



**Verified Carbon
Standard**

VALIDATION & VERIFICATION REPORT

RISCALES REDD+ PROJECT



Document Prepared by AENOR CONFIA S.A.U.

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Summary:

The “Riscales REDD+ Project” aims to reduce emissions by avoiding deforestation through the Reducing Emissions from Deforestation and Degradation (REDD) project category. Specifically, the “Avoided Unplanned Deforestation & Degradation” (AUDD) project category.

The project area is located in the collective territory of Los Riscales in the Pacific coastal in the department of Chocó. Belonging to the biologically diverse Chocó-Darién bioregion.

The average annual ERs the project pretends to remove 99,985 tons of CO₂e , and 60,606 tons of CO₂e on average in the crediting period (2014-2044, before the buffer allocation is applied). The total Net Greenhouse Gas Emissions for the crediting period are 3,099,560 tCO₂e (once the leakage is discounted, 24,867 tCO₂e), and once the buffer allocation is applied (374,927 tCO₂e), and the estimated VCUs in the crediting period are 2,724,633. For the monitoring period (2014 - 2020) the ERs and the Net Greenhouse Gas Emissions are 435,697 tCO₂e (the leakage was zero), the buffer contribution is 52,284 tCO₂e, and the eligible VCUs for issuance are 383,413. The results are accurate and free of material errors.

The validation and verification were purposed to provide an impartial assessment of the project's compliance with VCS Standard v4.4 as well as an assessment of the GHG emissions reductions achieved as a result of the project's operations. The procedure was carried out using a combination of desk assessments, interviews, community communications, and on-site inspection.

The report summarizes the findings of the project verification, performed based on VCS criteria as well as criteria given to provide for consistent project operations, monitoring, and reporting. During the validation and verification, 10 CLs and 13 CARs were reported. All these issues were appropriately closed by means of corrections, clearer explanations, and other supporting documents. In addition, 3FAR was established to be evaluated in future verification, corresponding to the changes in national laws, avoid double-counting and excluded areas.

AENOR carried out a final validation and verification report and deemed with a reasonable level of assurance that the project complies with all of the validation and verification criteria for VCS. The assessment team has no restrictions or uncertainties concerning the project's compliance with the validation and verification criteria. Hence, the audit team concludes that the GHG emissions

removals for the lands included in the project have been quantified in accordance with VCS rules. AENOR can confirm that the estimated annual average GHG emission reductions of 3,099,560 tCO₂e for the whole crediting period and the estimated net GHG emissions reductions of 435,697 tCO₂e achieved during the monitoring period are accurate and free of material errors.

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1 INTRODUCTION

1.1 Objective

The purpose of the validation and verification audit activity was to conduct an independent assessment of the project to determine whether the project complies with the validation and verification criteria as set out in the guidance documents listed in Section 1.2 of this report, including the monitoring procedures and that the GHG emission reductions and removals reported in the monitoring report are materially accurate.

1.2 Scope and Criteria

The scope of the validation and verification audit is to validate and verify the emissions reductions of the proposed project activity in Colombia against the Verified Carbon Standard, the identified methodology and associated tools, for the crediting period from 01 April 2014 to 31 March 2044, and the first verification event from 01 April 2014 to 31 December 2020.

The objectives of this audit included a validation of the projects estimated emission removals and the verification of the achieved emissions removals with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects, besides the assessment of the additionality and the non-permanence risk assessment report.

The scope was defined as follows:

- The project and its baseline scenarios.
- The physical infrastructure, activities, technologies and processes of the project.
- The GHG sources, sinks and/or reservoirs that are applicable to the project.
- The types of GHGs that are applicable to the project.
- The project crediting period.
- The project first monitoring period.

In accordance with Section 4.1.8 of the VCS Standard, the criterion for validation and verification was the VCS Version 4.4, including the following documents:

- VCS Standard v4.4
- VCS Program Guide v4.2
- VCS Program Definitions v4.2
- VCS AFOLU Non-Permanence Risk Tool v 4.0

1.3 Reasonableness of Assumptions and Level of Assurance

The assessment was conducted to provide a reasonable level of assurance of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a positive evaluation statement reasonably assures that the project GHG assertions are materially correct and are a fair representation of the GHG data and information.

All the versions of the validation and verification report were subjected to an independent internal technical review before being submitted to the client to confirm that all validation activities had been completed according to the pertinent AENOR instructions required. The technical review was performed by a technical reviewer(s) qualified by AENOR's qualification scheme for VCS validation and verification.

Name	Role in the Team
Claudia Polindara	Lead Auditor
Adrián Vidal	Auditor
Javier Cócera	Technical Reviewer

1.4 Summary Description of the Project

This project is an Agriculture, Forestry and Other Land Use (AFOLU) project under the Reducing Emissions from Deforestation and Degradation (REDD) project category. Specifically, the project is of the "Avoided Unplanned Deforestation & Degradation" (AUDD) project category.

The project area is located in the collective territory of Los Riscales in the Pacific coastal in the department of Chocó. Belonging to the biologically diverse Chocó-Darién bioregion, forests in the project area are important nationally and internationally for the ecosystem and biodiversity services they provide. Forests in the project area, however, have experienced a continued reduction in biomass due largely to illegal logging and to the establishment of crops, use of firewood, pastures, and settlements. These forests have historically been an important source of income for local families, who periodically harvest timber when the economic needs arise, or to generate income generation sources.

Changes to Colombian Constitutional Law in 1991 resulted in the recognition of the ancestral presence and possession of lands by communities of Afro descent holding ethnic traditions and cultural identity. Subsequent legislation, through Law 70 of 1991, as detailed in Section 1.3.5, granted land title and administrative autonomy to these communities. Law 70 also gave these communities the rights of ownership of forests, and the rights of use of other natural resources present in their territories, though subject to the general legal dispositions of Colombia.

Agriculture, cattle ranching, and clearing for tourist infrastructure and related services are the main deforestation drivers, additional to fuelwood and illegal timber extraction. Continual timber extraction eases the transition of forests to agriculture and pastureland use. The project aims to alleviate these pressures on the forests through the support of governance capacity (including individual property titling, land-use planning and conservation zone demarcation), the generation of alternative economic activities and income sources, and through capacity building in administration and management. These project activities, beyond protecting local forests and biodiversity, contribute to social and economic development in one of the poorest areas of Colombia. The effectiveness of these activities is partially dependent on their long-term economic success and wide-spread adoption.

In addition, the PP has demonstrated the SD contribution, and the activities implemented during the monitoring period indicated results of SDG # 1 (1.4;1a); 2 (2.4); 4 (4.7); 5 (5.5); and 13 (13.b).

Since the project's inception, local communities have been actively participating in the project's formulation and implementation. The early involvement of participating communities has created awareness among community members and readiness for project implementation. Community support has culminated in the project's endorsement by the legal representatives of communities and the communities' General Assembly. These endorsements demonstrate the communities' long-term commitment to emissions reductions from avoided logging and deforestation.

The project pretends to avoid emission of 3,099,560 tonnes of CO₂ through the 30 years (from 01-April-2014 to 31-March-2044) of implementation of the project. The average annual ERs that the project pretend to remove are 99,985 tCO_{2e} once the emissions due to leakage is applied (802,2 tCO_{2e} per year, on average). The total Net Greenhouse Gas Emissions for the monitoring period (01-April-2014 to 31-December-2020) are 435,697tCO_{2e}, and once the buffer allocation is applied (60,606 tCO_{2e}), the VCU's eligible for issuance are 383,413.

2 VALIDATION AND VERIFICATION PROCESS

2.1 Method and Criteria

The validation and verification were performed through a combination of document review, interviews with relevant personnel and a site visit, as discussed in Sections 2.2 through 2.4 of this report. At all times, the project was assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in Section 2.5, findings were issued to ensure that the project was in full conformance to all requirements.

A project-specific sampling plan was developed to guide the validation and verification auditing process to ensure efficiency and effectiveness. The purpose of the sampling plan was to present a risk assessment for determining the nature and extent of the validation and verification procedures necessary to ensure the risk of auditing error was reduced to a reasonable level. The validation and verification sampling plan methodology were derived from all items in our auditing process stated above. Specifically, the sampling plan used the VCS guidance documents and ISO 14064-3. Any modifications applied to the validation and verification sampling plan were made based on the conditions observed for monitoring to detect the processes with the highest risk of material discrepancy.

Based on these analyses and considering the requirements of the standards used, the following sampling was carried out:

- Project proponent, developers/management team, local team onsite.
- Baseline scenario, project scenario, leakage
- Project design and boundaries
- Project rights and legal requirements
- Project conflicts, barriers, or difficulties
- Project area context prior to the project initiation and the main deforestation drivers.
- Additionality assessment
- Methodology used and deviations.
- Risk assessment.
- Project activities conducted during the validation process (reporting, results, concordance with plan as per PD, etc.)
- Monitoring procedures. Monitoring team and equipment
- Review of operation and measurement records. Controls established to detect and correct any error or omission in monitoring parameters.
- Carbon calculations. Estimates and assumptions for determining GHG data.
- Compliance with the Safeguards
- Stakeholder identification and consultation.

The sampling aims to check the quantity and type of evidence below:

- To carefully review the PD, MR and supporting documentation for conformance to the validation and verification criteria
- To review the additionality assessment
- VT0001 Tool for the Demonstration and Assessment of Additionality in VCS AFOLU Project Activities, v 3.0
- To examine the baseline data gathered for the project's region, spreadsheets used to enter, and compile information required by the methodology.

- To assess the project future conditions described for the project area crosschecking with used methodology requirements.

In addition to the review of compliance with the requirements of the ISO 14064-2:2019 standard, the development of validation includes the strategic and risk analysis, evaluating the issues indicated in the ISO 14064-3: 2019 standard by the audit team.

The audit plan also considered the dates of each activity and other factors, such as the level of assurance, the VVB team, and the possible topics to consider. The audit plan explains under what standards, guidance documents or templates the project will be assessed. Also, the versions of the tools used within the methodology section. The audit plan also describes the level of assurance and materiality. The assurance level is reasonable, and the materiality is one percent (1%) as established for projects by the VCS standard.

The validation activities in which risks were assessed were the evaluations of the applicability, baseline scenario, additionality, leakage, non-permanence risk analysis, monitoring system, safeguards, etc. In the case of the verification, the accuracy of GHG emission reduction and removal calculations was reviewed according to the monitoring results, as well as the quality of the related evidence.

The carbon calculations /2/ in the project area were also 100% verified and crosschecked with validated values. For data provided for the project area, AENOR requested on-site data samples.

AENOR carried out an in-depth and meticulous review of the spreadsheets /2/ to verify the correct application of the methodology (formulae, equations, etc.) and checked that data required to calculate the GHG removals were appropriately provided. Based on the assessment carried out, AENOR confirms with a reasonable level of assurance that the claimed emission reductions are free from material errors, omissions, or misstatements.

AENOR confirms that sufficient evidence was presented for the reported net anthropogenic GHG emission reductions and that there is a clear audit trail that contains the evidence and records that validate the stated figure in this verification report since:

Sufficient evidence available: The project participant has provided the 100% of the data used in the calculations to achieve the final amount of GHG emission reductions reported.

Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents and have been provided to the verification team and were checked during the interviews.

Cross-checked evidence: AENOR cross-checked the collected information through interviews with stakeholders and reproducing calculations.

The validation and verification process were carried out using a combination of kick-off meeting, desk assessments, and on-site inspection were conducted interviews with community and other stakeholders (local government, local environmental entities, and other institutions present in the project area).

Summary, the audit team conducted the validation and verification following key milestones, considering the above information:

Key milestones	Date
Prior Desk Assessment	December 1 st , 2022, to 1 st February 2023.
First kick-off meeting	January 12, 2023.
Audit Plan	February 4 th 2023
Site Visit	February 23 to 27, 2023
Issuance of the 1st round of findings	January 20, 2023
Closure Findings	October 20, 2023

Hence, AENOR confirms that the stated figures in the Project Description and Monitoring Report are correct and ensures that it is able to certify net anthropogenic GHG removals based on verifiable and reliable evidence.

2.2 Document Review

The Joint Project Description and Monitoring Report /1/ submitted by the Project Proponent (PP) was reviewed against the approved methodology and against VCS requirements. Additional background documents related to the project design, baseline and additionality were made available before and during the remote audit process, along with the non-permanence risk report.

Other documents reviewed included data from monitoring, carbon rights contracts, management agreements, maps and aerial images, monitoring and grievance SOPs, biomass and carbon calculation spreadsheets, and responses to Corrective Action Requests (CARs) and Clarifications (CLs). All documents were provided digitally to the audit team. To address the corrective actions and clarification requests that arose from the desk review and remote process, the PP revised the initial joint project description and monitoring report document V1. and developed a final version V4.1.

For a listing of all documents received from the client for this verification, please see Appendix I.

2.3 Interviews

Interviews were performed as part of the validation and verification process to confirm and verify the information provided in the documents. The interviews were carried out with different actors in the visit to the project zone from 23/02/2023 to 27/02/2023. The audit team conducted interviews with the project community, environmental entities, and local entities. The following table summarizes the community and stakeholders interviewed.

Date	Community/Organization	Topic Assessed
23/02/2023	Consejo Riscals Representative: - Legal Representative: Nelfer Valoyes - Local Representatives: Arusí, Partadó, Termals, Panguí, Coquí, Joví, Jururibá, Tribugá	- Consultation process with the Communities of the Council -Start date: Activities supporting the start date - Agreements with the funder and project developer. - Distribution of profits.
	Local and Environmental Entities: - Municipal Government: Yefer Gamboa - CODECHOCÓ: Robinson Mosquera Pacific Region Coordinator - IIAP: William Klinger. Director	- Deforestation Agents in the Project Area. - Activities carried out by entities that help prevent deforestation. - Knowledge of project development - Knowledge of the Project Implementation Process - Processes of articulation of implementation activities.
	Director of ICCO. Andrés Bernal	- Project development process - Agreement with the Consejo Comunitario Riscals
	Staff Fondo Acción: Andrés Sierra / Dianne Peña	- GIS - Legal information - Calculations - Management and Quality Information
24/02/2023	Interviews with Authorities and Communities: - Arusí - Apartadó - Termals	- Consultation Process with the Communities of the Los Riscals Community Council - Agreements with the funder and project developer. - Distribution of profits.
25/02/2023	Interviews with Authorities and Communities: - Panguí - Coquí - Joví	- Main deforestation agents in the reserve. - QRP process. Mechanisms within the framework of the autonomy of the Los Riscals.
26/02/2023	Interviews with Authorities and Communities: - Jururibá - Tribugá	- Activities Monitoring - Knowledge of the REDD+ Project Objective

Some of the questions to the stakeholders were related to matters such as:

- What is your name, profession, and place of residence?
- Since when are you aware of the existence of the project?
- What is your relation to the project?
- When did this relation start?
- Do you know what activities the project develops? Could you explain them?
- Do you get any services/products from the forest? If so, which ones?
- Do you know if the access to the forest is regulated in any way? If so, could you explain it?
- What are in your opinion the main causes of deforestation?
- Do you think that the project has reduced deforestation?
- Has the project improved your livelihood? If so, in which way?
- Could you describe the benefits of the project to you and/or your community that you are aware of?
- Do you know which wildlife lives in the project area?
- Have you ever encountered any of them? If so, which?
- Have you participated in any consultation process? If so, could you describe it?
- Which are your channels of communication with the project staff?
- Have you had any conflict, complain or grievance related to the project? If so, has it been solved? How?
- Are you aware of any grievance, conflict, or complaint from other people, now or in the past, due to the project? If so, could you explain it? How did it solve?
- Do you have any suggestion to the project proponent on how to improve the project?
- Do you have any additional comment to add?

During the interviews with other entities, the audit team asked the following questions:

- Do you know about the REDD project?
- Have you participated in some of the meetings where the project was socialized?
- Do you know the lines of action proposed by the project on forest conservation and reducing deforestation?
- If the above answer is yes, do you consider that these lines are in accordance with the Department's environmental guidelines and determinants of land use planning?
- Is there a deforestation monitoring or control plan between the project proponents and the entity?
- Do you know the start date of the project and previous project activities to counter deforestation?

- Are you aware of complaints or information generated in opposition to the project? By what means did you meet him?
- What is your opinion of the project?

AENOR conducted all interviews in Spanish because that is the language spoken in Colombia. This strategy resulted in a greater understanding of the questions. All stakeholders were also requested to state aloud that their replies were given unbiasedly, without any influence from other parties or pressure.

During the interviews, the team audit concluded that the information presented by the Project Proponent is consistent with the consultation process, start date, and implementation activities, and thus complies with the requirements of the VCS Standard. The evidence of the interviews finds in Appendix III.

2.4 Site Visits

The audit team visited the project area with the goal of validating and verifying the project boundaries, as well as the deforestation agents identified by the project proponent, validating the implementation activities, safeguards, project knowledge, community consultation, land tenure, and correlating several pieces of information presented in the previous documents reviewed. For that, the AENOR visited the communities and developed the meets and interviews with different kinds of people, in the same sense, conducted interviews with the principal stakeholders. Likewise, control points were taken for the analysis and conclusion of this report (See Appendix IV).

In the following table summarizes the activities conducted during the visit:

Date	Activity	Description
23/02/2023	Initial Meeting Presentation and interviews with the Consejo Comunitario Los Riscales Representative.	- Consultation process with the Communities of the Council -Start date: Activities supporting the start date - Agreements with the funder and project developer. - Distribution of profits.
23/02/2023	Interviews to project professionals.	Interviews with those in charge of the following topics: - Organizational structure - GIS - Legal information - Calculations - Management and Quality Information
23/02/2023	Interviews Institutional Entities: Local Government; Codechoco; IIAP	

Date	Activity	Description
24/02/2023	- Visit Project Area. South Zone	Interviews with Authorities and Communities: Arusí/Partadó/Termale
25/02/2023	- Visit Project Area. Centre Zone	Interviews with Authorities and Communities: Pangui/Coquí/Joví
26/02/2023	- Visit Project area. North Zone	Interviews with Authorities and Communities: Jururibá/Tribugá
27/02/2023	Return	

During the visit to the nine communities, the leaders and community, in general, demonstrated knowledge of the project and acceptance of the processes that have been implemented thus far. However, it was clear that more effective communication strategies were required, for which NC12 was created, and the project proponent responded adequately.

2.5 Resolution of Findings

A total number of 13 CARs and 10 CLs were raised during this validation and verification process. In addition, 3FARs were established to be evaluated in future verification, corresponding to the changes in national laws, and excluded area.

All findings issued by the AENOR audit team for this validation and verification process have been closed. In accordance with Sections 4.1.13 and 4.1.14 of the VCS Standard, all findings issued during the validation and verification process, and the inputs for their closure, are described in Appendix II of this report.

Forward Action Requests

3FARs was established to be evaluated in future verification, corresponding to the changes in national laws, spatialization of excluded area and ensuring to avoid double counting.

3 VALIDATION FINDINGS

3.1 Project Details

3.1.1 Project type, technologies and measures implemented, and eligibility of the project:

The project is classified under sectoral scope 14 “Agriculture, Forestry and Land Use (AFOLU)”. As described in Section A1.1 of the VCS Standard, the project is eligible under the Deforestation and Degradation (REDD) project category. Specifically, the project is of the “Avoided Unplanned Deforestation & Degradation” (AUDD) project category.

Considering the guidelines for the selected methodology (VM0007 V1.6), the project activities have been designed at reducing Green House Gas (GHG) emissions (CO₂) from unplanned deforestation as they are compared with the absence of the project (baseline). The project area meets the definition of forest presented by Colombia to the UNFCCC for the purposes of the National REDD+ Strategy (ENREDD+) and specifically for the construction of the FREL and was covered by forest for a period of 10 years before the project start date; it can be evidenced by Land Use and Land Change (LULC) analysis.

It is important to highlight that project area in the absence of the project will continue its deforestation process. Identified drivers for deforestation projects, in order of importance, are presented as follows:

- Conversion of forestland to cropland for subsistence farming
- Conversion of forest land to pastures
- Conversion of forest land to settlements
- Logging of timber for commercial sale
- Logging of timber for charcoal and firewood

The project highlights that the mangrove areas that are deforested remain as water bodies, and other coverages that do not immediately affect the sinkhole, thus soil organic carbon pools in both the reference and project scenarios have been conservatively excluded. Therefore, the project shall not be subject to the requirements of the WRC, given that the expected emissions from the soil organic carbon pool or the change in the soil organic carbon pool under the project scenario are considered to be below the minimum level or can be conservatively excluded as set out in the VCS Program document VCS Methodology Requirements (See section 3.4.2 of this report).

In line with above, AENOR considers that the project complies with the eligibility criteria.

3.1.2 Project design

The Riscas REDD+ Project has been designed to include a single location or installation only, as the project area corresponds to the collective territory of the Los Riscas community council, which constitutes a single spatial unit. The proposed project is not a grouped project.

3.1.3 Project proponent and other entities involved in the project.

The project proponent is Los Riscales community council (Consejo Comunitario General Los Riscales). The other entities involved in the project are Interchurch Cooperative for Development Cooperation (ICCO), as promoter and co-financer of the project, and Fondo Acción, as developer of the Joint Project Description & Monitoring Report.

The Riscales Community Council is composed of major council and minor councils, where Major Community Council is responsible for implementing and executing the REDD+ project, with the accompaniment of the 9 minor councils (Termales, Partado, Jurubirá, Jovi, Coquí, Panguí, Arusí, Nuquí y Tribugá) that are represented in the major council, During the on-site inspection, the audit team visited all councils, its representatives and the general community, and conducted interviews with them.

In addition, the Project Proponent included the description of the other organizations, entities and communities are involved in the project of direct or indirect way, like as FOS (Swedish-Norwegian Cooperation Fund) acts as the main funder of the project, providing the essential resources for its implementation, while Kerk in Actie (KIA) complements this effort by contributing financial resources in collaboration with the FOS.

During the on-site visit, the audit team interviewed the representatives and community of the nine communities; likewise, it conducted interviews with staff of the ICCO and Fondo Accion. During the interviews, AENOR confirmed the roles and responsibilities of each one.

The audit team finds that contact and entity information provided in the joint PD and MR conforms to the VCS requirements.

3.1.4 Ownership

Based on the VCS Standard: VCS Version 4.4, Section 3.6.1, the project demonstrates that the proponents have ownership over the emission reductions under subsection 3.

The project proponent, the community itself, is the legal owner of the land and forests in the project area. Through the laws and policies, specifically the Colombian Constitution and several additional pieces of legislation—including Law 70 of 1993 (Consejos Comunitarios) — the lands belong to the community, and cannot be sold, transferred or have liens set upon them. The community lands are autonomous and have their own governance structure. Specific titling is formalized through resolution bills issued by the National Land Agency (Agencia Nacional de Tierras in Spanish), before INCODER, the agency in charge of land title issuance in Colombia. According to the Law 70, the Afro-descendant communities have clear rights to their lands and forests, as long as the latter get managed according to their ecological function.

In addition to granting land rights, Chapter IV of Law 70 given inalienable rights to the Communities to the renewable resources, forests, genetic materials and traditional knowledge. INCORA (Instituto Colombiano de la Reforma Agraria, Colombian Institute for the Agricultural Reform) today Agencia Nacional de Tierras, (National Land Agency), by Resolution No.002206

of December 4, 2002, awarded 31,469.9 hectares to the Black communities organized and integrated into the General Community Council of Riscales.

The law in Colombia provides for various rights of use for the ethnic afro descendant communities with ancestral traditions, with regards to the mangroves. Mangroves are considered public goods, but are included in territories titled to Community Councils, as there are rivers, or beach areas. Considered a protective forestry reserve, mangrove protection falls under the ecological function assigned to the titled lands under Law 70/93. Rights of use derived from this category of ecosystem protection is consistent with the types of ownership 3.6.1 (1), (2), (4), and (7) according to VCS Standard v4.4. These as the Law (Constitution and Law 70) have given the ancestral ethnic communities right of title to the lands and resources they have traditionally occupied and use, and the land titles assign an ecological obligation to the ownership. Moreover, Resolution 1602/95, together with Article 4 of Law 1377/2010 allow for domestic use of mangroves to right holders, or regular users of mangroves. Moreover, the right to prior consultation about administrative acts about the use of mangroves would always make these ecosystems subject to the usage objection by the local ethnic communities.

ILO Convention 169, article 15 also provides a legal safeguard for the communities on their right to use, manage, and conserve the natural resources present in their territories. The government has recognized that the last rights to use or not use the forests in the REDD+ territories belong to the communities. Therefore, it is commonly understood that all carbon rights derived from the use or not use of the natural resources should pertain to the holders of the rights of use of the natural resources.

Under VCS Standard VCS Version 4.4, Section 3.6.1, (6):

“An enforceable and irrevocable agreement with the holder of the statutory, property or contractual right in the land, vegetation or conservational or management process that generates GHG emission reductions or removals which vests project ownership in the project proponent.”

Towards this end, the project is establishing an effective financial and administrative support mechanism to manage all investments and proceeds—from carbon and non-carbon—and to distribute cash flows to the beneficiaries and investors in an efficient and transparent manner over the REDD+ project implementation time frame.

Evidence of Protecting Right of Use

The project proponents have agreed that their boundaries will be protected and patrolled, to protect Right of Use and that they will coordinate with local administration to determine which types of actions can be undertaken in the case of illegal trespassing.

The audit team has checked the land titles /16/ and other supporting documentation provided as evidence of the ownership and finds that the PP's project ownership is unconditional, undisputed, and unencumbered, in accordance with VCS requirements.

3.1.5 Project start date

The project start date is 1 April 2014, which corresponds with the first implementation of the activities that lead to the generation of GHG emissions removals. This date corresponds specifically to agreement No. 04 /36.1/, signed between the General Community Council Association of Los Riscales (project owners), Patrimonio Natural (entity accompanying the project) and the MarViva Foundation (technical entity) and the Mangrove Restoration Group of the Tribugá Gulf. As a result of these activities, the document “Sembrar y cosechar leña. Manual para el establecimiento de huertos leñeros” was published, including the activities of plant nursery, planting woody trees, installation of wood-saving stoves that reduces the amount of wood extracted (reducing deforestation), and improving combustion efficiency (reducing emissions) /36/. This document describes the activities related to planting and establishing nurseries, which were carried out during 2014 marking the start of the project.

During the on-site visit, the activities has mentioned in the interviews by the proponent, and presented the results indicated /8/.

AENOR has checked with the submitted documents, Nuqui and Jurubira mangrove restoration agreements, Payment’s mangrove restoration agreement, agreement (CARTA DE INTENCION PROYECTO REDD+); “Sembrar y Cosechar leña Manual” /4;6;7;36/. that the established date is appropriate and consistent. In accordance with the VCS requirements, the documents evaluated encompass the actions that led to the implementation of GHG emission reductions.

Then, the evidence provides an established date that is appropriate and consistent with the one described in the Joint PD&MR, therefore, in opinion of AENOR it is considered reasonable and correct based on the VCS requirements for start date established in Section 3.7 of the VCS Standard.

3.1.6 Project crediting period

The crediting period of the project is 30 years-long, from 01-April-2014 to 31-March-2044. According to Section 3.8.3 of the VCS Standard, the crediting period of AFOLU projects will have a minimum of 20 years and a maximum of 100 years. Therefore, the project activity is in line with the length of the crediting period, and it has the option to renew more times.

In this regard, AENOR can confirm that PP have developed credible and robust plan for managing and implementing the project over the crediting period in compliance with Section 3.8.4 of the VCS Standard.

3.1.7 Project scale and estimated GHG emission reductions or removals

The project is classified as “project” according to its scale (less than or equal to 300,000 tonnes of CO₂e per year, according to VCS Standard v4.4, Section 3.10.1 Project size categorizations) since it will remove an average of 97,294 tCO₂e per year during the 30 years of crediting period.

3.1.8 Project location

The project area covers a total of 27,870.04 ha located in the municipality of Nuquí, in the Chocó department, in the northwest of Colombia. The project area corresponds to the areas of terra firm forests and mangroves that are under the jurisdiction of the Los Riscas community council, whose title was granted by RESOLUTION 2206 OF 4-Dec-2002. It is important to clarify that the titled area of the community council corresponds to 31,469.87 ha and the area of the polygon obtained from the National Land Agency (ANT) is 36,845.21 ha. Therefore, the project area was adjusted according to the proportion of the area titled to the community council, with respect to the area corresponding to the polygon in shp format. Since Los Riscas community council title area is only 31,469.9 hectares, and equivalent to 85.4% of what is reported in the shape file, to determine the project area (only forest areas for the start date) of the eligible area identified (only forest), the same proportionality of 85.4% is used to develop the estimates and carbon balances. The estimates are based only on the area of the collective title granted by resolution and not on the area of the data from the geoportal. In conclusion, this results in an eligible area of 27,870.04 hectares of forest. Thus, the value of 27,870.04 ha is considered conservative. However, the PP made a commitment to resolve this issue, and shall geolocate the areas related to subtracted area in the PA (FAR2).

AENOR checked the GIS and KML files /21/ and the title documents /16/ to corroborate this information. The coordinates of project area have been provided. Therefore, AENOR verified the location of the project activity, and confirms that the project location has been provided correctly in the Joint PD&MR.

