tape were used for estimating the height and DBH of the trees and DBH of lying dead wood.

Table 05: Details of audit visit.

Date	Activity
07 April 2025	• Opening meeting at Matthias Graf von Westphalen Forestry Office, Bad Wunnerberg, Germany • Introduction about the audit team and briefing about the verification audit process. Introduction of Project Proponent and Project Management Team and briefing of the project activities. • Interview with the PP and Project Management Team • Visit to monitoring plots - BZ2-15U, SZ1-5U, BZ2-21U and OZ2-3u. • In the plots, the audit team verified the boundaries of the project area, the species present in each plot, the location (geocoordinates) of the selected sample plots, the demarcation features of the sample plots, inventory

	procedures, safety protocols, QA/QC procedures for inventory data, and remeasured the trees to cross-check the inventory data/61/ as per the monitoring plan. The audit team also verified the presence of any vulnerable species, the impact of natural risks and presence of spruce beetle infestation.
08 April 2025	Activities carried out by audit team: ▪ Visit to monitoring plots - OZ1-2, BZ3-6 and OZ3-3U. ▪ Interviews with the Westphalen Forest Employees and identified stakeholders in the project. Assessment of project implementation risks.
09 April 2025	▪ Interviews with female staff working in Westphalen Forest office on Labor and Work-related risks. ▪ Demonstration of CBM-CFS3 Model • Closing meeting at Matthias Graf von Westphalen Forestry Office, Bad Wunnerberg, Germany to summarize findings and outline next steps involved in the project verification.

The details of sample plots selected for the onsite visit is reported in APPENDIX IV of this report.

2.5 Resolution of Findings

During the current monitoring period, the audit team raised findings for non-conformance identified in the project. The identification of the findings was based on a desk review analysis of documentation made available to the audit team, on-site inspections and background investigation of publicly available information.

The findings pertain to non-compliance with the VCS Standard v4.7, local forest laws and regulations, and/or approved methodology/6/, registered VCS PD&MR v4.4/7/, Joint Validation and Verification Report v3.0Aa/8/, VCS MR v4.4 template requirements/13/. The information and data were reviewed for consistency to ensure that there are no errors, omissions, or misrepresentations in the project

A Clarification Request (CL) is raised if the information is insufficient or unclear to determine whether the applicable VCS requirements have been met.

A Corrective Action Request (CAR) is raised if one of the following situations occurs:

- Non-compliance with the methodology, or applicability requirement from the monitoring plan and/or baseline and eligibility criteria requirements as identified from the registered VCS PD&MR v4.4.

- If information is inadequately documented by the project proponent or if the provided evidence is insufficient.

- For mistakes done in applying assumptions, data, or calculations of GHG reductions or removals that will impact the quantification of VCUs for the current verification period.

A Forward Action Request (FAR) is issued for actions if the monitoring and reporting require attention and/or adjustment for the next verification period.

For the current monitoring period, 01 CLs and 04 CARs were raised by the audit team. FAR01 issued by RINA Services S.P.A during first verification period was raised to obtain information and supporting evidences from the PP. All findings were resolved after obtaining proper justification and making changes to the project documents such as VCS MR, NPR report, ER calculations spreadsheet and other supporting documents. All corrective actions have been incorporated into the revised documents. To ensure transparency in the verification process, Appendix III of this report summarizes the findings and the responses from the project proponent.

2.5.1 Forward Action Requests

No FARs are raised for the project during the current monitoring period. RINA Services S.P.A had issued 01 FAR during first verification period to verify the details on leakage management and any harvesting activities carried out in the project. The EPIC audit team resolved the FAR01 by evaluating all the evidence related to leakage management[/53-55/] and calamity harvesting[/72/] carried out due to Spruce Beetle infestation in the project. Details related to FAR01 is reported in Appendix III of this verification report.

2.6 Eligibility for Validation Activities

This section is not applicable as the EPIC Sustainability Services Pvt. Ltd. holds accreditation for all VCS sectoral scopes for conducting validation as well as verification. The validation/verification body verified all the data and information to provide reasonable assurance and to meet the materiality requirements for AFOLU projects under the 14 Sectoral Scope.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

In the project, a methodology deviation is used for the calculation of the Market Leakage Factor. The audit team reviewed the information on the MARketz tool detailed in Appendix 11 of the registered VCS PD&MR v4.4. The MARketz tool uses seven distinct factors to analyze the project activities' impact on the local, regional, and national markets of the host country. The MARketz tool assigns a score for each of the assessment criteria, and the overall weighted score of all the criteria is assessed to determine the corresponding Market Leakage Factor in terms of percentage. The market assessment criteria are as follows: Market Determination, Market Equilibrium, Barriers, Project Substitutability, and Land/Carbon Impact. The scores are provided as 1, 5, or 9, indicating low, moderate, or high risk of market leakage.

The Market Determination assesses the proportion of potential leakage that will occur in domestic markets versus international markets. The Market Equilibrium determines the effects the project will have on production and consumption within the host country. Barriers assess the potential spatial and legal extent of market leakage effects. Product Substitutability determines if a different product can be used in place of one that would be generated in the baseline scenario, and Land/Carbon Impact determines the scale of the carbon project compared to the national inventory of the host country. The approach used in the MARketz tool is considered more robust and accurate as it involves detailed assessment of all the criteria to determine the market leakage factor of the project, whereas the default method prescribed in section 8.3.2 of VM0012 v1.2 methodology accounts only the country level market supply of timber.

The audit team reviewed the "Market Score Card" sheet of MARketz Tool_Westphalen(Oct'24)/55/ and confirmed that the Market Leakage Factor (20%) is determined accurately in the project. Supporting evidence provided by the PP for calculations of each criterion was verified to confirm the robustness of the leakage factor calculations in the project. Furthermore, the audit team conducted interviews with the PP and the Project Management Team and confirmed that the methodology deviation does not impact the conservativeness of the quantification of reductions and removals in the project. Thus, the deviation applied in the project is in compliance with Sections 3.20.1 – 3.20.3 of the VCS Standard v4.7 requirements and the information in Section 3.6 of the registered VCS PD&MR v4.4.

3.2 Project Description Deviations

The audit team reviewed the information provided in Section 3.2.2 of the VCS MR v1.3 and assessed it against the information presented in the registered PD&MR v4.4 to verify the credibility of the project description deviations identified during the second verification. Based on this assessment, the audit team provides the following conclusions:

During the first monitoring period, the project crediting period and project longevity were fixed at 30 years, as per the decision of the PP and adhering to the requirements specified in VCS Standard v4.4. However, in the current monitoring period, the PP has used the latest version of the Non-Permanence Risk Tool v4.2 for the project risk assessment. In accordance with the latest version of the VCS Standard v4.7 applied to the project, the project longevity must be a minimum of 40 years. Therefore, in compliance with Section 3.2.11 of the VCS Standard v4.7, the PP has extended both the project longevity and the project crediting period from 30 years to 40 years.

Based on this extension, the PP has updated the GHG calculation workbooks, the CBM model run length, and the additionality Net Present Value (NPV) analysis workbook. The Westphalen project is projected to generate 280,296 tCO_2e of carbon reductions and removals over the 40-year crediting period, resulting in an estimated annual average of 7,007 tCO_2e in emissions reductions and removals. The audit team verified the GHG summary sheet from the Westphalen MR-1 GHG Estimate (Feb 2025)/27/ and confirmed that the calculations are carried out for a 40-year period.

Through interviews with the PP and the project management team, as well as a review of the supporting documentation, the audit team concludes that the extension of project longevity does not affect the applicability of the methodology, the demonstration of additionality, or the appropriateness of the baseline scenario. Therefore, the project is in conformance with the applied methodology VM0012 v1.2 and the requirements outlined in Section 3.21.2, numeral 2 of the VCS Standard v4.7.

3.3 New Project Activity Instances in Grouped Projects

Although the Westphalen Forest Carbon Project is implemented as a grouped project, no new Project Activity Instances (PAIs) have been added during the current monitoring period. The audit team reviewed the information in registered VCS PD&MR v4.4, project area KML files and conducted interviews with the PP and Project management team, confirming that the project area remains at 772 hectares for the current monitoring period. Therefore, this section is not applicable, as no new PAIs have been included in the project.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

Not applicable as the project did not undergo baseline reassessment during the current monitoring period.

4 VERIFICATION FINDINGS

4.1 Project Details

<table>
<tr><th>Item</th><th>Evidence gathering activities, evidence checked, and assessment conclusion:</th></tr>
<tr><td>Audit history</td><td>EPIC was contracted by the Matthais Graf von Westphalen to perform second verification of the “Westphalen Forest Carbon Project” for monitoring period from 01 January 2022 to 31 December 2024. The audit team conducted the second verification based on assessment of the registered VCS Joint PD&MR v4.4[7], VCS Joint Validation & Verification Report v3.0Aa[8], Information available at VERRA Registry for Project 3363 (https://registry.verra.org/app/projectDetail/VCS/3363) and supporting evidences submitted by PP. Based on the evidence, the audit team verified the information provided in the VCS Monitoring Report v1.3.
<table>
<tr><th>Audit type</th><th>Period</th><th>Program</th><th>Validation/Verification body name</th><th>Number of years</th></tr>
<tr><td>Joint Validation and verification</td><td>01 January 2018 to 31 December 2021</td><td>VCS</td><td>RINA Services S.p.A.</td><td>4 Years</td></tr>
<tr><td>2nd Verification</td><td>01 January 2022 to 31 December 2024</td><td>VCS</td><td>EPIC Sustainability Services Private Limited</td><td>3 Years</td></tr>
</table></td></tr>
<tr><td>Double counting and participation under other GHG programs</td><td>The audit team cross-checked both voluntary and regulated registries across different standards. The project is exclusively registered under the VCS program, and carbon credits have been claimed for the first verification period solely in the VERRA registry. Through interviews with the PP and project management team, the audit team confirmed that the project does not seek,</td></tr>
</table>

	receive, or plan to receive credits from any other GHG-related programs other than the VCS program. The EPIC audit team conducted an independent search of registries from different standards for potential overlaps with other projects in the territory, namely the International Carbon Registry/17/, Gold Standard/18/, Plan Vivo/19/, BCR Standard/20/, and CERCARBONO/21/. No projects are found to be implemented in Germany in Plan Vivo and Cercarbono and Ecoregistry. No AFOLU projects are found in ICR and Gold Standard being implemented in Germany/Appendix V/. Westphalen Forest Carbon Project is a first of an initiative in IFM category in Germany registered under VCS program concluding that the project is not registered or rejected by any other GHG programs and is in accordance with section 3.23.1 of the VCS Standard v4.7.
No double claiming with emissions trading programs or binding emission limits	The audit team reviewed potential Emission trading programs/15/16/ such as German National Emissions Trading System (https://www.dehst.de/EN/Online-Services/nEHS-Registry/nehs-registry_node.html) and EU Emissions Trading System (EU ETS) (https://www.dehst.de/EN/Online-Services/Union-Registry/union-registry_node.html) (https://climate.ec.europa.eu/eu-action/eu-emissions-trading-system-eu-ets_en) for incident of double claiming. It is affirmed that the project has not sought, received, nor is planning to receive credit for the same GHG emission reductions and removals under any emission trading program or binding emission limits, except through the VCS program. The reductions and removals arising from the carbon initiative are not included in a regulated emissions trading program, as well as in a binding emission limit. This affirmation is based on the review of emission trading programs, information provided in Section 1.11.1 of the VCS MR v1.3 and interviews held with the PP during the site visit. Further, the PP has signed the Issuance Deed wherein section 2.2.4, a self-declaration is provided stating that the project is not submitted, sought or requested reductions or removals in any other GHG programs apart from the VCS program. Thus, the audit team concludes that the project is in accordance with 3.24.3 section of the VCS Standard v4.7.
No double claiming with other forms of environmental credit	The project is registered under the VCS program and seeking carbon credits solely for curtailing harvesting activities in the project scenario. As declared by the PP in the Issuance Deed

	wherein section 2.2.4, a self-declaration is provided stating that the project is not submitted, sought or requested reductions or removals in any other GHG programs apart from the VCS program. It is affirmed that the project has not sought, received, nor is planning to receive credits from another GHG-related environmental credit system except the VCS program. This affirmation is based on the review of information provided in Section 1.11.2 of the VCS MR v1.5 and interviews held with the PP during the site visit. Thus, the audit team concludes that the project is in accordance with 3.24.5 section of the VCS Standard v4.7.
Supply chain (scope 3) emissions double claiming	The audit team reviewed the information in Section 1.11.3 and appendix 6 of the VCS MR v1.3, and the Graf von Westphalen website regarding supply chain (Scope 3) emissions. Customer Information Scope 3 Emissions - Graf von Westphalen The project proponent (PP) or its authorized representative is identified as a buyer or seller of the product(s) (goods or services) that form part of a supply chain. The audit team examined the public statement regarding Scope 3 emissions issued by Matthias Graf von Westphalen and published on the company's website. The PP declared that, through their project, they are claiming transportation-related emissions from logs removed from Westphalen properties included in the carbon project. "*Carbon credits may be issued under Verified Carbon Standard (VCS) Project #3363 for the greenhouse gas (GHG) emission reductions or removals associated with Westphalen's roundwood products, whose emissions footprint is affected by the project activities*." Therefore, the audit team based on the assessment of information in Graf von Westphalen website/56/ and interviews with the PP concludes that the project complies with the requirements outlined in Section 3.24.7 of the VCS Standard v4.7.

Sustainable development contributions	Since 2016, Germany has embedded the 17 SDGs into its national policy framework. It emphasizes on the alignment with the UN's 2030 Agenda/57/. Germany's Sustainable Development Strategy sets a course for a future where environmental protection, economic prosperity, and social justice are pursued in tandem — both nationally and globally. As part of project contributions, the PP has made efforts to align the project activities to meet targets for SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action) and SDG 15 (Life on Land). The audit team reviewed section 1.12 of VCS MR v1.3 and conducted interviews with PP and relevant stakeholders to assess the project's contributions towards indicated SDGs. The audit team's assessment and conclusion on project's contribution to the defined SDGs are as follows: **SDG 12: Responsible Consumption and Production/58/** **SDG Indicator 12.2.** By 2030, achieve the sustainable management and efficient use of natural resources. In the project, the PP has obtained PEFC certification for the overall project area of 772 ha, demonstrating a commitment to sustainably managing the forests. The audit team independently verified the information in appendix 7 of the VCS MR v1.3 and confirmed that the properties belonging to Matthias Graf von Westphalen are 100% certified. During onsite visit, the audit team crosschecked the PEFC certification records and conducted interviews with the PP to conclude that all the properties belong to Matthias and August Graf von Westphalen in the carbon project has obtained regional certification in accordance with the German PEFC system. The PEFC certificates issued is valid up to July 9, 2026, and 16th October 2029 for properties in Bad Wunnerberg and Lebrade. Therefore, the audit team confirms that the information stated in Table 9 of the VCS MR v1.3 is acceptable. **SDG 13: Climate Action/59/** **SDG Indicator 13.0.** Tonnes of greenhouse gas emissions avoided or removed.

In the Westphalen Project, carbon emission reductions and removals are achieved by curtailment of harvesting operations within the project area. The audit team cross-checked the 'GHG Summary' sheet (Column P – ERy) in the Westphalen MR-1 GHG Estimate (Feb '25) spreadsheet/27/ and concludes that the project activities led to net reductions/removals of 17,897 tCO2e during the current monitoring period and 29,871 tCO2e total to-date in the project (Until the end of 2nd monitoring period). Therefore, the audit team confirms that the information provided in Table 9 of VCS MR v1.3 is appropriate, and the project effectively contributes to curbing carbon emissions, meeting the requirements of SDG 13.

SDG 15: Life on Land/60/

SDG Indicator 15.2. By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.

Through implementation of Westphalen Forest Carbon Project, the PP has halted the selective thinning and felling operations carried out in the project area in the absence of the project. The PP has obtained 100% PEFC certification for all the properties included in the carbon project, thereby exhibiting intentions to sustainably manage the forest stands. The audit team undertook site inspections and conducted interviews with the PP and Environmental Group of Stakeholders and confirmed that the project effectively contributes to SDG 15.2, as stated in the VCS MR v1.3.

Based on the review of information in section 1.12 of VCS MR v1.3, section 1.17.2 of PD&MR v4.4, and supporting evidence, the audit team concludes that the project activities implemented by the PP positively contribute to meeting the three SDG objectives, maintain consistency with the SDGs verified in the first monitoring period, and fulfil the requirements specified in section 3.17.1 of the VCS Standard v4.7.

Additional information relevant to the project	The PP has classified the stakeholders' identities[64] and location details[68] as commercially sensitive information in section 1.13 of the VCS MR v1.3. The audit team verified the commercially sensitive information made available to the VVB assessment and confirms that the documents include crucial information, such as stakeholders' names, personal details, contact information and locations, which are sensitive and may impact their participation in the stakeholder consultation process. Thus, the audit team is of the opinion that the documents categorized as commercially sensitive information are in accordance with the requirements specified in sections 3.5.2 and 3.5.3 of the VCS Standard v4.7. The commercially sensitive information documents are listed in Appendix I of this report.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	In the project, stakeholders were identified in accordance with Zimmfor's Stakeholder Consultation and Engagement SOP[67]. During the current monitoring period, no changes were observed in the composition or diversity of stakeholders, as the project area remained unchanged since the time of project validation. The audit team verified the Stakeholder Database[64], which categorized stakeholders in different groups such as Economic, Social, Environmental, Forest Agencies, Government, and Research Institutes and Universities, as outlined in the SOP. Meeting invitations for the webinar were sent by the PP to approximately 300 stakeholders identified for the project[64]. An independent assessment of publicly available information[70], along with interviews conducted with the PP and various stakeholder groups, confirmed that no Indigenous Peoples or traditional communities are located within the project area. Stakeholder location maps[68] were reviewed using QGIS v3.36.1 to confirm that all stakeholders within a 20 km radius were consulted by the PP.

