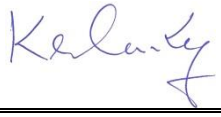
Verification and certification report form for CDM project activities (Version 2.1)

VERICATION AND CERTIFICATION REPORT	
Title of the project activity	ACROSS FOREST AS: Reforestation Program in the Southeastern Region of Nicaragua on degraded pasture land
Reference number of the project activity	GS ID 4220
Version number of the verification and certification report	3.0 History of the document: Version 1.0 dated 23rd October 2018 Version 2.0 dated 24th January 2019
Completion date of the verification and certification report	25th November 2019
Monitoring period number and duration of this monitoring period	1st GS Monitoring; 16th March 2012 to 16th March 2018 (first and last day included)
Version number of monitoring report to which this report applies	-
Crediting period of the project activity corresponding to this monitoring period	Fixed; 23rd May 2008 to 22nd May 2038 (both days inclusive)
Project participant(s)	1. Across Forest AS, 2. Nica Forestal S.A, 3. Nicaforest plantation S.A
Host Party	Nicaragua
Sectoral scope(s), selected methodology(ies), and where applicable, selected standardized baseline(s)	Sectoral Scope 14 : Afforestation and reforestation Methodology: GS v0.9 AR requirements
Name of DOE	EPIC Sustainability Services Private Limited (E-0062) Report: ESSPL/GS/2018/061 Scope: 1st GS Performance certification for original area
Name, position and signature of the approver of the verification and certification report	R. Vijayaraghavan Lead Auditor  K. Suryanarayana Murthy, Managing Director 

SECTION A. Executive summary

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EPIC Sustainability Services Private Limited (EPIC) has been contracted by Across Forest to undertake the first periodic independent performance certification of the registered GS project activity titled "ACROSS FOREST AS: Reforestation Program in the Southeastern Region of Nicaragua on degraded pasture land" (GS reference number: 4220). The objectives of this performance certification are to verify that the project design, as documented is sound and reasonable, and meets the identified criteria GS v0.9 AR Standard Requirements[/1/] and associated guidance (performance certification) and to assess conformance with the certification criteria as laid out in the GS Standard; to evaluate the conformance with the certification scope, including the GHG project and baseline scenarios; GHG sources, sinks, and reservoirs; and the physical infrastructure, activities, technologies and processes of the GHG project to the requirements of the GS; to evaluate the calculation of GHG emissions, including the correctness and transparency of formulae and factors used; assumptions related to estimating GHG emission reductions; and uncertainties; and to determine whether the project could reasonably be expected to achieve the claimed GHG and to verify that the data reported are complete and transparent. The scope of area included in this performance certification is 340.39 ha- original area validated in 2016.

This report summarizes the findings of the verification of the project, performed on the basis of GS requirements as well as criteria given to provide for consistent project operations, monitoring and reporting.

The verification team has, based on the recommendations in the Validation and Verification Standard[/1/] version 9.0 and Gold Standard Energy Requirement[/1/] version 2.2, Gold Standard Energy toolkit[/1/] version 2.2, and employed a risk-based approach in the verification, focusing on the identification of significant risks and reliability of project monitoring and generations of GS-VERs. The verification is not meant to provide any consulting towards the client. However, stated request for clarifications and/or corrective actions may provide input for improvement of the project design. All the documents submitted by PP related to this monitoring period is in compliance with the monitoring plan of the validated filled in templates. Unless specified, monitoring report mentioned in this report defines all the documents submitted by PP related to the monitoring period.

The project activity was registered by applying the methodology[/2/] GS v0.9 AR Standard Requirements and the verification was carried out in accordance with the applied methodology. It was confirmed during the site visit that the project activity during the current periodic verification is in accordance with the applicability criteria of the methodology.

The scope of the verification is the independent and objective review and ex-post determination of the monitored reductions in GHG emission by the project activity. The verification is based on registered filled in templates[/3/] (hereinafter filled in templates). These documents were reviewed against the requirements of the Gold Standard requirements. The verification is not meant to provide any consulting towards the client. However, the stated requests for clarifications and/or corrective actions may provide input for improvement of the project design.

The project consists of the reforestation with native species Teak degraded by livestock in a rural area of the four municipalities four municipalities in the Southeastern region of Nicaragua. The current planting area is 340.39 hectare. The reforestation program was established through shared benefits with land owners. The project covers an initial area of 340.39 ha validated in 2016.

It is the responsibility of EPIC to express an independent GHG verification opinion on the GHG emissions reductions and on the calculation of GHG emission reductions from the project for this monitoring period based on the reported emission reduction. .

EPIC's verification approach was based on the requirements as defined under the Gold Standard requirements. EPIC's approach was risk-based, drawing on an understanding of the risks associated with reported GHG emissions data and the controls in place to mitigate these. The examination includes assessment of evidence relevant to the amounts and disclosures in relation to the project's GHG emission reductions for this monitoring period.

The verification team has planned and performed the work to obtain the information and explanations that is considered necessary to provide sufficient evidence for it to give reasonable assurance that the amount of calculated GHG emission reductions for this monitoring period were fairly stated.