AENOR has confirmed that the project is not associated with a jurisdictional program, given that the only program that has been implemented with a jurisdictional approach in Colombia is situated in the Amazon biome. The above can be verified by consulting the RENARE platform for the registration of greenhouse gas reductions in Colombia. In addition, during the site visit, the project boundaries were confirmed by geolocation, and the information from the maps was cross-checked with other geographic data sources, to ensure accuracy.

According to the information available at the time of validation and verification, there is currently no jurisdictional initiative registered under any voluntary market standard in Colombia. However, two initiatives with potential jurisdictional implications for the Department of Chocó—where the Riscas REDD+ Project is located—have been identified:

- Chocó Department, Colombia Nested JNR FREL (VERRA Project ID 5079): This initiative was signed in the VERRA registry on September 17, 2024, and is currently under the status Under Development. The Riscas REDD+ Project began implementation in 2014 and uploaded its registration documents to VERRA on August 31, 2018, prior to the formalization of the JNR program.
- Potential ART-TREES Jurisdictional Program: In April 2023, the Department of Chocó received approval from the LEAF Coalition on its initial proposal to supply high-integrity jurisdictional

REDD+ credits. While the program is not yet fully operational or registered under ART-TREES, this endorsement marks a significant step towards its development. As of the current verification, no jurisdictional credit issuance or final accounting framework has been established.

In light of the above and considering that neither the JNR 5079 nor the ART-TREES initiative is currently operational or issuing credits, the VVB considers that there is no active jurisdictional REDD+ program in operation that overlaps with the Riscales REDD+ Project. Consequently, the risk of double counting of GHG emission reductions or removals during the current crediting period is reasonably assessed as low.

To ensure transparency and ongoing alignment with jurisdictional developments, the project proponent has committed to:

- Continuously monitor the progress of the JNR 5079 and any ART-TREES or similar initiatives in Chocó;
- Take any necessary measures to exclude the project area from jurisdictional accounting, should those initiatives become operational.

The VVB has assessed this commitment and the timeline of developments and concludes that a reasonable level of assurance has been reached to confirm that double-counting risks are currently avoided. This assessment covers the entire crediting period, up to the date of this verification (FAR3).

3.1.9 Conditions prior to project initiation

Regarding conditions prior to the project initiation, the joint PD and MR describes in a complete way the climate, hydrology, topography, relevant historic conditions, soils, vegetation and ecosystems for the areas involved in the project. AENOR has verified that project is being implemented in a coastal area in the Chocó bioregion, and the land within the project boundary is defined as forest as a result of the multi-temporal land use change analysis developed using satellite images, through the -review of the GIS /21/ and the onsite audit. The land proposed for the activity (eligible area) was found under the categories of forests and mangroves.

3.1.10 Project compliance with applicable laws, statutes and other regulatory frameworks

Section 1.14 of the PD and MR provides information related the compliance with the applicable laws, statues and other regulatory frameworks. The main and relevant Laws are detailed, and its enforcement analyzed in the PD and MR section 1.14. According to the information provided, the Project complies with Laws /16/ with the project location requirements. Therefore, the project fulfils with laws mentioned in the PD and MR as it could be verified. Thus, AENOR deems that project complies with applicable laws, statues, and other regulatory frameworks.

3.1.11 Participation under other GHG programs:

The audit team has not found evidence that the project has been registered nor is seeking registration under other GHG program, nor has it been rejected by other GHG program.

3.1.12 Other forms of credit and supply chain (Scope 3) emissions:

Considering that the PP declares that the GHG removals generated by the project will not be used for other programs, as mentioned above, the PP indicates in Section 1.16.3 that this section is no applicable.

The audit team has not found evidence that the project has sought or received other forms of environmental credit.

3.1.13 Additional information relevant to the project:

- Leakage management for AFOLU projects: Project activities are developed with the community as alternatives to deforestation in areas whose coverage is No Forest, by strengthening the processes of productive alternatives, improving sustainable agricultural production, the use of non-timber, good fishing practices and ecotourism.

The proponent project indicated that the activities made during the monitoring period are aligned with Ethno-Development Plan /20/ and describes in Section 1.18.1 of the PD&MR the actions as a strategy to manage leakage of the project: - Strengthening Governance and Capacity Building; - Participatory Zoning; - Promoting Sustainable Productive Alternatives; - Reducing Firewood Dependency; - Community Monitoring and Surveillance and - Mangrove Recovery and Reforestation. During the interviews conducted with the representatives of the major and minors Councils, the audit team confirmed the proposes with the Ethno-Development Plan, and the activities related to the Leakage management.

The project is surrounded by collective territories of indigenous and Afro communities, whose territories are the result of the community struggle for recognition and ownership of the land. These neighboring communities, as well as the community council of Los Riscales, have been developing processes to strengthen governance over the territory, which is how dialogue and common interests in the region reduce the probability of leakage from the project to neighboring communities. AENOR confirmed this information through interviews on the onsite visit.

Leakage management is broadly described in Section 1.18 and 5.3 of the Joint PD&MR and leakage calculations are presented in the spreadsheet "Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023" /2/.

To establish the leakage belt, the BL-UP module (emissions from unplanned deforestation) was applied, therefore the module "Estimation of emissions from displacement of activities due to unplanned avoided deforestation LK-ASU" is also applied. The leakage belt corresponds to a forest area located next to the project area, whose size meets the criteria for an area of at least 90% of the project area. According to the BL-UP module.

- Commercially sensitive information: The agreements, covenants and financial information of the project are part of the confidentiality agreements held between the parties, shared with the audit team, and excluded from the public version of the project description. This information was presented by the PP to the audit team for assessment, likewise, were crosschecked through the interviews with the Representatives Riscasles Council.

AENOR deems that the project description is accurate and complete and that it gives an understanding of the nature of the project, based on the information contained in this section and the cross-checking of the pieces of evidence submitted by the project proponent. Furthermore, the material was confirmed with the parties through interviews.

- Sustainable development contributions: *Colombia is among the 150 countries that adopted the 2030 Agenda for Sustainable Development, including the Sustainable Development Goals (SDGs) at the United Nations Sustainable Development Summit on 25 September 2015.* In this regard, the Riscasles REDD+ project contributes to the achievement of the country's goals defined to reach the SDGs by:
 - Generating employment alternatives and opportunities in environmental services and green business markets. and linking the community to mangrove restoring programs and development of agricultural and forestry value chains.
 - Promoting sustainable agricultural practices with community producers and giving community participants equal access to technologies to improve production and how to reach better markets (e.g. fisheries).
 - Organizing a training workshop on forest use and relationship with REDD+ accompanied by SENA (National Learning Service), along with 10 training modules on negotiation on issues related to forests and climate.
 - Developing a harvesting protocol for non-timber wild flora (vanilla).
 - Promoting the participation of women in decision-making and workshops, in accordance with the implementation of activities of REDD+ Project and integrating women in related activities Ecotourism and non-timber harvesting activities.
 - Through service contract positions to develop activities for the project, complying with Colombian regulations, recognizing all labor, social and occupational health rights.
 - Reducing deforestation and emissions of GHG in the forests of the Colombian Pacific, under the mechanisms of REDD + projects in validation and verification process.

AENOR assessed the contributions to the sustainable development through the review of the project design document, the review of evidence provided (see appendix I), onsite visit and interviewing to the local stakeholders, and confirmed the information stated.

Likewise, audit team has reviewed the information provided and found that SDG contributions are based on the implementation and results of Project Activities, as follows:

Project SDG contributions

SDG Target	Contribution in the monitoring Period	Contributions Over Project Lifetime
1.4	The contribution was the strengthening of 1080 community members have leaders of Los Riscales on their capacities in strengthened their capacity for natural resource management and natural resource management and environmental monitoring /5/.	environmental monitoring
	One funding trust was established to finance the community REDD+ project as a result of funding searches and lobbying /46/	One funding trust was established to finance the community REDD+ project as a result of funding searches and lobbying
2.4	64 Beneficiaries in 7 communities from Los Riscales, however 20 were registered. /5/.	200 people increased their sustainable food production and help maintain ecosystems.
4.7	100 local leaders trained in forestry and climate change /5/	200 people trained to promote sustainable development and climate change adaptation and mitigation
5.5	1 Document that addresses the panorama of women in the face of the possible construction of the Deep Water Port in the Gulf of Tribugá /5;36.4/.	5 studies to examines gender perspective for an effective participation and equal opportunities for leadership at all levels of decision-making in relation to environmental, productivity and climate change.
13.b	For the monitoring period, (2014-2020) the net remotion's GEI are counted 432,223 tCO ₂ .	First monitoring 423,223 tCO ₂ . /2/

Audit team considers that progress on these SDGs improvement the livelihoods and occupation of local population.

Finally, audit team was able to corroborate:

- The Project has not participated or been rejected under any other GHG programs.
- The Project has not received or sought any other form of environmental credit, nor has become eligible to do so since validation or previous verification.
- The GHG emission reductions generated by the project have not become included in an emissions trading program or any other mechanism that includes GHG allowance trading.
- The Project Activities that lead to the intended GHG benefit commenced in the start date of the Project and were implemented during the monitoring period evaluated.

AENOR deems that project has been carried out in accordance with the project description, which is accurate, comprehensive, and gives a clear understanding of the project's nature. As a result, the project is likely to accomplish the projected decrease in greenhouse gas emissions. Since the estimations are dependent on assumptions, this result is subject to change.

3.2 Participation under Other GHG Programs

As the project has not been registered under any other GHG program, this section is not applicable.

According to the information contained in this section, and the cross-checking of the pieces of evidence provided by the Project Proponent, AENOR deems that the project description is accurate, complete, and provides an understanding of the nature of the project.

3.3 Safeguards

3.3.1 No Net Harm

The project is not expected to generate negative environmental nor socioeconomical impacts as described in section 2.1 of the joint PD and MR. However, VVB has assessed the additional description about the potential negative environmental and socio-economic impacts in the Section 2.1 of the Joint PD&MR and has identified that the negative impacts are linked to the eight dimensions analyzed during the workshop for the REDD+ Riscales Project on May 18, 2019 /47/. Furthermore, the PP outlines a comprehensive set of mitigation measures for potential impacts in each dimension. These include actions to enhance communication, training, participation, territorial monitoring, and surveillance of threats to forests and wildlife, as well as initiatives for reforestation, improving and transforming production practices and resource use, adopting alternative energy sources, and implementing productive projects.

In summary, through forums for discussion and collective building, the communities have established the most significant impacts of the Riscales REDD+ project's development. These impacts are associated with promoting sustainable development while advancing livelihoods and local welfare. The positive impacts identified are expected in multiple areas: territorial governance, productive activities, capacity building, and social investment. All the information related to No Net Harm is described in Section 2.1 of the Joint PD&MR.

Table 5 of the PD&MR shows the potential impacts identified by the community and the corresponding mitigation measures considering 4 main components: Territorial Governance, Productive activities, Capacity building and social investment.

Also, the PP indicates that through meetings with the community identified additional potential impacts. Section 2.1 includes detail the activities to avoid or mitigate these impacts:

- Governance
- Sustainable Forest Management

- Forest Delimitation, Tenure and Ownership Limits, and Forest Protection Areas.
- Silvopastoral and Assisted Reforestation Activity.
- Energy Alternatives for Cooking Food
- Productive alternatives.
- Training and capacity building
- Providing Alternative Livelihoods to Agents of Deforestation

The activities related was assessed through the evidence supporting by the PP /5;34;35 and 37; 49-69/.

During the interviews conducted with the community of nine communities, the audit team confirmed the insights about the possible impacts, however, the people indicated that the possibility of negative impacts is low. Therefore, AENOR deems that the project implementer has taken reasonable measures to mitigate these potential negative impacts.

3.3.2 Local Stakeholder Consultation

The Project Proponent presented information about stakeholder identification. Section 2.2 of the PD describes thoroughly the development of the methodology to classify the stakeholders through expected to be involved in the long term, as well as the PP mentioned that the process of stakeholder identification was initiated with the communities dwelling in the area, and legally own the land.

Following the Standard VCS requirements, the audit team verified the above-mentioned information through interviews with the local community and other stakeholders, such as environmental authorities, local governments, and scientific institutions that were directly or indirectly involved in the project.

VVB has assessed the additional description about the local consultation. It was found in sections 2.2 and 2.2.1 to 2.2.10 of the joint PD&MR that:

- ICCO Cooperation will continue supporting Los Riscas, and the communication mechanisms that have been effective during the implementation of the project will continue to be used and improved. This demonstrates a solid foundation for ongoing interaction with local stakeholders.
- The project has a benefit distribution mechanism and budget oversight, ensuring payments are made according to the project's objectives and guaranteeing transparent processes. This reflects a commitment to the proper management and communication of the project's resources.
- Fundamental decisions regarding the development of REDD+ will be made by the community councils or a smaller designated group with authority, ensuring the participation of local stakeholders in the project's management.

- The consultation procedures and the communication of key aspects provide a foundation for implementing transparent and participatory project management, with a focus on working collaboratively with local communities. The procedure is according to the Governance which is specified in Section 1.11.

According to the above, the stakeholder input can be summarized as follows:

Consejo Comunitario Los Riscasles Representatives have made the consultation since the start date of the project, likewise, the community is organized so that the authorities take the decisions and at the same time, representatives must present reports to the rest of the community about the project. During the interviews, the local people indicated several times that the population has gathered to define the conditions of the project and implementation activities.

The audit team corroborated that the stakeholder consultation is adequate throughout the document review process /4-5-34-37/, and the conducted interviews. In addition, AENOR interviewed local entities related to section 2.3 of this report, where he could find that the entities have full knowledge of the activities made by the Project Proponent REDD+. During the interviews, AENOR verified that the PP communicated all information of the project, including, the project design and implementation, risks, costs and benefits, relevant laws, and regulations /5-36-37/ and the validation/verification process. Likewise, the PP complies with the current legislation that established knowledge to the Interior Ministry the Project REDD and consults about the implementation the paragraph 2, article 230 of Law 274 of 2023 /39/.

Section 2.5 of the PD&MR has included the descriptions of the social, economic and cultural diversity within local stakeholder groups. The information described was confirmed during the on-site visit, and the auditor team has corroborated that the main activities correspond to fishing and agriculture. In addition, the tourism has been growing up in the project area. In addition, the PP has described the changes in the local stakeholders, like as now greater organisation and visibility of traditional communities, the arrival of new economic and social actors, and a strengthening of institutional presence and citizens' movements.

All the information related to Local Stakeholder Consultation is described in Section 2.2 of the Joint PD&MR, AENOR considers that the summary of the consultation process included in the Joint PD&MR is complete. In addition, Sections 2.2.4 and 2.5 has included the descriptions of negative community impact mitigation and the impacts over the stakeholders respectively. Furthermore, the audit team confirmed the information through interviews with stakeholders conducted during the site inspection. During the on-site visit, the audit team verified the consultation procedure through interviews with representatives of the major Council and the nine minor councils. Additionally, the audit team visited all communities within their territory, including men, women, elders, and youth. The interviews covered questions about the meetings and assemblies held for the consultation process, as well as the FPIC procedure /37/.

Thus, the project is in conformity with the requirements established by the VCS Standard.

3.3.3 Environmental Impact

Project Proponent describes that the region where project is located, Tropical Moist Forest Biome, is considered as a high biodiversity rich. The Riscales Community Council has managed to establish agreements to define strategies and carry out protection actions. Threat to mangrove forests is highlighted, so actions that avoid affecting them, such as the Mangrove Management Plan, acquire great relevance, requiring technical resources and a cultural change. With Sustainable Land Use Zones, basic resources and ecosystem services are conserved and restored, which also brings benefits for biodiversity and communities. Capacities are strengthened to shield the territory from external threats, carry out a minimized sustainable use, avoid illegal activities that affect ecosystems, conserve species of ecological importance, and reforest.

PP states that this REDD+ project presents a lower risk of negative impact on natural resources subject to conservation, compared to extraction projects and/or without project scenario. So, PP considers that a lower intensity of environmental impact assessments is appropriate, as described in Section 2.3 of the Joint PD&MR. The extant national environmental legislation does not stipulate that projects of this kind must provide a detailed environmental impact assessment (EIA).

Furthermore, the project proponent described in Section 2.3.1. the activities related to the mangrove recovery project in Nuquí. The mangrove species used for restoration were red (*Rhizophora mangle*), white (*Rhizophora aff. harrisoni*), salty (*Laguncularia racemosa*), jeli (*Conocarpus erecta*), happy (*Avicennia germinans*), piñuelo (*Pelliciera rhizophorae*) and nato (*Mora oleifera*). Section 2.3 of the PD&MR lists the native species used during the implementation of restoration activities. Section 2.3.1. included a subtitle “description of the design and implementation to avoid damage to the ecosystems on which local stakeholders depend”, demonstrating the guidelines to avoid damage to the ecosystem according to its zoning and the management guidelines for the recovery zones for the management guidelines for preservation areas.

The project, according to the community, aims to restore deforested areas and improve the relationship between the ecosystem and the community by encouraging the responsible use of natural resources.

During the audit AENOR was able to corroborate that positive predicted environmental impacts are properly addressed, and that the commitment shown by local communities would make these impacts last over time. Furthermore, the AENOR confirmed that the species mentioned

above are natives and belong to the mangrove ecosystem¹. Finally, the interviews with CODECHOCÓ and IIAP confirmed that these activities were developed under good practices to management guidelines for preservation areas.

Therefore, AENOR deems that no EIA is required as no negative environmental impact is expected from the implementation of the project activities.

3.3.4 Public Comments

In PDD Section 2.4 Project Proponent indicates on November 14, 2018, the English version of the PDD of the Los Riscales REDD+ project was published on the VCS website, kicking off a public comment period that ran until December 14 of the same year. This period, established by VERRA, was intended to receive comments and suggestions on the PDD from stakeholders, including local communities.

According to Annex 39, during this public consultation period, no comments were registered in the VERRA system. AENOR consulted in the registry Verra and confirmed that no comments were submitted.

In addition, the PP confirms the notification to the communities about the publication of the PD. This means that the PP has officially informed the communities regarding the release of the PD. The audit team confirmed through the evidence /37.13/ and the interviews conducted with the community.

3.3.5 AFOLU-Specific Safeguards

In the PD&MR Section 2.5 it is observed that local stakeholders are clearly identified by the Project Proponent (PP), according to their location and interests: members and families of 9 communities in the General Los Riscales Community Council, who are the owners and implementers of the Project, and others, as tourism operators, neighbor indigenous and afro-communities, organizations of Tribugá Gulf Environmental Management Board, others organizations that have implemented or are implementing initiatives in the territory of Nuquí. PP states that the identification of stakeholders was carried out following the methodology of Mitchell, Agle and Wood. Section 2.5. of the PD&MR included details about the active participation of the community, the strategies to ensure that there are no negative trade-offs in terms of food security, land loss, yield loss and adaptation to climate change, identify the biodiversity, economic and social characterized. Likewise, the PP identified the risk of the stakeholder through the analyse risk-benefit of the project, prioritizing complementary activities

¹ Álvarez León Ricardo . Los manglares de Colombia y la recuperación de sus áreas degradadas: revisión bibliográfica y nuevas experiencias. Madera y Bosques [en línea]. 2003, 9(1), 3-25 [fecha de Consulta 15 de Enero de 2025]. ISSN: 1405-0471. <https://www.redalyc.org/articulo.oa?id=61790101>

that strengthen food security, such as crop diversification and the implementation of good agroforestry practices adapted to climate change.

Also, section 2.5 summarizes the management team's expertise. ICCO Cooperación and Fondo Acción have extensive experience implementing REDD+ and sustainable land use projects with strong community participation in Colombia. Their work includes long-term collaboration with Afro-Colombian and Indigenous communities, participatory planning and governance, carbon monitoring, and climate resilience.

In the PDD Section 2.2.9 the PP states that the communication mechanism used by ICCO Cooperación and Los Riscales will continue due its good results, with new communication mechanisms and strategies that will be jointly designed and implemented, including benefit distribution and budget oversight to ensuring transparency. It will be continuous contact with the governing boards and/or smaller designated group with the authority of the council, who take the decisions regarding REDD+ project.

In the PDD Section 2.2.7 the PP states that this initiative is part of the principles derived from the Community Ethno-Development Plan, it is a proposal built, from and with the participation of the community, which will ensure compliance with the safeguards established at the national level for REDD+ initiatives.

The audit team evaluated the information through the following steps:

- The local stakeholder identification process and the description of results: The audit team verified the information provided by the PP/37/ and cross-checked this information through interviews with the local community. For these, the audit team interviewed Representative Riscales Council and visited the communities (Arusí, Apartadó, Termales, Pangui, Coqui, Jovi, Jururibá, and Tribugá) to ensure that the community was consulted according to VCS standards and National Safeguards.

Risks to local stakeholders due to project implementation and how the project will mitigate such risks: In the PDD Section 2.3.1 the PP presented the risks, considerations and mitigation measures that have been identified in the implementation of the Riscales REDD+ Project, and that according to its analysis, they may directly impact the communities, likewise, the PP made the analysis according the implementation to avoid damage to the ecosystems on which local stakeholders, which the information was confirmed through the interviews with environmental entities, and community of the Riscales Council. Given the risk of possible leakage to outer communities due to displacement of current productive activities, the PP proposes a "Leakage management plan" (in PDD Section 1.18.1) with implementing of productive activities, improving communication, and strengthening governance; facing the risk of income reductions due to increased governance in the project zone and deforestation activities in nearby areas, the PP suggests alternative livelihoods and constant adaptation of governance instruments; and about the increase of cost of living, the PP proposes to provide daily commodities using available space on boats and road transport. AENOR verified the information through the interviews with community and desk review about the mitigation activities /34/.

- Risks to local stakeholder resources due to project implementation and how the project will mitigate such risks: The PP states that the ownership of the land or the rights acquired by the people who make up the Community Council communities will not be affected by the project. The PP also provided the documentation related to Free, Prior and Informed Consent (FPIC) process /37/, which as evaluated through interviews with the community during the on-site inspection.

Plans to ensure the project will not impact local stakeholders' property rights without the free, prior and informed consent: As mentioned above, the audit team could recognize the main stakeholders and their rights, as well as their ownership of the project, and that they are not being negatively affected by this initiative, as indicated by the PP. The Riscales Community Council is the Project Proponent; therefore, distinctions or conflicts are not reflected in ongoing communication. PP has provided the documentation about the land property and the management plans that include the strategies and actions that are carried out to achieve the results, generating benefits in the local communities, which have been observed in the territory during the on-site inspection, through the interviews conducted with the representatives of community.

- Processes to ensure ongoing communication and consultation, including a grievance redress procedure to resolve any conflicts that may arise between the project proponent and local stakeholders: In the PD Section 2.2.9, the Project Proponent (PP) indicates that the Grievance and Redress Mechanism to manage conflicts have been defined, so that they can be applied by the General Assembly and Legal Representative, a mediation body, including the Governing Board President, Legal Representative. The audit team conducted interviews with the community during the site inspection, which confirmed the process described in the PD.
- The Project Proponent has informed through the socialization meetings, the project has determined the risk for the local stakeholder. The socialization was confirmed during the interviews conducted with stakeholders.
- The project proponent and partners have implemented strict policies to ensure that there is no discrimination, sexual harassment, or any form of violence in the framework of the project /44/. During the on-site visit the audit team no identified any form of discrimination or sexual harassment. The proponents and team of the project has demonstrated the expertise in in implementing land management and carbon projects (See evidence NPR Tool).

Finally, the PP indicated the arrangements about the consent process and demonstrated that the procedures is according to its governance, given that actions implemented in ethnic territories had to take into account the uses and customs of each group involved, as well as respect their own decision-making structures.

Furthermore, Section 2.1 confirms that the project proponent and implementation partners are bound by internal codes of conduct and strict safeguarding policies that prohibit any form of discrimination or sexual harassment. ICCO Cooperation, as a key partner in the project, adheres to the ACT Alliance Code of Conduct and has established an institutional security policy that explicitly outlines the responsibilities, procedures, and ethical principles expected of all

personnel, including those related to gender protection and the prevention of sexual exploitation /44/. Additionally, the signed agreements between ICCO and the Consejo Comunitario General Los Riscasles, and demonstrate mutual commitments to uphold human rights, prevent any form of abuse, and ensure ethical conduct in all project activities /37/.

During the on-site visit, the audit team confirmed the decisions taken by the Representatives of the Major Council and minors; likewise, it interviewed people of the general community.

As stated above, the AENOR audit team attested to the fact that the Riscasles Project has been carried out in compliance with the PD and has procedures and measures in place to guarantee that it won't have any negative impacts on local stakeholders. In addition, the audit team has evaluated the measures that the project implementer has made to mitigate these potential negative effects.

3.4 Application of Methodology

3.4.1 Title and Reference

Riscasles REDD+ Project is applying the VCS Methodology VM0007 REDD+ Methodology Framework (REDD+ MF) v1.6 (08 September 2020) and its corresponding Modules and Tools, as it is presented in the PDD, section “3.1 Title and Reference of Methodology:

Methodology, Modules and Tools applied by Riscasles REDD+ Project.

Methodology / Modules / Tools	Version
VCS VM0007 REDD+ Methodology Framework (REDD+ MF)	1.6
VCS MODULE VMD0001 Estimation of carbon stocks in the above- and belowground biomass in live tree and non-tree pools (CP-AB)	1.1
AR-TOOL 14. A/R Methodological tool. Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities	4.2
AR-AM-TOOL-16 A/R Methodological Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities	1.1
AR-TOOL 12. A/R Methodological tool. Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities	3.1
VCS MODULE VMD0002 Estimation of carbon stocks in the dead-wood pool (CP-D)	1.0
VCS MODULE VMD0007 Estimation of baseline carbon stock changes and greenhouse gas emissions from unplanned deforestation (BL-UP)	3.3
VCS MODULE VMD0010 Estimation of emissions from activity shifting for avoiding unplanned deforestation (LK-ASU)	1.2

Methodology / Modules / Tools	Version
VCS MODULE VMD0013 Estimation of greenhouse gas emissions from biomass burning (E-BPB)	1.2
VCS MODULE VMD0015 Methods for monitoring of greenhouse gas emissions and removals (M-REDD)	2.2
VCS MODULE VMD0016 Methods for stratification of the project area (X-STR)	1.2
VCS MODULE VMD0017 Estimation of uncertainty for REDD project activities (X-UNC)	2.2
CDM Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities (T-ADD)	1.0
VCS AFOLU Non-Permanence Risk Tool (T-BAR)	4.0

Note: LK-ME and CP-W were omitted on the grounds that wood harvesting is not intended for the production of timber for commercial markets. (Complies)

BL-DFW: It is mentioned that the degradation of mangrove (main source of fuelwood) is not related to the collection of the fuelwood, but to the change in land use from forest to non-forest. In addition, emissions from wood harvesting account for less than 1% of the total project emissions, which is considered negligible. (Complies)

LK-DFW: The project does not involve selling firewood to regional or national markets, so the market effect is not relevant. (Complies).

The audit team could confirm that the versions of Methodology, Modules and Tools applied by Riscas REDD+ Project are valid at the time of validation/verification.

3.4.2 Applicability

The VCS VM0007 REDD+ Methodology Framework (REDD+ MF) indicates the general and some appropriate mandatory/optional Modules and Tools that must and can be applied by the project, according to the activity data identified (unplanned deforestation) and the features that Project Proponent has identified.

Each of the applicability conditions of the Methodology and each Modules/Tools were evaluated, as it is presented in PDD&RM, Section “3.2 Applicability of Methodology:

Applicability Conditions of Methodology, Modules and Tools.

Methodology / Module / Tool	Applicability Conditions	Compliance Assessment
VM0007 REDD-MF	Land in the project area has qualified as forest (following the definition used by VCS)	The cartographic files allow verifying that the extent of the Project Area meets the

Methodology / Module / Tool	Applicability Conditions	Compliance Assessment
	at least 10 years before the project start date.	required definition and has been forest since 2007 /21/.
	If land within the project area is peatland and emissions from the soil carbon pool are deemed significant, the relevant WRC modules (see Table 1) must be applied alongside other relevant modules.	It was possible to verify that there are no peatlands in the Project Area (this is not typical coverage), In consequence, this condition does not apply and, therefore, Modules WRC are not considered.
	Baseline deforestation and forest degradation in the project area fall within one or more of the following categories: • Unplanned deforestation (VCS category AUDD); • Planned deforestation/degradation (VCS category APD);	It was possible to verify that the deforestation is unplanned, through a review of agents and drivers of deforestation (PDD, Section “3.4 Baseline Scenario”), audit team corroborated the justification, presented by the project proponent, and the evidence signals the compliance of this condition.
	Leakage avoidance activities must not include: • Agricultural lands that are flooded to increase production (eg, paddy rice); • Intensifying livestock production through use of feed-lots and/or manure lagoons.	The project does not include leakage avoidance activities on flooding lands (PDD, Section “1.11 Description of the Project Activity”). According to the information, in the area of influence of the project there are not manure lagoons nor livestock is a large-scale activity. This assessment results in the conclusion about the consistency whit the project and the applicability condition.
	Baseline agents of deforestation must: (i) clear the land for settlements, crop production (agriculturalist) or ranching, where such clearing for crop production or ranching does not amount to large-scale industrial agriculture activities; (ii) have no documented and uncontested legal right to deforest the land for these purposes (unplanned deforestation); and (iii) be either residents in the Reference Region for Deforestation or immigrants. Under any other condition this	Audit team has found evidence that the baseline agents of deforestation are small scale farmers and livestock producers, and the deforestation agents (including local inhabitants and immigrant actors) affect the forest without any management plan nor permission (PDD, Section “3.4 Baseline Scenario”).