	Furthermore, the audit team reviewed the stakeholder identification details provided in Section 2.5 of the registered VCS PD&MR v4.4[7], the Joint Validation and Verification Report v3.0Aa[8], and Section 2.1.1 of the VCS MR v1.3 and concludes that the stakeholder identification process has remained consistent with the approach used during the validation of the Westphalen Project. Therefore, it is affirmed that stakeholders have been identified in accordance with the requirements outlined in Section 3.18.1 of the VCS Standard v4.7.
Legal or customary tenure/access rights	The project area spans across states of Schleswig-Holstein and North Rhine-Westphalia in Germany. Legal ownership and rights to use the associated resources vests with Matthias Graf von Westphalen. The audit team reviewed land ownership documents[35], including property deeds and a notary summary, covering all land parcels currently included in the project. Through interviews with the PP, it is confirmed that the PP owns the legal rights to all the areas in the project, thereby falling under section 3.7.1, ownership category 2 – Project ownership arising under law, of the VCS Standard v4.7 requirement. Forest Management Plans, approved by German State Forest Officials, further confirmed that property ownership vests with Graf von Westphalen. Additionally, independent interviews conducted with adjacent neighbours and forest officials confirmed the absence of disputes regarding tenure claims or use rights within the project area. In conclusion, based on the supporting documentation and stakeholder confirmations, the audit team determines that the information submitted by the PP is adequate, and the project is in compliance with numeral 2 of Section 3.18.1 of the VCS Standard v4.7.
Stakeholder diversity and changes over time	No changes in stakeholder diversity or the make-up of each group have been reported since the first monitoring period of the project. This was confirmed through a review of the information provided in Section 2.5 of the registered VCS PD&MR v4.4, the Joint Validation and Verification Report v4.0Aa, and Section 2.1.1 of the VCS MR v1.3. Onsite inspections and interviews with the PP and relevant stakeholders confirmed that all identified stakeholders were categorized into Economic, Environmental, Social, Forest Agencies, Government, and Research Institutes and Universities groups.

	During the first monitoring period, 267 stakeholders/7/ were identified through the stakeholder consultation process, whereas in the current monitoring period, 300 individuals were identified/64/. Variations among stakeholders were observed only in terms of gender, race, and ethnicity. Thus, the audit team concludes that the project adheres to the requirements specified in numeral 3 of Section 3.18.1 of the VCS Standard v4.7.
Expected changes in well-being	Due to project implementation, no changes have been observed in the economic well-being of the identified stakeholders, as the project area is a private property/35/, and all rights to resource usage belong to Matthias Graf von Westphalen. Based on site visits and interviews with the PP and identified stakeholders, the audit team concludes that the project aligns with the requirements of section 3.18.1 (5) of the VCS Standard v4.7.
Location of stakeholders	The audit team affirms that no stakeholders reside within the project area. This affirmation is provided by review of stakeholder 20km Buffer maps/68/ in QGIS v3.24.1, site inspections and interviews with the identified stakeholders in the project. The local stakeholders identified in the project are located within a 20 km radius of the land parcels in the states of Schleswig-Holstein and North Rhine-Westphalia. A total of 300 stakeholders were identified during the stakeholder consultation process in the second monitoring period./64/ The audit team reviewed all relevant information, such as location, contact details and stakeholder groups of the identified communities, and conducted interviews with the PP and Project management team. Based on this, the audit team concludes that the stakeholder locations have been adequately referenced by the PP and are aligned with section 3.18.1 (6) of the VCS Standard v4.7.
Location of resources	The Westphalen project is implemented on privately owned properties. The PP demonstrated the ownership rights/35/ and land resource usage rights are held by Matthias Graf von Westphalen through property deeds and notary summary for all the land parcels included in the project. During site inspections, the audit team, through independent interviews with the stakeholders confirmed that no

	communities are dependent on the project areas for any resources that would be affected by the implementation of project activities. Thus, the audit team concludes that the information stated by the PP in section 2.1.1 of the VCS MR v1.3 is acceptable.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	As outlined in section 2.1.2 of VCS MR v1.3, the PP has disseminated the project documents via electronic emails, in-person meetings and virtual webinars. The PP and Project Management team conducted various stakeholder meetings to inform the identified stakeholders on the progress of the project and to address any demands/requests from the stakeholders. Stakeholder consultation was carried out on the following dates: - 04th December 2024 – Stakeholder Webinar - - 17th December 2024 – Stakeholder Webinar – Westphalen Carbon Project The PP presented the Westphalen project at several occasions - 26th June 2023 at the 17th Managers' Conference of Commercial Forestry Enterprises in Gottingen (https://privatwaldbetriebe.de/blaetter-wald/) - 25th June 2024 at the 18th Conference of Commercial Forest Managers in Gottingen (https://privatwaldbetriebe.de/blaetter-wald/) - 28th August 2024 at the Meeting of the Committee for Business Administration of the German Forestry Council in Leipzig (https://www.dfwr.de/ueber-uns/fachausschuesse/fachausschuss-fuer-betriebswirtschaft/) - 10th October 2024 at the AGDW Forest Symposium "Europe after the election: Reorientating EU forest policy". in Berlin(https://www.waldeigentuemer.de/rueckblick-waldsymposium-2024/)

	Meeting invites were sent through email to all the identified stakeholders with attached information such as link to PDD, Information on current developments in the project and link for stakeholder comment form and Zimmfor email details for stakeholders to provide their feedback. The audit team verified the following documented evidence submitted by PP to ensure continuous engagement and transparency with stakeholders. - e-mails/64/ list of various identified stakeholders - groups for whom the meeting invites were sent informing on virtual webinar dates (17th December 2024) and upcoming audit visit for second verification along with briefing on the project's status and carbon emission reductions and removals achieved from 1st phase of the project's implementation. The audit team verified the mail - ID details of the identified stakeholders in Stakeholders' comment database/68/ document. - Westphalen - Stakeholder Consultation Presentation (Dec'24) V1/65/ used to educate the stakeholders on recent project's developments. - Stakeholder Meeting invites/65/ with brief project information for those attending the meeting. - Stakeholder Consultation Documents/65/ along with the public comments - Article published by Forest Manager on Westphalen Carbon Project in German Forestry Magazine, AFZ-Der Wald-/65/ The audit team conducted interviews with the PP, Project management team and identified stakeholders and confirmed that the stakeholders were informed on the Stakeholder Comment Form available in Zimmfor Website/69/ for filing complaints/providing suggestions on the project implementation. Therefore, the audit team confirmed that the established mechanism for ongoing communication is in accordance with section 3.18.5 of the VCS Standard v4.7.
Date(s) of stakeholder consultation	The PP conducted the stakeholder consultation process on 04th and 17th of December 2024. The audit team reviewed the e-mails list/64/ sent to various identified stakeholders - groups, Stakeholder Meeting invites/65/, Westphalen - Stakeholder Consultation Presentation (Dec'24) V1/65/ and conducted interviews with PP, Project management team and relevant stakeholders and confirmed that

	information provided in section 2.1.2 of VCS MR v1.3 is appropriate and in accordance with section 3.18.6 of the VCS Standard v4.7 requirements.
Communication of monitored results	The audit team reviewed the Westphalen - Stakeholder Consultation Presentation (Dec'24) V1/65/, stakeholders comments database/64/ and Stakeholder Meeting invites/65/ sent to various identified stakeholders – groups to assess the communication of monitored results to the communities. The PP through email has informed all the authorities and individual stakeholders on the project's status and carbon emission reductions and removals achieved during first monitoring period of the project implementation. The following details were delivered during the stakeholder Consultation meeting held on 4th and 17th December 2024. • Brief introduction on the PP and other entities involved in the project • Project area details and Project locations • Project description along with access to information on Verra website • Results achieved from first monitoring period • Project Description Deviations – Shift to 40 years project longevity • Current Monitoring period 2022 – 2024 results • Baseline and Project scenario • Monitoring methods to overcome illegal harvesting • Potential stakeholder Impacts • Relevant Law and Regulations • Free, Prior and Informed Consent (FPIC) • Details on the upcoming audit visit for second verification by an independent VVB • Information on validation and verification of the project • Information on stakeholder consultation comment form (Zimmfor.com) for continued on-going stakeholder consultation process • Details on locating project information in verra registry and contact details of Zimmfor for providing feedback Consent was taken from the stakeholders to use their information for audit purposes during the stakeholder consultation meeting. During the site visit, the audit team conducted interviews with the project management team and confirmed that the stakeholders were made

	aware of the project's development through regular consultations and no negative impact was reported by communities due to implementation of the project activities. The audit team reviewed the stakeholder comments records/64/ and concludes that no negative impacts were reported by the stakeholders.
Consultation records	The stakeholder consultation process was carried out following the guidelines in Zimmfor Stakeholder Consultation+Engagament SOP/65/. The PP has recorded the emails of the identified stakeholders to communicate the results of each monitoring period. The audit team verified the documented evidence submitted by PP for conducting stakeholder consultation such as emails records/64/, stakeholders comments database/64/, stakeholder meeting notes/65/, Westphalen - Stakeholder Consultation Presentation (Dec'24) V1/65/ and Stakeholder Meeting invites/65/ database and confirmed that the PP has sufficiently demonstrated all actions taken to record the consultation process carried out during project implementation and operation process. Thus, the information provided in section 2.1.2 of VCS MR v1.3 is acceptable.
Stakeholder input	During site visit, the audit team crosschecked the feedback@zimmfor.com with the project management team to confirm if any demands or project inputs are sent by the stakeholders. No requests/inputs were reported through the stakeholder comment form available on Zimmfor website or assigned email for the Westphalen project. The comments/suggestions raised by the stakeholders during consultation process meeting (December 17th, 2024) were duly recorded in the Stakeholders comments database/64/. The audit team verified the PP's responses to the comments and confirmed that no changes were required to the project design. Additionally, all the comments received were duly addressed by the PP and details are provided in section 2.1.5 of the VCS MR v1.3. Therefore, the audit team based on interviews with PP and identified stakeholders concludes that the information stated in VCS MR v1.3 is in accordance with the requirements outlined in section 3.18.3 of the VCS Standard v4.7.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	The project is implemented in private areas owned by Matthias Graf von Westphalen. The audit team verified the land ownership documents/35/ (property deeds and notary summary) for all the land parcels included in the project and confirmed that the rights to use land resources and carbon credits generated through implementation of Westphalen Project vests with the PP. The Forest Management Plans/42/ and PEFC certification confirmed the management of properties by Matthias Graf von Westphalen. In the project, the PP has maintained a continuous stakeholder consultation process. Through review of stakeholder email records,/65/ the audit team confirmed that the meeting invites were sent to all the individuals identified near the vicinity of the project area. The audit team reviewed the list of attendees in the stakeholder meeting/64/, Stakeholders comments database/64/ and confirms that no negatives impacts/disputes were reported due to the project implementation during the meeting. Consent was taken from the stakeholders to use their information for audit purposes during the stakeholder consultation meeting. Furthermore, the documental evidence/65/ and site visits highlighted that no stakeholders are reliant on project area for any benefits and no disputes exist with any IPs, LCs, or customary rights holders within the project area. Thus, the audit team deems that the information in section 2.1.3 of VCS MR v1.3 is acceptable and in accordance with the section 3.18.7 of VCS Standard v4.7.
Outcome of FPIC discussion	Given the information detailed above, the FPIC process is not applicable for this project as the land access and usage rights vests with the PP. During site visit, no disputes were observed by the audit team, and no stakeholders were found residing within the project area as the project is implemented in a private property/35/. Interviews with the adjacent neighbors, hunting officials and other stakeholders confirmed that no individual's property rights are affected due to the project implementation.

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	No grievance was received through any of the grievance reporting established channels in the project. The audit team verified the stakeholder's meeting notes/65/ and crosschecked feedback@zimmfor.com during audit visit with the project management team to confirm if any demands or project inputs are sent by the stakeholders. No complaints/requests were reported through the stakeholder comment form available on Zimmfor website or assigned email for the Westphalen project. Furthermore, no comments were reported in the VERRA registry (https://registry.verra.org/app/projectDetail/VCS/3363) for the project in the current monitoring period. Therefore, based on review of evidence documents and interviews with PP and project management team, the audit team confirms that the information provided by PP in section 2.1.4 of the VCS MR v1.3 is acceptable.
Grievance redress procedure	Any grievance reported in the project is addressed following the Grievance Redress Procedures outlined in the Zimmfor Stakeholder Consultation+Engagament SOP/66/. Interviews with the project management team confirmed that any grievances reported and resolved disputes information will be made publicly available on the Zimmfor website (https://www.zimmfor.com/). The channels for submission of grievances are through Grievance Submission form/Stakeholders comment form located on the Zimmfor website. Where local customs or circumstances do not allow for electronic submission, the SOP provides guidelines to contact Zimmfor using the information provided on contact page, arrangements are made to provide paper version of the Grievance Submission Form. The steps followed to resolve any grievances recorded in the project are as follows, Stage 1 – Receive, Respond and Resolve Stage 2 – Mediation Stage 3 – Arbitration or Adjudication

	Upon receiving a grievance, PP or Project Management Team will acknowledge and respond within two weeks, requesting the completion of the Grievance Submission Form if necessary. The evidence provided will be assessed to determine if the grievance is substantial. If it is, Zimmfor will engage in dialogue with the griever to seek resolution before taking further action. During this time, precautionary measures such as halting VCU sales or implementing interim mitigation may be taken. If resolution requires further investigation, a review will be conducted within two months, followed by the development of appropriate mitigation measures or escalation to mediation if needed. If a grievance remains unresolved after Stage 1, it will be referred to a neutral third party for mediation (stage 2), with procedures defined and managed by that third party. If mediation fails, unresolved grievances will either proceed to arbitration (stage – 3), where legally permitted, or be taken to the appropriate courts, with the option to escalate to a supranational adjudicatory body if applicable. Thus, the audit team concludes that all the grievances reported in the project are resolved as per Grievance redress procedures outlined in Zimmfor SOP/66/ and the grievance redress procedures complies with the requirements of section 3.18.4 of the VCS Standard v 4.7.

4.2.5 Public Comments

The Westphalen Forest Carbon Project was open for public comment period from 28/07/2022 to 27/08/2022 as per the information in section 2.4 of registered VCS PD v4.4 and Verra Registry. The project has not received any public comments during the second monitoring period. The audit team crosschecked the VERRA registry "VCS Other Documents" (https://registry.verra.org/app/projectDetail/VCS/3363) and confirmed that no comments have been submitted in the VERRA registry for the project. Furthermore, review of the established channels such as feedback@zimmfor.com during audit visit with the project management team confirmed that no complaints/requests were reported through the stakeholder comment form available on Zimmfor website or assigned email for the Westphalen project.

The audit team crosschecked the stakeholder's comments database/64/, wherein the stakeholders has raised three comments during the stakeholder consultation meeting held on 17th December 2024. Based on the information in section 2.1.5 of the VCS MR v1.3, the audit team confirms that all the comments are thoroughly discussed and addressed by the PP in the VCS MR v1.3. The audit team's assessment on the PP response and conclusions are provided in the below table.

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
Inquiry as to what will happen on the areas after the project period ends.	The intent is for the project lands to be incorporated into a new carbon project.	The audit team reviewed the "meeting notes" sheet in Stakeholder's Comment Database/64/ and conducted interviews with the PP and concludes that the project is aimed to be incorporated under a new carbon project after the end of the period longevity (40-years). Furthermore, no changes are required to the project design. Thus, the action undertaken by the PP is appropriate.
Inquiry as to how the project is different from other climate protection projects.	The Westphalen Forest Carbon Project was developed using an improved forest management methodology. Other methodologies focus on reforestation.	The Westphalen Forest Carbon Project is a unique and pioneer project under IFM category in Germany. The audit team reviewed the websites of various registries/17-21/ including VERRA and confirmed that IFM projects focusing on optimizing the management of existing forested areas aren't developed in Germany expect the Westphalen Project. Other projects are commonly developed using ARR methodologies or similar reforestation methodologies. Thus, the audit team concludes that the justification provided by the PP in VCS MR v1.3 is acceptable.

Inquiry as to whether there is a minimum area requirement to develop a carbon project.	The project design has no area limitations, but the economics project implementation is a considerable factor.	The PP has adequately addressed the comment as there is no specific area limitations set by the standard for development of a carbon project. Thus, the audit team concludes that no changes are required to the project design and the action undertaken by the PP is acceptable.

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

As evidence to support their Management Experience, the PP has submitted all relevant documentation, including Curriculum Vitae, certifications, and other credentials of the Westphalen Project team. The audit team verified the CVs/38/ of the Project management team and all personnel involved in the project's development and implementation to assess the team's competency required for managing the project.

During the site visit, the audit team conducted specific interviews with the PP and Project management team and affirms that the management team possessed all the requisite skills for effective management of the project.

Matthias Graf von Westphalen has established partnerships with other entities to provide specialized consultancy for handling AFOLU projects, including:

- Zimmfor Management Services Ltd. (Listing Representor, Authorized Representative, Implementation Partner, Project Developer)

The Westphalen properties included in the carbon project is managed by Dr. Johannes Gerst, a German Professional Forester, working as a forest manager and responsible for the implementation of project activities. Dr. Johannes holds significant experience in planning of forest operations. In the project, he undertakes all the actions related to stakeholder consultation. He has provided In-person presentations on the project on several occasions as indicated in Appendix 8 of the VCS MR v1.3. (Forestry Office - Graf von Westphalen)

Zimmfor Management Services Ltd. (Zimmfor) is a specialized consulting firm headquartered in Campbell River, British Columbia. The organization focus on management systems and certification—including environmental sustainability, chain of custody, progressive Aboriginal relations, and safety—as well as due diligence and legality, resource management, forest engineering, and biology. Their core service area spans British Columbia, eastern Canada and throughout the United States. In the Westphalen project, Zimmfor acts as an Authorized Representative, Implementation Partner, and Project Developer. They handle communications with the Verra Registry, support project validation and verification, conduct quality check - field monitoring, and manage all required documentation—including carbon modelling, risk assessments, and stakeholder engagement—to ensure successful project registration and issuance of Verified Carbon Units (VCUs). (https://www.zimmfor.com/)