SECTION B. Verification team, technical reviewer and approver

B.1. Verification team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)	Involvement in			
						Desk review	On-site inspection	Interview(s)	Verification findings
1.	Team Leader	IR	Radhamadhavan	Vijayaraghavan	Central office, Bangalore, EPIC	√	√	√	√
2.	Technical Expert	ER	González Montoya	Luis Enrique	External	√	√	√	√

B.2. Technical reviewer and approver of the verification and certification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)
1.	Technical reviewer	IR	G	Vishnu	Central office, Bangalore, EPIC
2.	Technical reviewer member	IR	P	Nandagopal	Central office, Bangalore, EPIC
3.	Approver-Managing Director	IR	Murthy	K. Suryanarayana	Central office, Bangalore, EPIC

SECTION C. Application of materiality

C.1. Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	No risk as described in C.2 of this report	Low	As described in C.2 of this report	Proposed for Complete verification of all the values indicated in the emission reduction spread sheet and all the documents.

C.2. Consideration of materiality in conducting the verification

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In line with Guidelines for Application of materiality in verifications, a reasonable level of assurance is defined for the verification of the project by complete verification of all the values indicated in the emission reduction spreadsheet in supporting documents at the document review stage and onsite. The eligibility of the Project to result in the asserted CO2-certificates was verified to a reasonable level of assurance. The reasonable level of assurance is based on the onsite visit and review of documents. The verification team has resampled atleast 5 sample plots (one for each farm). A positive conclusion reasonably assures that the project is eligible and likely to result in the asserted CO2-certificates and that data and information supporting this assertion is materially correct and prepared in accordance with the GS A/R Requirements Version 0.9. Materiality with respect to the aggregate of errors, omissions and misrepresentations over all stocks and emissions would be estimated to be 5 % of the total CO2-certificates assertion.

SECTION D. Means of verification

D.1. Desk review

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The verification was performed primarily based on the review of the all the documents related to this monitoring period and the supporting documentation. This process included review of data and information presented to verify their completeness and review of the monitoring plan and monitoring methodology, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the QA/QC procedures, and an evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of emission reduction.

The filled in template[/4/] complying GS requirements version 1.0 submitted by the project participant and additional background documents related to the emission reductions are reviewed as an initial step of the verification process. The subsequent step involved the identification of corrective action requests and clarification requests (CAR and CR) which are presented in Appendix 4 of this report. As a result, PP has revised the templates[/4/]. A complete list of all documents and records reviewed is as attached in Appendix 3 of this report.

D.2. On-site inspection

Duration of on-site inspection: 11th April to 14th April 2018 (4 days)				
No.	**Activity performed on-site**	**Site location**	**Date**	**Team member**
1.	The verification team conducted visits to the project site to confirm the information and to resolve issues identified in the document review. An on-site assessment was conducted as a part of verification activity and involved: 1) an assessment of the implementation and operation of the GS project activity as per the validated templates and GS requirements 2) a review of information flows for generating, aggregating and reporting of the monitoring parameters 3) interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the Monitoring Plan 4) a cross-check between information provided in the submitted documents and data from other sources 5) a review of calculations and assumptions made in determining the GHG data and ERs, and 6) an identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters 7) Verification of Stakeholder Consultation by interviewing the stakeholders. 8) Verification of Sustainable Development Monitoring Plan and mitigation measures. 9) Verification of the scores of the Sustainable Development indicators. 10) Verification of Sustainable Development Assessment. 11) Verification of Sustainable Development indicators with respect to the level of risk associated with the Safeguarding Principles of the Do-No Harm Assessment (DNHA).	Project site	11th April to 14th April 2018	Full team

D.3. Interviews

No	**Interviewee**			**Date**	**Subject**	**Team member**
	Last name	**First name**	**Affiliation**			
1.	Robles	Jimmy Hernandez	NicaForest	As above	Baseline, Sustainable Development Assessment, Monitoring plan, Sustainable	Full team