Methodology / Module / Tool	Applicability Conditions	Compliance Assessment
	methodology must not be used.	
	If, in the baseline scenario of avoiding unplanned deforestation project activities, post-deforestation land use constitutes reforestation, this methodology may not be used.	The PP states that a natural reforestation occurs as consequence of protection, so compensation is not expected. Nor reforestation is promoted in order to account for CO2 capture (PDD, Section “1.11 Description of the Project Activity”)
VMD001 – CP-AB	This module is applicable to all forest types and age classes. Inclusion of the aboveground tree biomass pool as part of the project boundary is mandatory as per the framework module REDD-MF.	Evidently the project includes the aboveground tree biomass pool, since it is the main pool for forests carbon.
	Non-tree aboveground biomass must be included as part of the project boundary if the following applicability criteria are met (per framework module REDD-MF): Stocks of non-tree aboveground biomass are greater in the baseline than in the project scenario, and non-tree aboveground biomass is determined to be significant (using the T-SIG module).	PP states that non-tree aboveground biomass was included.
	Belowground (tree and non-tree) biomass is not required for inclusion in the project boundary because omission is conservative.	However, as argued by the PP, methodology allows to include this pool.
VMD002 – CP-D	Dead wood shall be included if stocks are greater in the baseline than in the project scenario (in conformance with REDD-MF)	Audit team was able to identify the use of procedures and default data proposed by the CDM in AR Tools applied.
	Dead wood shall be included if determined to be significant	Audit team was able to determinate that dead wood pool is significant for the project scale.
VMD0007 – BL-UP	The module shall be applied to all project activities where the baseline agents of deforestation: (i) clear the land for settlements, crop production (agriculturalist) or ranching, where such clearing for crop production or ranching does not amount to	Audit team was able to confirm that the baseline agents of deforestation are small scale farmers and livestock producers, including local inhabitants and immigrant actors, looking for land to convert for agricultural uses.

Methodology / Module / Tool	Applicability Conditions	Compliance Assessment
	large scale industrial agriculture activities; (ii) have no documented and uncontested legal right to deforest the land for these purposes; and (iii) are either resident in the region (reference region—cf. section 1 below) or immigrants.	In the region the immigrant actors have not legal right to deforest the land. The local communities do not have forest management plans formalized with of environmental authorities. According to the PP, within the Project Area, the post-deforestation land use constitutes cropland, agriculture, and some livestock. Reforestation does not constitute a post-deforestation land use of the Project; reforestation is not a common practice (PDD, Section “3.4 Baseline Scenario”). Audit team confirmed this condition through the verification in onsite visit and the related documentation review.
VMD0010 – LK-ASU	Activities subject to potential displacement are the conversion of forest land to grazing lands, crop lands, and other land uses.	PP describes that that precisely what could be displaced outside the Project Area is deforestation for small-scale crops and livestock (PDD, Section “3.4 Baseline Scenario”). Audit team was able to confirm this fact according to the documentation and evidence on field.
	The module is mandatory if module BL-UP has been used to define the baseline and the applicability conditions in module BL-UP must be complied with in full.	Evidently the project applies the module BL-UP.
VMD0012 – LK-DFW	Where fuelwood is collected, or charcoal is produced for sale in regional or national market the market effects leakage must be considered using Module LK-ME.	Audit team was able to confirm that fuelwood sales is not a common practice (PDD, Section “3.4 Baseline Scenario”), therefore, Module LK-ME is not considered.
VMD0013 – E-BPB	This module applies to avoiding unplanned deforestation or degradation (AUDD),	Audit team was able to verify that the project seeks to avoid unplanned

Methodology / Module / Tool	Applicability Conditions	Compliance Assessment
	avoiding planned deforestation (APD) and avoiding degradation project activities, whether or not situated on peatland.	deforestation and degradation activities, but not on peatlands, as explained above.
VMD0015 – M-REDD	Strata as defined in the relevant baseline modules are fixed and may not be changed without baseline revision.	PP has provided cartographic evidence to affirm that the strata are fixed over time.
	The module is always mandatory. Without application of this module the methodology shall not be used.	Condition is satisfied: the Module M-REDD is applied, as can be verified in the PDD, and in the calculation file.
	Where selective logging is taking place in the project case: • Emissions from logging may be omitted if it can be demonstrated the emissions are de minimis using T-SIG. • If emissions from logging are not omitted as de minimis, logging may only take place within forest management areas that possess and maintain a Forest Stewardship Council (FSC) certificate for the years when the selective logging occurs. • Logging operations may only conduct selective logging that maintains a land cover that meets the definition of forest within the project boundary. • All trees cut for timber extraction during logging operations must have a DBH greater than 30 cm. • During logging operations, only the bole/log of the felled tree may be removed. The top/crown of the tree must remain within the forested area. • The logging practices cannot include the piling and/or burning of logging slash. • Volume of timber harvested must be measured and monitored.	It was possible to confirm that selective logging is not a project activity, according to reviewed documentation and evidence on field.
VMD0016 – X-STR	In case of REDD, above-ground biomass stratification is only used for pre-	Audit team was able to verify that above-ground biomass stratification was only

Methodology / Module / Tool	Applicability Conditions	Compliance Assessment
	deforestation forest classes, and strata are the same in the baseline and the project scenario. Post-deforestation land uses are not stratified. Instead, average post-deforestation stock values (eg, simple or historical area-weighted approaches are used, as per module BL-UP).	used for pre-deforestation forest classes (according to the calculations file), since the post-deforestation land uses were not stratified and the Equations 15 to 21 of Module BL-UP were applied.
	For peatland rewetting and conservation project activities this module must be used to delineate non-peat versus peat and to stratify the peat according to peat depth and soil emission characteristics, unless it can be demonstrated that the expected emissions from the soil organic carbon pool or change in the soil organic carbon pool in the project scenario is <i>de minimis</i> .	Audit team was able to confirm that this condition is not applicable.
	In the case of peatland rewetting and conservation project activities, the project boundary must be designed such that the negative effect of drainage activities that occur outside the project area on the project GHG benefits are minimized.	Audit team was able to confirm that this condition is not applicable.
VMD0017 – X-UNC	This module is mandatory when using methodology REDD-MF.	Audit team was able to confirm how the Project Proponent developed the requirements of this module (PPD, Section “5.1.6 Uncertainty”).
T-ADD	AFOLU activities the same or similar to the proposed project activity on the land within the proposed project boundary performed with or without being registered as the VCS AFOLU project shall not lead to violation of any applicable law even if the law is not enforced;	Audit team was able to confirm that project activities do not lead to violation of any applicable law even if the law is not enforced (PDD, Section “3.5 Additionality”), if not quite the contrary, actions are consistent with the provisions of the law are being promoted (PDD, Section “1.11 Description of the Project Activity”).
Combined tool to identify the baseline	Forestation of the land within the proposed project boundary performed with or without being registered as the A/R CDM project	

Methodology / Module / Tool	Applicability Conditions	Compliance Assessment
scenario and demonstrate additionality in A/R CDM project activities T-ADD	activity shall not lead to violation of any applicable law even if the law is not enforced. This tool is not applicable to small - scale afforestation and reforestation project activities.	 The PP states that reforestation nor afforestation are not promoted (PDD, Section “1.11 Description of the Project Activity”). Audit team was able to confirm that ARR activities are not developed.

Note: The soil organic carbon sink was considered in the stratum where its contribution was significant, for this case only soil organic carbon in mainland (tierra firme) forest was taken into account. For mangrove it was considered as zero (0). Mangrove: According to section A1.13, Common wetland types include peatland, salt marsh, tidal freshwater marsh, mangroves, wet floodplain forests; however, soil organic carbon pools in both the reference and project scenarios have been conservatively excluded. This is explained by the fact that more than 60% of the mangrove areas that are deforested remain as water bodies, and other coverages that do not immediately affect the sinkhole. On the other hand, following IPCC methodological recommendations, it determines that Tier 1 default assumption is that soil CO₂ emissions and removals are zero (EF=0) for forest management practices in mangroves. 4.2.1.3 Soil Carbon (IPCC 2013. Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands).

According to the VM0007 methodology, Section 4 APPLICABILITY CONDITIONS, point 4.2.1 / 2): "Where land within the project area is peatland or tidal wetlands and emissions from the SOC pool are deemed significant, the relevant WRC modules (see Table 3) are applied alongside other relevant modules."

Since the soil carbon content is insignificant, the relevant WRC modules are not applied.

The assessment was carried out for each applicability criterion and included, among others, the review of evidence and sources provided in the project document and the compliance check of the local project setting with the applicability conditions as per VM0007 requirements.

AENOR, based on records provided including spreadsheet calculations of the emissions reductions /2/, has verified that the applicability conditions of the different tools are complied with. In conclusion, the project activity complies with the applicability conditions of the methodology and any tools or modules selected by the PP.

3.4.3 Project Boundary

PDD Section “1.12 Project Location” details the Project boundaries: Geographic boundaries, Project Zone, Project Area and Reference Region. Section “5.1.1 Definition of spatial boundaries” includes the description of Reference region for projecting rate of deforestation (RRD) and Project Area (PA), and Section “5.3 Leakage” describes the Leakage Belt.

Project Area (PA) includes forests and mangroves under the jurisdiction of the Riscales Community Council territory and is completely under the legal and territorial control of the inhabitants by Resolution 2206 of December 4, 2002. It is 27,870.04 hectares of forest at project start (2014), which is under threat of deforestation. As stated in Section 3.1.8, the project area contains an excluded area that is not formally defined in the National Land Agency (ANT) polygon; nevertheless, the PP will geolocate the areas related to the subtracted area in the PA (FAR2) in the upcoming verification.

Leakage Belt (LB) is adjacent to the Project Area, whose size meets the criteria for an area of at least 90% of the project area. It is located in the most accessible areas to be deforested. It is 25,744.95 hectares of forest in 2014, that is in the immediate vicinity of the Project Area (PA) to face the likely leakage related to the displacement caused by the activities of the REDD Project.

RRD is located to the south and south-east of Project Area. Its biophysical features as its accessibility and legal characteristics meets the requirements of similarity defined in Module BL-UP. It is 162,313.67 hectares, where the activity data was analyzed during the historic reference period.

In PDD&RM Section 5.1.2 it is explained that Reference region for projecting location of deforestation (RRL) was applied the transition configurations, since transition configurations are used when a landscape does not fit the definition of a mosaic or frontier .The detail is included in Section 3.4.6. of this report.

The Project Participant provided the Annex /38/ with enough arguments about required similarity criteria between Project Area / RRD and Project Area / Leakage Belt. The result of the procedure complies with the requirements of the VCS Standard.

PDD Section “3.3 Project Boundary” explains the Carbon pools included: Tree Aboveground (tree and Non-tree for Forests) and Aboveground and Belowground biomass (for Mangrove), Dead Wood, and Soil Organic Carbon; and excluded the Litter and Wood Products, with the corresponding justifications. Also explains the GHG Sources included: CO₂ by deforestation and firewood in baseline.

PDD Section “5.1.3 Definition of temporal limits” explains the Historical reference period (HRP), REDD project accreditation period, and Date for revalidation of the baseline. The established accreditation period is 2014-2044, 30 years, with the possibility of renewing the project for an additional period of 30 years, for a total project longevity of 60 years, which favors certain assurance of the results of the project over time.

Additionally, the audit team verified in Section 5.1.4. of the PD&MR that the process to determine the accuracy of the forest/non-forest class maps created for 2002 and 2007 meets the methodology requirements; the arguments of the aforementioned section are complemented by GIS Data /21/.

The Project Area and the site inspections were completed to confirm the project boundaries and evaluate the consistency of the designed stratification. The project boundary was inspected on field by taking GPS points and comparing the results with the maps and GIS files provided by the proponent. In addition, some facilities of the project were also visited. All maps were carefully reviewed to confirm the spatial limits.

The project boundary was visited, regarding the baseline conditions and the project stratification. According to the review and assessment of the documentation and cartographic information provide by Project Proponent, the audit team considers that the identification of project boundaries, pools, and GHG sources is complete and in accordance with the applied methodology. In consequence, the project boundary and selected sources, sinks and reservoirs are adequately justified for the project.

Carbon pools	Gas	Included?	Justification
Aboveground tree	CO ₂	Yes	As it is stated in Table 12, Section 3.3 of Joint PDD & MR, and it is mandatory in VCS Module VMD0001, the stock change in the above ground tree biomass must be estimated. This Carbon pool was considered to Forest and Mangrove strata.
Aboveground non-tree	CO ₂	Yes	In Table 12, Section 3.3 of Joint PDD & MR, this pool is expected to increase in project scenario. This pool only was considered to Forest stratum.
Belowground	CO ₂	Yes	As it is stated in Table 12, Section 3.2 of Joint PDD & MR, this pool to be included, as allowed by the VCS Module VMD0001. This pool only was considered to Mangrove stratum.
Deadwood Litter Soil Wood Products	CO ₂	No	As it is stated in Table 12, Section 3.3 of Joint PDD & MR, these Carbon pools are non-significant.

According to the VCS requirements, sources of emissions that are expected to increase in the project scenario compared to the baseline must be included if the exclusion would lead to a significant underestimation of the total net anthropogenic GHG emission reductions generated during the Baseline period.

The following table shows the justification of the emission inclusion / exclusion:

Source		Gas	Included?	Justification / Explanation
Baseline	Deforestation	CO ₂	Yes	Aboveground and belowground biomass losses resulting from deforestation are included
		CH ₄	No	
		N ₂ O	No	
		Other	No	
	Biomass burning	CO ₂	Yes	Aboveground biomass losses as a result of fire are included conservatively, but is not significant
		CH ₄	No	Aboveground biomass losses as a result of fire are conservatively assumed zero
		N ₂ O	No	Aboveground biomass losses as a result of fire are conservatively assumed zero
		Other	No	Aboveground biomass losses as a result of fire are conservatively assumed zero
	Combustion of Fossil fuels	CO ₂	No	Conservatively omitted
		CH ₄	No	Conservatively omitted
		N ₂ O	No	Conservatively omitted
	Use of fertilizers	CO ₂	No	Conservatively omitted
		CH ₄	No	Conservatively omitted
		N ₂ O	No	Conservatively omitted
Project	Deforestation	CO ₂	Yes	If there are deforestation losses will be accounted for
		CH ₄	No	
		N ₂ O	No	
		Other	No	
	Biomass Forest deforestation	CO ₂	No	Aboveground biomass losses as a result of fire are conservatively assumed zero
		CH ₄	No	Aboveground biomass losses as a result of fire are conservatively assumed zero
		N ₂ O	No	Aboveground biomass losses as a result of fire are conservatively assumed zero
		Other	No	Aboveground biomass losses as a result of fire are conservatively assumed zero
	Combustion of fossil	CO ₂	No	Conservatively omitted
		CH ₄	No	Conservatively omitted
		N ₂ O	No	Conservatively omitted
		Other	No	Conservatively omitted
	Use of fertilizers	CO ₂	No	Conservatively omitted
		CH ₄	No	Conservatively omitted
N ₂ O		No	Conservatively omitted	

Source	Gas	Included?	Justification / Explanation
	Other	No	Conservatively omitted

Based on the evidence provided by the PP, and the compliance with VCS Methodology requirements, AENOR deems that the project boundary and the selected sources, sinks and reservoirs are well justified for the Riscalas REDD+ Project.

3.4.4 Baseline Scenario

PDD Section “3.4 Baseline Scenario” describes the procedures to determinate the likely situation without project. This has been defined applying the CDM Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities (T-ADD) version 1.0, according to indications of VCS VM0007 REDD+ Methodology Framework (REDD+ MF). In this way, the agents and drivers of deforestation were recognized as the local communities and external actors that look for, mainly, lands to develop small-scale crops and livestock. The PP provided the respective documental references.

In the Project Area, the land use scenario includes natural forest severely threatened by deforestation and degradation of ecosystems due to the lack of systems for land management, the expansion of agriculture and cattle, the building of settlements and some infrastructure, and logging for fuel. The information about the land use is supporting from the Colombian Environmental Information System SIAC (<http://www.siac.gov.co/>), and general characterization through Ethno-Developed-Plan /20/.

PDD Section “1.14 Compliance with Laws, Statutes and Other Regulatory Frameworks” provides the legal framework in which the project is developed, describing regulations that contribute to contextualizing the situation in a scenario without project. It was found that various actions and general plans are proposed for the conservation of natural resources and the mitigation of climate change at the regional and local level: Colombian Constitution, National Protected Areas System, Convention on Biological Diversity, National Climate Change System, Resolution 1447-2018, several Laws, Decrees, and CONPES documents, which are justified in the PDD. However, as the PP notes, institutional weakness in law enforcement does not allow these regulations to achieve the proposed goal, so in a scenario without a project the threats would continue.

Calculations in the historical deforestation: The result of the historical deforestation analysis shows the Forest and Mangrove areas and the changes to other land uses (No Forest) at the beginning and end of the historical period (2002 and 2014, Tables 35, 36, and 37 of PDD). From these values, the number of deforested hectares was calculated in each interval that comprises the historical reference period: 16,975.07 ha. for forest, with an annual average of 1,414.6 ha. and 818.9 ha. for mangrove, with an annual average of 68.2 ha.

The audit team checked the values of deforestation in the RRD for hrp /2/, according to documentation and cartographic information provided by Project Proponent /21/. Also, the data of carbon stocks were evaluated to verify its sources, certainty, and conservatism. The reference

region was built according to section 1.1.1 from the Module BL-UP version 3.3 of the methodology VM007. The selected RRD reference region corresponds to the forest and mangrove areas delimited at the beginning of the historical reference period (2002), located within the jurisdiction of the Afro-Colombian communities present in the area, excepting those areas defined as project area (PA) or leakage belt. The RRD reference region was also delimited considering similarity criteria using data such as slope, elevation, types of forest cover, precipitation and temperature /21/. In relation to these data and their sources, findings were raised to improve the information (CAR2), which were adequately directed by the PP to guarantee certainty in the calculations. Thus, the BL-UP module was applied appropriately.

Likewise, the projection of future deforestation was evaluated based on the historical average, together with the estimation of emissions during the project's crediting period, according PDD, Section "5.1 Baseline Emissions".

According to the scenario 1, can continue with the preconditions of land use: The communities carry out productive activities for self-sufficiency and subsistence, the first scenario of land use is identified, within the realistic and credible alternative scenarios that can occur in the absence of the AFOLU project, the conditions and activities prior to the use of the land use would be maintained, without the implementation of the project. The conditions identified as pre-project, which promote patterns of unplanned deforestation in the area under the jurisdiction of the Los Riscales Community Council are subsistence agriculture, cattle ranching and selective logging /20-21/, the above, taking into account the current legislation corresponding to the land rights use /31/.

The PP supposes for the second scenario, that hat the communities actually carry out organizational strengthening activities and implement local governance activities, in addition to community control and surveillance in the territory under their jurisdiction, accompanied by the environmental authority CODECHOCO, as established in article 4 of the Law 70 as one of its functions, which allows the implementation of strategies that facilitate the conservation of forest cover, hand in hand with new economic alternatives such as ecotourism and responsible fishing in a free market that does not include the extraction of wood. Consequently, the extension of the agricultural limit is stopped, and the colonization of forest areas is avoided. According to the legislation, this scenario can possible /16-31/. However, where project activities within the established area are developed without a project, similar conservation activities, carried out by the community through the community council, cannot be fully developed since the protection zones defined in the Ethno-development plan /20/ are not yet clearly defined and the capacity of the council is limited to carry out oversight tasks over the forests. Apart from the desk review, this argument was crosschecked through the interviews with the community and other institutions such as CODECHOCO and the IIAAP.

Finally, the third scenario occurs under current conditions, which influence the transformation dynamics of local and regional forest cover. Like scenarios 1 and 2, logging in the Los Riscales community council area is not allowed for commercial use. The limitations that describe the PP are credible and coherent, and the audit team confirmed through the visit inspection, where the

institutions mention the difficulties in strengthening the conservation of the mangroves and forests and the governance of the communities /34-37/.

Considering the evidence and application of the AR tool, as established by the methodology, the audit team finds that the historical uses and the economic determinants of land use would most probably result in a continuation of forest clearings due to the expansion of small-scale agriculture and livestock.

The audit team evaluated the procedures, justifications and data used in the identification of the baseline scenario, including the assessment of the documentation that provide evidence and justify the exactitude of the information and descriptions in PDD&MR.

Document evidence used in determining the baseline scenario is relevant, and correctly quoted and interpreted in the project description. In consequence, audit team considers that the identified baseline scenario is correctly justified and in compliance with VCS and methodological requirements.

Thus, the audit team found assumptions and data used in the identification of the baseline scenario are justified appropriately, supported by evidence, and can be deemed reasonable.

Documentary evidence used in determining the baseline scenario is relevant, and correctly quoted and interpreted in the project description /20-21-34-37/. Relevant national regulations and circumstances have been considered and are listed in the project description /16-31/. The procedures for identifying the baseline scenario have been correctly followed according to the steps in the combined tool and the identified scenario reasonably represents what would have occurred in the absence of the project.

Hence, AENOR considers that the identified baseline scenario is correctly justified.

3.4.5 Additionality

The Project Proponent (PP) applied the steps outlined in the CDM Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities (T-ADD).

The steps developed were assessed as following:

- Identification of alternative scenarios: The PP described the 3 alternative scenarios that could occur in the absence of project execution.

First scenario is related to productive activities carried out by local communities for self-sufficiency and subsistence, such as small-scale agriculture, cattle ranching, and selective logging, that configures patterns of unplanned deforestation in the area under the jurisdiction of the Los Riscasles Community Council. This land use would be maintained without the implementation of the project. The prior conditions of the project area were confirmed by the audit team through the desk document /16-20-31-34-37/ and official pages that contains open geographic values (SIAC).

The second scenario is related to the development of the same project activities without a registered VCS AFOLU initiative, which means an effort on the part of local communities to stop deforestation and degradation of mangroves without receiving compensation under the implementation of instruments such as the Ethno-Development Plan for 15-20 years/20/, which includes the conservation of natural resources, considering actions that have already been developed previously and that have given them some management capacity. The interviews with the community and other institutions, such as CODECHOCO and the IIAAP, help confirm the credibility of the scenario described.

Third scenario is related to execution of activities similar to those proposed by the project in at least part of the VCS AFOLU project area, as a result of compliance with legal requirements or by extrapolation of similar activities observed in the geographical area and socio-economic and ecological conditions related to the proposals, which have occurred in a period not exceeding 10 years prior to the project start date, based on what is being developed by the Integrated Management District Gulf of Tribugá Cabo Corrientes /4-6-7-12/, that includes sustainable use, recovery and preservation of mangrove in the Project Area, and on the national policies and regulations to conserve forest areas and reduce GHG emissions.

Audit team agrees that the first scenario is the one that is best founded, according to credibility and realism that are described and the lack of adequate governance and the lack of resources for the conversion of land for agriculture, together with processes of extraction of wood for consumption /4-6-7-12-19-20/, construction and eventual commercialization within the Project Area.

- Barrier analysis: The Project Proponent (PP) has identified 2 types of barriers:
 - Investment barriers: The audit team was able to confirm that Los Riscas Community Council does not have its own economic resources to implement the actions defined in the Ethno-Development Plan /20-36/. The activities similar to those of an AFOLU project have been developed with the help of donations or other forms of financing with institutions such as IIAAP, among others.

Also, the PP considers that this type of initiative does not have sufficient financing for its execution. The PP mentions that its plan includes the strengthening of governance, productive projects, recovery of cultural identity, and empowerment of women and youth, which requires the search for sources of financing, that must be prioritized, leaving aside the actions of protection and conservation of natural resources. Indebtedness is not viable either, considering that the community does not have assets to back loans /36/.

The audit team determined that the information provided by the PP is consistent with the current situation of the community, and the interviews with the institutions were clear about the economic limitations that they have to resolve the basic needs of the

communities and help with the conservation of the forest and mangrove with long-scope projects.

- Institutional barriers: Audit team understands that the country suffers from political instability that has not allowed the development of a solid regulatory framework in relation to REDD+ initiatives, as evidence in the “Annex General applicable lawsfullfilment.pdf” /16.3/. But the main difficulty observed is the limited capacity of the government institutions to support actions that counteract deforestation at the regional and local level, as identified in the Ordinance Municipal of Nuquí /23/. It was also possible to corroborate deficiencies in qualified human resources, knowledge, information, and databases about the value of resources, inadequate management practices, outdated/poor implementation and disarticulation of planning instruments, and little participation of local communities, that constitute weaknesses and limitations to implement actions that seek to correct the problem of deforestation, according to the diagnostic to Choco Department: Action Plan of the Corporación Autónoma del Chocó – CODECHOCÓ /41/. The above was corroborated through the interviews with the community and institutions during the site inspection.

Audit team was able to confirm that the barriers identified hinder scenarios 2 and 3 and Favor scenario 1, since economic and institutional barriers would not allow the development of protection actions, but rather generate weaknesses that promote productive activities that generate deforestation.

- Analysis of Common practice analysis.

It is known that, in the region, BioREDD - USAID has developed projects similar to the one proposed in this initiative, and there is the Chocó-Darién Corridor Conservation project/42/. However, at the local level, in the collective territory of Los Riscales, no similar activities underway. Likewise, The Ministry of Agriculture of Colombia and the previously called INCODER implemented programs to subsidize sustainable products, especially Fishing /43/, but these programs are oriented towards sustainable fishing practices and do not contemplate the application of policies or incentives to reduce forest degradation or deforestation in the territory, since this activity does not directly impact the forest.

The audit team evaluated the evidence and the secondary information sources provided by Project Proponent and considers that the most likely baseline scenario for this project is the observed in the historical reference period, which will generate changes in carbon stocks within the project boundary. The project area would be deforested in the absence of the REDD project activity, therefore, the Riscales REDD+ Project is additional.

3.4.6 Quantification of GHG Emission Reductions and Removals

Audit team was able to confirm that Project Proponent applied the selected methodology and respective modules and some CDM Tools to calculate the GHG emission reductions to be

generated by the project during the project crediting period in relation to unplanned deforestation.

- VCS Module VMD0016 X STR was used to determinate the stratification:

Stratum 1: Forest.

Stratum 2: Mangrove.

- VCS Module VMD0001 CP-AB that was used to determine the tree Carbon stocks to include, provided by national agencies from carbon and emissions accounting in the country, as follows:
 - Tree aboveground carbon ($C_{AB,tree}$). The values by each stratum are:
For forest: 108.90 tCha⁻¹
For mangrove: 103.56 tCha⁻¹
 - Non-Tree aboveground carbon ($C_{AB,non-tree}$) as a 10% of tree aboveground carbon ($C_{AB,tree}$). The value for Forest stratum is 5.44 tCha⁻¹.
 - Tree belowground carbon ($C_{BB,tree}$) according root to shoot ratio [$R=-1.085+0.9256*\ln(C_{AB,tree})$]. The value for Mangrove stratum is 5.07 tCha⁻¹.
- AR-TOOL12 "Estimation of carbon stocks and change in carbon stocks in and litter in project activities" was used to determinate Carbon stocks in dead wood (CDW) and litter (CLI,i) pools, applying the conservative method with default factors for the calculations, that were not included due to their insignificance.
- AR-Tool 14, section 11 (only shrubs) was used to determinate carbon non-tree ($CSHRUB$), that was not included.
- "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities" was used to determinate soil organic carbon ($CSOC$) pool. The estimation was developed considering that SOC is lost in a ratio 1/20 for each year. For this PP took the default value established by the IPCC 2006 is 3.25 tCha-1/20=0.1625 tCha-1, which was considered insignificant.
- VCS Module VMD0013 E-BPB was taken into account to determine the exclusion of the emission source from biomass burning.
- VCS Module VMD0007 BL-UP was used to determinate:
 - Spatial boundaries, including the minimum size of RRD. Maps of spatial boundaries were evaluated according to the GIS database provided by PP.
 - Similarity criteria between PA, RRD, LB.
 - Temporal boundaries: Historical reference period – HRP 2002-2014; Accreditation period 2014-2044; Revalidation of the baseline every 10 years.
 - Unplanned historic deforestation in HRP in RRD:
 - For forest: 1,762.3 ha. annual.
 - For mangrove: 93.95 ha. annual.

- Projected unplanned deforestation in PA:
- For forest: 302.59 ha. annual.
- For mangrove: 16.13 ha. annual.
- Carbon stocks in grasslands is 3.44 tCha-1.
- Carbon stocks changes in grassland post-deforestation:
- For forest to grassland: 110.91 tCha-1.
- For mangrove to grassland: 105.20 tCha-1.
- Baseline emissions.