The audit team reviewed the agreement between the Matthias Graf von Westphalen and other entities to perform every role defined in the project. The audit team concludes that the Westphalen project's management team possess significant experience and potential skills required for implementing carbon projects and in compliance with section 3.19.6 of VCS Standard v4.7.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	The Westphalen properties offers pathway to the local stakeholders for recreational activities such as trekking and to practice hunting. As the project scenario involves logged to protected forests, no risks or negative impacts are observed by the local stakeholders in the project. Additionally, the PP has provided the PPE kits for all the employees involved in forestry operations as a safety measure to overcome the risks involved in the field. During site visit, the audit team observed the employees in PPE kits as per their roles and also confirmed through interviews that periodic trainings are conducted to train employees on safety protocols while working in field and handling forest equipment's. No negative impacts were reported by the employees due to project implementation. Thus, the audit team is opined that the justification provided by PP is acceptable and is in compliance with the section 3.19.4 of the VCS Standard v4.7.
Risks to stakeholder participation	The audit team verified the Aspect analysis details/67/ conducted for stakeholder participation wherein it identified safety threats to local stakeholders' participation and suppression of their freedom to

	provide unbiased opinions about the project (Social, Economic, Research Institutes and Universities category of stakeholders). To mitigate the risk, the PP has declared all the stakeholder's information as confidential and sensitive information in the project, assigning codes for each stakeholder responses before making it available on the public platform./67/ This act encourages the stakeholders to participate and provide their comments without any oppression of freedom of expression. The audit team conducted interviews with the PP and Project management team and concludes that the identified risks to the stakeholder participation in the project are appropriate and in compliance with the requirements of sections 3.19.5 of the VCS Standard v4.7.
Working conditions	PP has identified the risks related to working conditions following an interview with the employees involved in the field for forest inventory and harvesting operations in the project. To overcome the identified risks, periodic safety-related trainings are scheduled for employees on pre-work hazards and handling of forest equipment. During site inspections, the audit team conducted interviews with the field employees and confirmed the provision of role specific PPE kits to all the employees. Additionally, vehicles are provided with thermal set up to overcome extreme cold/snow conditions. The employees are instructed to work in groups and provided training on first aid procedures. The forest operations employees comprise of individuals with more than 10-20years of work experience and are aware of locally existing conditions which make them well prepared to deal with all kind of risks at work conditions. Westphalen properties included in the project are PEFC certified/71/, which also confirmed that all the workers are well trained on the possible risks. at work conditions. Thus, the justification provided in section 2.2.2 of the VCS MR v1.3 is appropriate and in accordance with section 3.19.7 of the VCS Standard v4.7.
Safety of women and girls	The audit team conducted detailed interviews with the female staffs working in the Westphalen forest office and project management team to verify any possibilities of safety issues to the children, minorities and women in the project. No negative impacts or threats were reported by the employees. It was confirmed through the interviews that safety of children and women are prioritized in the Westphalen group. A grievance channel is established for employees
Safety of minority and marginalized groups, including children	

	to raise complaints anonymously. A detailed investigation and stringent disciplinary measures are adopted in the case of misconduct or threat to safety of women. Through site inspections, it is confirmed that no children are hired for work in the Westphalen group and its associated third parties. The minimum age for hiring in forest operations is set to be 18 years. Further, the audit team verified the "Zimmfor – Stakeholder consultation SOP"/67/ which states to ensure that the project proponent and all other entities involved in project design and implementation are not involved or complicit in any form of discrimination or sexual harassment with respect to the project. Thus, the audit team through site inspections and independent interviews concludes that there are no safety risks to women and girls resulting from project activities and the project is in compliance with section 3.19.8 of the VCS Standard v4.7.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers	No risks are identified in the project. The project area has obtained 100% PEFC certification and fulfill the rules and regulations of PEFC certification process. The PEFC Sustainable Forest Management Requirement in Germany/71/ prohibits use of any pesticides banned by international agreement and instructs to minimize use of pesticides. Through site inspections and interviews with the PP and Project management team, the audit team confirmed that no chemicals inputs are used in the project during current monitoring period. The Westphalen forestry team monitors the pests and disease outbreaks such as spruce beetle infestation. All the beetle calamity's affected areas are harvested as per the guidelines of German State Forest Service. No chemical pesticides or fertilizers are used in the project to control spruce beetle damage. As the project focuses on protection of logged forests, no hazardous waste is generated in the project area. Therefore, the audit team confirms that the justification provided by PP section 2.2.2 in VCS MR v1.3 project is in compliance with section 3.19.10 of the VCS standard v 4.7.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination Sexual harassment	The PP has efficiently identified all the potential risks that the employees can be exposed to in a general work environment conditions using the risk matrix as per the Zimmfor Stakeholder Consultation + Engagement SOP for VCS projects./67/. Anti-discrimination measures are adopted to ensure that PP and all other entities involved in the project design and implementation are not involved or complicit in any form of discrimination with respect to the project. The Zimmfor Stakeholder Consultation + Engagement SOP for VCS projects./67/ prohibits any form of discrimination or sexual harassment with the stakeholders in the project. It also has established stakeholder comment form to report any forms of complaints, and the grievances will be resolved following the established grievance redressal procedure. The audit team conducted independent interviews with the employees deployed in forest operations and female staffs working in forest office and confirmed that the Westphalen group provides equal opportunities for growth and promotion. No incidents of discrimination or sexual harassment have been reported by any employees. Furthermore, the audit team verified the salary slips of employees performing same job roles and concludes that the employees are provided with equal wages as per their duties performed in the project. To prevent any discrimination, the job opening is posted in the Westphalen website along with the job requirements. The vacancies are filled for profile matching the job requirements. The audit team verified the Westphalen job posting documents/69/ and their website (https://www.graf-von-westphalen.de/unternehmen/stellenangebote/) and concludes that the information stated by the PP is acceptable. Thus, the audit team affirms that no discrimination exists between the employees, and the project adheres to requirements stated in section 3.19.11 of VCS Standard v4.7.
Gender equity in labor and work	The project complies with the PEFC certification requirements which ensure maintenance of gender equality in employment

	practices, promotions, engagement processes and provision of equal wages./71/ The audit team crosschecked the salary pay slips which highlighted equal pay among the employees for the same job role performed in the project. Through interviews with the employees, the audit team confirmed that all candidates are provided the same opportunity to apply for any job vacancy. The job vacancies are posted in the job portal websites/69/ and based on the fulfilment of profile requirements, the candidates are screened for the interviews. Thus, the audit team is of the opinion that the project effectivity promotes gender equity in the project and fulfils the requirement specified in section 3.19.12 to 3.19.14 of VCS Standard v4.7.
Forced labor Child labor Human trafficking	The project has obtained 100% PEFC certification, which mandates the PP to conform with the ILO No. 29, *Forced Labour Convention,* 1930, ILO No. 105, *Abolition of Forced Labour Convention,* 1957, ILO No. 111, *Discrimination (Employment and Occupation) Convention,* 1958, ILO No. 138, *Minimum Age Convention,* 1973, ILO No. 182 and *Worst Forms of Child Labour Convention,* 1999. The minimum age of hiring for job roles in forest operations is set to be 18 years in the Westphalen group. The audit team conducted interview with the Westphalen employees and the project management team and verified that no employees less than 18 years are hired in the project. Additionally, the PP prohibits overtime work carried out by employees and promotes work life balance. The audit team through site inspections and review of PEFC Certification issued for Matthias Graf von Westphalen confirms that no instances of forced labor and human trafficking are reported in the project. Thereby, the audit team is opined that the information stated by PP in section 2.3.1 of VCS MR v1.3 is acceptable and aligns with the requirements of section 3.19.15 of VCS Standard v 4.7.

4.2.7.2 Human Rights

The audit team reviewed the information provided in section 2.3.2 of VCS MR v1.3 and verified the project's compliance with human rights principles outlined by various international and national organizations, including the United Nations Declaration on the Rights of Indigenous Peoples (2007), ILO Convention 169, and Fundamental Rights at Work and Fundamental Principles and Right at Work (1998). The audit team interviewed the PP and relevant personnel to assess the risks posed by the project to the stakeholders identified in the project. The audit team's assessment and conclusions are outlined as follows:

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risks identified to Human Rights	During site inspections, the audit team observed that the PP has maintained a healthy relationship with all the identified stakeholders in the project. The properties included in the carbon project are owned and operated by Matthias Graf von Westphalen. The ownership documents such as property deeds and notary summary were crosschecked to confirm that possession of carbon rights and ownership by the Westphalen group. The project has obtained the PEFC certification which denotes that the project respects human rights as per United Nations, Universal Declaration of Human Rights, 1948. The PP promotes work life balance and doesn't indulge in forced labour or child labour adhering to the Forced Labour Convention, 1930, ILO No. 105, Abolition of Forced Labour Convention, 1957, ILO No. 111, Discrimination (Employment and Occupation) Convention, 1958, ILO No. 138, Minimum Age Convention, 1973, ILO No. 182 and Worst Forms of Child Labour Convention, 1999, requirements specified by PEFC. Interviews with project employees and relevant stakeholders confirmed that no negative impacts are posed by the project on human rights. Thus, the audit team affirms that the justification provided by the PP in section 2.3.2 of VCS MR v1.3 is appropriate and in accordance with the requirements of sections 3.19.17 and 3.19.18 of VCS Standard v 4.7.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risks identified to Indigenous Peoples and Cultural Heritage	Based on the independent assessment of the publicly available information/70/, the audit team confirms that no indigenous people or traditional communities are situated in the project area. The project is implemented in private property wherein all the legal rights /35/ to utilize the land resources and carbon credits revenue vests with the Matthias Graf von Westphalen. No indigenous peoples are located within the project area./70/

	Site inspections and interviews with the relevant stakeholders were conducted to confirm the absence of conflicts and disputes in the project. No stakeholders are reliant on the project area for any resources. Thus, based on verification of ownership documents such as property deeds, property KML files/35/ and PEFC certification records/71/ and interviews with the PP and stakeholders, the audit team concludes that the project complies with requirements of section 3.19.17 – 3.19.18 of VCS Standard v4.7 and the information provided in the section 2.3.3 of VCS MR v1.3 is appropriate.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risks identified to the property rights of s, LCs and Customary right holders	The legal rights and rights to use of resources vests with Matthias Graf von Westphalen. The audit team verified the land ownership documents/35/ (property deeds and notary summary) for all the land parcels currently included in the project. The PP owns the legal rights of all the areas in the project, thereby falling under the section 3.7.1, ownership category 2 – Project ownership arising under law of VCS Standard v4.7 requirement. The PEFC Certification indicated the conformance of the project area for demonstration of clearly defined ownership and land tenure agreements. Also, the issuance of PEFC certification for the Westphalen properties indicated the absence of disputes over tenure claims and use rights. The project has well established grievance redressal procedure to address any issues/disputes./66/ The audit team through interviews with PP, Project Management team and identified stakeholders confirmed that the project activity is implemented in private properties and there is no overlap or disputes between the stakeholders and project's property rights fulfilling the requirements specified in section 3.19.19 – 3.19.21 of the VCS Standard v 4.7 and the information provided in the section 2.3.4 of VCS MR v1.3 is acceptable.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	The Westphalen project is implemented in areas owned by the PP/35/. The PP acts as the sole beneficiary of carbon credits revenue generated due to implementation of the project activities. The audit team conducted interviews with the adjacent neighbors, hunting officials and forest officials and confirmed no indigenous peoples are located within the project area and no disputes exists over tenure claims and use rights. The publicly available information/70/ confirmed that no indigenous people are situated near the vicinity of the project area. Furthermore, the no stakeholders are reliant on the project area for any resources. Therefore, the audit team concludes that the justification provided in section 2.3.5 of the VCS MR v1.3 is acceptable.
Benefit sharing during the monitoring period	Given the information detailed above, the benefit sharing agreement is not applicable for this project as the land access and usage rights vests with the PP. Through site inspections and interviews with the identified stakeholders, the audit team confirmed that no stakeholders reside within the project area.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	The PP has assessed the potential risks that can impact the existing biodiversity in the project area. No negative impacts on the biodiversity and ecosystems are observed in the project scenario due to implementation of project activities as the Westphalen project aims at long-term forest conservation by halting harvesting operations. Hygiene harvesting activities are carried out to maintain the health of the forest stands. The PEFC certification criterion 4 ensures that the properties maintain, conserve and indulge in appropriate enhancement of biological diversity in forest ecosystems. The Westphalen properties included in the carbon project are 100% PEFC Certified indicating that the properties promote biological diversity. Periodic monitoring is taken up by the Westphalen forest team to record any calamities events, fire instances and windthrow

	events. The employees are trained in fire suppression techniques and to perform calamity harvest activities in the project. The Forest Management Plan/42/ is updated once in 10 years to record the conditions of the forest stand and propose suitable harvesting plan to sustainably manage the forests. Based on site inspections and interviews held with the environmental group of stakeholders, the audit team is opined that all efforts are made to assess the potential impacts on biodiversity due to project implementation. Thus, the audit team concludes that the project doesn't have any negative impacts on biodiversity and is in accordance with section 3.19.25 of the VCS Standard v4.7
Soil degradation and soil erosion	No major harvesting activities are carried out in the project scenario as the project halts logging activities and focuses on long-term conservation. The possible impact due to unplanned harvesting activities such as calamity harvests and hygiene cutting may lead to soil compaction due to use to vehicles and heavy equipment. As a mitigation measure, the PP has developed adequate infrastructure such as roads and skid tracts to ensure efficient delivery of goods and services minimizing negative impacts on the environment. The PP has obtained 100% PEFC certification for all the properties included in the project which indicates that the project aligns with the criterion 3: clause 8.3.5 of the PEFC standard that requires adequate infrastructure such as roads, skid tracks or bridges to be planned in the properties. Additionally, the audit team conducted interviews with the PP and Project management team and confirmed that no fertilizers usage has been carried out for the current monitoring period that could impact on soil quality. Thus, the audit team confirmed that the preventive measures adopted by PP in section 2.3.6 of VCS MRv1.3 is appropriate.
Water consumption and stress	The project focuses on halting logging operations in the project scenario and does not consume water for any of its forest operations. Importance is given to the protection of water quality, ensuring that forest management activities do not negatively affect water quality within the forest or downstream. The project conforms with Criterion 5 of the PEFC standard which ensures that its certified properties give special care to forestry operations in forest areas with water protection functions to avoid adverse effects on the quality and quantity of water resources. All the properties included in the Westphalen project are 100% PEFC certified.

	Thus, based on site inspections and interviews with the PP, Project management team and relevant stakeholders, the audit team concludes that the project activities do not drain or degrade the hydrological functions of ecosystems and adhere to the requirements of section 3.19.28 of the VCS Standard v4.7.

4.2.8.1 Rare, Threatened, and Endangered species

The PEFC certification criteria ensures that infrastructure shall be planned and constructed in a way that minimises damage to ecosystems, especially to rare, sensitive or representative ecosystems and genetic reserves, and that takes threatened or other key species – particularly their migration patterns – into consideration/71/. The Westphalen properties have obtained PEFC certification for all the land parcels included in the project, thereby exhibiting its conformance for protection of rare, threatened and endangered species or habitat in the project.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project area acts as home for various flora and fauna species. The audit team reviewed the species information presented in Appendix 9 of the VCS MR v1.3. The project scenario focuses on curtailment of harvesting operations and promotes conservation of the pristine forest stands whose average age is around 70 years. No negative impacts on biodiversity were observed during site inspections. Interviews with the NGOs and environmental group of stakeholders confirmed that no risks are observed due to project implementation on the rare, threatened and endangered species or habitat in the project. All the hygiene harvesting operations in the project are carried out in conformance with the standards established by PEFC certification, therefore ensuring the health and stability of flora and fauna found in the project area. Thus, the audit team confirms that the justification provided by the PP in section 2.3.7 of VCS MR v1.3 is acceptable.

Areas needed for habitat connectivity	The Westphalen project is a logged-to-protected project, focusing on long-term conservation of forest stands. The project area is composed of non-contiguous properties distributed across states of Schleswig-Holstein and North Rhine-Westphalia. No harvesting operations are carried out in the project that can impact the habitat connectivity between the land parcels. Through site inspections and interviews with the PP, Project management team and relevant stakeholders, it is cross verified that no negatives impacts are reported due to implementation of project activities. Thus, the justification provided by PP in section 2.3.7 of VCS MR v1.3 is acceptable.

The PP has identified all the potential risks associated with rare, threatened and endangered species in the project and adequate measures are adopted to manage any potential risks that might arise in the future.

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	No potential risks are identified due to implementation of Westphalen forest carbon project as the project prevents harvesting operations and promotes forest protection. The Westphalen forest team performs periodic monitoring to record any instances of pest infestation and fire events. The field employees are trained on fire suppression techniques to tackle fire events if occurred in the project area. The project promotes natural regeneration, thereby no species are introduced, or planting activities are carried out in the project area. Site inspections and interviews with the PP and environmental stakeholders confirmed that no negative impacts are observed due to project implementation. Thus, the justification provided by the PP in Table 23 of the VCS MR v1.3 is acceptable.
Areas for habitat connectivity	The project adheres to the PEFC certification standards and thus no negative impacts are observed on areas needed for habitat connectivity. Through site inspections and interviews with the PP and environmental stakeholders, it is opined that the justification provided by the PP in Table 23 of the VCS MR v1.3 is acceptable.

4.2.8.2 Introduction of Species

The project focuses on curtailment of harvesting operations in the project scenario and doesn't take up any planting activities in the project. The audit team conducted site inspections to the biomass monitoring plots and confirmed that no planting activities are carried out by the PP in the project. All the plots are managed as per the approved forest management plan for the Matthias Graf von Westphalen properties.

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
No species are introduced or planted in the project area.	The section is not applicable as Westphalen Project is an IFM project which aims to conserve the forest stands through curtailment of harvesting operations such as selective thinning and final felling of approved volume of timber/26/ as per forest management plans. Interviews with the PP confirmed that the project promotes natural regeneration and doesn't involve any planting activities or introduction of species in the project area. Thus, the justification provided by the PP in section 2.4.2 of the VCS MR v1.3 is acceptable.

No invasive species are recorded in the project. The site inspections and interviews with the PP and stakeholders confirmed that regular monitoring is carried out in all the land parcels and all the species recorded in the site are managed as per the Forest management plans/42/ prepared by the Westphalen Forest team.

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
No invasive species exists in the project area.	The audit team crosschecked the trees data list/63/ for the project area and through interviews with the PP and Environmental stakeholders, confirmed that no invasive species exists in the project area. On the basis of site inspections carried out to the monitoring plots, the audit team concludes that no invasive species exists in the project area with respect to flora and fauna. Regular monitoring and inventory data collection is practiced to record any invasive species found in the properties maintained by Westphalen.

The Westphalen project does not include planting of any invasive species as confirmed by the interviews with the PP and Project Management team.

	Evidence gathering activities, evidence checked, and assessment conclusion
Invasive species	The audit team reviewed the PEFC certification and Forest Management Plans/42/ for all the parcels in the project area and confirms that sufficient precautionary measures are adopted by the PP to prevent the growth of invasive species. The PEFC certification criterion requires to abstain from use of non-native species and avoidance of invasive species. The PP adopts all the control measures to monitor the Westphalen properties for invasive species. Through site inspections and interviews with the PP, the audit team confirms that no invasive species are present or have been planted in the project area. Therefore, the justification and mitigation measures adopted by the PP in section 2.4.2 of the VCS MR v1.3 is deemed appropriate.

4.2.8.3 Ecosystem conversion

The EPIC audit team conducted site inspections and interviews with the PP and Project management team and confirmed that the project's activities doesn't lead to ecosystem conversion during the current monitoring period. The audit team assessments are detailed in the table below.

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The Westphalen Forest Carbon Project qualifies as an IFM project. The ecosystem conversion requirement is not applicable for the project as per numeral 2 section 3.19.29 requirement of the VCS Standard v4.7. Furthermore, the audit team conducted site inspections and reviewed the project area KML files/51/ in Google Earth Pro at different time zones and confirmed that the forests remain as forests and no ecosystem conversion is carried out in the project. Thus, the audit team is of the opinion that the justification provided by the PP for no risks in section 2.4.3 of VCS MR v1.3 is acceptable.

4.3 Accuracy of Reduction and Removal Calculations

The GHG emission reductions and/or removals for the current verification period were quantified in compliance with the procedures described in registered PD&MR v4.4 and the applied methodology, VM0012 v1.2. The quantification process involved the application of standardized modeling techniques and approved data sources to ensure consistency, accuracy, and traceability in estimating carbon benefits attributable to the project activities.