According to the VMD0007 BL-UP module, Avoided Unplanned deforestation and degradation (AUDD) reduces net GHG emissions by halting deforestation and/or degradation of degraded and mature forests that have been expanding historically or will expand in the future, in a frontier, mosaic or transition configuration.

a. Frontier configurations are described as any landscape in which none of the forest in the project area has current direct physical connection with areas anthropogenically deforested.

b. Mosaic configurations are described as any landscape in which no patch of forest in the project area exceeds 1000 ha and the forest patches are surrounded by anthropogenically cleared land

c. Transition configurations are any landscape that does not meet the definition of mosaic or frontier.

Taking into account the above definitions, the PP considered the transition configuration according the following criteria:

- According to methodology VM0007V1.5, section 5.1.2 regarding geographic boundaries for REDD projects states that: "The boundary of the REDD activity must be clearly delimited and defined only for areas of land that qualify as forest, for a minimum of 10 years before the project start date." However, section 5.2.1 Start Date and End Date of the Historical Reference Period, for REDD, mentions that *"The historical reference period is the temporal domain from which information on historical deforestation is extracted, analyzed and projected into the future. A historical reference period must be defined for all eligible REDD categories. The starting date of this period must be between 9 and 12 years in the past and the end date must be within two years of project start date"*.

– Deforestation patches were identified by the PP for the dates analyzed in the historical reference period, 2002, 2007 and 2014, from the forest/non-forest layers for these years.

- A 50 m buffer was generated around the deforestation patches, identified in the previous step, and the total area was calculated for all dates.

- The total area results of the 50 m buffers were compared with respect to the project boundary (project area perimeter).

According to above criteria, the project area perimeter is 1,114,002.02 meters, which was overlapped by a 50-meter buffer around the historical deforestation patches. In total, 79% of the project boundary is located near the areas of influence of the deforestation patches (879,052.08

meters of the project perimeter). Therefore, being greater than 25%, the configuration of a transitional landscape is demonstrated

The information was confirmed through the interviews with the GIS professional and the shapefile of the RRL project area, landscape configuration and the layer of the Forest/NonForest /21;71;73/. Therefore, Section 5.1.1 of the Joint PD&MR has been reviewed to ensure consistency with the requirements of VMD0007 v3.3. The updated analysis clearly distinguishes the historical reference period from the assessment window required for demonstrating the transition configuration and applies the appropriate spatial scope by using the project area perimeter.

In addition, the audit team assessed the accuracy of the forest/non-forest map and confirmed through the images /21/, confusion matrix 72/ and sampling points of accuracy /52/. The results indicated that the error matrix for the accuracy assessment yielded an overall accuracy of 91.78% and an accuracy between classes of between 91.9% for forest areas and 91.3% for non-forest areas, which confirmed compliance with the module, where this requires minimum 90% for both the "forest" class and the "non-forest" class for the map accuracy.

Summary, VVB considers the arguments above mentioned has demonstrated that the transition configuration is according to the VCS Standard.

Applying the following Equations:

22 to estimate the sum of baseline carbon stock changes:

For terrestrial carbon pools in REDD project activities (non-wetland):

$$\begin{aligned} \Delta C_{BSL,i,t} = & A_{unplanned,i,t} * (\Delta C_{ABtree,i} - \Delta C_{WP,i} + \Delta C_{ABnon-tree,i} + \Delta C_{LI,i}) \\ & + \left(\sum_{t=10}^t A_{unplanned,i,t} \right) * (\Delta C_{BBtree,i} + \Delta C_{BBnon-tree,i} + \Delta C_{DW,i}) * \left(\frac{1}{10} \right) \\ & + \left(\sum_{t=20}^t A_{unplanned,i,t} \right) * (C_{WP100,i} + \Delta C_{SOC,i}) * \left(\frac{1}{20} \right) \end{aligned} \quad (22)$$

Where:

$\Delta C_{BSL,i,t}$	Sum of the baseline carbon stock change in all terrestrial pools in stratum i in year t , t CO ₂ e (calculated separately for the project area [PA] and the leakage belt [LB])
$A_{unplanned,i,t}$	Area of unplanned deforestation in forest stratum i in year t , ha
$C_{WP,i}$	Carbon stock entering the wood products pool from stratum i ; t CO ₂ e ha ⁻¹
$C_{WP100,i}$	Carbon stock entering the wood products pool at the time of deforestation that is expected to be emitted over 100-years from stratum i ; t CO ₂ e ha ⁻¹
$\Delta C_{AB_tree,i}$	Baseline carbon stock change in aboveground tree biomass in stratum i ; t CO ₂ e ha ⁻¹
$\Delta C_{BB_tree,i}$	Baseline carbon stock change in belowground tree biomass in stratum i ; t CO ₂ e ha ⁻¹
$\Delta C_{AB_non-tree,i}$	Baseline carbon stock change in aboveground non-tree biomass in stratum i ; t CO ₂ e ha ⁻¹
$\Delta C_{BB_non-tree,i}$	Baseline carbon stock change in belowground non-tree biomass in stratum i ; t CO ₂ e ha ⁻¹
$\Delta C_{DW,i}$	Baseline carbon stock change in dead wood in stratum i ; t CO ₂ e ha ⁻¹
$\Delta C_{LI,i}$	Baseline carbon stock change in litter in stratum i ; t CO ₂ e ha ⁻¹
$\Delta C_{SOC,i}$	Baseline carbon stock change in terrestrial soil organic carbon in stratum i ; t CO ₂ e ha ⁻¹
i	1, 2, 3, ... M strata

25, 26 and 27 to calculate net emissions:

$$\Delta C_{BSL,unplanned} = \Delta C_{BSL,PA,unplanned} + GHG_{BSL,E} \quad (25)$$

$$\Delta C_{BSL,PA,unplanned} = \sum_{t=1}^{t^*} \sum_{i=1}^M \Delta C_{BSL,PA,i,t} \quad (\text{from Equation 22}) \quad (26)$$

$$\Delta C_{BSL,LB,unplanned} = \sum_{t=1}^{t^*} \sum_{i=1}^M \Delta C_{BSL,LB,i,t} \quad (\text{from Equation 22}) \quad (27)$$

Where:

$\Delta C_{BSL,unplanned}$	Net greenhouse gas emissions in the baseline from unplanned deforestation up to year t^* ; t CO ₂ e
$\Delta C_{BSL,PA,unplanned}$	Net CO ₂ emissions in the baseline from unplanned deforestation in the project area up to year t^* ; t CO ₂ e
$\Delta C_{BSL,LB,unplanned}$	Net CO ₂ emissions in the baseline from unplanned deforestation in the leakage belt up to year t^* ; t CO ₂ e

- VCS Module VM00015 M-REDD was used to determinate the project emissions considering an effectiveness in reducing emissions of:
 - 70% in the first 5 years.
 - 80% from the 6th year of the project's life cycle.
- VCS Module VMD0010 – LK-ASU was used to determinate:
 - Leakage Belt area.
 - Ex-ante Estimating Emissions from Leakage: PP established a default value of 15% deduction for leakage. The values by each stratum are:

For forest: 279.5 ha. annual.

For mangrove: 14.9 ha. annual.

Applying the Equation 1 to estimate the Leakage in the leakage belt

$$\Delta C_{LK-ASU-LB} = \Delta C_{P,LB} - \Delta C_{BSL,LK,unplanned} \quad (1)$$

Where:

$\Delta C_{LK-ASU-LB}$	Net CO ₂ emissions due to unplanned deforestation displaced from the project area to the leakage belt up to year t^* (t CO ₂ e)
$\Delta C_{BSL,LK,unplanned}$	Net CO ₂ emissions in the baseline from unplanned deforestation in the leakage belt up to year t^* (t CO ₂ e)
$\Delta C_{P,LB}$	Net greenhouse gas emissions within the leakage belt in the project case up to year t^* (t CO ₂ e)

If $\Delta C_{LK-ASU-LB}$ as calculated is <0 then $\Delta C_{LK-ASU-LB}$ must be set equal to 0 (to prevent positive leakage).

- VCS Methodology VM0007 REDD-MF was used to determinate the estimated net GHG emission reductions and removals and the VCU considering:
 - Baseline emissions.
 - Project emissions.
 - Leakage emissions.
 - Buffer contribution according to VCS AFOLU Non-Permanence Risk Tool (T-BAR)

Applying the Equation 15 to estimate Buffer contribution.

$$Buffer_{Unplanned} = \left(\left(\Delta C_{BSL,Unplanned} - \sum_{t=1}^{t^*} \sum_{i=1}^M (E_{FC,i,t} + N_2O_{direct,i,t}) \right) - \left(\Delta C_{P,Unplanned} - \sum_{t=1}^{t^*} \sum_{i=1}^M (E_{FC,i,t} + N_2O_{direct,i,t}) \right) \right) \times Buffer \% \quad (15)$$

Where:

$Buffer_{Unplanned}$	Buffer withholding for avoiding unplanned deforestation project activities (t CO ₂ e)
$\Delta C_{BSL,Unplanned}$	Net GHG emissions in the baseline from unplanned deforestation (t CO ₂ e)

ΔC_P	Net GHG emissions within the project area in the project scenario ²³ (t CO ₂ e)
$E_{FC,i,t}$	Emission from fossil fuel combustion in stratum i in year t (t CO ₂ e)
$N_2O_{direct-N,i,t}$	Direct N ₂ O emission as a result of nitrogen application on the alternative land use within the project boundary in stratum i in year t (t CO ₂ e)
$Buffer\%$	Buffer withholding percentage ²⁴ (percent)
i	1, 2, 3, ... M strata (unitless)
t	1, 2, 3, ... t^* time elapsed since the start of the REDD+ project activity (years)

- Uncertainty applying the indications of VCS Module VMD0017, which resulted in a value of zero.

The PP also included emissions due to firewood consumption.

Calculations were provided by the PP in spreadsheet format (file “Carbon_Balance_Ex_ante_y_Ex_post_RiscalesV04_13_06_2023_2.xlsx”) and the audit team was able to reproduce them to verify data sources and conversion factors, and to ensure accuracy of application of formulas and the results. Each formula was accessible for review. The validation team recalculated subsets of the analysis to confirm correctness. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice.

Applying the Equation 20 to estimate Total net GHG emission reductions of the REDD+ project activities.

$$Adjusted_NER_{REDD+} = NGR_{ARR} + (NER_{REDD} + NER_{WRC}) \times (100\% - NER_{(REDD+ERROR)} + 15\%) \quad (20)$$

Where:

$Adjusted_NER_{REDD+}$	Total net GHG emission reductions of the REDD+ project activities up to year t^* and adjusted to account for uncertainty (t CO ₂ e)
NER_{REDD}	Total net GHG emission reductions of the REDD project activity up to year t^* (t CO ₂ e)
NER_{WRC}	Total net GHG emission reductions of the WRC project activity up to year t^* (t CO ₂ e)
NER_{REDD+_ERROR}	Cumulative uncertainty for the REDD+ (REDD and WRC) project activities up to year t^* (percent)
NGR_{ARR}	Total net GHG removals of the ARR project activity up to year t^* (t CO ₂ e)

Results of estimated Baseline, Project and Leakage emissions, to determinate GHG Emission Reductions (and buffer contribution)

Years	$\Delta C_{BSL, \text{unplanned}}$	Total avoided deforestation $A_{BSL, PA, \text{unplanned}} \text{ (tCO}_2\text{eq)}$	$\Delta C_{WPS-REDD}$ (tCO ₂)	$\Delta C_{LK-REDD}$ (tCO ₂)	NER _{REDD} (tCO ₂)
2014	70,324	30,139	0.0	622.6	69,701
2015	93,765	40,185	1.2	830.3	92,936
2016	93,765	40,185	1.2	830.2	92,936
2017	93,765	40,185	1.2	830.1	92,936
2018	93,765	40,185	1.2	830.0	92,936
2019	93,765	40,185	1.2	829.9	92,936
2020	93,765	40,185	1.2	829.8	92,937
2021	107,160	26,790	1.2	829.7	106,332
2022	107,160	26,790	1.2	829.6	106,332
2023	107,160	26,790	1.2	829.5	106,332
2024	107,160	26,790	1.2	829.4	106,332
2025	107,160	26,790	1.2	829.4	106,332
2026	107,160	26,790	1.2	829.3	106,332
2027	107,160	26,790	1.2	829.2	106,332
2028	107,160	26,790	1.2	829.1	106,332
2029	107,160	26,790	1.2	829.0	106,332
2030	107,160	26,790	1.2	828.9	106,333

2031	107,160	26,790	1.2	828.8	106,333
2032	107,160	26,790	1.2	828.7	106,333
2033	107,160	26,790	1.2	828.6	106,333
2034	107,160	26,790	1.2	828.5	106,333
2035	107,160	26,790	1.2	828.4	106,333
2036	107,160	26,790	1.2	828.3	106,333
2037	107,160	26,790	1.2	828.2	106,333
2038	107,160	26,790	1.2	828.1	106,333
2039	107,160	26,790	1.2	828.0	106,333
2040	107,160	26,790	1.2	827.9	106,334
2041	107,160	26,790	1.2	827.8	106,334
2042	107,160	26,790	1.2	827.7	106,334
2043	107,160	26,790	1.2	827.6	106,334
2044	26,790	6,698	1.2	204.7	26,587
Total	3,124,390	894,118	37	24,867	3,099,560

The audit team verified the consistency and accuracy of each parameter and calculations detailed in Joint PD Monitoring Report, Section “5 Estimated GHG Emission Reductions and Removals” by checking the information in the in the ex-ante and ex-post scenarios, as well as checking values and sources. It is important clarify that the PP has addressed the main drivers of deforestation; it is anticipated between 75% and 83% of deforestation in the area can be mitigated through the activities proposed in the project.

The audit team, through the fully assessment of the parameters and their sources, as well as the later calculations, according with the applied methodology, considers that the data and generated information have been established correctly, are accurate and consistent. AENOR deems that values are correct and consistent with the sources.

The values and estimates presented in the Joint PD&MR are considered reasonable based on the documentation reviewed, further references and the result of the interviews during the on-site visit.

Based on the information reviewed, it can also be confirmed that the sources used are correctly quoted and interpreted in the Joint PD&MR and supporting documents. All assumptions and data indicated in the PD and all relevant sources were checked and confirmed.

3.4.7 Methodology Deviations

The Project Proponent explains that the initiative did not develop any of the procedures established in the VCS Module VMD0001 CP-AB V1.1 for gathering primary information in field, within the Project Area, in particular about Aboveground Biomass. Regarding the above, PP mentions that according to Resolution 1447 / 2018 (issued by Ministry of Environment and Sustainable Development), projects must make the accounting of their carbon stocks compatible with the national reference bases (FREL), however for the Los Riscales REDD+ project, information from other national sources was used to estimate the carbon content in the forest strata (forest and mangrove) identified for the project. The PP justifies its decisions according to the IPCC for the national inventory of GHG greenhouse gases (IPCC, 2006) that in his concept “making use of information from national institutions is a good practice when projects fail to comply with the collection of primary information”. Therefore, PP includes the following values, with the respective source of data:

Values and sources of information applied for the estimation of carbon stocks.

Forest strata	Carbon Pool	Value of biomass	Value of Carbon	Source value
Mature Forest Tropical humid	Above Biomass	231.7 tha ⁻¹	108.90 tCha ⁻¹	National network of plots, which includes sampling areas in the Colombian Pacific (Phillips et al. IDEAM 2014)
Mangrove Forest	Above Biomass	220.3 tha ⁻¹	103.56 tCha ⁻¹	Plots, characterization of mangrove forests Gulf of Tribuga (Vieira, et al 2014; Yepes et al. 2015).

PP continues stated that the national information has used information collected in the field, through the implementation of a network of sampling plots in the field (National network plot), the results of which were reported for 2014, the year the project began. Therefore, the project would meet the condition of data collection dates as described in module VMD007 BL-UP V3.3, section 4.2.1.

Audit team considers that, according to VERRA's position regarding the FREL that Colombia has presented to the UNFCCC, the data source applied by the PP is adequate and focused on territory, being documents current at the time when the project began.

On the other hand, the PP has declared that “For the leakage belt there are no mangrove areas” (PDD, Section 3.3). The PP justify the selection of only forest for Leakage Belt based on a process developed with the community to define spatial boundaries and, furthermore, outside the Project Area there is no mangrove (but it is an important resource to protect), which is acceptable to the audit team, and could also constitute an aspect of conservatism since a leak in the mangrove represents fewer emissions than the leaks in the forest considered.

Section 3.19 Methodology Deviations of the VCS Standards v 4.4 sets the requirements that a project shall fulfill to ask for a methodology deviation. Based on the evidence that supported the methodology deviation, taking into account the following conclusion:

The values and sources of information applied for the estimation of carbon stocks are conservative and taken from the official information of the Country, for thus, the methodology deviations shall not negatively impact the conservativeness of the quantification of GHG emission reductions. Likewise, the leakage belt delimited for the Los Riscales REDD+ project is located next to the project area and does not include mangrove areas. The mangroves closest to the project area are included within the reference region, in order to guarantee conditions of similarity between the reference region and the project area, resulting in no mangrove areas being available for the construction of the leakage belt. In addition to the above, the escape areas do not include mangrove areas due to the distance that the agents of deforestation would have to travel to the location of the closest mangroves, which would result an effect no conservative.

The data used come from information on plots established in the Colombian Pacific region, where the project is located and corresponds to the forest ecosystems that are present in the project area and to the same types of forest. Likewise, the authors of this technical document (Phillips et al. IDEAM 2014), argue that, compared to the use of different sets of allometric equations, the Alvarez models are the most appropriate to estimate the BA, not only because they generate conservative estimates with low associated uncertainty, but also because they were developed with trees harvested only in Colombia. The aboveground biomass data used (from Annex 2 of the referenced document, column "Inverse Variance") represent the most conservative values with the lowest standard error (231.7 Mg dm/ha with SEh 1.6 and 220.3 Mg dm/ha with SEh 1.9), when compared to other data from the same source.

The aboveground biomass values used by the Project (231.7 Mg dm/ha with SEh 1.6 and 220.3 Mg dm/ha with SEh 1.9) are lower than those reported in sources such as BioREDD, which found average values of 233.0 Mg/ha for terra firme forests and 229.9 Mg/ha for mangroves in the Pacific region of Colombia (https://espo.nasa.gov/firesense/content/Forest_degradation_and_biomass_loss_along_the_Choc%C3%B3_region_of_Colombia).

The values proposed in the current project in comparison with carbon data from similar projects in the same region and registered in VERRA, such as the REDD+ SUPP ID: 1391 project, present a carbon content of 164.83 tC/ha. In contrast, the value presented for the current project is 103.56 tC/ha. That is, the value applied is much lower than those reported in other REDD projects registered in VERRA, demonstrating the conservative position of the value.

The VVB has assessed the clarifications and explanations, and concludes that the data used for the estimation of aboveground biomass comes from plots established in the Colombian Pacific region, ensuring that the data is representative of the forest ecosystems present in the project area. The Alvarez models, used for biomass estimation, are considered the most appropriate and conservative as they were specifically developed with trees from Colombia and provide estimates with low associated uncertainty. Additionally, the aboveground biomass values used in the project (231.7 Mg dm/ha with SEh 1.6 and 220.3 Mg dm/ha with SEh 1.9) are lower compared to other studies and similar projects in the same region, further reinforcing their conservative nature. In comparison with the REDD+ SUPP ID: 1391 project, which reports a carbon content of 164.83 tC/ha, the value applied in this project of 103.56 tC/ha is significantly lower, confirming that the values used are more conservative.

Therefore, it is concluded that the methodology deviation does not negatively impact the conservatism of the GHG emission reduction calculations, as factors with lower values are being used compared to other sources and registered projects.

Thus, AENOR's audit team deems that the proposed methodology deviation meets the criteria and specifications for permitted methodology deviations as set out in Section 3.19 of the VCS Standards v 4.4 and that the deviation does not negatively impact the conservativeness of the quantification of GHG emission reductions, hence, the deviations mentioned are valid.

3.4.8 Monitoring Plan

The following table summarize the data and parameters used by the PP to calculate the GHG emission reductions in baseline scenario, their description values and the assessment procedures implemented by audit team.

Data and Parameters Available at Validation

Parameter / Data	Description / Value	Assessment
Regional Forest Cover / Non-Forest Cover Benchmark Map	Map that shows the stratification and location of forest and non-forest areas in the Reference Region RRD at the beginning of the accreditation (Map of spatial limits)	The PP provided the source of data to evaluate the stratification, area and location of RRD, as well as its forest cover, and it has been found to be correct.
RRD	Area of the reference region for projecting deforestation (162,313.67 ha.)	It was corroborated in the calculations file, sheet "4_RDD_Deft_Value" /13/

Parameter / Data	Description / Value	Assessment
		and Geospatial Data /12/
Project Forest Cover Benchmark Map	Map showing the stratification and location of forest within the project area at the beginning of each monitoring period. The benchmark map will show the deforested areas at each monitoring event (Map of spatial limits)	The PP provided the source of data to evaluate the stratification, area and location of Project Area, as well as its forest cover, and it has been found to be correct.
PA	Project area (27,870.04 ha.)	It was corroborated in the calculations file, sheet "4_RDD_Deft_Value" /13/ and Geospatial Data /12/
$A_{BSL,i,t}$	Area of stratum i in year t under baseline scenario (Mangrove in PA: 2,014.63 ha.; Forest in PA: 25,855.41 ha.)	
Leakage Belt Forest Cover Benchmark Map	Map showing the location of forest within the leakage belt at the beginning of each monitoring period. The benchmark map will show the deforested areas at each monitoring event	The PP provided the source of data to evaluate the stratification, area and location of Leakage Belt, as well as its forest cover, and it has been found to be correct. It was corroborated in the calculations file, sheet "4_RDD_Deft_Value" /13/ and Geospatial Data /12/
THRP	Duration of the historical reference period (2002-2007-2014)	HRP is consistent with the source spatial data provided.
$A_{BSL,RRD,unplanned,t}$	Estimated annual deforestation in the reference region during the historical reference period (Mangrove: 93.95 ha./year; 1,762.3 ha./year)	Average annual deforestation is correct according to the source spatial data provided. It was corroborated in the calculations file, sheet "6_Def_Hist_(BSL,RRD ,unplan,t)" /13/
P_{PA}	Ratio of project area to total RRD area (0.172)	The proportion between PA and RRD is well determined. It was corroborated in the calculations file, sheet "9_Defo_Pry_(BSL,(PA),unplan,t)" /13/
$A_{BSL,PA,unplanned,t}$	Projected area of unplanned deforestation in the Project Area in year t (Mangrove:	The areas are well calculated, according to the reference deforestation rate.

Parameter / Data	Description / Value	Assessment
	16.13 ha./year; Forest: 302.59 ha./year)	It was corroborated in the calculations file, sheet "9_Defo_Pry_(BSL,(PA),unplan,t)" /13/
$C_{AB_treebsl,i}$	Average carbon stock in the above-ground biomass per stratum i (Mangrove: 103.56 tCha ⁻¹ ; Forest: 108.90 tCha ⁻¹)	The data source and derived calculations are adequate. It was corroborated in the calculations file, sheet "1_CBSL,tree" /13/
$C_{AB_trepost,i}$	Average carbon content in the above-ground biomass of the post-deforestation scenario (for grassland aboveground: 2.91 tCha ⁻¹ ; for grassland belowground: 0.52 tCha ⁻¹).	The derived calculations are adequate. It was corroborated in the calculations file, sheet "3_CBSL,tree-Cpost" /13/
$C_{DW_bsl,i}$	Average carbon stock of dead wood of mangrove per stratum i (Mangrove: 1.07 tCha ⁻¹ ; Forest: 0.7 tCha ⁻¹)	The data source is adequate. This pool will be evaluated when it be included in other verification events.
CF_j	Carbon fraction of biomass for tree species j (0.47).	This value is default according to the source. It was corroborated in the calculations file, sheet "1_CBSL,tree"
$C_{BSL-soil,i,t}$	Soil organic carbon (SOC) stock in soil under baseline scenario in stratum i in year (Forest: 3.25 tCha ⁻¹).	The data source is adequate. This pool will be evaluated when it be included in other verification events.
TOTFOR	Total available national forest area 57.652.676,01 ha	Data is obtained of the official information: IDEAM, 2014. Official National source
PROTFOR	Total area of fully protected forests nationally. 12.899.385,36 ha	Data is obtained of the official information: SINAP. Official National source
AVFOR	Total available national forest area for unplanned deforestation; 44.753.290,65 ha	Data is obtained of the official information: - IDEAM, 2014. Official National source - : SINAP. Official National source

Parameter / Data	Description / Value	Assessment
LBFOR	Total available forest area for unplanned deforestation in the leakage belt; 25.745 ha	Calculations Ex ante /2/
PROPLB	Area of forest available in the leakage belt for unplanned deforestation as a proportion of the total national forest area available for unplanned deforestation (proportion). 0,0006	Calculations Ex ante /2/
PROPRES	Estimated proportion of baseline deforestation caused by population that has been resident	Calculations Ex ante /2/
PROPIIMM	Estimated proportion of baseline deforestation caused by immigrating population 5%	Estimated. Official (government) data

PDD Section “6.2 Data and Parameters Monitored” shows the parameters that are being monitored by the Project Proponent, as follows:

Data and Parameters monitored.

Parameter / Data	Description	Assessment
Project Forest Cover Monitoring Map	Map showing the location of forest land within the project area at the beginning of each monitoring period. If within the Project Area some forest land is cleared, the benchmark map must show the deforested areas at each monitoring event	The PP provided the source of data to evaluate the change in land use of Project Area (Mature Forest to Non-Forest), and it has been found to be correct.
Project Mangrove Cover Monitoring Map	Map showing the location of mangroves land within the project area at the beginning of each monitoring period. If within the Project Area some mangroves are cleared, the benchmark map must show the deforested areas at each monitoring event.	The PP provided the source of data to evaluate the change in land use of Project Area (Mangrove Forest to Non-forest), and it has been found to be correct.
<i>ADefPA,i,u,t</i>	The images used will be compatible with the ones already used in the estimations	There was no natural disturbance.

Parameter / Data	Description	Assessment
	ex-ante in order to be compared.	
$ADistPA,q,i,t$	Area impacted by natural disturbance in the project stratum i converted to natural disturbance stratum q at time t ; ha	
Forest Land Changes in project area	Map showing the location of Forest areas transformed to other land covers and uses, of each monitoring period.	The PP provided the source of data to evaluate the change in land use of Project Area (Forest to other land uses), and it has been found to be correct /2-21/
Leakage Belt Forest Cover Monitoring Map	Map showing the location of forest land within the leakage belt at the beginning of each monitoring period. If within the Project Area some forest land is cleared, the benchmark map must show the deforested areas at each monitoring event	The PP provided the source of data to evaluate the change in land use of Leakage Belt (Forest to Non- Forest), and it has been found to be correct /21/

PDD Section 6.3 presents the Monitoring Plan. It describes the aspects that are being supervised, such as:

- Data and parameters which will each have a Standard Operation Procedures (SOP) in charge of Project Liaison. Where applicable, equipment calibration also in charge of Project Liaison.
- All available satellite data used in monitoring, validation, verification, and certification (in charge of remote sensing experts) will be archived and made available to audits.
- It will be monitored that errors do not exceed 5%. Data will be reviewed using a risk-based sampling approach by a third party. lues recorded or estimated shall be compared with those in other comparable areas or in the literature to verify reasonableness.

File and document versions will be managed, ensuring that backups are maintained.

- Actions carried out by project responsible and by the staff in charge, as well as the resources used.
- Sampling approaches: target precision levels, sample sizes, sample site locations, stratification, frequency of measurement, required confidence level or precision.
- Processes to ensure Quality Assurance and Quality Control in charge of Project Liaison.
- Calibration procedures
- Managing data quality

The PP establishes that the Community Council of Los Riscas, through Board of Directors, will coordinate and manage monitoring procedures over the project lifetime, accompanied by experts (Fondo Acción in conjunction with ICCO Cooperation in 2014-2020 period) to ensure that all monitoring SOP are followed, and that forest monitoring teams are trained.

The PP stated that all data will be reported to project proponents and local stakeholders and any discrepancies or disagreements will be rectified by explanation or visitation of activities in question.

The audit team checked this monitoring plan contained in the Joint PD Monitoring Report to verify whether the indicated aspects were accomplished, and it does not lead to an increase in estimates of the GHG emission reductions in the current monitoring period. The PP effectively monitors the required parameters to determine the project's reductions as required by the monitoring plan and the applicable methodology. The parameters reported, including source, frequency, and review criteria, as indicated in the above table, were verified to be correct and in line with the monitoring plan.

The audit team has confirmed that there are no material discrepancies between the actual monitoring system and the monitoring plan and the applied methodologies.

In opinion of the AENOR assumptions considered for sampling design are reasonable and credible and consistent with calculation. Thus, AENOR deems the sampling plan correct.

3.5 Non-Permanence Risk Analysis

The PP presented the Non permanence Risk Report (according to VCS AFOLU Non-Permanence Risk Tool v4.0) as required by the VCS Program. The audit team was able to assess the following aspects:

Risk Factor and / or Mitigation Description	Rating	Assessment
INTERNAL RISK ASSESSMENT		
Project Management: It was assessed using table 1 of the VCS AFOLU Risk Tool and Staff of the PP.	-2	a) N/A. Risk rating=0 is justified. b) N/A. Risk rating=0 is justified c) N/A. Risk rating=0 is justified d) N/A. Risk rating=0 is justified e) Considering that the PP indicates that the mitigation measure to reduce risk involves the inclusion of a management team with significant experience, justifying "e) Project managers and developers have developed an agreement for the assistance and advisory of The Fondo Accion to execute different tasks aimed to facilitate the validation of the project. Fondo Acción has significant

Risk Factor and / or Mitigation Description	Rating	Assessment
		and reliable experience in AFOLU project design and implementation, carbon accounting and report and includes a team that has successfully managed projects through validation, verification, and issuance of GHG credits ..." a score of -2 is reasonable. f) N/A. Risk rating=0 is justified
Financial Viability: It was assessed using table 2 of the VCS AFOLU Risk Tool and Financial Health Administration (Confidential Information) /36/	2	a) N/A. Risk rating=0 is justified. b) N/A. Risk rating=0 is justified c) Project cash flow breakeven point between 4 and up to less than 7 years from the current risk assessment. Risk rating=1 is justified d) N/A. Risk rating=0 is justified e) N/A. Risk rating=0 is justified f) N/A. Risk rating=0 is justified g) The project has been fully funded through Fondo Patrimonio Natural and ICCO that cover the costs of project validation and implementation pilots /46/. h) Risk rating=0 is justified i) Risk rating=0 is justified The VCS-Risk-Report-Calculation-Tool has determined a risk of 2, is considered reasonable.
Opportunity Cost: It was assessed using table 3 of the VCS AFOLU Risk Tool and Financial Health Administration (Confidential Information) /36;42/	-6	a) N/A. Risk rating=0 is justified. b) N/A. Risk rating=0 is justified c) Risk rating=0 is justified d) N/A. Risk rating=0 is justified e) Risk rating= -2 is justified. Illegal logging has been identified as the most profitable alternative land use scenario identified in the Project Description. As described in the financial analysis, the most likely alternative is illegal timber extraction. This activity, although it provides the community with income in the short term, shows a significantly lower NPV than the alternative of income from REDD+ VCU's /42;48/. f) Risk Rating= 0. g) Risk Rating= -2 As evidenced in the chamber of commerce registry, the Riscales community council, proponent of the project, is

Risk Factor and / or Mitigation Description	Rating	Assessment
		constituted as a non-profit organization. h) Risk rating=-2. Project is protected by a legally binding agreement to continue management practices that protect the credited carbon stocks over the length of the project crediting period. i) Risk rating=0 is justified The NPV of the no-project scenario is -\$5,144,545.11 USD while the Project scenario (Present value forest sheet) is \$ 5,764,223.61USD. Significantly higher NPV compared to the current no-project scenario (Project financial scenario) /42;48/. Within section 1.11.1, it is included to clarify that the General Community Councils, the project proponent, is a non-profit entity The Riscales Major Community Council is responsible for implementing and executing the REDD+ project, with the accompaniment of the 9 minor councils (Termales, Partado, Jurubirá, Jovi, Coquí, Panguí, Arusí, Nuquí y Tribugá) that are represented in the major council. The obligation of the legally binding agreement corresponds to the legal representative of the Major Council of Los Riscales signing the letter of proof of their commitment to participate in the REDD+ project until 2044 /36;42/. Score of -6 is reasonable.
Project Longevity: It was assessed using table 4 of the VCS AFOLU Risk Tool and Agreements (Confidential Information) /36/	15	a) N/A. Risk rating=0 is justified. b) N/A. Risk rating=15. The project has a legally binding agreement to continue management practices in place throughout the project crediting period (2014-2044) and for 30 years thereafter. The commitment of Riscales Major Community Council is until 2044. The obligation of the legally binding agreement corresponds to the legal representative of the Major Council of Los Riscales signing the letter of proof of their commitment to participate in the REDD+ project for this period (annex 40) /36/ VVB assessed the commitment to the REDD Project through the documentary evidence (Annex 40). Similarly, during the interviews with representatives of the Council (major and minor councils) and the overall community (9 communities), it achieved corroborate the agreement and the consent by the project proponent. /36/
TOTAL INTERNAL	9	According to calculations of the VCS-Risk-Report-Calculation-Tool, the internal

Risk Factor and / or Mitigation Description	Rating	Assessment
RISK		risk is 9.
EXTERNAL RISK ASSESSMENT		
Land Tenure and Resource Access/Impacts: It was assessed using table 6 of the VCS AFOLU Risk Tool and Legal Information about the Land Tenure and applicable laws /16/.	0	a) N/A. Risk rating=0 is justified. b) Risk rating= 2. Considering that the PP stated, “the ownership and resource access/use rights held by different entities” since “b) Mangrove areas are considered public goods but also fall under the land titled to the Community Councils” but having the mitigation measure “Project area is protected by legally binding commitment.” c) Risk rating= 0 is justified. d) Risk rating=0. is justified. e) Risk rating=0 is justified. f) Risk rating= -2. Justifying that “a protective forestry reserve, mangrove protection falls under the ecological function assigned to the titled lands under Law 70/93. Rights of use derived from this category of ecosystem protection is consistent with the types of rights of use 3.1.11 (1), (2), (4), and (7) according to VCS Standard v4.4. Likewise, the Consejo are required by law to manage the project area sustainably. They have also approved the REDD Plan through a General Assembly vote which is legally binding. This plan pursues the continuation of project management practices that protect carbon stocks over the length of the project crediting period.” g) Risk rating=0 is justified Score of 0 is reasonable.
Community Engagement: It was assessed using table 7 of the VCS AFOLU Risk Tool and Sections 2.1 and 2.3 of the PD.	0	a) N/A. Risk rating=0 is justified. General Assemblies representing all community members have been consulted and have endorsed the project. /37/. b) N/A. Risk rating=0 is justified. General Assemblies representing all community members have been consulted and have endorsed the project/37/. c) Risk rating= 0. The PP stated that The project is developed in collective territory, where the ownership of the land and environmental services belong to the community, and the benefits derived from the project are to positively impact them /16/. Taking the above, a score of 0 is reasonable.
Political Risk: It was	0	a) N/A. Risk rating=0 is justified.

Risk Factor and / or Mitigation Description	Rating	Assessment
assessed using table 8 of the VCS AFOLU Risk Tool and webpage of The World Bank Institute Worldwide Governance Indicators.		b) N/A. Risk rating=0 is justified c) Risk Rating=2. Since the Governance score is from -0.32 to less than 0.19 and d) N/A. Risk rating=0 is justified. e) N/A. Risk rating=0 is justified. f) Risk rating= -2. The PP justified that “Colombia is active in the UNFCCC REDD+ negotiations ... Colombia is a member of the advisory committee of the Jurisdictional and Nested Requirements (JNR) working group of the Voluntary Carbon Standard (VCS) ... Colombia has ratified the UNFCCC (1995) and the Kyoto Protocol (2005) and has submitted two National Communications to the UNFCCC (in 2001 and 2010) (UNFCCC 2013). Colombia is a member of the World Bank Forest Carbon Partnership Facility (FCPF) and became a UN-REDD+ partner country in 2013”
TOTAL EXTERNAL RISK	0	According to calculations of the VCS-Risk-Report-Calculation-Tool, the external risk may not be less than zero.
NATURAL RISK ASSESSMENT:		
Risk Fire: It was assessed using table 10 of the VCS AFOLU Risk Tool.	0	Significance: Insignificant; Likelihood: Every 50 to less than 100 years; Score: (LS) 0; Mitigation 1.0 The PP determined and justified that this risk is insignificant, because the Project Area is composed of wet tropical rainforest, very different to Amazon and Orinoco areas (far from the project) that are the most frequently burned forest areas. The PP presents as reference the reports of DesInventar system /30/. Therefore, a score of 0 is reasonable.
Risk Pest and Disease outbreaks: It was assessed using table 10 of the VCS AFOLU Risk Tool	0	Significance: Insignificant; Likelihood: Every 50 to less than 100 years; Score (LS): 0; Mitigation: 1.0 The PP determined and justified that this risk is insignificant because the DesInventar system does not contain reports of significant pest of disease outbreaks in the region. FAO published a report stating that insects infect only about 1.2% of forest plantations /30/. Therefore, a score of 0 is reasonable.

Risk Factor and / or Mitigation Description	Rating	Assessment
Risk Extreme Weather: It was assessed using table 10 of the VCS AFOLU Risk Tool	2	Significance: Minor; Likelihood: Less than every 10 years; Score: (LS) 2; Mitigation: 1.0 The PP determined and justified that this risk is minor because, according DesInventar system /30/, flooding is a relatively frequent occurrence in the area but poses a minor risk to forest carbon stocks. Therefore, a risk of 2 with a mitigation factor of 1 are reasonable.
Geological Risk: It was assessed using table 10 of the VCS AFOLU Risk Tool	1	Significance: Insignificant; Likelihood: Every 10 to less than 25 years; Score (LS) 1; Mitigation 1.0. The PP determined and justified that this risk is insignificant because, according DesInventar system, seismic events occur every 10-25 years on average, with very little risk to forest and vegetation, and active volcanoes lie to the east of the project area with most seismic events related to subduction of the Nazca Tectonic Plate. Therefore, a risk of 1 is reasonable.
TOTAL NATURAL RISK	3	According to calculations of the VCS-Risk-Report-Calculation-Tool, the natural risk is 3.
OVERALL RISK RATING	12	According to calculations of the VCS-Risk-Report-Calculation-Tool, the Overall Risk Rating is 9+0+3= 12 .

The audit team has confirmed that the assumptions and justifications provided to determine the risk rating of each risk factor are based on provided documents using conservative assessments, and that the Overall Non-permanence Risk Rating /3-20/ and Buffer Determination obtained is reasonable for this verification event and that it was applied to determinate the Buffer contribution and the “Estimated of expected Verified Carbon Units” (PDD, Section 5.4.1).

4 VERIFICATION FINDINGS

4.1 Accuracy of GHG Emission Reduction and Removal Calculations

In the Joint PD Monitoring Report, Section “7 Achieved GHG Emission Reductions and Removals” the PP demonstrated the reduction of emissions due to unplanned deforestation in the Project Area:

Parameters monitored in 2014-2020

Parameter / Data	Description	Assessment
Project Forest Cover Monitoring Map	Map showing the location of forest land and mangroves within the Project Area in the monitoring period 2014-2020.	The PP provided the source of data to evaluate the Change in the coverage of Forest to No Forest, including mangrove, in Project Area and Leakage Belt, and it has been found to be correct. It was corroborated in the calculations file, sheet "13_Moni_LULC_AP_Exp_2014-202"
AAIPPA_t	Deforested area at time t within the project area (ha). Forest: 854.5 ha. Mangrove: 43.27 ha.	
Leakage Belt Forest Cover Monitoring Map	Map showing the location of forest land and mangroves within the Leakage Belt in the monitoring period 2014-2020.	The PP provided the source of data to evaluate the change in land use of Leakage Belt (Forest to Non-forest), and it has been found to be correct. It was corroborated in the calculations file, sheet "11_LULC_LK_Exp_2014-2020"
AAIPLKB_t	Deforested area at time t within the leakage belt (ha.). Forest: 1,121.88 ha. Mangrove: 0 ha.	

Audit team was able to reproduce calculations to ensure accuracy of the parameters, factors, formulas, calculations, and results provided by PP in spreadsheet format to ensure all processes were accessible for review.

The audit team recalculated subsets of the analysis to confirm correctness, as follows:

Baseline emissions.

- Project emissions were determined according to the parameter **AAIPPA_t**.

Applying the Equation 1 of VCS Module VMD0015 to determinate the net GHG emissions in the project case:

$$\Delta C_{WPS-REDD} = \sum_{t=1}^{t^*} \sum_{i=1}^M (\Delta C_{P,DefPA,i,t} + \Delta C_{P,Deg,i,t} + \Delta C_{P,DistPA,i,t} + GHG_{P-E,i,t} - \Delta C_{P,Enh,i,t}) \quad (1)$$

Where:

$\Delta C_{WPS-REDD}$	Net GHG emissions in the REDD project scenario up to year t^* ; t CO ₂ -e
$\Delta C_{P,DefPA,i,t}$	Net carbon stock change as a result of deforestation in the project area in the project case in stratum i in year t ; t CO ₂ -e
$\Delta C_{P,Deg,i,t}$	Net carbon stock change as a result of degradation in the project area in the project case in stratum i in year t ; t CO ₂ -e
$\Delta C_{P,DistPA,i,t}$	Net carbon stock change as a result of natural disturbance in the project area in the project case in stratum i in year t ; t CO ₂ -e
$GHG_{P-E,i,t}$	Greenhouse gas emissions as a result of deforestation and degradation activities within the project area in the project case in stratum i in year t ; t CO ₂ -e
$\Delta C_{P,Enh,i,t}$	Net carbon stock change as a result of forest growth and sequestration during the project in areas projected to be deforested in the baseline ² in stratum i in year t ; t CO ₂ -e
i	1, 2, 3, ... M strata
t	1, 2, 3, ... t^* years elapsed since the start of the project activity - Leakage emissions were determined according to the parameter $AAIPLK_{Bt}$ and Equation 1 of VCS Module VMD0010. For this monitoring period, the PP found that there were not leakages. - Buffer contributions were calculated according to the Non-permanence Risk Rating determined for Baseline (12%) and the Equation 15 of VCS REDD-MF VM0007. - GHG Emission Reductions were calculated as the difference between Baseline emissions and Project emissions, according to Equation 20 of VCS REDD-MF VM0007. - VCUs were calculated as the difference between GHG Emission Reductions and Buffer contributions, applying the Equation 19 of VCS REDD-MF VM0007.

$$VCU_t = (Adjusted_NER_{REDD+,t_2} - Adjusted_NER_{REDD+,t_1}) - Buffer_{Total} \quad (19)$$

Where:

VCU_t	Number of Verified Carbon Units at year $t = t_2 - t_1$ (VCU)
$Adjusted_NER_{REDD+,t_2}$	Total net GHG emission reductions of the REDD+ project activity up to year t_2 and adjusted to account for uncertainty (t CO ₂ e)
$Adjusted_NER_{REDD+,t_1}$	Total net GHG emission reductions of the REDD+ project activity up to year t_1 and adjusted to account for uncertainty (t CO ₂ e)
$Buffer_{Total}$	Total permanence risk buffer withholding (t CO ₂ e)

Results of GHG emission reductions in April 2014 – December 2020

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	NERREDD (tCO ₂) year	Buffer unplanned (12%) tCO ₂ year	VCUs eligible for Issuance Year
2014	102,671.45	48,209.37	0.00	54,462	6,535	47,927
2015	136,895.27	64,279.17	0.00	72,616	8,714	63,902
2016	136,895.27	64,279.17	0.00	72,616	8,714	63,902
2017	136,895.27	64,279.17	0.00	72,616	8,714	63,902
2018	136,895.27	64,279.17	0.00	72,616	8,714	63,902
2019	136,895.27	64,279.17	0.00	72,616	8,714	63,902
2020	34,223.82	16,069.79	0.00	18,154	2,178	15,976
Total	821,371.63	385,675.00	0	435,697	52,284	383,413

Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice.

The audit team had several technical meetings for the complementary assessment of the data. During the visit inspection, the technical team of PP provided explanations and assistance with the reproduction of the calculations and SIG processing. The calculations were provided in Excel /2/ to verify the equations, and the GIS data /21/ was presented in shape files. This allowed the audit team to verify that in the monitored data there are no manual transposition errors between data sets that have occurred since the GIS information corroborates the accuracy of values used to calculate the GHG emission reductions.

The audit team, through the full assessment of the calculations and the parameters available for validation and verification, as well as the comparison with the methodology VM0007 REDD-MF, corroborated the applicability of the respective tools and the consistency of the equations and parameters established in the appropriate manner. Also, AENOR checked that the list of

parameters to be monitored was complete and consistent with information in the monitoring plan of the Joint PD&MR.

4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

Evidence used to determine the GHG emission reductions were explained in the Table Parameters monitored in 2014-2020 (last section 6.2).

During validation and verification process, the evidence provided by the PP was enough in both quantity and quality to support the determination of GHG emission removals reported by the project /1-2-3-21/.

Quality assurance and control is an essential part of company procedures, and for that, the PP carries out internal audits with remote sensing with experts. In addition, the project liaison is responsible for the creation and adoption of quality assurance and quality control (QA/QC) protocols as required /34/, and for any technical direction of the sector experts or teams. The project liaison is responsible for making sure the QA/QC protocols are carried out by the sector experts.

All data can be reported to project proponents and local stakeholders, and any discrepancies or disagreements can be resolved by an explanation or joint visitation of the activities in question. All available satellite data used in monitoring, validation, verification, and certification is archived and made available to the audit team /21/.

Concerning the data, it is entered on data sheets and shall be archived using electronic copies and in hard copy. All data entry shall be reviewed using a risk-based sampling approach by another party other than the person originally doing the data entry. The SOP for each set of measurements shall specify the spreadsheet template used for data collation with a description of the fields for each template. Data checks shall be performed per the relevant SOP /34/. Through the onsite visit, the audit team evaluated this data and was able to verify the digital and analog storage mechanisms that the PP employed.

During the onsite visit, the AENOR conducted interviews with project developer staff (Fondo Acción and ICCO) to confirm the developer team's competencies for accurately reporting GHG emissions reduction it also confirmed the operation of the Council Representatives Los Riscuales.

AENOR deems that the PP performed good practices in this assessment and concludes that GHG reductions were quantified correctly in accordance with the PD and applied methodology, and that the that evidence is sufficient in quantity and appropriate in quality to determine the GHG reductions of the project.

5 VALIDATION AND VERIFICATION OPINION

AENOR has performed the validation and the verification of the Riscas REDD+ Project is in compliance with the Verified Carbon Standard version 4.4 without qualifications or limitations. The project is located in the Pacific coastal in in the municipality of Nuquí, department of Chocó. The project area covers a total of 27,870 ha. tons of CO₂e on average in the crediting period (2014-2044, before the buffer allocation is applied). The total Net Greenhouse Gas Emissions for the crediting period are 3,099,560tCO₂e (once the leakage is discounted, 24,867 tCO₂e), and once the buffer allocation is applied (374,927 tCO₂e), and the estimated VCUs in the crediting period are 2,651,290.

The project has been implemented in accordance with the Project Description. The project complies with the validation and verification criteria for projects set out in applied methodology, without any qualification or limitation.

The validation and verification process has been performed on the basis of all issues and criteria of VCS. The conclusions of this report show that the project, as it was described in the project documentation, is in line with all criteria applicable for the validation and verification. Likewise, AENOR carried on the assessment in accordance with the ISO 14064-3: 2019.

The verification assessment covered the monitoring period from 01, April 2014 to 31, December 2020 and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance. The overall non-permanence risk rating was 12%. Therefore, the total number of credits to be deposited in the buffer account is 52,284 and the total VCUs eligible for issuance are 383,413. Audit team is able to issue a positive opinion about validation and verification of the 424,244 tCO₂e of verified net GHG emissions reductions and removals during 2014 - 2020. Thus, AENOR is able to issue a positive verification opinion for the 435,697 tCO₂e as reported in the Joint project description and monitoring report for the reporting period 1-April-2014 to 31-December-2020.

Results of GHG emission reductions in April 2014 – December 2020

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	NERREDD (tCO ₂) year	Buffer unplanned (12%) tCO ₂ year	VCUs eligible for Issuance Year
2014	102,671.45	48,209.37	0.00	54,462	6,535	47,927
2015	136,895.27	64,279.17	0.00	72,616	8,714	63,902

2016	136,895.27	64,279.17	0.00	72,616	8,714	63,902
2017	136,895.27	64,279.17	0.00	72,616	8,714	63,902
2018	136,895.27	64,279.17	0.00	72,616	8,714	63,902
2019	136,895.27	64,279.17	0.00	72,616	8,714	63,902
2020	34,223.82	16,069.79	0.00	18,154	2,178	15,976
Total	821,371.63	385,675.00	0	435,697	52,284	383,413

Overall non-permanence risk rating: 12%

12 May 2025

VCUs buffer to be deposited: 52,284 t CO₂e.

Claudia Polindara

Total VCUs to be issued: 383,413 t CO₂e.

Team Leader

APPENDIX I: DOCUMENT REVIEW

#	File	Documents
/1/	General	VCS-joint-project-description-monitoring-report_V4.3_REDD_RISCALES 27ENE2025 round 1
/2/		Annex 19. Carbon stocks estimates new round 1.xlsx
/3/	Non Permanence Risk	VCS-Non-Permanence-Risk-Report-Templatev4.0_Riscales_2022_V02.docx
		VCS-Risk-Report-Calculation-Tool-v4.0_Riscales_2023.xlsm
		Governance_Indicators_2009-2017_AS_2023
/4/	Annex 1 - Project Start Date	Annex-Payment_Mangro.pdf
		Annex_ Nuqui and Juribia mangrove restoration.pdf
/5/	Annex 2 - Strengthening capacities	Participation in events.pdf
		Training PD.pdf
		Training Forests and climate.pdf
/6/	Annex 3	DRMI. Acuerdo 011_2014
/7/	Annex 4	Mangrove Management Plan
/8/	Annex 5. Report on State of natural resources	Sembrar y Cosechar.Lena
/9/	Annex 6	Sembrando_Construyendo_un_mejor_vivir_Recuperacion_Manglar.pdf
/10/	Annex 7	Cocinar_conservando_Manual-para-la-consturccion-de-fogones-ahorralena.pdf
/11/	Annex 8	Parcelas y Restauracion Manglar.pdf
/12/	Annex 9	Protocolo aprovechamiento flora no maderable_Vainilla.pdf
/13/	Annex 10	Memorias reuniones locales REDD.pdf
/14/	Annex 11	Circuito Alternativo La Cuchamba
/15/	Annex 12	General Soil Study Land Zonning Choco.pdf
/16/	Annex 13 - Land Tenure and Aplicable Laws	/16.1/ Annex Vital registration Riscales.pdf
		/16.2/ Annex Resolution 2206 of 2002 Riscales.pdf
		/16.3/ Annex General applicable lawsfullfilment.pdf
		/16.4/ Acta_Elección_RISCALES_Nelfer_2022
/17/	Annex 14	National State of Environment Report.pdf
/18/	Annex 15	State of Renewable Natural Resources and the Environment Continental Biodiversity Component.pdf
/19/	Annex 16	Annex 16 Ecological Zoning of the Pacific Region.pdf
/20/	Annex 17	Annex17-Ethno-Developed-Plan.pdf
/21/	Annex 18 Geoespatial Data	Project Limit Shapes
		Project Limit Kml
		GDB
		Annex_GIS. (Finding 6. VERRA): - KML - SHAPES: LIMITES_FINALES - Satellital Image. 2014
/22/	Annex 21	Annex21_Caracterizacion_Bosques_Manglar
/23/	Annex 22	Municipal Ordininance Plan of Nuqui.pdf
/24/	Annex 23	High Conservation Values Resource Network Guidance.pdf

#	File	Documents
/25/	Annex 24	Birds
/26/	Annex 25	Endangered species list for mammals.pdf
/27/	Annex 26	Endangered species list for amphibians
/28/	Annex 27	Reptiles
/29/	Annex 28	Ecoregional planning for the conservation of biodiversity in Colombian Continental Pacific.pdf
/30/	Annex 29	DesConsultar on-line Report_Earthquake_Arusi.pdf DesInventar - Profile_Floods.pdf DesInventar - Profile_ForestFires.pdf
/31/	Annex 31 - Rights of Use	decreto1745-19951.pdf Ley701993_AFRO.pdf Convenio_169_OIT
/32/	Annex 32 - Illegal Crops in Colombia	1.Coca plantation survey.pdf 2. UNODC (Sep2013).pdf
/33/	Annex 33	Annex 33 Mujeres Nuqui Cartilla digit.pdf
/34/	Community Monitoring & Administration Data	Soportes Medios de Verificación: 1. Gobernanza 2. Actividades Productivas 3. Fortalecimiento Capacidades
		Matriz Teoria Cambio REDD+ Riscales 01072022.xlsx
/35/	Annex 30	Monitoring Plan
/36/	Confidential. Supplement Start Date Evidence	Financial Health Administration
		Communications Stakeholders 1) Annex 40. CARTA DE INTENCION PROYECTO REDD+ 2) Annex 41. List of participants in the Sembrar y cosechar leña. Manual para el establecimiento de huertos leñeros.pdf 3) Annex 42. List of participants for the production of organic fertilizers.pdf 4) Annex 44. Corredor conservación del Golfo de Tribugá.pdf 5) Annex 45. Planting report for the community recovery of mangroves as a strategy to increase carbon reserves.pdf 6) Annex 49. Beneficiaries cook stoves.pdf 7) Annex 67. Acuerdos grupo ex corteros de mangle de Nuquí y Jurubirá para la recuperación de áreas deterioradas de manglar (leñateros).pdf 8) Annex 5. Sembrar y cosechar leña. Manual para el establecimiento de huertos leñeros.
/37/	Free and informed prior consent	1_Prefactibilidad REDD Riscales compilado final: -Acta Los Riscales INFORME DE ACTIVIDADES SOBRE SOCIALIZACION 2014 -Informe_Final_Acciones Riscales_09Julio2014_vf -memoria de la reunión 02 Prefactibilidad Los Riscales 2014 - memoria de la reunión Prefactibilidad Los Riscales 2014 -memoria de las reuniones locales Prefactibilidad 2014 -Memorias de talleres con la junta directiva del Consejo los Riscales 2014
		2_Memories of communal workshop
		3_CONVENIO 15 2016 FPN RISCALES FIRMADO

#	File	Documents
		4_Annex 39. Public comment Riscales REDD project (PL1806)
		5_OPTIM Memorias Talleres Nuqui-Jovi Marzo 21 2017
		6_Socialización Factibilidad 2018
		7_Carta aceptacion Riscales propuesta ICCO
		8_Acta 3. Comité directivo y de inversión proyecto REDD+
		9_Convenio FY2022119 ICCO Riscales dic2022_mayo2023
		10_ACTA RISCALES 2022
		11._Annex 57. Acta 22 febrero 2014.pdf
		12_Annex 58. Informe de actividades de socialización
		13_Annex 59. Acuerdo de compromiso suscrito entre las comunidades negras.pdf
/38/	Annex 38	Similarity Analysis
/39/	Communication Interior Ministry	
/40/	Secondary Information NPR	SIMMA_Resultados-051445.pdf
/41/	Action Plan of the Corporación Autónoma del Chocó – CODECHOCÓ	
/42/	https://www.climatelinks.org/content/bioredd-portfolio	
/43/	https://faolex.fao.org/docs/pdf/col181744.pdf Resultados de Gestión Colombia - Proyecto de Pesca BID-CMAR	
/44/	- Política de seguridad - Código de conducta de ACT	
/45/	1) Annex 65 Lista de predios que no hacen parte de los Riscales 2) Annex 69. Carta de compromiso georreferenciación areas excluidas	
/46/	Annex 62. ICCO Loan agreement Riscales (funding searches and lobbying)	
/47/	Annex 54. Negative Impact Management Workshop.pdf	
/48/	Project financial scenario.xlsx Annex 46. Prefeasibility study.docx	
/49/	Annex 71. Propuesta Escuela de Líderes Nuquí.docx	
/50/	Annex 72. Presentación asamblea.pptx	
/51/	Annex 73. SENTIPENSANDO LA ESCUELA KIONGOZI.docx	
/52/	Annex 76. Accuracy_assessment	
/53/	Annex 47. Stoves.docx	
/54/	Annex 48. INFORME FOGONES AHORRADORES.pdf	
/59/	Annex 50. Contrato con Bienestar Verde.docx	
/60/	Annex 51. Informe del contrato con Bienestar Verde	
/61/	Annex 52. Cooperation Agreement Fondo Patrimonio.docx	
/62/	Annex 53. Codechoco Report.docx	
/63/	Annex 55. Leakage workshop.pdf	
/64/	Annex 56. Commitment agreement signed between the black communities of the General Community Council of the Riscales of the.pdf	
/65/	Annex 60. Golfo Tribuga-Golfo Cupica ANLA.pdf	
/66/	Annex 63. Informe 10 módulos de actividades.docx	
/67/	Annex 64. Nuquí defiende su territorio.pdf	
/68/	Annex 68. Gmail - MININTERIOR Confirmación de Radicación IdControl_ 426441.pdf	
/69/	Annex 70. Acuerdo Parques Nacionales y Consejo C Riscales 1008.docx	

#	File	Documents
/70/	Annex 74. Solicitud ANT Espacializacion exclusión (1).pdf	
/71/	Annex 69. Confusion Matrix_.xls	
/72/	Annex 75. Landscape configuration.jpg	
/73/	Finding_18:Tipos de Deforestación	

APPENDIX II: FINDINGS

Corrective Action Requests (CAR)

CAR ID:	01	Date: 22/01/2023
Description of NC		
The referenced template includes the Section “4 IMPLEMENTATION STATUS / 4.1 Implementation Status of the Project Activity”, however the document “VCS_Joint_Project_Description_Monitoring_Report_REDD_RISCALES_V3.docx” does not include that Section. Include and develop Section 4.1 in the PDD.		
Project Participant response		Date: DD/MM/YYYY
The report was developed with version 4.1 of the template, which is previous of reviewing by the auditor, whose publication date was December 21, 2022, while the report was finished in August 2022. The PDD Section include the 4.1 Section according to the observations and the latest version of the template.		
Documentation provided by the Project Participant		
VCS_Joint_Project_Description_Monitoring_Report_REDD_RISCALES_V4.docx		
VVB Assessment		Date: 29/03/2023
The Project Proponent made the corresponding adjust including the section “4.1 Implementation Status of the Project Activity” in the PDD. But there are gaps in relation to what is described in “1.11 Description of the Project Activity”, since this section establishes 8 actions to be implemented by the project (about governance, sustainable forest and land management plan, forest boundaries/ownership/protection, reforestation/silvopastoralism, alternative energy, productive activities, capacity building, alternative livelihoods), however, in section 4.1, these are not fully developed (only governance, productive activities and capacity building are mentioned), nor are all the evidences presented, only some results are stated (some evidences are presented in the activities description section and not in the implementation section).		
1.11 Description of the Project Activity		4.1 Implementation Status of the Project Activity

1.11.1 Governance Strengthening of Land-tenure Status and Forest Governance	Governance strengthening	
1.11.2 Support the Development and Implementation of Sustainable Forest Management / Land Use Management Plans	??	
1.11.3 Delimitation Forest, Tenure and Ownership Boundaries, and Areas of Forest Protection	??	
1.11.4 Silvopastoral and assisted natural reforestation	??	
1.11.5 Energy alternatives for cooking food	??	
1.11.6 Productive activities 1.11.6.1 Development of potential agricultural and forest value chains	Productive Activities	
1.11.7 Training and Capacity Building	Capacity building	
1.11.8 Providing Alternative Livelihoods to the Agents of Deforestation	??	
CAR Continues OPENED		
Project Participant response		Date: 27/03/2023
This table was made considering only the project activities executed so far. The table (see table 30) was updated with the project activities mentioned in section 1.11 Description of the Project Activity and the execution status in the section 4.1 Implementation Status of the Project Activity Several of the project activities will be implemented as revenues from the sales of the VCUs are earned.		
Documentation provided by the Project Participant		
VCS_Join_PD_Monitoring_Report_REDD_Riscales_V4_13062023		
VVB Assessment		Date: 29/03/2023
The Project Participant explained the situation about some project activities and completed the Table 30. CAR is Closed.		
CAR ID:	02	Date: 22/01/2023

Description of NC

VCS Module VMD0007 BL-UP, Section 1.1, requires that RRD, RRL, PA and LB must be defined, however the PDD, in Section 4.1.1, only describes the RRD and PA, therefore:

1. Leakage Belt must be defined, since in the Section 4.3 of PDD only calculations are presented.
2. Reference region for projecting location of deforestation (RRL) must be defined according to methodology.
3. Each of the spatial boundaries must be defined using baseline rate approaches, area limitations, and similarity criteria between them.