Baseline and project carbon stock estimates, derived from approved forest management plans, harvest plans/26/ and modeled using the CBM-CFS3 v1.2 Model./73/ The audit team reviewed CBM-CFS3 User guide/14/ and CBM-CFS3 model demonstration and affirmed that the model simulates and tracks carbon in all relevant carbon pools over time by polygon, including the Wood Products pool after scheduled events if any. The total biomass flows for each analysis unit were computed using equations integrated into the CBM-CFS3 and output by representative carbon curves, tracking carbon pool dynamics. The model simulates detailed forest growth and development over time, linking it to biomass accumulation and decay functions to monitor carbon biomass by pool over time/74/. The CBM converts merchantable volume per hectare from growth curves (yield tables)/73/ to tonnes of Carbon (tC) using species-specific allometric equations/34/ utilizing Biomass Expansion and Conversion Factors.

Field measurement data (e.g., DBH, tree height) collected through LiDAR and traditional forest inventory methods to validate model outputs,

Harvested wood product carbon pool estimates, Deadwood and litter carbon pools are accounted using procedures described in VM0012 v1.2 methodology. Uncertainty deduction factor/62/ is derived from the comparison of modeled values to field-verified biomass measurements, as per VM0012 Section 8.2.2.

The equations and steps for quantification of GHG emission reductions and removals (Baseline emissions, Project emissions, Leakage Emissions – Activity shifting leakage and Market Shifting Leakage, Calculation of the Uncertainty Factor, Net Emissions Reductions and Removals and Calculation of Voluntary Credit Units (VCUs) remains consistent with the approach used during project validation as detailed in registered PD&MR v4.4 and section 5 of the VCS MR v4.4.

During the first monitoring period, there was error in accounting the carbon stored in harvested wood products in the project scenario due to which the ex-ante estimations resulted in negative emissions. During the current monitoring period, the PP has calculated as per time step confusion matrix. The audit team reviewed the calculations in “K In use PRJ” sheet of PRJ_HWP(Feb '25) t0/29/ document and crosschecked the corrections and use of equation 51 (CPRJ,STORHWP,t, = Σ Σ ((CPRJ,MILL,h,k * PLLF,k) + [(CPRJ,MILL,h,k* PMLF,k) * ((20-h) / 20)])) of VM0012 v1.2 methodology and concludes that the ER calculations are appropriate.

A comprehensive table lists all data and parameters used in the calculation of GHG emission reductions and removals are provided below.

Table 06: Data and Parameters validated in the project for quantification of GHG removals.

Sl. No	Data and Parameter validated	Unit	Description	Assessment of source of the parameters and VVB Conclusion
1	(ABSL,i, APRJ,i),i	Hectares (Ha)	Respective areas of baseline and project polygon, i for all project instances	The audit team verified the project areas KML files in QGIS and independently recalculated the area utilized in the quantification of emission reductions and removals and concludes that the 772-ha area reported is appropriate and is consistent with the information stated in the registered VCS PD&MR v4.4.
2	CF	t C t-1 d.m	Carbon fraction of dry matter	The audit team verified the IPCC 2006 report and Harvested Wood Products (BSL and PRJ estimates) calculation sheets/29/, FMP_Summary/72/ and confirms that the default value 0.50 used in the baseline and project calculations are appropriate. Thus, the value used for GHG quantification in the current monitoring period is as per the registered VCS PD&MR v4.4.
3	BEF	Unitless	Biomass expansion factors (BEF) for conversion of productivity metrics to biomass,	The audit team reviewed the CBM Model Guide/14/ and CBM-CFS3 modelling data files and concludes that the parameter is established by CBM-CFS3 as function of jurisdiction, ecozone and tree species to convert volume into biomass. The method

				employed is in accordance with the registered VCS PD&MR v4.4.
4	R_i	Unitless	Root to shoot ratio in polygon, i	The audit team reviewed the CBM Model Guide/14/ and CBM-CFS3 modelling data files and concludes that the parameter is established by CBM-CFS3 as function of function of tree species and tree size to convert aboveground biomass into belowground biomass. The method employed is as per the registered VCS PD&MR v4.4.
5	$f_{BSL,NATURAL,i,t}$, $f_{PRJ,NATURAL,i,t}$	unitless ($0 < f_{BSL,NATURALi}$, $f_{PRJ,NATURAL,i,t} < 1$)	The proportion of biomass that dies from natural mortality in polygon, i, year, t, in the baseline and project cases, respectively.	The audit team reviewed the CBM Model Guide/14/ and the CBM modelling data and confirms that is it a modelling parameter within the default configuration of CBM-CFS3./72/
6	$f_{BSL,DAMAGE,i,t}$, $f_{PRJ,DAMAGE,i,t}$	unitless ($0 < f_{BSL,DAMAGEi,t}$ $f_{PRJ,DAMAGE,i,t} < 1$)	The proportion of additional biomass removed for road and landing construction in polygon, i, year, t, in the baseline and project cases, respectively.	The audit team reviewed the CBM Model Guide/14/ and the CBM modelling data and confirms that is it a modelling parameter within the default configuration of CBM-CFS3./72/
7	$f_{BSL,BLOWDOWN,i,t}$, $f_{PRJ,BLOWDOWN,i,t}$	unitless ($0 < f_{BSL,BLOWDOWNi,t}$, $f_{PRJ,BLOWDOWN,i,t} < 1$)	The proportion of live aboveground tree biomass subject to blowdown in polygon, i, year, t, in the baseline and project cases, respectively.	The audit team reviewed the CBM Model Guide/14/ and CBM modelling data files and concludes that it as a modelled parameter using CBM-CFS3./72/

8	$f_{BSL,BRANCH,i,t}$, $f_{PRJ,BRANCH,i,t}$	unitless (0 < $f_{BSL,BRANCHi,t}$, $f_{PRJ,BRANCH,i,t}$ < 1)	The proportion of aboveground tree biomass comprised of branches > 2 in diameter in polygon, i, year, t, in the baseline and project cases, respectively.	The audit team reviewed the CBM Model Guide/14/ and CBM modelling data files and concludes that it as a modelled parameter using CBM-CFS3./72/
9	$f_{BSL,BUCKINGLOSS,i,t}$, $f_{PRJ,BUCKINGLOSS,i,t}$	unitless (0 < $f_{BSL,BUCKINGLOSSi,t}$ $f_{PRJ,BUCKINGLOSS,i,t}$ < 1)	The proportion of the log bole biomass left on site after assessing and/or merchandizing the log bole for quality, in polygon, i, year, t, in the baseline and project cases, respectively.	The audit team reviewed the CBM Model Guide/14/ and CBM modelling data files and concludes that it as a modelled parameter using CBM-CFS3./72/
10	$f_{BSL,SNAGFALLDOWN,i,t}$, $f_{PRJ,SNAGFALLDOWN,i,t}$	unitless (0 < $f_{BSL,SNAGFALLDOWNi,t}$ $f_{PRJ,SNAGFALLDOWN,i,t}$ < 1)	The proportion of snag biomass in polygon, i, year, t, that falls over, in the baseline and project cases, respectively.	The audit team reviewed the CBM Model Guide/14/ and CBM modelling data files and concludes that it as a modelled parameter using CBM-CFS3/72/ based on the species, DBH and age-class./73/
11	$f_{BSL,LWDECAY,i,t}$, $f_{PRJ,LWDECAY,i,t}$	unitless (0 < $f_{BSL,LWDECAYi,t}$ $f_{PRJ,LWDECAY,i,t}$ < 1)	The annual proportional loss of lying dead biomass due to decay, in polygon i, year, t in the baseline and project cases, respectively.	The audit team reviewed the CBM Model Guide/14/ and CBM modelling data files and concludes that it as a modelled parameter by CBM-CFS3/72/ utilizing default values SPU 3/22/23/
12	$f_{BSL,SWDECAY,i,t,}$ $f_{PRJ,SWDECAY,i,t}$	unitless (0 < $f_{BSL,SWDECAYi,t}$ $f_{PRJ,SWDECAY,i,t}$ < 1)	The proportional loss of snag biomass due to decay, in polygon, i, year, t, in the baseline and project cases, respectively.	The audit team reviewed the CBM Model Guide/14/ and CBM modelling data files and concludes that it as a modelled parameter by CBM-CFS3/72/ utilizing default values SPU 3/22/23/

13	$f_{BSL,DBGDECAY,i,t}$, $f_{PRJ,DBGDECAY,i,t}$	unitless ($0 < f_{BSL,DGBDECAYi,t}$ $f_{PRJ,DBGDECAY,i,t} < 1$)	The proportional loss of dead belowground biomass due to decay, in polygon i, year, t, in the baseline and project cases, respectively.	The audit team reviewed the CBM Model Guide/14/ and CBM modelling data files and concludes that it as a modelled parameter by CBM-CFS3/72/ utilizing default values SPU 3/22/23/
14	$P_{3\text{-}year}$ and $P_{100\text{-}year}$	unitless	The proportion of total carbon stored in wood products after 3 years ($P_{3\text{-}year}$); and the proportion of harvested wood stored for 100 years ($P_{100\text{-}year}$), for product type, k.	The audit team reviewed Smith, et al (2006)/6/ Table 6 and concludes that the values used are appropriate and as per the information in section 6.1 of registered PD&MR v4.4
15	$P_{BSL,SLF}$, $P_{BSL,MLF}$, $P_{BSL,LLF}$	unitless	The short-lived fraction (P_{SLF}), medium-lived fraction (P_{MLF}), and long-lived fraction (P_{LLF}), respectively, for product type, k	The audit team reviewed Smith, et al (2006)/6/ Table 6 and concludes that the values used are appropriate and as per the information in section 6.1 of registered PD&MR v4.4
16	$f_{TRANSPORTk}$	(unitless; $0 \leq f_{BSL,TRANSPORTk} < 1$).	The fraction of raw material transported by transportation type, k.	The audit team reviewed the HWP emissions BSL and PRJ estimates/29/ and that the values are utilized as per registered PD&MR v4.4.
17	$C_{HARVEST}$	t C emitted/t C raw material	The carbon emission intensity factor associated with harvesting	The audit team reviewed the HWP emissions BSL and PRJ estimates/29/ and concludes that the values are utilized as per VM0012 v1.2 (Table 4) and steps detailed in registered VCS PD&MR v4.4. Thus, the default value 0.016 used is appropriate.

18	$c_{MANUFACTURE_k}$	t C emitted/t C raw material	The carbon emission intensity factor associated with manufacture of product, k	The audit team reviewed HWP emissions BSL and PRJ estimates/29/ and VM0012 v.1.2 Table 4 and confirms that the default value 0.04 used is appropriate and as per the registered VCS PD&MR v4.4.
19	$C_{TRANSPORT_k}$	t C emitted/t C raw material * km	The carbon emission intensity factor associated with the transport of raw material by transportation type of product, k	The audit team reviewed HWP emissions BSL and PRJ estimates/29/ and VM0012 v.1.2 Table 4 and confirms that the default value 0.00007 used is appropriate and as per the registered VCS PD&MR v4.4.
20	$d_{TRANSPORT_k}$	km	The distance transported by transportation type, k.	The audit team reviewed HWP emissions BSL and PRJ estimates/29/ and VM0012 v.1.2 Table 4 and confirms that the value 68.8km used is appropriate and as per the registered VCS PD&MR v4.4.
21	$C_{EMITTRANSPORT,t}$	t C yr^{-1}	The annual fossil fuel emissions associated with the transport of raw material	The audit team reviewed the HWP emissions BSL and PRJ estimates/29/ and concludes that the values are appropriate and estimated as per the registered VCS PD&MR v4.4.
22	$\Delta C_{HWP,t}$	t C yr^{-1}	The annual change in carbon stocks in harvested wood products for year, t	The audit team reviewed the BSL and PRJ HWP/29/ and concludes that the values are appropriate and estimated as per the registered VCS PD&MR v4.4.

23	E_M	%	An estimate of model error based on the relative area-weighted difference between model-predicted values of carbon storage and those values measured in field plots.	The audit team reviewed the Uncertainty Calculation ER sheets/62/ and concludes that the the quantification methods are appropriate and in alignment with equation 60a of VM0012 v1.2 methodology.
24	E_I	%	An estimate of Inventory sampling error calculated as the 90% confidence limit of the area-weighted differences between the model-predicted values of carbon storage and those values measured in field plots.	The audit team reviewed the Uncertainty Calculation ER sheets/62/ and concludes that the the quantification methods are appropriate and in alignment with equation 60c of VM0012 v1.2 methodology.
25	Ep	%	An estimate of the total project error used to determine the uncertainty factor.	The audit team reviewed the Uncertainty Calculation ER sheets/62/ and concludes that the the quantification methods are appropriate and in alignment with equation 60f of VM0012 v1.2 methodology.
26	$E_{Ry,ERR}$,	%	The uncertainty factor calculated for year 'y'	The audit team reviewed the Uncertainty Calculation ER sheets/62/ and concludes that the the quantification methods are appropriate and in alignment with equation 60f of VM0012 v1.2 methodology. Thus, the value 1.5 % calculated from comparison of model output and field data is acceptable.

27	MLF_y	%	The market leakage factor determined for year 'y'	The audit team reviewed the MARketz Tool_Westphalen calculations sheet/55/ and concludes that the value 20% estimated is appropriate.
28	Component Ratio Method (Biomass Expansion Factors).	Unitless	Used to convert height and DBH into biomass of component pools. Utilized to calculate biomass measured in field plots.	The audit team reviewed the CBM Model Guide/14/ and concludes that the parameter is established by CBM-CFS3 as default settings for SPU 3. The method employed is in accordance with the registered VCS PD&MR v4.4.

The audit team verified all the data and parameters provided in the monitoring plan and deems that the methods adopted, and default values used for GHG quantification and CBM-CFS3 modelling is in compliance with the approved methodology VM0012 v1.2 requirements and information in registered VCS PD&MR v4.4

Table 07: Data and Parameters monitored during the current monitoring period for quantification of GHG removals in the project

Sl. No	Data and Parameter monitored	Value	Description	Assessment of accuracy of GHG emission removals	VVB Assessment and Conclusion
1	$A_{PRJ,i}$ Hectares (ha)	772	Area of forest land in polygon, i	The audit independently recalculated spatial datasets provided using QGIS v3.36.1 and affirmed that the project area is reasonably accurate. Additionally, these areas are documented and utilized for total GHG emission reductions and removals in the project.	The methods employed and the values quantified are appropriate.

2	APSP,i, Hectares (ha)	Plot data sheets	Area of permanent sample plot in polygon, i	The audit team independently recalculated the area of sample permanent monitoring plots during site inspections to confirm the area of sample plots is 400m2.	The methods employed and the values quantified are appropriate.
3	DBH $_{i,t}$ Centimeters (cm)	Plot data sheets	Diameter at breast height measured for each tree in the sample plot at time, t	The audit team independently reassessed DBH of trees during onsite visit in the monitoring plots using measuring tape. The audit team affirmed that the accuracy of DBH calculated in monitored sample plot is reasonably accurate in comparison with field inventory data recorded by the PP.	The methods employed and the values quantified are appropriate.
4	Height $_{i,t}$ Meters (m)	Plot data sheets	Tree height measured for each tree in the sample plots at time, t	The audit team independently remeasured height of trees during site visit in monitoring plots using Clinometer/ Haglof Vertex IV Hypsometer. The team affirmed that accuracy of height calculated in monitored sample plot is reasonably accurate in comparison with the field inventory data recorded by the PP.	The methods employed and the values quantified are appropriate.

5	$B_{AG\ i,t}$ t d.m. ha-1	Plot data sheets	Aboveground live tree biomass in polygon, i, year, t, in the project.	The audit team reviewed the calculations in monitored field plot data sheet and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.
6	$B_{BG\ i,t}$ t d.m. ha-1	Plot data sheets	Average belowground live tree biomass in polygon, i, year, t, in the project.	The audit team reviewed the calculations in monitored field plot data sheet and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.
7	$B_{TOTAL\ i,t}$ t d.m. ha-1	Plot data sheets	Average total live biomass in polygon, i, for year, t.	The audit team reviewed the calculations in monitored field plot data sheet and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.
8	$CLB_{i,t}$ t d.m. ha-1	Plot data sheets	Total carbon storage in live tree biomass in polygon, i, year, t, tC in the project case.	The audit team reviewed the calculations in monitored field plot data sheet and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.
9	$CDOM_{i,t}$ t d.m. ha-1	Plot data sheets	Total carbon storage in dead organic matter in polygon, i, year, t,	The audit team reviewed the calculations in monitored field plot data sheet and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.

10	$f_{PRJ,NATURAL,i,t}$ unitless ($0 < f_{PRJ,NATURAL,i,t} < 1$)	Plot data sheets	The proportion of biomass that dies from natural mortality in polygon, i, year, t, in the project scenario.	The audit team reviewed the calculations in monitored field plot data sheet and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.
11	$f_{PRJ,HARVEST,i,t}$ unitless ($0 < f_{PRJ,HARVEST,i,t} < 1$)	Harvest Plans	The proportion of biomass removed by harvesting from polygon, i, in year, t, in the project scenario.	The audit team reviewed the calculations in harvest plan document and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.
12	$f_{PRJ,DAMAGE,i,t}$ unitless ($0 < f_{PRJ,DAMAGE,i,t} < 1$)	Remote sensing data	The proportion of additional biomass removed for road and landing construction in polygon, i, year, t, in the project case.	The audit team reviewed the inventory data document and concluded that the calculations are appropriate.	The methods employed and the values quantified are appropriate.
13	$DOM_{SNAG,i,t}$ t d.m. ha^{-1}	Plot data sheets	Total mass of dead organic matter contained in standing dead wood in polygon, i, year, t in the project case.	The audit team reviewed the calculations in monitored field plot data sheet and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.
14	$DOM_{LDW,i,t}$ t d.m. ha^{-1}	Plot data sheets	Total mass of dead organic matter contained in lying dead wood in polygon, i, year, t in the project case.	The audit team reviewed the calculations in monitored field plot data sheet and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.

15	VLDW,i,t m3 ha-1	Plot data sheets	Total volume of dead organic matter contained in lying dead wood in the polygon, i, year, t in the project case.	The audit team reviewed the calculations in monitored field plot data sheet and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.
16	$L_{i,t}$ Meters (m)	100 meter transect	Calculation of lying dead wood: Length of the transect used to determine volume of lying dead wood in the sample plot, at time, t (4*25m=100m). Completed by Project Developer.	The audit team independently recalculated the lying dead wood (m) using transect of dimension 4*25m=100m during the onsite plot visit.	The methods employed and the values quantified are appropriate.
17	$D_{n,i,t}$ Centimeters (cm)	Plot data sheets	Calculation of lying dead wood volume: Diameter of each piece n of dead wood inside the sample plot at time, t).	The audit team independently recalculated the lying dead wood (m) using transect of dimension 4*25m=100m during the onsite plot visit.	The methods employed and the values quantified are appropriate.
18	$N_{,t}$ unitless	Plot data sheets	Calculation of lying dead wood: Diameter of each piece n of dead wood along the in the sample plot at time, t).	The audit team independently recalculated the lying dead wood (m) and compared to the inventory data to conclude the accuracy of calculation of lying dead wood in permanent sample plot (PSP) is reasonably accurate.	The methods employed and the values quantified are appropriate.

19	E_M / Mean model error for the project %	-18.38%	An estimate of model error.	The audit team reviewed the calculations in uncertainty calculation ER sheet/62/ and concludes that the the quantification methods are appropriate and in alignment with equation 60a of VM0012 v1.2 methodology.	The methods employed and the values quantified are appropriate.
20	E_I / Inventory error for the project %	17.61%	An estimate of inventory sampling error.	The audit team reviewed the calculations in uncertainty calculation ER sheet/62/ and concludes that the the quantification methods are appropriate and in alignment with equation 60c of VM0012 v1.2 methodology.	The methods employed and the values quantified are appropriate.
21	E_P / Estimated project error %	-0.78%	An estimate of total project error calculated as the sum of the model and inventory error terms.	The audit team reviewed the calculations in uncertainty calculation ER sheet/62/ and concludes that the the quantification methods are appropriate and in alignment with equation 60f of VM0012 v1.2 methodology.	The methods employed and the values quantified are appropriate.
22	$ER_{y,ERR}$ / Uncertainty Factor %	1.5%	The uncertainty factor calculated for year 'y'	The audit team reviewed the calculations in uncertainty calculation ER sheet/62/ and concludes that the the quantification methods are appropriate and in alignment with equation 60f of VM0012 v1.2 methodology.	The methods employed and the values quantified are appropriate.

23	MLF_y %	20%	The market leakage factor determined for year 'y'	The audit team reviewed the calculations in Marketz Tool_Westphalen sheet/55/ and concludes that the calculations are appropriate.	The methods employed and the values quantified are appropriate.

To ensure the accuracy of reductions and removals, the EPIC audit team replicated the calculations independently. The audit team cross checked all the equations used in the spreadsheet for the calculations and consistent use of the data and parameters and the correctness of default factors used.

The audit team cross checked all the formulae used in the excel spreadsheet to ensure the accuracy of the formulae applied. The audit team confirmed that the methods and formulae set out in the registered VCS PD&MR v4.4 is used for calculating baseline emissions, project emissions and leakage emissions/53-55/ during the current monitoring period. The default values used in the VCS MR v1.3 are appropriate and are in conformance with the VM0012 v1.2 methodology. Any discrepancies in the application of formulae and default values were clarified during the onsite visit – CBM modelling demonstration and justification was provided by the PP.

The audit team carefully traced values and through interviews confirmed that the QA/QC procedures applied by the PP is as per the information stated in the registered VCS PD&MR v4.4 and VCS MR v1.3. No manual transposition errors were observed in the project. Thus, the audit team is able to conclude that the reductions and removals provided in the project's GHG statement have been quantified correctly in accordance with the monitoring plan and VM0012 v1.2 methodology.

4.4 Quality of Evidence to Determine Reductions and Removals

The monitoring plan for the Westphalen Forest Carbon Project focuses on accurately quantifying carbon stock changes to support the generation of Verified Carbon Units (VCUs). Key activities include assessing shifts in forest inventory using spatial analysis and collecting on-the-ground data to validate carbon models and quantify uncertainty. Monitoring activities involved several tasks, including detecting spatial changes, establishing or re-measuring permanent plots, and evaluating potential carbon leakage.

In the Westphalen Project, the PP has contracted SC Forest Design SRL team for collection of forestry inventory data using the LIDAR technology. The Westphalen Project implemented a comprehensive tree inventory methodology that integrated both traditional forest measurement tools and terrestrial LiDAR scanning technologies to ensure precise data collection and reliable carbon stock estimation. The primary objective of the inventory was to gather detailed information about tree composition, spatial distribution, and forest growth dynamics to support planning, management, and carbon monitoring efforts. Data collection was carried out using two complementary approaches: conventional tools for field verification and advanced mobile scanning equipment for detailed structural mapping. Traditional tools used included a measuring tape to determine diameter at breast height (DBH) and a vertex logger to measure tree height. These classical measurements served as ground-truthing methods to cross-check and validate the results obtained through LiDAR scanning.

The terrestrial LiDAR scanning was conducted using two portable and versatile 3D mapping devices, the GeoSlam Horizon and FJD S1. These mobile scanners captured detailed structural characteristics of trees, enabling precise measurement of several variables. For each tree within the sampled plots, the following attributes were recorded: XYZ position (converted to GPS coordinates for spatial referencing), DBH, total height, trunk shape, trunk volume (m^3), and branch volume (m^3). Species identification was performed via visual inspection of scan outputs and results within a mobile GIS application.

Each sample plot was characterized in detail and documented in an individual plot sheet. These plot sheets contained several layers of analysis. The canopy height level view illustrated the spatial projection of trees within the plot, showing each tree as a circle with a diameter equivalent to its DBH and located based on its GPS position. Synthetic data were compiled for each plot, including average DBH, tree height, and tree age, along with two histograms that displayed the distribution of trees by diameter and by height.

Furthermore, data were extrapolated to a per-hectare basis to estimate critical forest metrics at scale. These included total volume (m^3/ha), basal area, number of trees, and growth rate. Two additional graphs were provided to display volume distribution per species and growth distribution per species, offering insights into species-specific contributions to overall stand development and carbon accumulation. A ground-level 3D view generated from the terrestrial LiDAR data further allowed visualization of individual tree forms, and a biomass heatmap was included to represent density and spatial distribution of biomass across the plot.

The methodology also accounted for deadwood, both standing and on the ground. These components were measured using the same LiDAR and traditional methods applied to live trees, ensuring consistency in data quality. Key attributes considered included the presence or absence of branches and twigs, which influence biomass estimates. The VirtSilv algorithm was applied to estimate biomass for deadwood components, accommodating variations in decay and structural integrity. This integrated approach provided a robust, repeatable, and high-accuracy system for assessing forest conditions and carbon stocks.

Furthermore, the quantification of project emissions for the Westphalen Forest Carbon Project involved a combination of modelling and empirical data collection methods. Carbon stock in tree biomass was estimated in ex-ante using the CBM-CFS3 model, which incorporates detailed stand attributes, specific growth curves, and tailored model assumptions/22-25/ 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.

In the project, based on the initial sample design, 46 new permanent carbon plots were established in September 2024, adding to the original 31 plots installed in 2022, for a total of 77 plots. These were distributed across eight Analysis Units. Quality control measures were applied to 10% of sample plots, where all variables were remeasured to ensure adherence to accuracy thresholds. Additionally, data entry was subject to internal quality checks within the Westphalen-managed databases. As per VM0012 Section 8.2.2, actual onsite carbon stocks were determined by comparing field measurements to modelled estimates within the project scenario.

The audit team conducted interviews with the PP, Project management team and Forest inventory team and confirmed that the field data collection activities are well structured to ensure accuracy and consistency in data generation and monitoring. The Forest Engineer ensures the quality of data collection, equipment maintenance, preparation of quality reports, addressing deviations, and reinforced safety procedures. The section 5.3 of the registered VCS PD&MR v4.4 specified that the calibration frequency and monitoring techniques is carried out as per the Zimmfor GHG Monitoring SOP/33/. The audit team, through site visits and interviews with the Forestry inventory team, affirmed that the calibration frequency and implementation practices are followed in the field. The data submitted by PP contains adequate information to recreate the processes employed in the project and concludes that the quantifications are consistent with values outlined in the registered PD&MR v4.4, VCS monitoring report V1.3 and GHG Quantification workbooks./27-29/

Following the review of information in registered PD&MR v4.4, VCS MR v1.3, Forest Design Carbon Report/32/, Zimmfor GHG Monitoring SOP/33/, ER Quantification Workbooks/27/28/29/, Uncertainty Calculations Workbook/62/, CBM CFS3 modelling files/73/72/, supporting Documents/30/31/34/, onsite visits to monitoring plots, Interviews with PP, Zimmfor Management team and Forest Design Forest Inventory Team, the audit team concludes that the information gathered to quantify GHG reductions and removals during the verification period is sufficient, transparent, traceable, accurate and of acceptable quality.

4.5 Non-Permanence Risk Analysis

The PP performed the risk analysis in accordance with the requirements specified in AFOLU Non-Permanence Risk Tool v4.2/10/. The project utilized the AFOLU Non-Permanence Risk Assessment Calculator to evaluate each of the risk factors, i.e., internal risks, external risks, natural risks and mitigation measures adopted to reduce the risk impact. The audit team reviewed the VCS NPR Report/36/ in the verra project hub and confirmed that the project adheres to the requirements set out in clause 3.2.10, 3.2.11 and 3.6.19 of the VCS Standard v4.7. Review of NPRT v4.2 calculation workbook/36/ and other supporting evidence was carried out to assess the risks associated with the "Westphalen Forest Carbon Project" and to check the appropriateness of the assumptions, justifications and documentations supporting risk rating determined by the PP in the NPRT report/36/ for the second monitoring period.

The assessment and conclusions of the audit team for the risk scores applied for each risk factor are described in the table 06 as follows.

Table 08: Analysis of the project's risk factors in each category and sub-category.

Risk Assessment – Project Management

Risk factor	The EPIC audit team Assessment	Risk rating and Conclusion
PROJECT MANAGEMENT	Q1. Does the project have an adaptive management plan in place that includes a monitoring plan? The PP has developed an adaptive management plan for the project which includes a monitoring plan in place. The audit team verified the adaptive management plan during onsite visit and conducted interviews with the PP and Project Management Team to confirm the existence of adaptive management plan. Thus, the risk rating selected is acceptable.	**Yes**
	Q2. Do any of the following project management risks apply to the project?	
	a) Species planted (where applicable) associated with more than 25 percent of the stocks on which GHG credits have previously been issued are not native nor proven to be adapted to the same or similar agro-ecological zone(s) as the project area. ▪ Westphalen Forest Carbon Project is an IFM project implemented to cease the harvesting operations in the project scenario of a privately owned logged forests. The project aims at long-term conservation and protection of existing forest stands.	**(0)** Risk rating is acceptable

	Interviews with PP and site inspections confirmed that no non-native species are planted or introduced in the project so far. Thus, the chosen risk rating is deemed appropriate.	
	b) Ongoing enforcement to prevent encroachment by outside actors is required to protect more than 50 percent of stocks on which GHG credits have previously been issued. The project is implemented on a private property owned and operated by Matthias Graf von Westphalen, where is no scope for encroachment by outside actors. The audit team through field inspections confirmed that the plots have well defined boundaries and monitoring technologies to prevent any instances of encroachment and damage to the property by external factors. ▪ The audit team through interviews with the PP confirmed that the forest management team maintains a constant presence in the project areas and all the areas are regularly monitored in the project. Additionally, the PP has maintained a healthy relationship with the hunting officials (Social group of stakeholders), adjacent neighbours and communities who also notify the PP in case of any instances of encroachment. Thus, the audit team confirmed that adequate measures are adopted to protect the carbon stocks in the project. The risk rating is acceptable.	(0) Risk rating is acceptable
	c) Management team does not include individuals with significant experience in all skills necessary to successfully undertake the project activities (i.e., any area of required experience is not covered by an individual with at least five years' experience in that area). The audit team reviewed the CVs[38] and credentials of the Westphalen - Forest Manager, Zimmfor project management team and SC Forest Design SRL Inventory team and confirmed that the individuals involved in the project possess significant experience (more than 5 years) in handling carbon projects. ▪ Interviews with the specific domain experts, such as PP, GIS Team, Forest Carbon Modelling Team and SC Forest Design SRL Inventory Team confirmed the team competency for the management of project.	(0) Risk rating is acceptable
	d) Management team does not maintain a presence in the country or is located more than one day of travel from the project site, considering all parcels or polygons in the project area.	(0) Risk rating is acceptable

	▪ The Matthias Graf von Westphalen forestry team[38] maintains its constant presence in the country and are located near to the project area, less than a day away from all the non-contiguous parcels that are currently part of the project. The Westphalen forestry office is headquartered in Fürstenberg, centrally located among the forestry properties in North Rhine-Westphalia. All the forest activities such as annual inventories, field data collection, forest operations planning, timber harvest activities and monitoring of the project area are co-ordinated from the forestry office. Thus, the chosen risk rating is appropriate.	
	e) Management team has previously failed to submit a loss report within two years of detecting a loss event. ▪ The audit team reviewed the NDVI Spatial Analysis Reports[39], which confirmed an inventory change of 0.76 ha in North Rhine-Westphalia properties due to spruce beetle infestation during the current monitoring period. Verification and independent assessment of the calculations in cell A6, Calamity Harvest, of the "Harvest-Dist_Type_(Feb 25)" excel document confirmed that the harvest undertaken due to calamity is insignificant and does not meet the VCS definition of a loss event (i.e., a cumulative loss of more than five percent of previously verified emission reductions and removals) Site visits to beetle infested plots and interviews with the PP and Project management team confirmed that there is no history of loss events in the project. Thus, the audit team is of the opinion that the risk rating opted by the PP is acceptable.	(0) Risk rating is acceptable
	f) ALM projects: Some or all the farmers participating in the project have not received training on the improved ALM practices implemented as part of the project or the monitoring and reporting procedures implemented during the crediting period. The Westphalen Forest Carbon Project is an IFM Project. ▪ Not applicable	(0) Risk rating is acceptable
	g) ALM projects: Some or all the farmers participating in the project are unaware of the potential for yields to decrease temporarily due to the transition to improved agricultural practices. The Westphalen Forest Carbon Project is an IFM Project.	(0) Risk rating is acceptable

	▪ Not applicable	
	Q3. Do any of the following mitigations apply to the project?	
	h) **Mitigation:** Management team includes individuals with significant (i.e., more than five years) experience in AFOLU project design and implementation, carbon accounting, and reporting (e.g., individuals who have successfully managed projects through validation, verification, and issuance of GHG credits) under the VCS Program or other approved GHG programs. The audit team reviewed the CVs[38] and credentials of the Westphalen - Forest Manager, Zimmfor project management team and SC Forest Design SRL Inventory team and confirmed that the individuals involved in the project possess significant experience in handling carbon projects under VCS Program or other approved GHG programs. Also, the Westphalen Forest Carbon Project is successfully registered by the same project management team.	**(-2)** Risk rating is acceptable
	i) **Mitigation (ALM Projects):** A comprehensive training plan for all farmers participating in the project is in place, covering implementation of planned ALM practices, monitoring and reporting obligations and their potential costs. The Westphalen Forest Carbon Project is an IFM Project. ▪ Not applicable	**(0)** Risk rating is acceptable
	TOTAL PROJECT MANAGEMENT (PM) **[h] = (-2)**	**(0)** **The risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.**

Internal Risk Assessment – Financial Viability

Risk factor	The EPIC audit team Assessment	Risk rating and Conclusion

FINANCIAL VIABILITY	Q1. How long is the project's payback period (i.e., how many years will it take to breakeven)?	
	a) The payback period is greater than 20 years from the current risk assessment. ▪ Not applicable	(0) Risk rating is acceptable
	b) The payback period is greater than 10 years from the current risk assessment, but less than or equal to 20 years. ▪ Not applicable	(0) Risk rating is acceptable
	c) The payback period is greater than seven and up to and including 10 years from the current risk assessment. ▪ . Not applicable	(0) Risk rating is acceptable
	d) The payback period is greater than four and up to and including seven years form the current risk assessment. ▪ Not applicable	(0) Risk rating is acceptable
	e) The payback period is four years or less from the current risk assessment. ▪ The audit team reviewed the Project Cashflow – Low – Mod sheet (Cell I62 – Net Cash Flow) in "WP NPV-Analysis for NPR Report 2024" workbook/37/ and conducted an independent replication of project's total cost and total sales calculations to confirm that the project's payback period is 2 years from the current risk assessment.	(0) Risk rating is acceptable
	Q2. What percent of funding has the project secured to cover the total cash out required before the project reaches breakeven?	
	f) Project has secured less than 15% of the funding needed to cover the total cash out before the project reaches breakeven. ▪ Not applicable	(0) Risk rating is acceptable
	g) Project has secured from 15% to less than 40% of the funding needed to cover the total cash out required before the project reaches breakeven. ▪ Not applicable	(0) Risk rating is acceptable
	h) Project has secured from 40% to less than 80% of the funding needed to cover the total cash out required before the project reaches breakeven. ▪ Not applicable	(0) Risk rating is acceptable

	i) Project has secured 80 percent or more of the funding needed to cover the total cash out before the project reaches breakeven. ▪ The audit team reviewed the "WP NPV-Analysis for NPR Report 2024" workbook/37/ (Cell C46 and C56 of Project Cash Flow – Low – Mod data sheet) and confirms that the total overall sales generated in the project due to timber sales and VCU sales income covers all the funding needed to cover the total cash out before the project reaches breakeven point. During site visit, the audit team verified the evidences for revenue generated from VCU sales and timber sales along with other operational costs documents. Based on the evaluation of the supporting evidences/37/ used for financial assumptions, it is confirmed that the project has secured more than 80% of the funding before the project reaches breakeven point during the current monitoring period.	(0) Risk rating is acceptable
	j) **Mitigation:** The audit team verified the "WP NPV-Analysis for NPR Report 2024" workbook/37/ (Cell C46 and C56 of Project Cash Flow – Low – Mod data sheet) and concludes that the project has secured financial resources more than 80% of total cash out before the project reaches breakeven. ▪ Furthermore, the audit team conducted interviews with the PP and evaluated the supporting evidences/37/ used for financial assumptions and confirmed that the project has secured financial resources more than 80% of total cashout before the project reaches breakeven.	(-2) Risk rating is acceptable
	TOTAL FINANCIAL VIABILITY (FV) **[e+(i+j)] = (-2)**	(0) **The risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.**

<u>Internal Risk Assessment – Opportunity Cost</u>

Risk factor	The EPIC audit team Assessment	Risk rating and Conclusion
OPPORTUNI	Q1. Are the baseline activities subsistence-driven?	No