Project Participant response

Date: 24/03/2023

VCS Module VMD0007 BL-UP, Section 1.1, requires that RRD, RRL, PA and LB must be defined, however the PDD, in Section 4.1.1, only describes the RRD and PA, therefore:

1. The Leakage Belt definition and similarity criteria, were developed in sections 5.3 and 5.1.3. According to VCS Module VMD0007 BL-UP Section 1.1: if the approach is simple historic, is not mandatory to build a leakage belt. However, the leakage belt was defined, and the leakage belt emissions are estimated

Baseline rate approach	Mandatory?	Forested %	Area Limitations
Project area	Yes	100% at start of project	-
Leakage belt Simple historic	No, see <i>LK-ASU</i>	100% at start of project	≥90% of project (except see 1.1.3)
Population driver	Yes	100% at start of project	None. Leakage belt is all forested area at the project start within the RRD and outside the project area (see 1.1.3 alternate)

2. The RRL was not defined because, as the VMD0007 BL-UP, Section 1.1 module indicates, if the simple historical approach is used for emissions analysis, it is not mandatory to define the RRL.

RRL – reference area location	Simple historic	No, see Step 3.0.	≥50% at start of project	Forested proportion must = RRD ± 25% at the start of project. Must contain project area and leakage belt
Population driver	Yes	N/A		The RRL boundary is equivalent to the RRD boundary.

3. Each of the spatial boundaries must be defined using baseline rate approaches, area limitations, and similarity criteria between them.
 - 1) The DRR similarity criteria were included in section 5.1.2
 - 2) Leak belt similarity criteria were included in section 5.1.3

Documentation provided by the Project Participant

VCS_Joint_Project_Description_Monitoring_Report_REDD_RISCALES_V4.docx

VWB Assessment	Date: 24/03/2023
1. The Project Proponent presented in section 5.3 the definition of Leakage Belt and included the spatial boundary in GIS file. It was adequate that this boundary was defined, due to although the VCS Module VMD0007 states that it is optional, the VCS Module VMD0010 LK-ASU determines <i>"The module is mandatory if module BL-UP has been used to define the baseline and the applicability conditions in module BL-UP must be complied with in full"</i>. 2. It is correct that RRL is not mandatory under baseline rate approach as simple historic, considering, in addition, that VCS Module VMD0007, section 1.1.1.2 determines <i>"Note that a reference region for projection of location of deforestation (RRL) is only required where location analysis is required or elected (see Step 3.0)"</i>. But, the Project Proponent must demonstrate how applied the required conservative approach where no location analysis is conducted, to comply with section 3.4.1 of VCS Module VMD0007,. 3. In PDD, section <i>"5.1.2 Similarity between Reference Region and Project Area"</i>, Table 31 (not table 22), the Project Proponent develops the required similarity criteria for RRD. However, no evidence of compliance with these similarity criteria is presented, for example: • <i>"A proxy is made comparing crops to pasture lands"</i>: What is the evidence of that proxy? • <i>"Community council lands have the same legal tenure status"</i>: Which are these community council lands? • <i>"Assessment to determine that the proportion of agent's resident in the area vs immigrants is the same"</i>: How was this evaluation done? What are the results? • <i>"Forest classes present in both reference and project area must have the same proportion"</i>: Are there GIS information about these forest classes? • <i>"Slope classes represented as a similar ratio"</i>: What is the support of this data? CAR Continues OPENED	
Project Participant response	Date: 27/03/2023
The landscape configuration for the project area was described, and considering that this is a mosaic configuration, the location analysis is not performed. The conservative approach is developed, described in section 3.4.1 of the BL-UP module in section 5.1.1 Definition of Spatial Boundaries, Reference region for projecting location of deforestation (RRL) The similarity criteria and the inputs for their description were updated in section 5.1.2 Similarity between Reference Region and Project Area	
Documentation provided by the Project Participant	
VCS_Join_PD_Monitoring_Report_REDD_Riscales_V4_13062023	
VWB Assessment	Date: 16/07/2023
2. It is correct that in mosaic configuration, the definition of RRL is not required. In the Section 5.1.1 the conservative approach is explained. However, the Project Proponent must clearly present in the calculations the steps indicated in the VCS Module VMD0007, Section 3.4.1 Where location analysis is not conducted, mainly <i>"Where deforestation in year t (plus the deforestation already accounted in previous years) exceeds the area of the lowest carbon stock stratum proceed to the next lowest carbon stock stratum"</i>. That is,	

projection of deforestation in the file "Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06_2023.xlsx", sheet "9_Defo_Pry_(BSL,(PA),unplan,t)", column "(I) Deforestación no planeada anual proyectada *A_{BSL,PA,unplanned,t} (ha) MANGLAR*" should demonstrate and reflect that this deforestation first occurs in the mangrove stratum, and once deforestation -in year *t*- exceeds the area of that mangrove stratum, proceed to the forest stratum.

3. In the Section 5.1.2 of PDD the similarity criteria are developed.

However, the Project Proponent must develop all and every one of the similarity criteria, for between the Project Area and the Reference Region RDD as well as for between the Project Area and the Leak Belt and provide the evidences to demonstrate compliance, as established by VCS Module VMD0007, Sections 1.1.1.1 and 1.1.3 respectively (it is not enough to say that, for example, "... *the proportion of agent's resident in the area vs immigrants is the same +/- 20% in both project and reference area ...*", "*Soil types suitable for the land-use used by the main agents of deforestation (agriculture, pasture) must be similar in both project and RRD (+/-20%)*", "*Road density (m/km2) at the start of reference period for project area and RRD is similar (+/-20%)*", "*Ethnic composition is similar ...*", or "*Both RRD and project areas have the same legal status ...*").

CAR Continues OPENED

Project Participant response

Date: 18/08/2023

2. In the STEP 3_4_1_V2.0.xls file, an analysis was developed, where it is shown when deforestation in year *t* (plus deforestation already accounted for in previous years) exceeds the area of the lowest carbon storage stratum (Mangroves) and then they are consumed. the forests in the next highest carbon storage stratum (Forests).

3. The development of the similarity criteria between the reference region, project area and leak belt, are described in annex 38.

Documentation provided by the Project Participant

STEP_3_4_1_v2.0 and VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_14082023

Similarity Analisis - Annex 38

VVB Assessment

Date: 20/09/2023

2. The Project Participant provided the file "STEP_3_4_1_v2.0.xlsx" in which:

2.1 Sheet "STEP 3.4_PA" Column "C", Sheet "9_Defo_Pry_(BSL,(PA),Conser" Column "I", Sheet "9_Escenario_LineaBase_Conser" Column "E" contain data that does not correspond to mangrove, in fact the values in "STEP 3.4_PA" do not agree with the values in "9_Defo_Pry_(BSL,(PA),Conser" and "9_Escenario_LineaBase_Conser".

2.2 Document with an explanation of the steps being presented in the file "STEP_3_4_1_v2.0.xlsx".

3. The Project Participant provided the file "Similarity_Analisis_Annex 38.docx" in which:

3.1 It is necessary to specify whether we are talking about the Project Area or the Project Zone (consulta).

3.2 There is a lack of clarity regarding:

Project Area and RRD:

- "*a ... proportion of agents resident in the local area (lived in area >5 years) versus immigrants*"

(lived in area <5 years) is the same ($\pm 20\%$) in the reference region as in the project area". - "d. Social factors". - "e. Policies and regulations". - "f. Exclusion of planned deforestation". Project Area and Leakage Belt: - "f. Policies and regulations" In general, compliance with the criteria with a $\pm 20\%$ margin should be presented with the value -20% and the value +20% in relation to a data, where the other value to be compared must be within that range (between the lower limit and the upper limit). CAR Continues OPENED	
Project Participant response	Date: DD/MM/YYYY
2.1 The archive STEP 3.4.1_v2 was updated, according to procedures described in Module VMD0007 BL-UP v 3.3, in STEP 3 2.2 The explanation of the steps being presented in the file "STEP_3_4_1_v2.0.xlsx" was adjusted in PDD Document. 3. The similarity analysis was completed and adjusted, complementing the information on the parameters of: Project Area and RRD: - "a ... proportion of agents resident in the local area (lived in area >5 years) versus immigrants (lived in area <5 years) is the same ($\pm 20\%$) in the reference region as in the project area". - "d. Social factors". - "e. Policies and regulations". - "f. Exclusion of planned deforestation". Project Area and Leakage Belt: - "f. Policies and regulations"	
Documentation provided by the Project Participant	
See files: - Similarity_Analysis_Annex 38 v2 - STEP_3_4_1_v2.0 - VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_29092023	
VVB Assessment	Date: 20/09/2023
2.1 The Project Participant provided the file "STEP_3_4_1_v2.0.xlsx" in which the required adjust were made. 2.2 The Project Participant provided in the "VCS Joint PD Monitoring Report" / Section "5.1.1 Definition of spatial boundaries" an explanation about the application of Step 3.4.1 of VCS	

Module VMD0007 (Section 3.4.1 Where location analysis is not conducted).

3. The Project Participant provided the Annex 38 (version 2) with explanations about required similarity criteria between Project Area vs. RRD and Project Area vs. Leakage Belt.

CAR is Closed.

CAR ID:	03	Date: 22/01/2023
Description of NC		
According to instructions of VERRA, the possible methodological deviations in relation to applying the methods of FREL, are not accepted in joint with VCS Methodologies. According to instructions of VERRA, to comply with national legislation and involve determinations in relation to FREL, the methods of that FREL must be developed separately. Therefore, 10% cannot be added due to national circumstances in the calculations of the parameters “ABSL,PA,unplanned,t” and “ABSL,LB,unplanned,t”, both for forest and mangrove, which are presented in file “Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx”, Sheets “7_A_(BSL,PA,unplanned,t)” and “8_(BSL,LK,unplanned,t)”, and in the Tables 28 and 37 of PDD. So, the project proponent must justify.		
Project Participant response		Date: 24/03/2023
To maintain conservative estimates, the additional 10% value of national circumstances is removed, and the calculations in the tool are adjusted.		
Documentation provided by the Project Participant		
“Balances de carbono Ex ante y Ex post_RiscalesV04_03_2023.xlsx” file.VCS_Joint_Project_Description_Monitoring_Report_REDD_RISCALES_V4.docx		
VVB Assessment		Date: 29/03/2023
The Project Proponent made the corresponding adjust in file “Balances de carbono Ex ante y Ex post_RiscalesV04_03_2023.xlsx”, Sheets “7_A_(BSL,PA,unplanned,t)” and “8_(BSL,LK,unplanned,t)”. However, in the PDD, sections “5.1.3.1 Estimation of annual unplanned deforestation areas under the simple historical approach” and “6.1 Data and Parameters Available at Validation” 10% is still being talked about due to national circumstances. CAR Continues OPENED		
Project Participant response		Date: DD/MM/YYYY
Sections 5.1.3.1 and 6.1 were updated by eliminating 10% for national conditions.		
Documentation provided by the Project Participant		

VCS_Join_PD_Monitoring_Report_REDD_Riscales_V4_13062023. Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023	
VVB Assessment	Date: 20/06/2023
In calculator the information was adjusted, however, in Section 6.1, parameter “ <i>ABSL,PA,unplanned,t</i> ” still refers to 10% due to national circumstances. CAR Continues OPENED	
Project Participant response	Date: 20/09/2023
The parameter “ <i>ABSL,PA,unplanned,t</i> ”, was adjusted in section 6.1 and the text mentioning the 10% adjustment was eliminated, due to national conditions.	
Documentation provided by the Project Participant	
VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_14082023	
VVB Assessment	Date: 29/09/2023
The Project Participant made the corresponding adjust in file “ <i>VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_14082023.docx</i> ”. CAR is Closed.	

CAR ID:	04	Date: 22/01/2023
Description of NC		
In file “Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx”, Sheets “7_A_(BSL,PA,unplanned,t)” and “8_(BSL,LK,unplanned,t)” the years are from 2014 (with 9 months) to 2044. So, this last year would correspond to only 3 months, but this doesn´t show in the calculations. In file “Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx”, Sheet “8_(BSL,LK,unplanned,t)” adjust calculations of column “Deforestación no planeada acumulada ABSL,PLK,unplanned (ha) MANGLAR” or explain why this accumulated is calculated in an atypical way.		
Project Participant response		Date: 24/03/2023
The calculations are adjusted to nine months of 2014 and three of 2044. The way of calculating accumulated unplanned deforestation is readjusted. Likewise, values of 9 months are assigned for 2014 and 3 months for 2044.		
Documentation provided by the Project Participant		
“Balances de carbono Ex ante y Ex post_RiscalesV04_03_2023.xlsx” file.		
VVB Assessment		Date: 29/03/2023

The Project Participant made the corresponding adjust in file “*Balances de carbono Ex ante y Ex post_RiscalesV04_03_2023.xlsx*”, Sheets “7_A_(BSL,PA,unplanned,t)” and “8_(BSL,LK,unplanned,t)”, and in the PDD.

CAR is Closed.

CAR ID:	05	Date: 22/01/2023
Description of NC		
PDD / Section “3.5 Additionality / 3.5.1 Additionality: Application of VCS Tool”: 1. Provide the sources of information for some of the statements presented in the PDD, Sections 3.5 y 3.5.1. 2. Delimit the various realistic and credible land-use scenarios, since their description is combined, in such a way that it can be determined that they are different and have their justification, considering that in “Sub-step 1a (b): Credibility of alternative land use scenarios” scenarios 1, 2, 3 and 4 are mentioned, but they are not differenced. 3. Provide the corresponding bibliographic source at footer 20 since the link is broken. 4. Explain and justify why are scenarios 3 and 4 presented (Sub-step 1a (b)), if are not considered credible, whereas the Tool VT0001 / 2.1.1 established “a) Identify realistic and credible land-use scenarios ...”. 5. The project must justify additionality in the area of overlap with the DRMI Golfo de Tribugá Cabo Corrientes and the project area.		
Project Participant response		Date: 24/03/2023
1. The sections 3.5 and 3.5.1 was updated along with the information sources used for the analysis, which can be found as a footer or in the updated table of annexes. 2. The scenarios were clarified and are identified as follows: a. Scenario 1: Continue with the preconditions of land use b. Scenario 2. The project activities within the established area are developed without the project being registered as VCS AFOLU c. Scenario 3: Presence of activities similar to those proposed by the project in at least part of the VCS AFOLU project area, as a result of compliance with legal requirements or by extrapolation of similar activities observed in the geographical area and socio-economic and ecological conditions related to the proposals, which have occurred in a period not exceeding ten years prior to the project start date 3. The link was updated in the section 3.5.1. Before was footer 20, now is updated as footer 15: https://www.minambiente.gov.co/wp-content/uploads/2021/10/Uso-y-Legalidad-de-la-Madera.pdf 4. Scenarios 3 and 4 were adjusted. Scenario 4 was removed and Scenario 3 was updated to: <i>Presence of activities similar to those proposed by the project in at least part of the VCS AFOLU project area, as a result of compliance with legal requirements or by extrapolation of similar activities observed in the geographical area and socio-economic and ecological conditions related to the proposals, which have occurred in a period not exceeding ten years prior to the</i>		

project start date. 5. The DRMI declaration was made on December 18, 2014, through Agreement 011 of 2014, while Los Riscas REDD project has start date in April 2014 as its start date, which is before the DRMI declaration. In this way, the REDD+ project becomes a financing instrument for the conservation activities defined for the DRMI since the Los Riscas Community Council is an integral part of the DRMI and has contributed to mangrove reforestation activities in the areas that overlap with the DRMI. Therefore, the Los Riscas REDD project is a support and complement to the conservation activities of the DRMI since the development of REDD project does not go against what is established in the DRMI.	
Documentation provided by the Project Participant	
VCS_Joint_Project_Description_Monitoring_Report_REDD_RISCALES_V4.docx	
VVB Assessment	Date: 29/03/2023
1. The Project Proponent provided some documentation that presents as the source of data and indicates other sources in the PDD. 2. The Project Proponent clarified the land-use scenarios. However, is scenario 2 realistic and credible? That is, is it feasible to carry out the project activities in a scenario without a project? 3) The selection and determination of the most plausible baseline scenario is adequate. 3. The Project Proponent adjusted the broken link and provided the adequate source. 4. The Project Proponent clarified the land-use scenario 3. However, when in "Sub-step 1a (b): Consistency of credible land use scenarios with enforced mandatory applicable laws and regulations" it is mentioned that "Scenario 3 is not considered credible", then why is this scenario 3 listed? CAR Continues OPENED	
Project Participant response	Date: DD/MM/YYYY
2. This scenario was adjusted in section 3.5.1, where its feasibility is explained. 3. In step 1a(b), section 3.5.1 is adjusted, and the context of the applicability of scenario 3 is explained.	
Documentation provided by the Project Participant	
VCS_Join_PD_Monitoring_Report_REDD_Riscas_V4_13062023.	
VVB Assessment	Date: 16/07/2023
The adjusts are developed by Project Participant. CAR is Closed	

CAR ID:	06	Date: 22/01/2023
Description of NC		

In relation to “Step 3. Barrier analysis”:

1. “Provide transparent and documented evidence, and offer conservative interpretations of this documented evidence, as to how it demonstrates the existence and significance of the identified barriers. Anecdotal evidence can be included, but alone is not sufficient proof of barriers.” (According to Tool VT0001 / 2.3.1 / literal I).
2. About Step 3b, briefly explain how “All identified barriers will not impede the land-use scenario identified in step 1”, that is, explain how at least one viable land-use scenario is affected less strongly than the proposed project activity.
3. About Step 4: Provide evidence of statements presented

Project Participant response

Date: 24/03/2023

1. The Barriers analysis was updated, in which three types of barriers are described and documented:
 - 4) a. investment barriers
 - 5) b. Institutional barriers
 - 6) c. financial barriers

Each of the identified barriers was documented through the following documents:

 - 7) Cartilla para la elaboración de planes de etnodesarrollo: https://www.mininterior.gov.co/wp-content/uploads/2022/03/cartilla-ped-2020-28dic-2020_1.pdf
 - Banco de proyectos NARP: <https://www.cci.org.co/wp-content/uploads/2020/11/Guia-Manual-Banco-NARP-word-13.10.20-vr26-nov-2020.pdf>
 - Plan de Acción Institucional de Codechocó: <https://codechoco.gov.co/loader.php?IServicio=Tools2&ITipo=viewpdf&id=368>
 - Plan de Etnodesarrollo: Anexo 17
 - Plan de manejo de Manglares: Anexo 4
- 8)
2. Step 3b, was updated and in table 28, it is described how the barriers identified in step 1, do not prevent scenario 1
3. This section was updated and the evidence is related in the footprints 23, 24 and 25

Documentation provided by the Project Participant

VCS_Joint_Project_Description_Monitoring_Report_REDD_RISCALES_V4.docx

VVB Assessment

Date: DD/MM/YYYY

1. The Project Proponent must establish the difference between investment barriers and financial barriers, because their descriptions have similarities.
2. “Sub-step 3b. Show that the identified barriers would not prevent the implementation of at 2.3.2least one of the alternative land use scenarios (except the proposed project activity)” was developed adequately.
3. “Step 4. Common practice analysis” was developed adequately, with document sources and

annexes.	
CAR Continues OPENED	
Project Participant response	Date: DD/MM/YYYY
1. The definition of financial and investment barriers was adjusted. See section 3.5.1	
Documentation provided by the Project Participant	
VCS_Join_PD_Monitoring_Report_REDD_Riscales_V4_13062023.	
VVB Assessment	Date: 16/07/2023
There is still no clear differentiation between investment barriers and financial barriers. In fact, i) financial barriers continue to talk about investment, ii) reviewing the VCS tool for additionality, financial barriers are not on the list (Sub-step 3a) and iii) in Table 28 Barriers and alternative land use scenarios, in the row "financial barriers" refers to "Institutional barriers" The Project Proponent must stick to the rule defined in the Tool for additionality, Sub-step 3a, literal "b) <i>Investment barriers, other than the economic/financial barriers in Step 2 above</i>", since it is understood that Steps 2 (financial) and 3 (barriers) are being developed, but they are not clearly delimited. CAR Continues OPENED	
Project Participant response	Date: 18/08/2023
Financial and investment barriers were unified to simplify the analysis in section 3.5.1. Section 3.5 was updated in the new version of the PDD	
Documentation provided by the Project Participant	
VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_14082023	
VVB Assessment	Date: DD/MM/YYYY
The Project Participant made the mentioned adjusts in file "VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_14082023.docx". CAR is Closed.	

CAR ID:	07	Date: 22/01/2023
Description of NC		
In file "Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx", Sheet "1_Stock_Carbono_Bosques" the parameter CCshrub,i is indicated so:		

$CC_{SHRUB,i}$ = Crown cover of shrubs in shrub biomass estimation stratum i at the time of estimation, expressed as a fraction (e.g. 10 per cent crown cover implies $CC_{SHRUB,i} = 0.10$); dimensionless

However, in the calculations the value of 0.5 is applied. The calculations must be adjusted so as not to overestimate the results.

Project Participant response

Date: 24/03/2023

According to AR-TOOL14 del CDM V04.2. Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities, $CC_{SHRUB,i} = 0.5$ unless there are other values that are justified. Therefore, the value of 0.5 is left. The value of 0.1 is shown as an example of 10% coverage, but it is not the default value of the tool.

AR-TOOL14

Methodological tool: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities
Version 04.2

Data / Parameter table 2. Shrub crown cover

Data / Parameter:	$CC_{SHRUB,i}$
Data unit:	Dimensionless
Description:	Crown cover of shrubs in shrub biomass stratum i
Source of data:	Field measurement
Measurement procedures (if any):	Considering that the biomass in shrubs is smaller than the biomass in trees, a simplified method of measurement may be used for estimating shrub crown cover. Ocular estimation of crown cover may be carried out or any other method such as the line transect method or the relascope method may be applied
Monitoring frequency:	At every verification
QA/QC procedures:	Quality control/quality assurance (QA/QC) procedures prescribed under national forest inventory are applied. In the absence of these, QA/QC procedures from published handbooks, or from the IPCC GPG LULUCF 2003, are applied
Comment:	When land is subjected to periodic cycles (e.g. slash-and-burn, or clearing-regrowing cycles) so that the shrub crown cover oscillates between a minimum and maximum values in the baseline, an average shrub crown cover equal to 0.5 is used unless transparent and verifiable information can be provided to justify a different value

Documentation provided by the Project Participant

AR-TOOL14. Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities. Version 04.2

VVB Assessment

Date: 29/03/2023

The Project Participant clarify the value 0.5 applied to the parameter $CC_{shrub,i}$ in file "Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx", Sheet "1_Stock_Carbono_Bosques".

CAR is Closed.

CAR ID:

08

Date: 22/01/2023

Description of NC		
According to Equation 15 of the VCS Methodology VM0007 REDD+ MF / Sections “5.2 Temporal Boundaries”, the Buffer % is applied to the difference between the baseline emissions and the project emissions (not including leakage emissions). Revise “sheet 10_A_Estimación_VCU_Ex_ante, Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx” file.		
Project Participant response		Date: 24/03/2023
The buffer that was associated with the leaks is removed from the estimation and the estimates are readjusted.		
Documentation provided by the Project Participant		
Adjusted document and adjusted tool in its version 4. “Balances de carbono Ex ante y Ex post_RiscalesV04_03_2023.xlsx” file.		
VVB Assessment		Date: 29/03/2023
It has not yet been observed that the Project Proponent has correctly applied the Equation 15 of the VCS Methodology VM0007 REDD+ MF ex-ante and ex-post. Please clarify the use of the equation. CAR Continues OPENED.		
Project Participant response		Date: 13/06/2023
The ex-ante and ex post estimates were adjusted considering that the buffer can only affect NERREDD estimates, i.e. removals without including leakage. However, as can be seen, for the monitoring period and following the methodological recommendations, emissions are accounted for if and only if the emissions in the leakage belt for the monitoring period are higher than the projected emissions in the baseline for the leakage belt, otherwise they are considered as zero (0). In the project, as seen in the carbon balance tool, leakage was equal to zero (0) for the 2014-2020 monitoring period.		
Documentation provided by the Project Participant		
VCS_Join_PD_Monitoring_Report_REDD_Riscales_V4_13062023. Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023		
VVB Assessment		Date: 16/07/2023
The adjusts are developed by Project Participant. CAR is Closed		
CAR ID:	09	Date: 22/01/2023

Description of NC

Non-Permanence Risk Tool:

- Review and adjust values of World Bank Institute's Worldwide Governance Indicators, because some of the values presented in the file "Governance_Indicators_2009-2017.xlsx" are not the same (for example, see the following images):

Governance Indicator	2017	2016	2015	2014	2013	2012	2011	2010	2009
Voice & Accountability	0.11	0.12	0	-0.04	-0.08	-0.06	-0.09	-0.16	-0.16
Political Stability No Violence	-0.79	-0.88	-1.07	-1.11	-1.29	-1.4	-1.26	-1.53	-1.83
Government Effectiveness	-0.07	0.02	-0.04	-0.01	0.07	0.02	0.06	-0.05	-0.23
Regulatory Quality	0.34	0.4	0.47	0.5	0.41	0.4	0.37	0.26	0.16
Rule of Law	-0.36	-0.28	0.27	0.29	-0.41	-0.35	-0.29	-0.35	-0.44
Control of Corruption	-0.37	-0.32	-0.3	-0.37	-0.41	-0.39	-0.3	-0.41	-0.3
Average	-0.19	-0.16	-0.11	-0.12	-0.29	-0.30	-0.25	-0.37	-0.47

Worldwide Governance Indicators				
Indicator	Country	Year	Number of Sources	Governance (-2.5 to +2.5)
Voice and Accountability	Colombia	2009	18	-0.15
		2010	18	-0.13
		2011	19	-0.06
		2012	19	-0.06
		2013	18	-0.08
		2014	15	-0.04
		2015	15	0.00
		2016	15	0.12
		2017	15	0.11

- PP didn't complete the value in cell G130 in file "VCS-Risk-Report-Calculation-Tool-v3.1_Riscales_2022.xls".