	Q2. What is the NPV of the most profitable alternative land use activity compared to the NPV of the project activity?	
	a) NPV of the most profitable alternative land use activity is expected to be at least 100% more than that of the project activities. ▪ Not applicable	(0) Risk rating is acceptable
	b) NPV from the most profitable alternative land use activity is expected to be greater than 50% and up to 100% more than that of project activities ▪ Not applicable	(0) Risk rating is acceptable
	c) NPV from the most profitable alternative land use activity is expected to be greater than 20% and including 50% more than that of project activities ▪ Not applicable	(0) Risk rating is acceptable
	d) NPV from the most profitable alternative land use activity is expected to be 20% or less than that of project activities. ▪ The identified most profitable baseline scenario of the Westphalen Forest Carbon Project is execution of regular forest harvesting operations using selective thinning and final felling, which are regionally appropriate forest management practices./7/ The NPV Comparison sheet (cell E17) of "WP NPV-Analysis for NPR Report 2024" workbook/37/ document includes a comparative analysis between the NPV of the baseline and project scenario. Based on the interview with the PP, Project management team and review of supporting financial documents/37/, the audit team concludes that the NPV from low-mod Project scenario is 2% lower than the NPV of the most profitable alternative land use activity. Hence, the risk rating is acceptable.	(0) Risk rating is acceptable
	e) NPV of project activities is expected to be greater than 20 percent and up to 50 percent more profitable than that of the most profitable alternative land use activity. ▪ Not applicable	(0) Risk rating is acceptable
	f) NPV of project activities is expected to be over 50 percent more profitable than that of the most profitable alternative land use activity. ▪ Not applicable	(0) Risk rating is acceptable

	Q3. Does the project have net positive community impacts?	
	g) Net positive community impacts of project activities are not demonstrated ▪ Not applicable as the baseline activity is not subsistence-driven activity.	(0) Risk rating is acceptable
	h) Net positive community impacts of project activities are demonstrated ▪ Not applicable as the baseline activity is not subsistence-driven activity.	(0) Risk rating is acceptable
	Q4. Do any of the following mitigations apply to the project?	
	i) **Mitigation:** Project is protected by a legally binding agreement to continue management practices that protect the credited carbon stocks over the duration of the project crediting period. ▪ Not applicable	(0) Risk rating is acceptable
	j) **Mitigation:** Project is protected by legally binding agreement to continue management practices that protect the credited carbon stocks for at least 100 years. ▪ Not applicable	(0) Risk rating is acceptable
	k) **Mitigation:** Where there is a potential for revenue loss compared to the most profitable alternative land use activity, project is a non-profit or has additional financial support (e.g., via grants, government funding, ecosystem service payments or SD VISta assets) to overcome expected revenue loss. ▪ Not applicable as the project does not seek additional financial support from any government funding organizations or SD VISta assets.	(0) Risk rating is acceptable
	TOTAL OPPORTUNITY COST (OC) **[d] = (0)**	(0) **The risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.**

Internal Risk Assessment – Project Longevity

Risk factor	The EPIC audit team Assessment	Risk rating and Conclusion
PROJECT LONGEVITY	Q1. What is the project longevity in years ?	40
	Q2. Does the project have legal agreement or requirement to continue the management practice(s)?	
	a) Without legal agreement or requirement to continue the management practice ▪ There is no binding legal agreement in the project. However, the PP aims to conserve the forest stands for an overall project longevity period of 40 years. Interviews with the PP and Project management team confirmed that the Westphalen intends to maintain the project activities for 100 years. Thus, the audit team confirms that the risk rating is acceptable. The Westphalen Forest Carbon project longevity is 40 years. 25 - (40/5) = 17	(17) Risk rating is acceptable
	b) With legal agreement or requirement to continue the management practice. ▪ Not applicable	(0) Risk rating is acceptable
	TOTAL PROJECT LONGEVITY (PL) [a] = (17)	(17) The risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.

TOTAL INTERNAL RISK	(PM + FV + OC + PL) = 17	(17) The overall risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.

External Risk Assessment – Land Tenure and Resource Access or Impacts

Risk factor	The EPIC audit team Assessment	Risk rating and Conclusion
LAND TENURE AND RESOURCE ACCESS OR IMPACTS	Q1. Has due process been undertaken to discover any disputes over ownership and land, resource access, or use rights?	Yes
	Q2. Do the same or different entities hold land ownership and resource access or use rights?	
	a) Ownership and resource access or use rights are held by the same entity(ies). ▪ The audit team verified the land ownership documents[35] (property deeds and notary summary) for all the parcels included in the project and concludes that the ownership and resource access or use rights are held by the same entity – Matthias Graf von Westphalen and August Graf von Westphalen. Thus, the audit team concludes that the chosen risk rating is acceptable.	(0) Risk rating is acceptable
	b) Ownership and resource access or use rights are held by different entity(ies) (e.g., the government own the land, and the project proponent holds a lease or concession). ▪ Not applicable	(0) Risk rating is acceptable
	Q3. Is the project in a country/jurisdiction with a history of national, sub-national, or local government ("Government") intervention in land or resource use?	
	c) Government has previously expropriated significant areas of land (i.e., 10% or more) in the project area in the past 20 years. ▪ Not applicable	(0) Risk rating is acceptable
	d) Government has previously changed land rights in the project's jurisdiction (e.g., cancelled, or blocked land titles, expropriated land or issued overlapping land titles) in the past 20 years. ▪ Not applicable	(0) Risk rating is acceptable
	e) No instances of Government intervention in the past 20 years or specific instances of expropriation and government	(0) Risk rating is acceptable

	intervention in land rights in the project area have been conclusively resolved against the government in a court of competent jurisdiction. ▪ The audit team through interviews with the PP and Project Management team confirmed that no instances of expropriation and government intervention in land rights has occurred in the project area. Through review of publicly available information/41/ , it is confirmed that two-third of the area of the West Germany is under private ownership. Thus, the audit team deems that the chosen risk rating is appropriate.	
	Q4. What percent of the project area is affected by disputes over land tenure or ownership?	
	f) Disputes exist in more than 5 percent of the project area. ▪ Not applicable	(0) Risk rating is acceptable
	g) Disputes exist in up to and including 5 percent of the project area. ▪ Not applicable	(0) Risk rating is acceptable
	h) No disputes exist. ▪ The ownership of all the land parcels included in the project vests with Matthias Graf von Westphalen and August Graf von Westphalen. The audit team verified the land ownership documents/35/ (property deeds and notary summary) and Forest Management Plan/42/ for all the land parcels included in the project. Further, the audit team through interviews with PP and relevant stakeholders confirmed that no overlap or disputes exist over ownership in the project area and thus concludes that the risk score opted by the PP in NPRT report/36/ is appropriate.	(0) Risk rating is acceptable
	Q5. What percent of the project area has disputes over access or use rights?	
	i) Disputes exist in more than 5 percent of the project area. ▪ Not applicable	(0) Risk rating is acceptable
	j) Disputes exist in up to and including 5 percent of the project area. ▪ Not applicable	(0) Risk rating is acceptable

	k) No disputes exist. ▪ The audit team affirms that no disputes exist in the project area with respect to land access or use rights. The affirmation is provided through review of land ownership documents[35] and interviews with the PP and identified stakeholders. The project area is a private property owned and operated by Matthias Graf von Westphalen. The PP is the sole beneficiary of the carbon credits and timber sales revenue generated in the project. Through site inspections, the audit team confirms the absence of disputes in the project area and that no stakeholders are reliant on project area for any resources. Thus, the risk score opted in the NPRT report[36] is acceptable.	(0) Risk rating is acceptable
	Q6. Have the risks of upstream and sea impacts undermining the carbon stocks of a WRC project been demonstrated as insignificant or effectively mitigated for the ten years that follow the risk assessment?	
	l) Potential upstream and sea impacts are not demonstrated to be insignificant or effectively mitigated. ▪ Not applicable as Westphalen Forest Carbon project is an IFM project.	(0) Risk rating is acceptable
	m) Potential upstream and sea impacts are demonstrated to be insignificant or effectively mitigated. ▪ The Westphalen Forest Carbon Project qualifies as an IFM project and does not include any wetland areas[50] in its property limits. The audit team overlapped the project area KML[51] and IPCC Reference region KML file[50] in Google Earth Pro and confirmed that the land parcels subject to the project activity doesn't fall under the category of wetlands.	(0) Risk rating is acceptable
	Q7. Do any of the following mitigations apply to the project?	
	n) **Mitigation:** Project area is protected by a legally binding commitment (e.g., a license, conservation easement, conservation servitude, or protected area) to continue management practices that protect carbon stocks for the duration of the project crediting period. ▪ Not applicable	(0) Risk rating is acceptable
	o) **Mitigation:** Where disputes over land tenure, ownership or access or use rights exist, documented evidence is provided	(0) Risk rating is acceptable

	that demonstrates the project is taking action to try to resolve the disputes or clarify overlapping claims. ▪ Not applicable as no disputes exist in the project.	
	TOTAL LAND TENURE AND RESOURCE ACCESS (LT) **[a+e+h+k] = (0)**	**(0)** **The risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.**

External Risk Assessment – Stakeholder Engagement

Risk factor	The EPIC audit team Assessment	Risk rating and Conclusion
STAKEHOLDER ENGAGEMENT	Q1. Are local populations, including those living in the project area or within 20 km of the boundary of the project area, reliant on the project area?	**No**
	Q2. Have more or less than 50 percent of stakeholders living within and reliant on the project area been consulted?	
	a) Less than 50 percent of stakeholders living within the project area and who are reliant on the project area have been consulted. ▪ Not applicable as no stakeholders reside in the project areas.	**(0)** Risk rating is acceptable
	b) More than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted. ▪ Not applicable as no stakeholders reside in the project areas.	**(0)** Risk rating is acceptable
	Q3. Have more or less than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area been consulted?	
	c) Less than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area have been consulted.	**(0)** Risk rating is acceptable

	▪ Not applicable as no stakeholders are reliant on the project area for any forest resources.	
	d) More than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area have been consulted. ▪ Not applicable as no stakeholders are reliant on the project area for any forest resources.	(0) Risk rating is acceptable
	TOTAL – STAKEHOLDER ENGAGEMENT (SE) = (0)	(0) **The risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.**

External Risk Assessment – Political Risk

Risk factor	The EPIC audit team Assessment	Risk rating and Conclusion
POLITICAL RISK	Q1. What is the governance score for the country?	
	a) Governance score of less than -0.79 ▪ Not applicable	(0) Risk rating is acceptable
	b) Governance score of -0.79 to less than -0.32 ▪ Not applicable	(0) Risk rating is acceptable
	c) Governance score of -0.32 to less than 0.19 ▪ Not applicable	(0) Risk rating is acceptable
	d) Governance score of 0.19 to less than 0.82 ▪ Not applicable	(0) Risk rating is acceptable
	e) Governance score of 0.82 or more. ▪ The governance score is 1.38 as per the World Bank Institute's WGI data[40] for Germany. The EPIC audit team independently quantified the governance score for most recent 5 years from 2019 to 2023 averaged across mean	(0) Risk rating is acceptable

	of 6 major indicators/Appendix-V/. (Interactive Data Access | Worldwide Governance Indicators) Thus, the audit team confirms that the governance score and selected risk rating in NPRT Report/36/ is appropriate.	
	f) **Mitigation:** The project is in a country that: 1) is party to the Paris Agreement and has submitted an NDC to the UNFCCC Secretariat in the last five years; 2) includes AFOLU commitments (conditional or unconditional) in its NDC, and 3) has a documented and active climate change plan that includes the project activity. ▪ Germany ratified the Paris Agreement on October 5, 2016, and continues to be an active party to the Paris Agreement. Germany is part of the European Union, and the EU submitted a joint NDC on behalf of all its member states. The audit team verified the EU's NDC submitted to UNFCCC secretariat on 16th October 2023/40/ reflecting its climate neutrality objective of domestic reduction of net greenhouse gas emissions by at least 55% compared to 1990 by 2030. In the Land Use, Land Use Change and Forestry (LULUCF) sector, the EU adopted a Union net greenhouse gas removals target of 310 million tonnes of CO2 equivalent, as a sum of the reported greenhouse gas net emissions and removals in the sector in 2030. Therefore, the audit team confirmed that mitigation risk score selected is acceptable for the project during the second monitoring period.	(-2) Risk rating is acceptable
	TOTAL POLITICAL RISK (PC) **[e] = (-2)**	**(0)** **The risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.**

TOTAL EXTERNAL RISK	**(LT + SE + PC) = (0)**	**(0)** **The overall risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.**

Natural Risks Assessment

Risk factor	The EPIC audit team Assessment	Risk rating and Conclusion
FIRE	a) The project is implemented in a private property, where all the fire events due to human interference are monitored and controlled by the PP. During onsite visit, the audit team conducted interviews with the PP and Project Management team to verify the frequency of fire events in the project area. No fire events have occurred in the project area during current monitoring period. Regular monitoring is conducted in the project area and any incidents of unplanned fire are thoroughly recorded in the project. As per review of fire events data for the project area in NASA Website/44/, the audit team confirms that the frequency of occurrence of catastrophic fire events is a rare event. Historical Significance = Insignificant (less than 5 percent loss of carbon stocks) or transient (full recovery of lost carbon stocks expected within 10 years of any event. Historical Likelihood = Once every 25 to less than 50 years Natural Risk Score (LS) = 2 Mitigation Measure (M) = 0.25 ▪ Thus, the audit team based on the verified evidence/44/ deems that the historical likelihood of occurrence, risk score and the mitigation score opted is appropriate.	**LS*M = (0.50)** Risk rating is acceptable
PEST AND DISEASE OUTBREAKS	b) The spruce beetle infestation is a major risk that impacts the growth of the forest stands in the project. As a mitigative measure, the PP has conducted calamity harvest to prevent the spread of spruce beetle. Furthermore, the land parcels in the project are constantly monitored to check the condition of the stands to overcome the damage from pest and disease outbreaks. The audit team through plot visits and interviews with the PP and Project Management team confirmed that the risk of pest and disease outbreak is low in the project. Any events of pest infestation are monitored, and actions are taken to control the damage in the project. The scientific literature/45/ evidence submitted by the PP demonstrated the history of spruce beetle impact and its mitigation measures.	**LS*M = (0.75)** Risk rating is acceptable

	Historical Significance = Insignificant (less than 5 percent loss of carbon stocks) or transient (full recovery of lost carbon stocks expected within 10 years of any event. Historical Likelihood = Once every 10 to less than 25 years Natural Risk Score (LS) = 3 Mitigation Measure (M) = 0.25 • The audit deems that the evidence provided by PP to demonstrate the history of effectively containing the risk is appropriate/45/. Therefore, the natural risk score and mitigation score opted is acceptable.	
EXTREME WEATHER	c) The audit team reviewed scientific literatures/46/ on event of extreme weathers and confirmed that the project area is not prone to high intensity weather events and in the case of occurrence of extreme events, the recovery of lost carbon stocks is expected within 10 years of any event. Interviews with the PP and Project Management team confirmed that no of catastrophic events of floods, droughts or storms has occurred in the project area. Historical Significance = Insignificant (less than 5 percent loss of carbon stocks) or transient (full recovery of lost carbon stocks expected within 10 years of any event. Historical Likelihood = Once every 50 to less than 100 years Natural Risk Score (LS) = 1 Mitigation Measure (M) = 0.25 Thus, the audit team deems that the historical likelihood of occurrence, risk score and the mitigation score opted is appropriate.	**LS*M = (0.25)** Risk rating is acceptable
GEOLOGICAL RISK	d) The EPIC audit team reviewed scientific reports/47/ and Global Volcanism Program website for Volcanos in Germany/47/ and confirmed that the project area lacks active volcanoes and is not prone to earthquakes. Given that the project focuses on carbon credits and establishment of forests, it is unlikely to be affected by geological events. The audit team verified conducted interviews with the PP and confirmed that geological risks are not applicable to the project area. Historical Likelihood Score (LS) = 0 Mitigation Measure (M) = 0 ▪ The audit team deems that the likelihood of geological risk events considered as not applicable for the project is appropriate.	**LS*M = (0)** Risk rating is acceptable

OTHER NATURAL RISKS (ON1), (ON2), (ON3)	e) The EPIC audit team conducted interviews with PP and project management team and concludes that there is no presence of any other natural risks for forests existing in the project area. ▪ Not applicable	**LS*M = (0)** Risk rating is acceptable
SEA-LEVEL RISE	h) The EPIC audit team reviewed the Sea Level Rise Reports for the project area/48/Appendix-V/ wherein the PP has conducted the assessment using local sea level rise projections - IPCC 2021. The analysis indicated the absence of SLR risk to the project areas. Additionally, interviews were conducted with PP and project management team and is of the opinion that the project is not affected by the sea level rise as there is no demonstrated history of risk event for the project area. The Westphalen Forest Carbon Project qualifies as an IFM project and does not include any wetland areas/50/ in its property limits. Historical Likelihood Score (LS) = 0 Mitigation Measure (M) = 0.25 ▪ The audit team deems that the likelihood of sea-level risk events considered by the PP for the project is appropriate.	**LS*M = (0)** Risk rating is acceptable

<u>Projected Future Climate Change Impact on Natural Risk</u>

The Future Climate Change is estimated based on the CID (Climate Impact Drivers) default mean values obtained for the selected reference region/51/. For Westphalen Project, 13 CID categories are selected and grouped into 4 types. CID categories with a "negative impact" on the project are considered for overall CID Impact Score calculation. The audit team conducted a comprehensive review of the scientific literatures/48/49/ supporting each CID category provided by PP. Further, the audit team verified the "Future Climate Impact" sheet of NPRT v4.2 Calculation workbook/36/ and confirmed the resulting overall CID Impact score of 2.78 and the future climate Impact factor of 1.12.

The audit team verified the literature evidence/43/ submitted by the PP and confirms that the project meets five adaptive capacity criteria (criteria – 2, 3, 5, 6 and 7) to tackle future climate change impact. Thus, the project is in fulfilment with the requirement specified in numeral 2 of section 2.4.4. of the NPR Tool v4.2.

Projected Future Climate Change Impact On Natural Risk	Aggregated Sub-total Risk	Future Climate Change Impact Factor	Total	The EPIC audit team Assessment and Conclusion

Natural risk associated with climate change impact (NR-c)	(a+b+c) = (0.50+0.75+0.25) = 1.50	1.12	1.68	The natural risks (Fire, Pest and Disease Outbreaks, Extreme Weather) are impacted by the climate change. The EPIC audit team verified the "Natural Risk" sheet of NPRT v4.2 calculation workbook/36/ and confirms that the future climate impact factor is calculated as per the NPRT tool v 4.2 requirements. Thus, the risk rating is acceptable.
Natural risk NOT associated with climate change impact (NR-nc)	(d) = 0	1	0	The Geological risk is not impacted by the climate change as stated in NPRT v 4.2. The EPIC audit team verified the "Natural Risk" sheet of NPRT v4.2 calculation workbook/36/ and confirms that the future climate impact factor is calculated as per the NPRT tool v 4.2 requirements. Thus, the risk rating is acceptable.

TOTAL NATURAL RISK	**(NR-c + NR-nc + SLR) = 1.68**	**(1.68)** **The overall risk rating is acceptable as per the criteria mentioned in the NPRT tool v 4.2.**

Overall Risk rating calculation and the EPIC audit team conclusion

Sl.no	Risk Category	Risk rating and Conclusion
a	Total Internal Risk	17
b	Total External Risk	0
C	Total Natural Risk	1.68

OVERALL RISK RATING (a+b+c) = 18.68 **The risk scores have been rounded up as a conservative approach as specified in the Non-Permanence Risk Tool v 4.2.**	**(19)** **Risk rating is acceptable**

The total Non-Permanence Risk rating is 19%. The EPIC audit team confirms that the information in the NPRT report[36] and NPRT Calculation Workbook[36] is consistent with the provided documentation and scientific references to support the selected risk scores. Each factor has been meticulously evaluated for alignment with the rationale, justifications and assumptions made in the project. The EPIC audit team finds the quality of information submitted by PP reliable and appropriate for the chosen risk rating. Therefore, the overall risk rating is deemed credible, and a 19% buffer has been established for the Westphalen Forest Carbon Project and 3,400 tCO_{2e} of carbon reductions and removals is deposited to VCS buffer account for the second monitoring period (01 January 2022 to 31 December 2024).

5 VERIFICATION OPINION

5.1 Verification Summary

EPIC Sustainability Services Private Limited (EPIC) performed the second verification of the GHG emission reductions and removals achieved by the VCS project titled "Westphalen Forest Carbon Project" (VCS ID: 3363) contracted by Matthias Graf von Westphalen. The verification was carried out to independently assess whether the project confirms to the VCS verification criteria for implementation of project activities. The verification of GHG emission reductions and removals quantification of this project activity was performed in accordance with ISO 14064-3:2019 standards. The verification was conducted by applying a risk-based approach, reviewing of the registered VCS PD&MR v4.4, VCS MR (v1.0 and v1.3) and the subsequent follow-up interviews conducted by the audit team with sufficient evidence to determine the compliance of the stated criteria. The GHG emission calculations are documented in a complete and transparent manner. The formulae and methodologies for accounting GHG emissions are appropriate and emission factors are deemed to be of sufficient accuracy.

The monitoring plan is in line with the approved methodology VM0012 - Improved Forest Management in Temperate and Boreal Forests (LtPF), version 1.2. The monitoring plan adequately addresses all necessary information for monitoring and reporting of emissions reductions and removals from the project activity. Responsibilities and authorities for project management, monitoring and reporting, and the data quality assurance and control procedures have been described in the final MR version 1.2.

The verification was carried out in accordance with the requirements of the VCS Validation and Verification Manual v3.2 and VCS Standard v4.7. As a result of the process, the audit team confirms the following for the current monitoring period:

• All operations of the project were implemented as described in the registered PD&MR v4.4

• The monitoring plan is in accordance with the approved methodology VM0012 v1.2 applied for the project activity.

• The monitoring has been carried out in accordance with the monitoring plan described in VCS MR v1.3.

• The GHG emission reductions and removals achieved are calculated in conformance with the approved methodology VM0012 v1.2.

The audit team affirms that the GHG emission reductions and removals are calculated accurately, with no material misstatements, for the current monitoring period. The verification opinion is based on the reported GHG emission reductions and removals, along with the registered project baseline and monitoring documents submitted to the VVB by the PP. The audit team with a reasonable level of assurance confirms that the quantity of GHG emission reductions and removals achieved by the project during this current monitoring period is as per approved methodology and as provided in the project's GHG statement. The project's GHG Statement is the responsibility of the Project Proponent. Hereby, the audit team certifies that the project's implementation and operations resulted in net GHG emission reductions and removals of 17,897 tCO2e for the second monitoring period (01 January 2022 to 31 December 2024, inclusive of both days). Of this total, 14,228 tCO2e VCUs are eligible for issuance in the project for the current monitoring period. Buffer credits of 3,400 tCO2e are deducted from the net GHG emission reductions and removals accounting for 19% non-permanence risk estimated in the project. The audit team confirms with reasonable level of assurance that the project complies with all the verification criteria specified in VCS Standard v 4.7.

5.2 Verification Conclusion

EPIC Sustainability Services Private Limited (EPIC) has been commissioned by Matthias Graf von Westphalen to conduct the independent second verification of the registered VCS project activity titled "Westphalen Forest Carbon Project " (VCS ID: 3363). The objective of this verification is to assess and certify the emission reductions and removals reported for the project activity during the monitoring period from 01 January 2022 to 31 December 2024 (both days included). In the project, the Project Proponent is responsible for data collection in line with the monitoring plan and reporting the GHG emission reductions and removals achieved from the project activity. EPIC is responsible for issuing the independent verification statement on the reported GHG emission reductions and removals.

The audit team confirms that the project complies with all requirements outlined in the VCS Standard v4.7, with no limitations. The financial stability of the project during current monitoring period, is well-justified. The monitoring plans are transparent and comprehensive. The quantification of baseline emissions, project emissions, and leakage emissions has been conducted in a transparent and conservative manner.

The audit team with a reasonable level of assurance confirms that the quantity of GHG emission reductions and removals achieved by the project during this current monitoring period is as per VM0012 v1.2 methodology and as provided in the project's GHG statement. The project's GHG Statement is the responsibility of the Project Proponent. The total net GHG reductions and removals calculated as the sum of carbon stock changes during the current monitoring period (01 January 2022 to 31 December 2024) is 17,897 tCO2e. The overall non-permanence risk rating is 19%. As a result, the total number of credits to be deposited into the buffer account is 3,400 VCUs, and the total VCUs to be issued amounts to 14,228 tCO2e for the current monitoring period. The verification criteria of the project are in accordance with the requirements of ISO 14064-3:2019

Verification period: From 01 January 2022 to 31 December 2024

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

Vintage period	Baseline emissions (tCO_2e)	Project emissions (tCO_2e)	Leakage emissions (tCO_2e)	Buffer pool allocation (tCO_2e)	Net emissions reductions and/or Removals VCUs (tCO_2e)	Total VCU issuance (tCO_2e)
01-Jan-2022 to 31-Dec-2022	(5,424)	2,152	1,515	1,152	6,061	4,818
01-Jan-2023 to 31-Dec-2023	(5,660)	1,612	1,454	1,105	5,818	4,625
01-Jan-2024 to 31-Dec-2024	(4,542)	2,982	1,505	1,144	6,018	4,785
Total	(15,626)	6,745	4,474	3,400	17,897	14,228

As per section 8.5.1 of the VM0012 v1.2 methodology, the net emissions reductions and/or removals are not accounted separately. Thus, the net emissions reductions and/or removals data are combined and presented in the report.

The non-permanence risk rating (%)	19%
If applicable, the Long-term Average (LTA), whether it has been properly updated, and if it has been reached.	The Long-Term Average (LTA) is not applicable for the Westphalen project as it is a logged to protected project with no harvesting activities carried out in the project.

Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	Not applicable. The audit team verified the calamity harvest data and conducted site inspections to confirm that no loss event has occurred in the project. The harvest data carried out in the project due to spruce beetle infestation does not meet the VCS definition of a loss event (i.e., a cumulative loss of more than five percent of previously verified emission reductions and removals)

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-2022 to 31-Dec-2022	(5,835)	6,061	+203.87%	During the first monitoring period, there was error in accounting the carbon stored in harvested wood products in the project scenario due to which the ex-ante estimations resulted in negative emissions. The audit team reviewed the calculations in "K In use PRJ" sheet of PRJ_HWP(Feb '25) t0/29/ document and crosschecked the corrections and use of equation 51 ($C_{PRJ,STORHWP,t} = \Sigma \Sigma ((C_{PRJ,MILL,h,k} * PLLF,k) + [(C_{PRJ,MILL,h,k} * PMLF,k) * ((20-h) / 20)])$) of VM0012 v1.2 methodology and concludes that the justification provided by the PP is acceptable and the ER calculations are appropriate.

01-Jan-2023 to 31-Dec-2023	6,523	5,818	-10.8%	The difference is due to removal of calamities harvested area[72] from ER calculations and increase in the non-permanence risk from 14% to 19%. Thus, an increase was observed in buffer credits deduction in the project. The audit team verified the ER calculations data from first monitoring period[28], second monitoring period[27] and NPR report[7] in registered PD&MR v4.4 and affirms that the justification provided by the PP is acceptable.
01-Jan-2024 to 31-Dec-2024	7,231	6,018	-16.77%	
Total	7,919	17,897	+126%	The difference of +126% is due to calculation error during first monitoring period which resulted in negative emissions. For the current monitoring period, the audit team reviewed the calculations in "K In use PRJ" sheet of PRJ_HWP(Feb '25) t0[29] document and crosschecked the corrections and use of equation 51 of VM0012 v1.2 methodology and concludes that the ER calculations are appropriate.

APPENDIX I: COMMERCIALLY SENSITIVE INFORMATION

Section	*Information*	*Justification*	*Assessment method and conclusion*
2.2.2	Stakeholder Details	All stakeholders' information such as names, addresses etc. are kept confidential.	The stakeholder's comments_ Database/64/ and Stakeholder 20km Buffer Maps/68/ contain crucial information related to stakeholders such as their personal data, occupation details and location whose disclosure could impact the stakeholder's safety and their participation in the project. Thus, the audit team confirms it as commercially sensitive information as per VCS Program Definitions v4.5.

APPENDIX II: LIST OF DOCUMENTS REVIEWED DURING VERIFICATION

Sl.No	Topic	Document
1	VCS Documents	VCS Standard, v4.7, dated 16th April 2024
2		VCS Program definitions, v4.5, dated 16th April 2024
3		VCS Program Guide, v4.4, dated 29th August 2023
4		VCS Registration and Issuance Process, v4.6, dated 16th October 2024
5		VCS_Validation_Verification_Manual_v3.2, dated 19th October 2016
6	Approved Methodology	Improved Forest Management in Temperate and Boreal Forests (LtPF), version 1.2, dated 23rd July 2013
7	Registered PD&MR	VCS-Joint-PDMR-Westphalen v4.4 (Feb-24)
8	Joint VVR	VCS_Westphalen_VVR_Dec 2023 Zimmfor_VCS_3363 v3.0Aa
9	VCS Monitoring Report	VCS MR Project 3363 01Jan2022-31Dec2024
10	AFOLU NPRT	AFOLU Non-Permanence Risk Tool, v4.2, dated 3rd May 2024
11	VT0001	Tool for the Demonstration and Assessment of Additionality in VCS AFOLU Project Activities, version 3.0, dated 1st February 2012
12	Leakage Tool	Marketz Leakage Tool, v2.2
13	VCS MR Template	VCS Monitoring Report Template, v4.4
14	The Carbon Budget Model of the Canadian Forest Sector	Kull, S.J.; Rampley, G.J.; Morken, S.; Metsaranta, J.; Neilson, E.T.; Kurz, W.A. 2011. Operational-scale carbon budget model of the Canadian forest sector (CBM-CFS3) version 1.2: user's guide.
15	German National Emissions Trading System	(https://www.dehst.de/EN/Online-Services/nEHS-Registry/nehs-registry_node.html
16	EU Emissions Trading System	https://www.dehst.de/EN/Online-Services/Union-Registry/union-registry_node.html
17	International Carbon Registry	https://www.carbonregistry.com/credits
18	*Gold Standard*	https://registry.goldstandard.org/projects?q=&page=1

19	*Plan Vivo*	https://www.planvivo.org/markit-registry	
20	*BCR Standard*	https://globalcarbontrace.io/carbon-credits	
21	*CERCARBONO*	https://www.ecoregistry.io/projects-list/cercarbono-co2	
22	ER Calculations and CBM Modelling data	Copy of1_WP-BSL_2025 Default Simulation Assumption	
23		Copy ofWP-PRJ_2025_Final Default Simulation Assumption	
24		DeltaEco-BSL_PRJ (Feb '25)	
25		Project Summary WP-BSL_2025 Project Summary WP-PRJ_2025_Final	
26	Harvest Plans (2005-2015)	Harvest Plan 2005-2015 - NRW_Herbram Harvest Plan 2005-2015 - Rixdorf	
27	GHG Estimate ex-post	Westphalen MR-1 GHG Estimate (Feb '25)	
28	GHG Estimate ex-ante	ERR Calculation Spreadsheet-Westphalen (Feb '24)	
29	Harvested Wood Products Emissions	Baseline Scenario	BSL_HWP(Feb '25) t0 Emissions_BSL_Estimate (Feb '25)
		Project Scenario	PRJ_HWP(Feb '25) t0 Emissions_PRJ_Estimate (Feb '25)
30	CBM Output files	BSL- HWP (Feb '25) PRJ- HWP (Feb '25)	
31	Monitoring Filed Plot data	0_Trees_Carbon_Sept2024 Trees_Carbon_Sept2024 (DB)	
		BZ1-2 Monitor Plot Data_DE_Allometric BZ1-2 Plot Photos BZ1-2 CWD_Transect_Data_Aug2022_BZ1_2	
		BZ3 - 6 Plot Photos BZ3-6 Monitor Plot Data_DE_Allometric BZ3-6	

		BZ1-7u, BZ1-8u, BZ1-9u, BZ1-10u, BZ1-11u, BZ1-12u, BZ1-13u, BZ1-14u, BZ1-15u, BZ1-16u, BZ1-17u, BZ2-10u, BZ2-11u, BZ2-12u, BZ2-13u, BZ2-14u, BZ2-15u, BZ2-16u, BZ2-17u, BZ2-18u, BZ2-19u, BZ2-20u, BZ2-21u, BZ2-22u, BZ2-23u, BZ2-24u, BZ3-8u, BZ3-9u, BZ3-10u, BZ3-11u, BZ3-12u, BZ3-13u, OZ1-3u, OZ1-4u, OZ2-3u, OZ2-4u, OZ2-5u, OZ2-6u, OZ2-7u¸ OZ3-3u, OZ3-4u, SZ1-3u, SZ1-4u, SZ1-5u, SZ2-3u, SZ2-4u.		
		Synthetic_data RE_ Westphalen Monitor Plot (corrections) DOM fix- Trees_Carbon_Sept2024 lying_deadwood.gpkg		
32	Forest Inventory for Carbon Plots SOP	Carbon Plot Proposal - Westphalen (Germany) Sept 2024 Field work Carbon_report_2025		
33	Zimmfor SOP	SOP - Zimmfor GHG Monitoring (Jun '24)		
34	Allometric Equations	Basis von TreeGrOSS (Allometric)		
35	Ownership	GIS ID + Property Link to MASTER Westphalen Inventory Data 11102021 Peus RA - Bestätigung Eigentumsnachweise AW, AG PB, Warburg, Peus RA - Bestätigung Eigentumsnachweise MW, AG Meschede, PB, Property description tables - Sept '21 Raudszus & Partner - Bestätigung Eigentum Grundstücke AW in Schleswig-Holstein READ ME  WP_Ownership_GISID_2022.kml		
36	Non-Permanence Risk	NPR Report calculation workbook - WP-NPR-Report-Tool v4.2 (20250417) AFOLU_NPRT_Notes_3363 VCS_NPR_REP_3363_1_1_2022_12_31_2024		
37		Internal Risk	Opportunity Cost	WP -NPV Analysis for Non-Perm Risk Report 2024-12-06

				20240417-Westphalen Carbon Monitoring 22-24 Approved
38			Management Experience	Appendix – 5 – Zimmfor Corporate Resume Westphalen Team - https://www.graf-von-westphalen.de/wir-vor-ort/standorte-forstwirtschaft/forstamt/ Forest Design SRL (Inventory Team) CV_ENG_Florea Sergiu-Constantin CV_Petre_en
39			NDVI Analysis	Appendix 10 – NDVI SPATIAL ANALYSIS REPORTS
40		External Risk	Political Risk	ExternalRisk_RefGovIntervention WorldGovernanceScores_20240704 ES-2023-10-17 EU submission NDC update
41			Land Tenure (Ownership) and Resource Access or Impacts	https://www.german-times.com/no-mans-land/ https://www.dlapiperrealworld.com/law/index.html?t=sale-and-purchase&s=real-estate-sales-and-public-law&q=expropriation-compulsory-purchase&c=DE
42				Forest Management Plan - FE _ GvW NRW Gesamt Translated
43		Natural Risk	Natural Risk Web References	
44			Fire	https://worldview.earthdata.nasa.gov/?v=-11.514327190930501,44.81979059276679,23.731659146196918,60.928307785907066&l=Reference_Labels_15m(hidden),Reference_Features_15m(hidden),Coastlines_15m,MODIS_Terra_Thermal_Anomalies_All,MODIS_Combined_Thermal_Anomalies_All,MODIS_Aqua_Thermal_Anomalies_All,VIIRS_SNPP_CorrectedReflectance_TrueColor(hidden),MODIS_Aqua_CorrectedReflectance_TrueColor(hidden),MODIS_Terra_CorrectedReflectance_TrueColor&lg=false&s=8.7706,51.706&t=2022-01-01-T08%3A00%3A00Z

45			Pest and disease outbreaks	https://phys.org/news/2019-09-germany-climate-stressed-trees-catastrophe-bugs.html https://www.science.org/content/article/germany-s-trees-are-dying-fierce-debate-has-broken-out-over-how-respond
46			Extreme weather	https://www.umweltbundesamt.de/en/monitoring-on-das/development#the-development-of-germanys-climate-since-the-end-of-the-19th-century https://www.umweltbundesamt.de/sites/default/files/medien/479/publikationen/das-monitoring-report_2023_en_bf_0.pdf Germany_FedGov_ClimateMonitorReport2023
47			Geological risk	https://www.gfz-potsdam.de/en/section/seismic-hazard-and-risk-dynamics/topics/where-in-germany-does-the-earth-quake/seismicity-in-germany-in-global-context https://volcano.si.edu/volcanolist_countries.cfm?country=Germany
48			Future Climate Impact	Sea-Level Rise Data Read Me SLR_Glashutle_20241118 SLR_ProjectComparison_Map1 SLR_Rixdorf1_20241118 SLR_Rixdorf2_20241118 SLR_Rixdorf3_20241118 Schuldt_et_al-2020-KN_SeaLevelRise
49			CID – Hub References	Westphalen_NPR-CID Report-Hub-References
50			IPCC Reference Regions	Westphalen IPCC Reference Regions Map 2024-07-02 IPCC_Reference_Region.kml