Project Participant response

Date: 24/03/2023

- The values are corrected, the cells are linked according to the reports of the Worldwide Governance Indc. This replaces the folders Governance_Indicators_2009-2017.xlsx, and Worldwide Governance Indc. This replaces the folders .
- This replaces the folders G130 para estimar el Buffer This replaces the folders

Documentation provided by the Project Participant

- Worldwide Governance Indc. and Governance_Indicators_2009-2017.xlsx

VCS-Risk-Report-Calculation-Tool-v3.1_Riscales_2023

VVB Assessment

Date: 16/07/2023

The Project Participant made the corresponding adjust in file "Governance_Indicators_2009-2017_AS_2023.xlsx".

CAR is Closed.

CAR ID:

10

Date: 22/01/2023

Description of NC

- In file "Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx", Sheets "9_Emissiones_proyectadas_LB_AP", "10_LK_BL_GEI_Ex-ante", and "10_A_Estimación_VCU_Ex-ante"; and in PDD Sections 4.1.3.4, 4.3.1, and 4.4, the values of baseline emissions and project emissions for Project Area and Leakage Belt, net GHG emission reductions and VCUs are presented as accumulated values. These results must be presented by each year, according VCS Module VMD0007 BL-UP, Section STEP 4.3, Equation 22: results of baseline carbon stock change ($\Delta C_{BSL,i,t}$) both in the PDD and in the spreadsheet.

2. In file “Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx”, Sheet “9_Emisiones_proyectadas_LB_AP” and in PDD Section 4.1.3.4, “Baseline emission (BSL-REDD)”, it is not possible to understand why for t=6 the value of the column "Cumulative unplanned deforestation ABSL,PA,unplanned (ha)Forest" is calculated differently, without finding any explanation.	
Project Participant response	Date: 24/03/2023
1. All the tables are adjusted both in the tool and in the tables of the report considering the annual and non-accumulated values. 2. t=6 The value of the column, is calculated based on an efficiency in reducing deforestation of 80% as of this year. Remember that the simulation assumes two levels of effectiveness in reducing emissions, 60% between year 0-5 and 80% of year 6-30. Therein lies this different way of assuming the calculation from t=6.	
Documentation provided by the Project Participant	
<i>Calculation tool adjusted to with values for year and non-cumulative.</i> <i>Report with adjusted tables.</i>	
VVB Assessment	Date: 29/03/2023
1. The Project Participant has made the required adjusts (to present the values by year and not cumulative) in the file “Balances de carbono Ex ante y Ex post_RiscalesV04_03_2023.xlsx”, Sheets “9_Emisiones_proyectadas_LB_AP”, “10_LK_BL_GEI_Ex-ante”, and “10_A_Estimación_VCU_Ex_ante”; and in the PDD, sections “5.1 Baseline Emissions”, “5.2 Project Emissions”, “5.3 Leakage”, “5.4 Estimated Net GHG Emission Reductions and Removals”. 2. The Project Participant adjust the values in t=6 in file “Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx”, Sheets “9_Emisiones_proyectadas_LB_AP” and “10_LK_BL_GEI_Ex-ante”. CAR is Closed.	

CAR ID:	11	Date: 22/01/2023
Description of the NC		
The project proponent didn't present an agreement or another legal document that shows the roles and participation in the REDD+ process between the RISCALES Community Council and the other entities involved in the project, such as the Interchurch Cooperative for Development Cooperation (ICCO) and Fondo Acción.		
Project Participant response		Date: 24/03/2023
Between the parties in charge of the Comunidad de los Riscales project and Interchurch Cooperative for Development Cooperation (ICCO), there is an agreement for the accompaniment of the project. The Action Fund (FA) is developing technical support in a framework of direct cooperation with ICCO and does not link the Riscales community.		

Attached are the agreements signed between ICCO and Comunidad de los Riscuales.	
Documentation provided by the Project Participant	
Cooperation agreements ICCO – Riscuales.	
VVB Assessment	Date: 29/03/2023
The Project Participant presented the file “F.Convenio FY2022119 ICCO Riscuales dic2022_mayo2023.pdf” (among others) as the document that formalize the relation between Comunidad de los Riscuales and Interchurch Cooperative for Development Cooperation (ICCO), in which they have established the responsibilities and obligations of the "partner" and of the ICCO. CAR is Closed.	

CAR ID:	12	Date: 05/03/2023
Description of the NC		
The project proponent must present an action plan that includes tactics, an improvement plan, and indicators to help communities understand important information about the REDD+ project, such as action lines to avoid deforestation, the roles of the proponents, and project steps.		
Project Participant response		Date: 24/03/2023
A communications plan is built to improve the communication of the REDD project with the communities. This was presented to the governing board for approval and implementation.		
Documentation provided by the Project Participant		
Communications Plan to be implemented.		
VVB Assessment		Date: 29/03/2023
The Project Participant presented the file “2023.03.09. Plan de acción Proyecto REDD Los Riscuales.pdf” as the document that contains the action plan that includes the components to develop, the indicators, goals, activities and implementation periods.		
CAR is Closed.		

CAR ID:	13	Date: 16/07/2023
Description of NC		

1. According to the document with subject “*Project 1806: Response to second extension request submitted to Verra on 08 March 2023*”² (uploaded to Verra Registry, ID Project 1806), which states that:

“As outlined in the first exemption letter, the project must comply with VCS Standard v4.4, considering the project’s validation status as of 19 January 2022 ...”.

The Project Proponent (PP) must adjust the project to version 4.4 of the VCS Standard (issued on September 19, 2019), make the updates that this version is requiring, and adjust all references to inactive versions.

2. According to the document with subject “*Project 1806: Response to second extension request submitted to Verra on 08 March 2023*”, which states that:

“According to Section 3.2.7 of the VCS Standard v4.2, the first baseline shall be set for a 6-year validity period, i.e. from 1 April 2014 to 31 March 2020”.

The PP must adjust what refers to the renewal date of the Baseline, which can no longer be considered for 10 years, but for 6 years.

3. The PP must include in the list about title and reference (PDD & Monitoring Report v4.0, Section 3.1 / Table 11) and applicability conditions (PDD & Monitoring Report v4.0, Section 3.2 / Table 12) regarding to following mandatory modules and tool:

- VCS MODULE VMD0017 Estimation of uncertainty for REDD project activities (X-UNC) v2.2.
- VCS MODULE VMD0013 Estimation of greenhouse gas emissions from biomass burning (E-BPB) v1.2.
- CDM Tool for testing significance of GHG emissions in A/R CDM project activities (T-SIG).

And indicate in which annex is the evidence of compliance with requirements of this Modules and Tool.

CAR Continues OPENED.

Project Participant response

Date: 18/08/2023

The versions of the consulted VCS Standard document were updated to the latest version 4.4 of January 19, 2022. The latest versions of the modules and tools were applied in the file Carbon_Balance_Ex ante and Ex post_RiscalesV04_13_06__2023 and in the document VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_140 82023

Documentation provided by the Project Participant

Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023 and VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_14082023

VVB Assessment

Date: 20/09/2023

The Project Participant has made the required adjusts (according to version 4.4 of VCS Standard).

²

https://registry.verra.org/mymodule/ProjectDoc/Project_ViewFile.asp?FileID=90133&IDKEY=k98klasmf8jflkasf8098afnasfkj98f0a9sfsakjflsakjf8df124293407

CAR is Closed.

Clarifications (CL)

CL ID:	01	Date: 22/01/2023																
Description of the CL																		
Section 4.1.2 of PDD:																		
1. In Section 4.1.2 of PDD the total years current crediting period and a possible additional period, in relation to statement “REDD project accreditation period: the selected accreditation period was 2014-2044, 30 years from the project start date. The possibility of renewing the project for an additional period of 10 years will be considered, for a total accreditation period of 30 years” is confusing. 2. Adjust the values in PDD, Section 4.1.2, Table 27, because are different from the values in file "Ex ante and Ex post_RiscalesV03_08_2022.xlsx" / Sheet "5_A_(BSL,RRD, unplanned,t)"column "Unplanned deforestation area project. in annual DRR (ha/year) Mangrove".																		
<table><tr><td>Área de deforestación no planeada para proyección en la RRD (ha) Manglar</td><td>Área de deforestación no planeada anual proyec. en la RRD anual (ha/año) Manglar</td><td>Projected area of unplanned baseline deforestation in the RRD (ha). Mangroves</td><td>Projected annual unplanned deforestation area for RRD (ha/year). Mangroves</td></tr><tr><td>739.116</td><td>147.823</td><td>739,1</td><td>147,8</td></tr><tr><td>480.929</td><td>40.077</td><td>480,9</td><td>68,7</td></tr><tr><td>818.901</td><td>68.242</td><td></td><td></td></tr></table>			Área de deforestación no planeada para proyección en la RRD (ha) Manglar	Área de deforestación no planeada anual proyec. en la RRD anual (ha/año) Manglar	Projected area of unplanned baseline deforestation in the RRD (ha). Mangroves	Projected annual unplanned deforestation area for RRD (ha/year). Mangroves	739.116	147.823	739,1	147,8	480.929	40.077	480,9	68,7	818.901	68.242		
Área de deforestación no planeada para proyección en la RRD (ha) Manglar	Área de deforestación no planeada anual proyec. en la RRD anual (ha/año) Manglar	Projected area of unplanned baseline deforestation in the RRD (ha). Mangroves	Projected annual unplanned deforestation area for RRD (ha/year). Mangroves															
739.116	147.823	739,1	147,8															
480.929	40.077	480,9	68,7															
818.901	68.242																	
Project Participant response		Date: 24/03/2023																
The values are adjusted, and the tea is modified to an additional period of 30 years.																		
Documentation provided by the Project Participant																		
VVB Assessment		Date: 29/03/2023																
1. The Project Proponent adjusted the redaction in PDD, section “5.1.3 Definition of temporal limits”. 2. The Project Proponent adjusted the values of Table 38. CLARIFICATION is Closed.																		

CL ID:	02	Date: 22/01/2023
Description of the CL		

Section 3.2 of PDD:

1. About PDD, Section 3.2, Table 11 “*Applicability conditions*”, explain and justify why is the A/R Methodological Tool 14 “Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities” referenced, if VCS Module VMD0001 (CP-AB)
2. About Table 11, explain and justify why is the A/R Methodological Tool 16 “Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities” referenced if VCS Methodology VM0007 (REDD-MF) includes the VCS Module VMD0004 (CP-S)
3. About this Table 11, explain and justify why are the A/R Methodological Tool 12 “Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities” referenced if VCS Module VMD0002 (CP-D)
4. About PDD, Section 3.2, Table 12 “*Applicability conditions of methodology VM0007*”, explain and justify why is applicability condition No. 5 (VCS Methodology VM0007 – REDD-MF). Also, concerning the applicability condition No. 12 - VCS Module VMD0007 (BL-UP).
5. About Table 12, about applicability conditions No. 10 and 11 (VCS Module VMD0002 – CP-D), Section 5 of PDD includes the parameter “ $C_{DW_bsl,i}$ ”, however, it is necessary to provide the “Justification of choice of data or description of measurement methods and procedures applied”. In addition, according to justification or methods/procedures applied, it will result if it is necessary to describe, validate and monitor more parameters.
6. About this Table 12, the applicability condition No. 12 (VCS Module VMD0007 – BL-UP) also must refer to if “Where pre-project, unsustainable fuelwood collection is occurring within the project boundaries, Modules BL-DFW and LK-DFW must be used to determine potential leakage” is applicable or not.

Project Participant response

Date: 24/03/2023

Because the Project did not meet the defined times (information from sampling grazing two years prior to the start date) to establish the carbon contents in its different components (aerial biomass, Underground, COS, Litter, and others) CDM tools were used to develop estimates with default values derived from literature and reliable sources such as the IPCC and the UNFCCC. Hence, the modules established by the methodology only consider direct sampling in the field. This will be developed during the implementation of monitoring with the community to update emission values.

Faced with the potential of firewood, it is demonstrated that the project area has many areas where firewood extraction activities can continue to be developed, however as detailed the project promotes eco-efficient stoves to reduce the high dependence on firewood.

Documentation provided by the Project Participant

VVB Assessment

Date: 29/03/2023

The Project Proponent states that will develop the direct sampling in field to determine the carbon contents in its different components (aboveground and belowground biomass, Soil Organic Carbon, Litter, and others) during the implementation of monitoring to update emission values.

The Project Proponent does not clearly refer to points 4,5 and 6, so there is no answer to them.

CLARIFICATION Continues OPENED.

Project Participant response

Date: DD/MM/YYYY

4. About PDD, Section 3.2, Table 12 “Applicability conditions of methodology VM0007”, explain and justify why is applicability condition No. 5 (VCS Methodology VM0007 – REDD-MF).



According to the 2014 agricultural census (DANE), the region of the community council of Los Riscasles and the municipality of Nuquí, the municipality does not have an agricultural infrastructure area that can be classified as territories with industrial-scale activities. According to DANE (2014), only 3 ha meet the condition of agricultural infrastructure, i.e., values between 0.01-0.03% of the municipality's total area.

Regarding the agents of deforestation, according to Gonzalez, et al 2018 , the project area is part of zone two of the Colombian Pacific, the northern region (bordering Panama), characterized by some high areas with cliffs of the Baudó mountain range near the coast.

In addition to the clear ownership of the black and indigenous communities in the northern Pacific, this topographic condition acts as a barrier to the entry of migrants and deforestation actors other than the community itself.

Also, concerning the applicability condition No. 12 - VCS Module VMD0007 (BL-UP). See above.

5. About Table 12, about applicability conditions No. 10 and 11 (VCS Module VMD0002 – CP-D), Section 5 of PDD includes the parameter “ $C_{DW_bsl,i}$ ”; however, it is necessary to provide the “Justification of choice of data or description of measurement methods and procedures applied”. In addition, according to justification or methods/procedures applied, it will result if it is necessary to describe, validate and monitor more parameters.

Accord BL_UP stock change 1/10 for 10 year, with these values applied, and following the T-SIG tool, this component is NOT Significant. It is therefore eliminated from the carbon balances (see, Carbon_Balance_Ex ante and Ex post_RiscaslesV04_13_06__2023).6. About this Table 12, the applicability condition No. 12 (VCS Module VMD0007 – BL-UP) also must refer to if “Where pre-project, unsustainable fuelwood collection is occurring within the project boundaries, Modules BL-DFW and LK-DFW must be used to determine potential leakage” is applicable or not.

Although reference is made to the fact that firewood extraction is one of the drivers of deforestation, this is done in a focused manner in the mangrove area, and its reduction in mangrove cover is not directly and individually identified. Within the PD it is rated as the lowest participation, and applying the VMD0008 module (BL-DFW) it is shown that this component is not significant in the project. (see Carbon_Balance_Ex ante y Ex post_RiscaslesV04_13_06__2023, 8_Emissiones_Consumo_leña).

Documentation provided by the Project Participant	
VCS_Join_PD_Monitoring_Report_REDD_Riscales_V4_13062023. Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023	
VVB Assessment	Date: 16/07/
The Project Proponent must clearly indicate the Annexes where the source of the references "agricultural census (DANE) 2014" and "Gonzalez, et al 2018" are, on which the justification for applicability condition No. 5 in Table 12 is based. 5. The Project Proponent adequately explains the insignificance of this carbon pool and its omission from the calculations. However, the Section 5 of PDD includes the parameter "$C_{DW_bsl,i}$" with an value of 6.5, therefore the PP should clarify that this value is not applied to the calculations. 6. The Project Proponent explains that firewood extraction is insignificant. However, this source of emission is used to determined the Base Line. In addition, in file "Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023.xlsx" sheet "11_Estimación_VCU_Ex_ante " the value of the biomass projected by firewood is taken as if they were the ex-ante estimated emissions in the scenario with project ($\Delta C_{WPS-REDD}$). CLARIFICATION Continues OPENED.	
Project Participant response	Date: 18/08/2023
5. The monitored CDW parameter whose value is 1.07 was updated according to table 46, from section 5.4. 6. Although this emission is considered negligible, this emission is conservative when included in carbon balances, as baseline emissions.	
Documentation provided by the Project Participant	
Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023 and VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_14082023	
VVB Assessment	Date: 20/09/2023
5. Project Participant indicates that in Table 46 of new version of PDD it has updated the value to CDW in 1.07. 6. The Project Proponent justified inclusion of emissions by firewood. Clarification is CLOSED.	

CL ID:	03	Date: 22/01/2023
Description of the CL		
The Annex 30 - Monitoring Plan shows "accreditation period corresponds to 20 years, starting from 1° January 2014 and ending January 1, 2034"; however PDD, Section 1.9 establishes that "The initial accrediting period began on April 1, 2014 and ends on April 1, 2044, for a total duration of 30 years		

Clarify.		
Project Participant response		Date: 24/03/2023
<i>This monitoring plan focused on the dates initially defined for the start of the project. The dates that govern the project are represented in the report presented with its due support. Within the continuous improvement plans, said plan is adjusting and modifying according to the conditions of the project.</i>		
Documentation provided by the Project Participant		
Project Document		
VVB Assessment		Date: 29/03/2023
The Project Proponent explains that the dates were initially defined to 20 years. Then, clarify if Annex 30 no longer valid. About “<i>Within the continuous improvement plans, said plan is adjusting and modifying according to the conditions of the project</i>”, it necessary to consider that a posterior adjust in crediting period includes a new validation process, because it is a renewal of baseline. CLARIFICATION Continues OPENED.		
Project Participant response		10) Date: DD/MM/YYYY
Adjustments to the reference levels will follow the processes established by the standard to revalidate the baseline when this process occurs following the respective requirements. Introduction and general information and section 4. Monitoring data and parameters.		
Documentation provided by the Project Participant		
VCS_Join_PD_Monitoring_Report_REDD_Riscales_V4_13062023. Annex 37-Monitoring Plan_Ajustado_V02.docx		
VVB Assessment		Date: 17/07/2023
The PP presented the Monitoring Plan according to the standard. CLARIFICATION is Closed.		

CL ID:	04	Date: 22/01/2023
Description of the CL		
The Project Proponent mentions that “...Finally, it is important to mention that the national information has used information collected in the field, through the implementation of a network of sampling plots in the field, the results of which were reported for 2014, the year the project began. Therefore, the project would meet the condition of data collection dates as described in module VMD007 BL-UP V3.3, section 4.2.1”. VCS Module VMD0001, Section 5 / Part 1 indicates “The mean carbon stock in aboveground tree biomass per unit area is estimated based on field measurements in sample fixed area plots or sample		

points using prisms employing representative random or systematic sampling”.	
Therefore, the Project Proponent must explain and justify that the “...network of sampling plots in the field...” is related to “sample fixed area plots” and provide the documental source to validate the data.	
In addition, the PP includes the file "Coordenadas_Parcels" which there are not related to the PDD or the GDB.	
Project Participant response	Date: 24/03/2023
<i>As defined by the methodology, the information must be the product of sampling plots established at least two years before the start of the project. These plots were developed in a forest monitoring process, as an activity of the REDD project. However, due to their timelessness (year 2017), they were not considered for the valuation of carbon content in forest covers y are left as a community monitoring exercise.</i>	
Documentation provided by the Project Participant	
VVB Assessment	Date: 29/03/2023
The Project Proponent explains that data of sampling plots are of 2017 (outside the time frame determined by the methodology). This is related with the use of stocks carbon data of secondary sources (CDM, AR Tools) and with that it will develop the direct sampling in field to determine the carbon contents during the implementation of monitoring.	
CLARIFICATION is Closed.	

CL ID:	05	Date: 22/01/2023
Description of the CL		
Concerning VCS Modules:		
1. Section 4.2 of the PDD and the calculations do not go into depth on how the VCS Module VMD0015 (M-MON), its phases, and parameters are used to calculate the ex-ante project emissions ($\Delta C_{WPS-REDD}$). 2. Section 4.2 of the PDD and the calculations do not go into depth on how the VCS Module VMD0010 (LK-ASU), its phases, and parameters are used to determine the ex-ante leakage emissions ($\Delta C_{LK-AS,unplanned}$). 3. Section 6.4 of the PDD and the calculations do not explain the applicability of the VCS Module VMD0015 (M-MON), its steps, and parameters to determine the ex-post project emissions ($\Delta C_{WPS-REDD}$). 4. Section 6.5 of the PDD and the calculations do not go into depth on how the VCS Module VMD0010 (LK-ASU), its phases, and parameters are used to determine the ex-post leakage emissions ($\Delta C_{LK-ASU-LB}$).		
Project Participant response	Date: 24/03/2023	

The module VMD0015 (M-MOM) Change in 2020 to the version VDM 00015 (M-REDD) V2.2. This module is implemented in conjunction with the LK_ASU. A description of the satellite imagery processes is made in the text to determine the projected changes. And in the carbon balance tool Ex ante y Expost Details of the proceedings are displayed.

Documentation provided by the Project Participant

PD

VVB Assessment

Date: 29/03/2023

The Project Proponent has adjusted the section “5.2 Project Emissions” of PDD in relation to application of the VCS Module VMD0015. However, it is not possible to identify how the data/results of the table “Whit project” in section “5.2.1 Net Emissions for unplanned deforestation” of PDD (same in file “Balances de carbono Ex ante y Ex post_RiscalesV04_03_2023.xlsx”, Sheet “9_Emisiones_proyectadas_LB_AP” / “Con proyecto”) are used. This is related with the Equation 15 of the VCS Methodology VM0007 REDD+ MF (see NC ID 08) in estimation ex-ante and verification ex-post.

About estimation ex-ante of leakage, in file “Balances de carbono Ex ante y Ex post_RiscalesV04_03_2023.xlsx” Sheet “10_A_Estimación_VCU_Ex_ante” the “Leakege tCO₂” is calculated, but these results are not applied as it is established in VCS VM0007 Equation 2 “ $NERREDD = \Delta C_{BSL-REDD} - \Delta C_{WPS-REDD} - \Delta C_{LK-REDD}$ ”.

About verification ex-post of leakage, in file “Balances de carbono Ex ante y Ex post_RiscalesV04_03_2023.xlsx” Sheet “15_Balan_VCU_Ex-Post_2014_2020” it is stated that “Para el periodo de monitoreo, 2014-2020, la deforestación en el cinturón de fuga fue menor al proyectado en LB. Por tanto no se generan emisiones por desplazamiento de actividades con la implemenetación del proyecto”. So, although deforestation in LB was less than projected, there was still deforestation.

CLARIFICATION Continues OPENED.

Project Participant response

Date: DD/MM/YYYY

Calculations were adjusted in the carbon balance tool.

Among the main changes was eliminating low-significance sinks such as root biomass in the mature forest, dead wood and soil carbon. These values were modified since in the previous version of carbon balances, it was not considered that the value should be applied for roots and dead wood should be 1/10 within the first 10 years, and 1/20 for the carbon component in the dry forest soil.

Regarding the emissions associated with leakage, we clarify that the methodological module LK_ASU VMD0010, points out very precisely that if and only if the leakage is considered if it is positive in the application of equation 1.

Leakage in the leakage belt is estimated as follows:

$$\Delta C_{LK-ASU-LB} = \Delta C_{P,LB} - \Delta C_{BSL,LK,unplanned} \quad (1)$$

Although they are leaks, they cannot be associated with the project.

If $\Delta C_{LK-ASU-LB}$ as calculated is <0 then $\Delta C_{LK-ASU-LB}$ must be set equal to 0 (to prevent positive leakage).

And they are not accounted for in the balance sheet.

see (Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023, 12_LK_ExpovtsExant_2014-2020).

Documentation provided by the Project Participant

Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023
VCS_Join_PD_Monitoring_Report_REDD_Riscales_V4_13062023.

VVB Assessment

Date: 16/07/2023

The project proponent better explains how emissions were estimated ex-ante in the with-project scenario, as well as explaining and adjusting the monitored leaks.

CLARIFICATION is Closed.

CL ID:

06

Date: 22/01/2023

Description of the CL

In file "Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx", Sheet "11_Trans_LK_Expovts_2014-2020", the column "Cambios Bosque Maduro a no Bosque 2014-2020 (ha)" does not include the value of "ID 7 Bosque a Cuerpos de agua", "ID 13 Manglar a Urbano", and "ID 14 Manglar a Cuerpos de agua", which were taken into account for the study of the change from Forest to Non-Forest in RDD in Sheets "4_Transiciones_RRD_2002-2014_LB" and "5_A_(BSL,RRD ,unplanned,t)".

Should consider the same adjustments for both RRD and project scenarios.

Project Participant response

Date: 24/03/2023

It should be clarified that the "4_Transiciones_RRD_2002-2014_LB", shows historical changes ex ante. And "11_Trans_LK_Expovts_2014-2020", are the variations of relative changes detected for the monitoring period, therefore, these proportions will not be the same. But it is clear if they are identified and weighted to the project area.

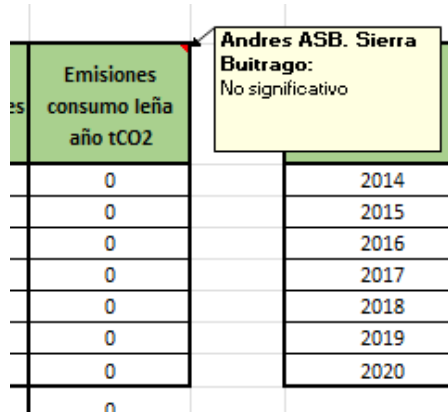
Documentation provided by the Project Participant

VVB Assessment

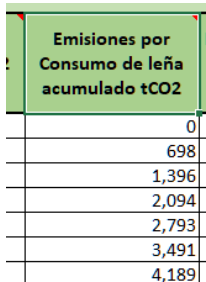
Date: 29/03/2023

The Project Proponent explain that to determinate the changes in monitoring period the proportions are not the same to estimate the changes from Forest to Non-Forest in RDD previously.

Clarification is Closed.

CL ID:	07	Date: 22/01/2023
Description of the CL		
In file “Balances de carbono Ex ante y Ex post_RiscalesV03_08_2022.xlsx”, Sheet “15_Balan_VCU_Ex-Post_2014_2020” the results of “Emisiones consumo leña año tCO2” is zero, but this is not explained neither in the PDD nor in the calculations.		
Project Participant response		Date: 24/03/2023
<i>En la secc 5.2.1, se explicaba que:</i> GHG emissions will be zero because the Project will not use fertilizers as a leakage prevention activity. Therefore, emissions from nitrous oxide are excluded, and emission from fossil fuel combustion is ignored in the baseline and, there for can be ignored in the project case³. Emissions from firewood consumption are less than 0.6%, which is considered insignificant compared to the net anthropogenic removals derived from the implementation of the project. <i>This argument had been detailed in both the DDA and the Notes in the “15_Balan_VCU_Ex-Post_2014_2020”.</i> 		
Documentation provided by the Project Participant		

³ VMD0014, E-FFC: “Fossil fuel combustion in all situations is an optional emission source.”

VWB Assessment		Date: DD/MM/YYYY
The Project Proponent explain that firewood consumption is insignificant, therefore the value is set to zero. However, in file " <i>Balances de carbono Ex ante y Ex post_RiscalesV04_03_2023.xlsx</i> ", Sheet " 15_Balan_VCU_Ex-Post_2014_2020 " it can now be seen that values have been placed for column " Emisiones por Consumo de leña acumulado tCO2 " (as it is shown in following image), emissions that have not been discounted in the final calculations.  CLARIFICATION Continues OPENED.		
11) Project Participant response		12) Date: DD/MM/YYYY
The balance was adjusted assuming zero (o) emissions from firewood consumption. The Joint PD Monitoring is adjusted with the new values. Documentation provided by the Project Participant VCS_Join_PD_Monitoring_Report_REDD_Riscales_V4_13062023. Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023		
VWB Assessment		Date: 16/07/2023
The Project Proponent adjusted the values to zero. CLARIFICATION is Closed.		

CL ID:	08	Date: 22/01/2023
Description of the CL		
Clarify the area values (AP, BNB-2014;2020) supplied in GDB concerning the PDD and calculations, as these are inconsistent.		
Project Participant response		Date: 24/03/2023
The GDB was updated as Riscales_v2, and the table AREAS_CL_08 is attached, clarifying the areas for		

each date and a document named “Descripción contenido GDB e información espacial REDD” that describes the content of the GDB. See Folder: Hallazgos_Primer_Ronda/CL_08

Documentation provided by the Project Participant

VVB Assessment

Date: 16/07/2023

In file “GDB_ENTREGA_v2” the Project Area is 32,630.5 ha., the Leakage Belt is 25,744.95 ha. and RRD is 162,313.67 ha. The project area is adjusted to the titled land, so the areas have been clarified. Clarification is Closed.