51	Project Area KML files	 WestphalenProjectActivityInstance.kml	
52	Onsite visit sample plots	 Sample plots_Audit Visit.shx  Sample plots_Audit Visit.shp  Sample plots_Audit Visit.qmd  Sample plots_Audit Visit.prj  Sample plots_Audit Visit.dbf  Sample plots_Audit Visit.cpg	
53	Leakage emissions	Activity shifting leakage	WP Activity Leakage Confidential(Jan22'25)
54			Calamity support Docs- 2022-23 - OFD Münster AGW 2022-23 - OFD Münster MGW 2023-24 - Finanzamt Plön - Abschlußmeldung mit Anlagen 1012620 - Finanzamtsbrief - FA Brilon - berichtigte Anerkennung § 34b EStG Kalamitätsnutzungen WJ 2022_2023 Reviere Bannberg, Herbram FA Brilon - Schreiben an Schlüter Holzmtung infolge höherer Gewalt § 34b EStG WJ 2022_2023
55		Market leakage	MARketz Tool_Westphalen(Oct'24)
56	Scope 3 Emissions	Customer Information Scope 3 Emissions - Graf von Westphalen	
57	SDG's contributions	Germany's Sustainable Development Strategy | Federal Government	
58		SDG 12.2	https://indicators.report/targets/12-2/
59		SDG 13.0	https://sdgs.un.org/goals/goal13
60		SDG 15.2	https://indicators.report/targets/15-2/
61	Plot Audit data	WP_PlotAudit_OZ1-2_BZ3-6 WP_PlotAudit_OZ3-3u WP_PlotAudits_OZ2-3u_BZ2-21u WP_PlotAudits_SZ1-5u_BZ2-15u	
62	Uncertainty Calculations	Westphalen - Uncertainty Calculator M2 (Oct '24) – Final Inventory_Dec'22-Dumb Values	

		Westphalen_MonitorPlots_AU_Intersect(20240729)
63	Forest Inventory data	Trees_Carbon_Zimmfor-Oct'24 v3 westphalen_carbon_2024_final Westphalen_NFI_Biomass_Calc_(Oct'24)
64	Stakeholder's Data	Stakeholder Comments_Dbase(20241217)
65	Stakeholder's Consultation Records	Westphalen - Stakeholder Consultation Presentation (Dec'24) V1 Re_Einladung Stakeholder-Webinar Westphalen Carbon Project Re_ Westphalen Stakeholder info RE_ Westphalen Stakeholder Consultation (Dec 17 '24) BWL_Gerst_2024_Carbon_Project_Westphalen_ENG - Newsletter
66	Grievance Redress Procedure	Zimmfor - Grievance Redress Procedure (EN)
67	Stakeholder Consultation SOP	SOP - Zimmfor Stakeholder Consultation+Engagement (May'24)
68	Stakeholder 20km Buffer	Stakeholder20kmBuffer.shx Stakeholder20kmBuffer.shp.xml Stakeholder20kmBuffer.shp Stakeholder20kmBuffer.sbx Stakeholder20kmBuffer.sbn Stakeholder20kmBuffer.prj Stakeholder20kmBuffer.dbf Stakeholder20kmBuffer.cpg
69	Westphalen Job Postings	Westphalen Job Posting Example Westphallen Stellenanzeige_Forst TRANSLATEDENG Westphallen Stellenanzeige_Forst
70	Independent assessment on Indigenous People	https://en.wikipedia.org/wiki/Paderborn
71	PEFC Certification	PEFC SustainableForestManagementReq_2018 Germany
72	Model data	CBM Inventory build FMP_Summary Harvest-Dist_Type_(Feb '25)
73	CBM Files	AgeClass1 Class1

		DistEvents(Jan'25)_PRJ - CC - v4 DistEvents(Oct'24)_BSL DistType_Dec'22 Inventory_Dec'22 Transitions1 Yield(Feb'25)
74	CBM-CFS3: A model of carbon-dynamics in forestry and land-use change implementing IPCC standards	Kurz, W.A., Dymond, C.C., White, T.M., Stinson, G., Shaw, C.H., Rampley, G.J., Smyth, C., Simpson, B.N., Neilson, E.T., Trofymow, J.A. and Metsaranta, J., 2009. CBM-CFS3: a model of carbon-dynamics in forestry and land-use change implementing IPCC standards. Ecological modelling, 220(4), pp.480-504. https://www.sciencedirect.com/science/article/abs/pii/S0304380008005012

APPENDIX III: CLARIFICATION REQUESTS (CL), CORRECTIVE ACTION REQUESTS (CAR) AND FORWARD ACTION REQUESTS (FAR)

Table 1. CL from this verification.

CL ID	01	Section no.		Date: 16/04/2025
Description of CL				
During an interview with the Forest Manager of the Westphalen Project, the forest manager stated that no properties of Westphalen are located in the state of Lower Saxony. However, according to the information in the Monitoring Report v1.0 and registered VCS PD&MR v.4.4, it is stated that "*The geographic area of the project is composed of nine regions located in Germany and occupies approximately 772 hectares (ha). These areas are non-contiguous and are comprised of a mosaic of freehold properties owned and operated by Westphalen in the states of Schleswig-Holstein, Thuringia, North Rhine-Westphalia, and* ***Lower Saxony****.* Project Proponent is required to clarify why it is stated that the project areas are located in the state of Lower Saxony.				
Project participant response				**Date: 17/04/2025**
Both Thuringia and Lower Saxony were added in early project development and were subsequently not removed once the final PAI area was finalized.				
Documentation provided by project participant				
All references to Thuringia and Lower Saxony have been removed in the current version of the MR (V1.1)				
VVB assessment				**Date: 29/04/2025**
The audit team reviewed the updated VCS Monitoring Report v1.1 and confirmed that the PP has retained only the areas where currently the land parcels are situated in the project. **Hence CL 01 is closed.**				

Table 2. CAR from this Verification

CAR ID	01	Section no.		Date: 16/04/2025
Description of CAR				

In sections 2.4 and 2.4.1 of VCS MR v1.0, the audit team observed that the Project Proponent has labelled the risks as “Low Risk” instead of identifying the specific types of risks that the project poses to “Ecosystem Health” and “Rare, threatened and endangered species” due to the implementation of the project. Project Proponent needs to specify these risks and update the monitoring report accordingly.
Project participant response **Date: 17/04/2025**
Upon further review and discussion with stakeholders (Herr Roland Schockemöhle, Head of Regional State Forest Service) this logged to protected project was determined to have no risk identified. As such, "No risk identified” is stated in the first column, and a justification is provided in the second column
Documentation provided by project participant
As revised in the current version of the MR (V1.1)
VVB assessment **Date: 29/04/2025**
The audit team reviewed section 2.4 and 2.4.1 of the updated VCS MR v1.1 and confirms that the PP has updated the information on project risks and mitigation measures accordingly. **Hence CAR 01 is closed**

CAR ID	02	**Section no.**		**Date: 16/04/2025**
Description of CAR				
As per VCS MR v1.0 template instruction, *Where a section is not applicable, explain why the section is not applicable (i.e., do not delete the section from the final document and do not only write “not applicable.* The audit team observed that the Project Proponent has deleted tables in section 2.4.2 and 2.4.3 of VCS MR v1.0. The Project Proponent needs to include the tables in accordance with the VCS MR v4.4 template requirements, as well as update the information in the specified section 2.4.2 and 2.4.3 of the monitoring report.				
Project participant response				**Date: 17/04/2025**
These table have been placed within in the current version of the MR (V1.1)				
Documentation provided by project participant				
As revised in the current version of the MR (V1.1)				
VVB assessment				**Date: 29/04/2025**
The audit team reviewed the information in updated VCS MR v1.1 and confirms that the PP has included all the tables as per the templated requirement and updated the information in section 2.4.2 and 2.4.3 of the VCS MR v1.1. **Hence CAR 02 is closed.**				

CAR ID	03	**Section no.**		**Date: 16/04/2025**

Description of CAR	
During the document review, the audit team observed that in the NDVI Spatial Analysis Reports submitted by the PP, it is stated that "*the spatial change detection results in **Lower Saxony** shows an inventory change of 0.76 hectares".* However, as per the review of project area KML files, no properties of Westphalen exist in the state of Lower Saxony. The PP needs to provide sufficient information on the location of the project area affected due to calamities in the project. Additionally, the PP has stated that the calamity harvesting activities were carried out in 2021_2022, while the photographic evidence mentioned in the NDVI Spatial Analysis Reports in Appendix 10 of the monitoring report v1.0 indicates that the harvesting activity was performed in October 2020. The PP is requested to provide sufficient information on the year of harvest and the volume of timber removed due to calamity infestation.	
Project participant response	**Date: 17/04/2025**
The reference to Lower Saxony and the date(s) of the photos were entered in error.	
Documentation provided by project participant	
The reference to Lower Saxony has been removed and dates updated/ revised in the current version of the MR (V1.1)	
VVB assessment	**Date: 29/04/2025**
The audit team reviewed the information in NDVI analysis report in the updated VCS MR v1.1 and concludes that the PP has corrected the dates of the photos and reference to Lower Saxony where currently no Westphalen properties are located in the project. **Hence CAR 03 is closed.**	

CAR ID	04	Section no.		Date: 16/04/2025
Description of CAR				
As per the Non-Permanence Risk Tool v4.2 requirement, *to calculate the governance score of the country, the mean of the six indicators should be averaged over the most recent five years of available data.* During the document review, the audit team observed that the PP has not calculated the Political risks - Governance score of the country using the most recent five years of available data in the Worldwide Governance Indicators (WGI) website. The PP is required to update the governance score using the most recent five years of available data in the WGI.				
Project participant response				**Date: 17/04/2025**
At the time of initial MR development, the 2023 may not have been available and thus not updated in the most recent version.				
Documentation provided by project participant				
As revised in the Project Hub and current version of the WP-NPR-Report-Tool v4.2 (20250417) excel sheets				

VVB assessment	Date: 29/04/2025
The PP has updated and submitted the WP-NPR-Report-Tool v4.2 (20250417) excel sheets to include information on the Governance Score calculations as per the recent 5 years data available in WGI website. **Hence CAR 04 is closed.**	

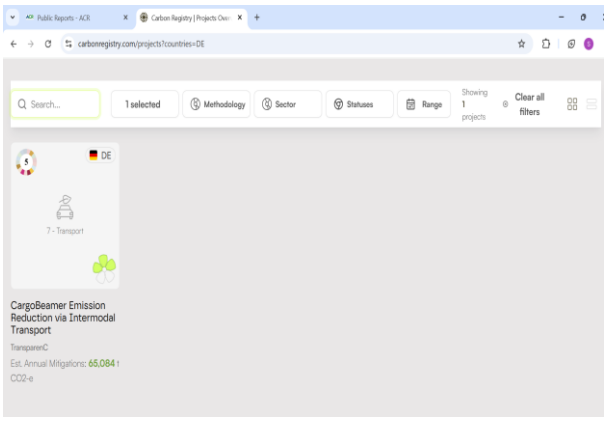
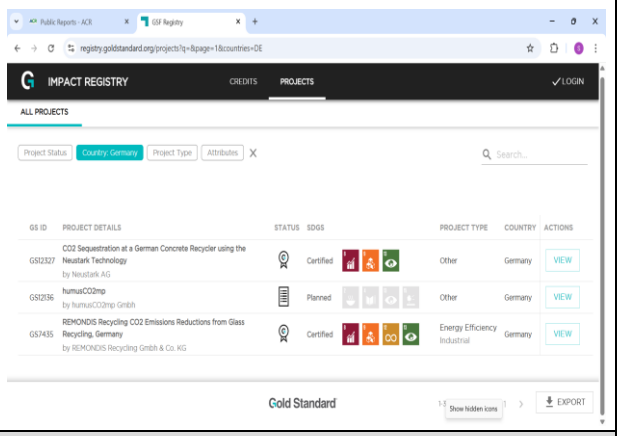
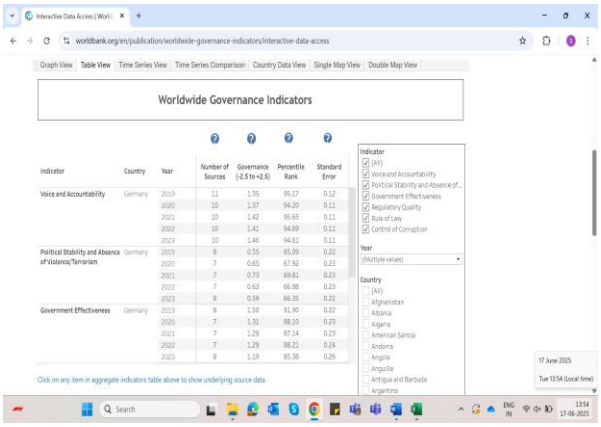
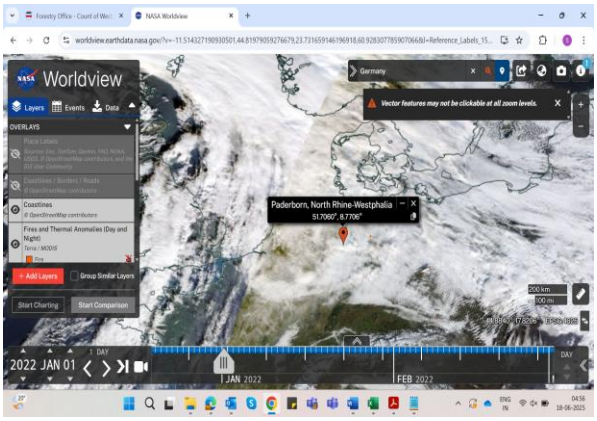
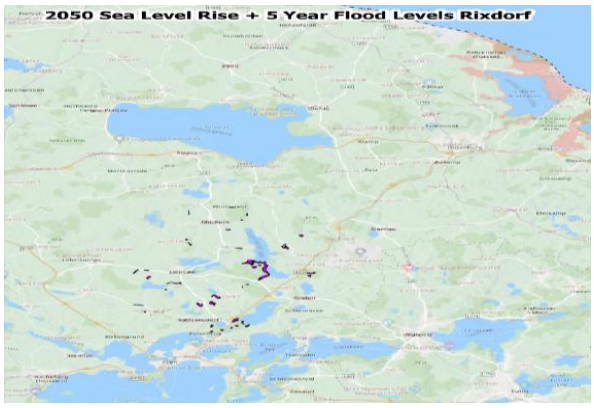
Table 3: FAR from first verification period.

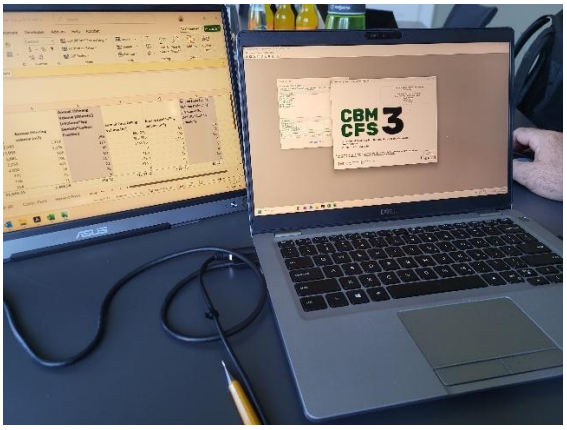
FAR ID	01	Section no.		Date: 16/04/2025
Description of FAR				
PP is requested to provide the details of leakage management and any harvesting activity details in the next verification as applicable.				
Project participant response				**Date: 17/04/2025**
Details of leakage management and any harvesting activity has previously been shared for verification this monitoring period.				
Documentation provided by project participant				
Provided within Auditor Share folder: 01-Auditor Share\2022-24-V\01-Intial V Info\02-Assessments\Activity				
VVB assessment				**Date: 29/04/2025**
The audit team verified the information in 01-Auditor Share\2022-24-V\01-Intial V Info\02-Assessments\Activity and concludes that the PP has submitted sufficient evidence to verify the project leakage management (Activity Shifting Leakage and Market Leakage) and harvested activity carried out in the project during the current monitoring period. **Hence FAR 01 is closed.**				

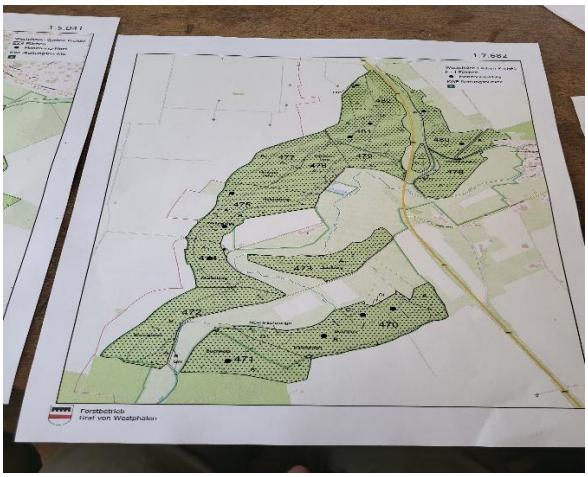
APPENDIX IV: DETAILS OF SAMPLE PLOTS SELECTED FOR ONSITE VISIT

Sl. no	Plots ID	Analysis Unit	Plot Co-ordinates
1	BZ2-15U	BZ2	9.30377 51.51363
2	SZ1-5U	SZ1	9.289954 51.515110
3	BZ2-21U	BZ2	8.8603 51.6659
4	0Z2-3u	0Z2	8.9459 51.6766
5	0Z1-2	0Z1	8.8282 51.5031
6	BZ3-6	BZ3	8.7783 51.4615
7	0Z3-3U	0Z3	8.259033 51.351373

APPENDIX V: ONSITE VISIT PHOTOS

	
Review of ICR registry for verifying information on Double Counting, Double Claiming	Review of Gold Standard registry for verifying information on Double Counting, Double Claiming
	
Verification of Governance Scores in WGI website	Verification of fire events frequency in NASA website
	
Verification of Sea Level Rise Reports	Verification of safety manual provided for field staffs during site inspections

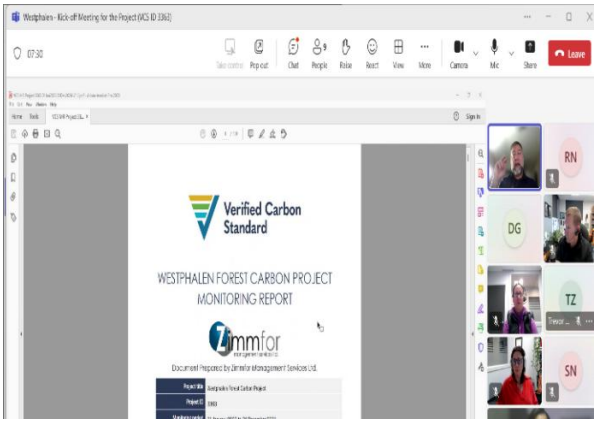
	
Interview with Westphalen Forest Manager	Interview with female staff working in Westphalen Forest Office
	
Interview with Environmental Group – Stakeholder	Demonstration and assessment of CBM-CFS 3 modelling data during onsite visit
	
Verification of Forest Management Plan	Interviews with employees deployed in forest operations

	
Review of Project area maps during site visit	Interview with Head of Regional Forest Authorities
	
Virtual Interview with Forest Engineer – Forest Design SRL	Interview with PP and Project Management team
	
Verification of forest inventory data – DBH measurement	Verification of forest inventory data – height measurement

Verification of forest inventory data – Lying deadwood measurement

Demarcation of permanent monitoring plot

Verification of project boundaries in Avenza Maps App



Kick-off meeting

Verification of monitoring plot details in Avenza Maps App during site visit

Assessment of site conditions and species during site inspections