CL ID:

9

Date: 16/07/2023

Description of NC

1. The Project Proponent must complete in the PDD & Monitoring Report v4.0, Section 5.1.4.4, the equation $\Delta C_{BSL,i,t} = A_{unplanned,i,t} * (\Delta C_{AB,tree,i} + \Delta C_{AB,non\ tree,i} + \Delta C_{BB,tree,i} + \Delta C_{BB,non\ tree,i} + \Delta C_{DW,i})$ in page 125, that corresponds to Equation 22 of VCS Module VMD0007 (although the calculations are well developed in the file “Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023.xlsx”).
2. In PDD & Monitoring Report v4.0, Section 3.2 / Table 12 / VMD0001 – CP-AB, it is established that “NTAGB [Non-tree aboveground biomass] **not included** in project area, as stocks are not that significant (see section 5)”.
13) The Project Proponent must clarify why in the Section 3.3 Project Boundary / Table 13 it is established that “Above-ground non-tree biomass” is **included** as a carbon pool by the project for reduction and removals of emissions of GHG, and in the file “Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023.xlsx”, sheet “1_CBSL,tree” the value 5.44 tCha⁻¹ for “Above Non-tree woody biomass” is part in the calculation as “Contenidos total de Cha-1 por tipo de bosque / Bosque Maduro”. OK
3. In PDD & Monitoring Report v4.0, Section 3.3 Project Boundary / Table 14, it is established that source “Biomass burning” is included, but also it says “Aboveground biomass losses as a result of fire are conservatively assumed zero”.
- 14) The Project Proponent must clarify why file “Carbon_Balance_Ex ante y Ex post_RiscalesV04_13_06__2023.xlsx”, Sheet “8_Emisiones_Consumo_leña”, includes values different to zero for this source, which are included in the calculations in Sheet “11_Estimación_VCU_Ex_ante” under the wrongly titled column “ $\Delta C_{WPS-REDD}$ (tCO₂)”.
4. In PDD & Monitoring Report v4.0, Section 6.4, the Project Proponent must clarify why does table 58 continue to affirm the inclusion of almost all carbon deposits, when only some are really considered?

Project Participant response

Date: 18/08/2023

1. The equation of Section 5.1.4.4 was updated

2. Table 12 / VMD0001 – CP-AB was updated in Section 3.2 3. Table 14 was updated in Section 3.3 4. Section 6.4 was updated	
Documentation provided by the Project Participant	
VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_14082023	
VVB Assessment	Date: 20/09/2023
1. Project Participant appropriately adjusted the Equation 22 of VCS Module VMD0007 in the Section 5.1.4.4 of new version of PDD. 2. Project Participant now indicates in the Table 12 that “ <i>NTAGB</i> [Non-tree aboveground biomass] is included in project area ”, according to Table 13. However, coherence about all pools must be established with what is indicated later, for example, in tables 45 and 46 in which it is stated that there are insignificant deposits and that, in fact, they are presented but are not involved in the calculations. 3. Project Participant appropriately adjusted the Table 14 of new version of PDD. 4. Project Participant adjusted the Table 58. However, coherence about all pools must be established with what is indicated in tables 45 and 46. CLARIFICATION Continues OPENED.	
Project Participant response	Date: DD/MM/YYYY
3. Tables 45 and 46 were updated in the PDD. Some sinks were calculated but are not significant, their participation depends on the significance, therefore they are not accounted for in carbon accounting.	
Documentation provided by the Project Participant	
VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_29092023	
VVB Assessment	Date: 20/10/2023
The Project Participant adjusted the tables 45 and 46. CAR is Closed.	

CL ID:	10	Date: 16/07/2023
Description of the CL		
The Project Proponent must indicate in which annex is the evidence of some statements, as follows: “<i>guidelines</i>” y “<i>lineaments</i>” (PDD & Monitoring Report v4.0, Section 2.3.1.3). OK		

“... it also includes a deeply analysis of biodiversity hazards (especially those derived from project interventions) ...” (PDD & Monitoring Report v4.0, Section 2.3.2). OK “HCV Resource Network guidance (See Annex) ...” (PDD & Monitoring Report v4.0, Section 2.3.2.1). OK - Along the PDD & Monitoring Report v4.0, Sections 2.3.3 and 2.3.4, the PP presents assertions without indicating the source or annex. Please include the corresponding sources in the paragraphs. OK “Also, external agents contribute to the clearing of forests, by settling down in the project area” (PDD & Monitoring Report v4.0, Section 3.4). OK	
15) However, the PP must also clarify why now it comment about “external agents” if it had already been established that “... This topographic condition, in addition to the clear ownership of the black and indigenous communities in the northern Pacific, acts as a barrier to the entry of migrants and deforestation actors other than the community itself ...” (Table 12 / applicability condition 5 “(iii) be either residents in the Reference Region for Deforestation or immigrants”, when the PP explains “This topographic condition, in addition to the clear ownership of the black and indigenous communities in the northern Pacific, acts as a barrier to the entry of migrants and deforestation actors other than the community itself”.	
Project Participant response	Date: 18/08/2023
The source references was Updated in PDD document VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_14082023	
Documentation provided by the Project Participant	
VCS_Joint_PD_Monitoring_Report_REDD_RISCALES_V4_14082023	
VVB Assessment	Date: 20/10/2023
The Project Participant has made the required adjusts. CAR is Closed.	

FUTURE ACTIONS REQUEST (FAR)

FAR ID:	01	Date: 20/10/2023
Description of the FAR		
Once the Ministry of the Interior responds about the consultation of the procedure to comply with paragraph 2 of Article 230 of Law 274, 2023, the PP shall comply with all mandatory procedures by this entity.		
Project Participant response	Date: DD/MM/YYYY	
N.A.		

Documentation provided by the Project Participant	
N.A.	
VVB Assessment	Date: DD/MM/YYYY
The Finding shall assessment in the next verification	

FAR ID:	02	Date: 15/01/2025
Description of the FAR		
According to the commitment (Annex 69. Carta de compromiso georreferenciación areas excluidas), the PP shall geolocate the areas related to 5690,97 ha are subtracted in the Project area.		
Project Participant response		Date: DD/MM/YYYY
N.A.		
Documentation provided by the Project Participant		
N.A.		
VVB Assessment		Date: DD/MM/YYYY
The Finding shall assessment in the next verification		

FAR ID:	03	Date: 08/05/2025
Description of the FAR		
The project proponent must assess and report, during all future verifications, any evolution of jurisdictional REDD+ programs in the Department of Chocó (including but not limited to the JNR 5079 and ART-TREES initiatives) and demonstrate that no double-counting of GHG emission reductions or removals occurs between the project and any jurisdictional accounting efforts.		
Project Participant response		Date: DD/MM/YYYY
N.A.		
Documentation provided by the Project Participant		
N.A.		
VVB Assessment		Date: DD/MM/YYYY

The Finding shall assessment in the next verification

APPENDIX III: LIST OF EVIDENCE PROVIDED

AENOR LISTADO ENTREVISTAS

REUNIÓN REPRESENTANTES CONSEJO COMUNITARIO, RISCALÉS

Nombre del Proyecto: PROYECTO RISCALÉS REDD+ Entrevistador (s): CLAUDIA POLINDIA - ADEAN VIDA

Fecha (DD-MM-AAAA): 23-02-2023 Lugar: Sede Consejo Comunitario Riscalés

Nº	NOMBRE	Nº IDENTIFICACIÓN (CÓDIGO)	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Néstor Velázquez A.	4846753	Riscalés	Rep. legal	B/Limón	velazquez@riscals.com	[Firma]
2	Yuliana Macgona A.	26363360	Riscalés	Asistente	B/Limón	macgona@riscals.com	[Firma]
3	Yennifer Ramos Manlio	115852604	Riscalés	T. social	Roma	yramos@riscals.com	[Firma]
4	Verson Gonzalez A.	102908867	Riscalés	Vicesecretario	Jurisdicción	vgonzalez@riscals.com	[Firma]
5	Anson Sosa Pico	102935832	Riscalés	Secretario	Partido	anson.sosa@riscals.com	[Firma]
6	José Anselmo Palacios	4854321	CONSEJO	Presidente	Jurisdicción	anselmo@riscals.com	[Firma]
7	Dayan García	111806310	"Riscalés"	Presidente	COAC	dayan.garcia@riscals.com	[Firma]
8	Diana Chiquillo López	102587490	Riscalés	Representante	Terminales	diana.chiquillo@riscals.com	[Firma]
9	José Manuel Pérez Pantoja	26368523	Riscalés	Representante	Terminales	jmanuel.perez@riscals.com	[Firma]
10	Wenceslao Hurtado	11805161	RISCALÉS	ABACO	Muñoz	wenceslao@riscals.com	[Firma]
11	Aristobulo Goran	4846774	Riscalés	Presidente	COAC	aristobulo@riscals.com	[Firma]
12	Julio Ibáñez P.	4853130	Riscalés	Presidente	Tribuna	julio.ibanez@riscals.com	[Firma]
13	Heladio Sola	4847261	Riscalés	Partido		heladio@riscals.com	[Firma]
14	Agelala Jaramilla	66990964	Riscalés	Partido	Arusi	agelala@riscals.com	[Firma]
15	Josefina Benítez	7194768	Riscalés	Partido		josefina@riscals.com	[Firma]

 LISTADO ENTREVISTAS							
Nombre del Proyecto		PROYECTO RISCALES REDD+		Entrevistador (a): CLAUDIA FOUNDERA - ADRIAN VIDAL			
Fecha (DD-MM-AAAA):		23-02-2023		Lugar: Sede Corporativa Comunitario Riscas			
No.	NOMBRE	NO. IDENTIFICACIÓN C/INDIOTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Hector Moreno Perea	16501124	Consejo Local Anzures	Presidente	Anzures-Magüey		
2	Henny Valenzuela Huelb	4896439	C.C. Riscas	Prescol	El Callavito	hassenvalenzuela@gmail.com	
3	Adrian Yaraiza Guren	26362623	C.C. Riscas	Prescol	El Callavito		
4	Henny & Mosquera	109935889	RECOLE	Asesor	Manizales	hassenvalenzuela@gmail.com	
5	Agustín Sierra	98566004	Fondo Acción	REDD+ HCV	Bojotá	asierra@fundacion.org	
6	José Gamboa	1079358176	Presidente JCVI	Presidente	JCVI		
7	Dianne Peña	53105973	Fondo Acción	Ing. SIS	Bogotá	dpena@fundacion.org	
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 LISTADO ENTREVISTAS							
Nombre del Proyecto		PROYECTO RISCALES REDD+		Entrevistador (a): CLAUDIA FOUNDERA - ADRIAN VIDAL			
Fecha (DD-MM-AAAA):		23-02-2023		Lugar: NUGUI			
No.	NOMBRE	NO. IDENTIFICACIÓN C/INDIOTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Rolando Mosquera	1079358176	codeclucio	coordinador	Región Páez	rolandomosquera@gmail.com	
2	Jeferson Gamboa	11814609	Municipio Nuguí	Alcalde		jeferson@gmail.com	
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LISTADO ENTREVISTAS

Nombre del Proyecto: PROYECTO RISCACES REDDT

Entrevistador (a): CLAUDIA POLINADA - ADEI/ANVIDA

Fecha (DD-MM-AAAA): 23-02-2023 Lugar: Hotel Obeg

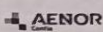
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NO/OTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	<u>Andrés BERNI</u>	<u>79953841</u>	<u>ICCO/COENUE</u>	<u>Director</u>	<u>c/169#11A-53</u>	<u>a.bernat@ccco.co</u>	<u>m</u> ✓
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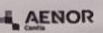
 LISTADO ENTREVISTAS							
Nombre del Proyecto		PROYECTO RISCALES REDD+		Entrevistador (a): CLAUDIA POLINDARA - ADRIAN UDAI			
Fecha (DD-MM-AAAA):		24-02-2023		Lugar: TERMALES			
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NIOTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Carmen S H m	26364216	Consejo local	Tesorera	Termales		Carmen S H m
2	Paola Valentin Ruiz	102935202	Consejo local	Vocal	Termales		Paola V.R.
3	Darwinson Cordoba	107935202	Consejo local	Vocal	Termales		Darwinson Cordoba
4	Enada Guzman M.	26370728	" " "		Termales		Enada Guzman M.
5	Paulino Mendoza S	4896754			Termales		Paulino Mendoza S
6	Ailin Moreno	4847224			Termales		Ailin Moreno
7	Luz Marina Perez P	26362523	Consejo local	Tesorera	Termales		Luz Marina Perez P
8	Diana Chiquillo Rojas	103884909	Consejo local	Vicepresidenta	Termales		Diana Chiquillo Rojas
9	Yenifer Diaz P.	114382549			Termales		Yenifer Diaz P.
10	Bryan Steven V.R.	100404931			Termales		Bryan Steven V.R.
11	Mirella Ruiz Dur	26364222	Posa fina		Termales		Mirella Ruiz Dur
12	ENILSON	4847224	agricultor		Termales		ENILSON
13	ALBEIRO URZUTIA	1449332	PESCADOR		Termales		ALBEIRO URZUTIA
14	NGSCUDS CHICILLO	15308903	NIOTRO		Termales		NGSCUDS CHICILLO
15	Diana Samanbalaco	26363344			Termales		Diana Samanbalaco

 LISTADO ENTREVISTAS							
Nombre del Proyecto		PROYECTO RISCALES REDD+		Entrevistador (a): CLAUDIA POLINDARA - ADRIAN UDAI			
Fecha (DD-MM-AAAA):		24-02-2023		Lugar: TERMALES			
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NIOTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Maria Gonzalez	11162323			Termales		Maria G.H
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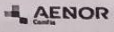
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Nombre del Proyecto		PROYECTO RISCALES REDDT		Entrevistador (a): CLAUDIA ROLDAN - ADRIAN VIDAL			
Fecha (DD-MM-AAAA):		24-02-2023		Lugar: Com. ARUSI			
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NI/DOTRO	ORGANIZACIÓN/EMPRESA/OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	JOHAN MORAN P	16501122	consejo	presidente	Arusi		[Firma]
2	René Pirelli V	70109081	c.a. Local Arusi	secretario	Arusi		[Firma]
3	Samantha Lopez	4846408	Local		Arusi		[Firma]
4	Alfonso S. Mosquera	107965869	Abogado		Arusi		[Firma]
5	IDEISA DIAZ V	6673760			Arusi		[Firma]
6	TEMIS GONZALEZ	4846657	consejo	tesorero	Arusi		TEMIS
7	Martalia Calderon	107358155	cajero tecnico		COQU	martalia2021@com	[Firma]
8	Isabella Jaramillo	66990704	Riscales	tesorero suplente	Arusi		[Firma]
9	Arturo Cordoba	4647127	Arusi				Arturo
10	ARISTILOS cordoba	4847225	Arusi	x	Arusi		[Firma]
11	Robinson Villalba	4851784	ASO Aseguradores		Arusi		[Firma]
12	Roberto cordoba	4647305		x	Arusi		[Firma]
13	Argemiro Gonzalez A.	4846683	Docente	Docente	Arusi		Argoas
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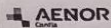
 LISTADO ENTREVISTAS							
Nombre del Proyecto		PROYECTO RISCALES REDDT		Entrevistador (a): CLAUDIA ROLDAN - ADRIAN VIDAL			
Fecha (DD-MM-AAAA):		24-02-2023		Lugar: PARTADO			
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NI/DOTRO	ORGANIZACIÓN/EMPRESA/OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Vale Antonio Salazar	1546793	Pescador		partado		Vale Antonio
2	Andres Murillo	4847230	Pescador		partado		Andres M.
3	MELANIOSA HUILO	4847266	presidente tecnico		partado		[Firma]
4	Manuel R. Salas	4847104	Pescador y agricultor		partado		Manuel S.
5	Fabio Torres meza	1546805	Pescador y agricultor		partado		Fabio Torres
6	Fabio Arizaga	4847150	Pescador y agricultor		partado		Fabio Arizaga
7	Prinson Soto Perez	107257637	Agricultor		partado		Prinson S.
8	Eleonora Benitez Ayala	26364204	La Ollita		partado		Eleonora
9	Alberto Perea	16721671	Pescador de r.		partado		Alberto
10	Celsina Perea	2636492	consejo		partado		Celsina
11	Trinidad murillo	1630052	comunidad		partado		Trinidad
12							
13							
14							
15							

 LISTADO ENTREVISTAS							
Nombre del Proyecto		PROYECTO RISCALES REDD+		Entrevistador (s): CLAUDIA POLINDARA - ADRIÁN VIDAL			
Fecha (DD-MM-AAAA):		25-02-2023		Lugar: PANGUI			
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NÚMERO	ORGANIZACIÓN/EMPRESA/OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Glados Estrella Valentin	43.263.111	consejo	Tesorer	Pangui		Glados
2	Doñe de los vespere	4850152			Pangui		Doñe
3	Novella Gonia prethi	26.368.843	Mujeres productoras	fiscal	Pangui		Novella G
4	Silvia prethi	26.376.109	Mujeres productoras		Pangui		Silvia
5	Luz Elida martinez	26.370.157			Pangui		Luz Elida
6	Luis Alfonso	484690	Productores		Pangui		Luis
7	Julio Mendoza	4850098	Agricultura		Pangui		Julio
8	Ejda Murillo	26.370.151			Pangui		Ejda
9	Aristobulo Barrio	4846774	presidente	Pangui			Aristobulo
10	Nuria Tolandaca	66917212	entendedor		Pangui		Nuria
11	Jaris Susana urteaga	1006072400	entendedor		Pangui		Jaris
12	Anli Nataly Murillo M	7077437103			Pangui		Anli Nataly
13	José Angulo	4850157	agricultor		Pangui		José
14	Arnaldo Alonzo P	1596835	docente		Pangui		Arnaldo
15	Lida Maria martinez	26.370.157	agricultora		Pangui		Lida

 LISTADO ENTREVISTAS							
Nombre del Proyecto		PROYECTO RISCALES REDD+		Entrevistador (s): CLAUDIA POLINDARA - ADRIÁN VIDAL			
Fecha (DD-MM-AAAA):		25-02-2023		Lugar: PANGUI			
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NÚMERO	ORGANIZACIÓN/EMPRESA/OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	NEISOLY ADRIAN	110	AGRICULTURA		Pangui		NEISOLY
2	Adriana Valverde	26370102		Agricultura	Pangui		Adriana
3	Daniela prethi	4846967		Agricultor	Pangui		Daniela
4	Katherine Cortes	7004673313		Agricultor	Pangui		Katherine
5	Sabina Hosque	26370172		Agricultor	Pangui		Sabina
6	Alfonso Aspill			Agricultor	Pangui		Alfonso
7	Robinson Garcia P.	4849395			Pangui		Robinson
8	Freddy Garcia P.	4850133			Pangui		Freddy
9	Denyer Navarro	1079358682	albanil	albanil	Pangui		Denyer
10	Diana Milena Hosque	711797723		secretaria	Pangui		Diana M.H.
11	Nosly Murillo Potes	7079358671		agricultor	Pangui		Nosly M.
12	Julio Garcia prethi	4846117		Agricultura	Pangui		Julio Garcia
13	Manuel Gomez	4846151		Reservista	Pangui		Manuel Gomez
14	Mariaemma Turillo	26370108		Amadora	Pangui		Mariaemma
15	Jarath Martinez	11850176		Agricultura	Pangui		Jarath M.

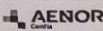
AENOR		LISTADO ENTREVISTAS					
Nombre del Proyecto		PROYECTO RISCALES REDD+			Entrevistador (s): CLAUDIA POUNDART-ADRIAN VIDAL		
Fecha (DD-MM-AAAA):		25-02-2023			Lugar: COQUI		
No.	NOMBRE	NO. IDENTIFICACIÓN CÓDIGO/OTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Elis Valencia M.	4846388	Eco Guros	Presidenta	COQUI		[Firma]
2	Josue Lopez	4849103	FIBROKES		COQUI		[Firma]
3	ASTER GUAITOTOS	4846844	CONSERVANTE		COQUI		ASTER
4	Daniela Gomez P.	111366075	INSTRABA		COQUI		Daniela G.
5	Doris Garcia P	111806310	Presidente local		COQUI		Doris Garcia
6	José Miranda	4849156			COQUI		José Miranda
7	Carmen F. Paredes	2636121			COQUI		Carmen F. P.
8	Praudio Guntoro	4848243			COQUI		Praudio
9	Doris Garcia P	2636814			COQUI		Doris Garcia
10	Ruben Garcia P	11816581	los Tiburones	Representador	COQUI		Ruben Garcia
11	Ejical Pineda	1074358704			COQUI		Ejical Pineda
12	Bairon C. Manjoma	1074358411	Tiburones		COQUI		Bairon C.
13	Isabel Pineda	66233805			COQUI		Isabel Pineda
14	Doralina Mossa	21870001	COQUI		COQUI		Doralina Mossa
15	Cyria Valdez	26365124	consejo local y cep		COQUI		Cyria Valdez

 LISTADO ENTREVISTAS								
Nombre del Proyecto		PROYECTO RISCALLES REDD+			Entrevistador (a):			CRISTINA BOLIVAR - ADEMITAL
Fecha (DD-MM-AAAA):		25-02-2023		Lugar:		COMO		
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NDU/OTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA	
1	Hany Daido Aspiella	4124218	ICORIO	consejo	COMO			
2	Smith Valencia Pote	4849497	CCSUIA		COMO		Smith V.P.	
3	Florencio Sanchez P.	4134329	los laboreros	SECRET	COMO			
4	Fany Conto Moreno	26368137	ZONA		COMO		Fany	
5	Maria Lela Caceres	1073558155	los laboreros	Secretaria	COMO	marialela2021@gmail.com		
6								
7								
8								
9								
10								
11								
12								
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 LISTADO ENTREVISTAS							
Nombre del Proyecto		PROYECTO RISCALES REDD+		Entrevistador (a): CLAUDIA FOLCHIERA - ADRIAN VIDAL			
Fecha (DD-MM-AAAA):		25-02-2023		Lugar: JOVI			
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NOVOTRO	ORGANIZACIÓN/EMPRESA/OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Juan Gamboa	107935876	consejo	presidente	Jovi	---	[Signature]
2	Santa Bourgeois	4849101	residente Jovi	-	Jovi	-	[Signature]
3	Eder Valencia G.	284758	Riscales	Secretario	Jovi	eder.valencia@gmail.com	Eder Valencia
4	Karen Y. Morante M.	107745627	consejo Jovi	secretaria	Jovi	akemi.hosque@gmail.com	Karen M.
5	Karmer G. Gamboa	54254114	Jovi Pichinde	coordinador	Jovi	-	Karmer Gamboa
6	Gervineldo Valdes	4849142	Grupo Pichinde	Vicepresidente	Jovi	-	Gervineldo
7	Yenny Mosquera Martinez	1197951936	Mujer Emprendedora Jovicom - Palmas	coordinadora	Jovi	mosquerasmarta@gmail.com	Yenny M.
8	Wassila Mosquera	4849142	agricultor	-	Jovi	-	Wassila Mosquera
9	Julian Felipe Carruth	4849104	grupo pichinde	-	Jovi	-	Julian
10	Carlos R. Benabail	111283647	Las Palmas	Pescador	Jovi	legamara@gmail.com	[Signature]
11	Roberto Giron	4846849	Las Palmas	Pescador	Jovi	-	[Signature]
12	Leonardo Mosquera	4846352	Artista Pichinde	Artista	Jovi	-	[Signature]
13	Christian Romo Huan	1004071458	Las Palmas	-	Jovi	-	[Signature]
14	Jonio Mosquera	107935876	Pichinde	Vocal	Jovi	-	[Signature]
15	Karen Kelly Mosquera G.	1017128781	Enfermera	Aux. Enfer.	Jovi	kelly8506@gmail.com	Karen Kelly M/G

AENOR		LISTADO ENTREVISTAS					
Nombre del Proyecto		PROYECTO RISCACES REDD+			Entrevistador (a): CLAUDIA FOUNDAPE - ADRIÁN VIDAL		
Fecha (DD-MM-AAAA):		26-02-2023		Lugar: JURUBIRA			
No.	NOMBRE	NO. IDENTIFICACIÓN CC/ND/OTRO	ORGANIZACIÓN/EMPRESA/OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Carlos Navarro Cordova	4867357	CONSEJO	BOCAL	Jurubira		[Firma]
2	Nahelia Mosquera Lopez	26372930	Nomolo26372@gmail		Jurubira		[Firma]
3	Fruit Hui Huan	4854345	OFICIOS PRIMOS	agricultor	Jurubira		[Firma]
4	Benson Gonzalez M	707935801	PPScales	vicepresidente	Jurubira		[Firma]
5	Danuber Lermana Alegria	4846883	OFICIOS BARROS	pezador	Jurubira		[Firma]
6	Luis ADELICE LOPEZ	77800555	Pescador		Jurubira		[Firma]
7	Henri Lermana Alegria	4846802	CONSEJO	pezador	Jurubira		[Firma]
8	Junier Lopez Pavia	4854340	Agricultura, pesca	pezador	Jurubira		[Firma]
9	Hermogenes Gonzalez	4849180	Agricultura	agricultor	Jurubira		[Firma]
10	Rufino Gonzalez	4854324	pezador	agricultor	Jurubira		[Firma]
11	Eusebio Lopez P.	4846602	Agricultor	Agricultor	Jurubira		[Firma]
12	Isabel Grifone	71934768	Bisabuelo	nieta	Jurubira	Isabel Grifone	[Firma]
13	Yeri A. Rojasano Moreno	4849387	Docente		Jurubira	YeriA04@gmail.com	[Firma]
14	Maribel Palom y Cué P.	7077710754	Amo de casa	A.M.C.	Jurubira		[Firma]
15	Carlos Alberto Lermana	700402793		bozias	Jurubira		[Firma]

NOMBRE	IDENTIFICACIÓN	ORGANIZACIÓN	CARGO	FIRMA
Angel Mosquera	4854351680	Pargu Roso		Angel
Jairo Boncis Perca	4854308	El gran pesador		Jairo
Miguel angel Valencio Lopez	4854243	AGRICULTURA		Miguel
Alfonso palermeyap	1079358325	ama de casa		Alfonso
Alirio Gonzalez	4854259	consejo comunitario		Alirio
Francisco	4854230	consejo comunitario		Francisco
Ladi Yshio	1107951824	ama de casa		Ladi
PETRONA	26355742	ama de casa		PETRONA
Iuzeneida	26375782	agricultora		Iuzeneida
Cristina P	26363379	OFIOS varios		Cristina
Daira SP	1004072440	ama de casa		Daira S
MASMITA cordoba	26362868	Poso de mara		MASMITA
Adelaida Lemus M	1193514483	Ama de casa		adelaida LM
Yisda cordoba Lopez	1193229937	miembro de comnd		Yisda cordoba
Yamir Gomez	135602391	DOcente		Yamir
Maria V. Murillo	26363351	ama de casa		Maria V
Hilda J. Lopez	484307	Rescador		Hilda
José Auxilio	4854321	procedente		José

 LISTADO ENTREVISTAS							
Nombre del Proyecto		PROYECTO RISCALES REDD+		Entrevistador (s): CLAUDIA POUNDARI - ADRIÁN VIDAL			
Fecha (DD-MM-AAAA):		26002-2023		Lugar: TRIBUGA			
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NDV/OTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Yosimar Mosquera	70771161	Pescador	Pesco	Nuqui	Yosimar	Yosimar
2	Adile Mosquera	8267007	Agri. Chitak		Tribuga		
3	Adriana Mena		Agri. Chitak		Tribuga		
4	Yuber Mosquera	11255333	Agri. Chitak		Tribuga		
5	María Daza		Agri. Chitak		Tribuga		
6	Iván Mosquera	11553338	Pescador		Nuqui		Iván
7	Paulo Antonio		labor de monte		Tribuga		Paulo
8	Niliur Moreno Aspinu	11947330	Pescador		Tribuga		Niliur
9	Elindario Zañiga	1596779	pescador		Tribuga		Elindario
10	Amberly Hernández	11846110	agricultor		Tribuga		Amberly
11	María Mosquera	10798888	Pescador		Nuqui		María
12							
13							
14							
15							

 LISTADO ENTREVISTAS							
Nombre del Proyecto:		PROYECTO RIVALES REDD+		Entrevistador (s): CLAUDIA FOUNZAN - ADRIAN VIDAL			
Fecha (DD-MM-AAAA):		26-02-2008		Lugar: TRIBUGA			
No.	NOMBRE	NO. IDENTIFICACIÓN CC/NI/OTRO	ORGANIZACIÓN/EMPRESA/ OTRO	ROL/CARGO	DIRECCIÓN	E-MAIL	FIRMA
1	Julio Baigurn	4853130	Riscates	Presid	Tribuga	Julio	
2	Pedro Mera	7039259488	Riscates	Reservado	Tribuga		
3	Armando Huilla	4-863-084	pescador		Tribuga		
4	Ernesto Varela	3-724159	Ante R. Pos.		Tribuga		Ernesto
5	San Gorgonio S.H	6150980			Tribuga		
6	Alfonso Guzmán						
7	Georgina Muro	71734768	tribuga	Inte. J. J.	tribuga		
8	Wilmar Muriello M	4853137	tribuga		tribuga		
9	Jorge Pompeyo	4853137			tribuga		
10	Ernesto Muro	484949	Pescador	Pesca	Tribuga		
11	Justino Moreno	4853707	pescador	Pesca	Tribuga		Justino
12	Julio Moreno	4846783	PEZ CAJON	Pesca	Julio	Julio	
13	Alexis Morano	4853199	Pesca				
14	Elvis Hernandez	4853094	agricultor		tribuga		
15	Guilherme M.	4846368	Agricultura	Pesca	tribuga		



Meet IIAP: William Klinger

APPENDIX IV: MAP ON SITE INSPECTION