					monitoring plan and DNHA	
2.	Salachs	Kennedy	Nicaforest	As above	Sustainable Development Assessment,	Full team
3.	Reyes Gonzalez	Boanerges	Nicaforest	As above	Monitoring plan, Sustainable monitoring plan and DNHA	Full team
4.	Mejia	Marlon Jose	Quantifier, Nicaforest Amelia farm	As above	Monitoring plan, Sustainable monitoring plan and DNHA	Full team
5.	Rivas	Pablo	Quantifier, Nicaforest-Santa Mario	As above	Sustainable Development Assessment,	Full team
6.	Escorcia	Jose	Quantifier, Nicaforest-Santa Maria	As above	Monitoring plan, Sustainable monitoring plan and DNHA	Full team
7.	Salinas	Horacio	Quantifier, Nicaforest, Santa Maria	As above	Monitoring plan, Sustainable monitoring plan and DNHA	Full team
8.	Medina Sobalvarro	Fabel	Quantifier, Nicaforest, Santa Elena 1&2	As above	Monitoring plan, Sustainable monitoring plan and DNHA	Full team
9.	Ortega Flores	Kevin	Quantifier, Nicaforest, Santa Elena 1&2	As above	Monitoring plan, Sustainable monitoring plan and DNHA	Full team
10.	Diaz Bello	Jocelyne	Quantifier Nicaforest/ Local Teak Farmer Program	As above	Monitoring plan, Sustainable monitoring plan and DNHA. Relations with local farmers	Full Team
11.	Garcia Espinoza	Yadira	Quantifier, Nicaforest,	As above	Labour conditions, Contracts and request social security.	Local Team
12.	Obando Obando	Francisco	Quantifier, Nicaforest, Security at local Office	As above	Labour conditions, Contracts and request social security.	Local Team
13.	Martinez	Vidal	Local Stakeholder/INAFOR Villa Sandino	As above	Local Stakeholder impact assessment and relations.	INAFOR-Public Institution Villa Sandino
14.	Martinez	Abel	Local Stakeholder/INAFOR Villa Sandino	As above	Local Stakeholder impact assessment and relations.	INAFOR-Public Institution, Forestry Control, Villa Sandino
15.	Jaime Hurtado	Jose Eduardo	Quantifier Landowner and Teak Farmer	As above	Local Stakeholder impact assessment and relations. One plot was resampled in his plantation.	Local farmer from El Coral, Chontales
16.	Villanueva Ortega	Lilliam	Quantifier Landowner Rosario de Fatima plantation	As above	Local Stakeholder impact assessment and relations. Project impact and landowner reforested.	Local Landowner of Rosario de Fatima land.

					One plot was resampled in her land.	
17.	Diaz Bello	Juan Bautista	Quantifier Landowner and Teak Farmer in Muhan, Villa Sandino	As above	Local Stakeholder impact assessment and relations. Project impact and landowner reforested. Community relation of the PP.	Local Farmer and representative of the local community committee in Muhan, Villa Sandino.

D.4. Sampling approach

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The eligibility of the Project to result in the asserted CO2-certificates was verified to a reasonable level of assurance. The reasonable level of assurance is based on the onsite visit and review of documents. The verification team has resampled atleast 5 sample plots (one for each farm). A positive conclusion reasonably assures that the project is eligible and likely to result in the asserted CO2-certificates and that data and information supporting this assertion is materially correct and prepared in accordance with the GS A/R Requirements Version 0.9. Materiality with respect to the aggregate of errors, omissions and misrepresentations over all stocks and emissions would be estimated to be 5 % of the total CO2-certificates assertion. The verification team has resampled atleast 5 sample plots (one for each stratum) and corroborate the ER sheet. The validation team proposed to use acceptance sampling (i.e 1% acceptance between clients data and verification team's data) to determine whether the clients records meet the GS requirements. The verification team has determined the number of trees, its species, average DBH and height. The verification team has found that the average CO2 per plot arrived from the resampling is matching with that of the final ER value. Hence accepted by the verification team. The verification team has reviewed all the supporting documents etc.

SECTION E. Verification findings

E.1. Compliance of the monitoring report with the monitoring report form

Means of verification	As per para 381 of VVS[/1/] version 9.0, the verification team has determined whether the all the documents related to this monitoring period was completed using the valid version of the applicable GS forms. The verification team has checked whether all the sections of the submitted documents follows the guidelines provided in the template itself.
Findings	No CAR/CL was raised in this section.
Conclusion	Refer Appendix of this report for details.

E.2. Remaining forward action requests from validation and/or previous verification

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EPIC has raised no forward Action Request (FAR) during this verification process.

E.3. Compliance of the project implementation with the registered project design document

Means of verification	As per para 383 and 384 of VVS[/1/] version 9.0, the verification team determined the conformity of the actual project activity and its operation with the registered project design document. EPIC has, by means of a desk review and an on-site visit, assessed that all physical features of the proposed GS project activity proposed in the registered templates[/3/] are in place, and that the project participants have operated the GS project activity as per the registered templates [/3/].
Findings	No CAR/CL was raised in this section.
Conclusion	Refer Appendix of this report for details.

E.4. Post-registration changes

E.4.1. Temporary deviations from the registered monitoring plan, monitoring methodology or standardized baseline

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There is no temporary deviation for this monitoring period from the registered filled in templates.

E.4.2. Corrections

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There are no corrections in this monitoring period.

E.4.3. Changes to the start date of the crediting period

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There is no change to the start date of the crediting period in this monitoring period.

E.4.4. Inclusion of a monitoring plan to a registered project activity

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Not applicable

E.4.5. Permanent changes from registered monitoring plan, monitoring methodology or standardized baseline

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There is no permanent deviation from the registered templates.

E.4.6. Changes to the project design of a registered project activity

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The developer has established more new areas, involving local farmers, and 384.20 ha are included for validation in 2018.

E.4.7. Types of changes specific to afforestation and reforestation project activities

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There is no such change.

E.5. Compliance of monitoring plan with the monitoring methodology including applicable tool and standardized baseline

Means of verification	As per the para 386 and 387 of VVS version 9.0, the verification team determined whether the registered monitoring plan is in accordance with the applied methodology[2] (GS v0.9 AR requirements).
Findings	There is no CAR/CL/FAR raised in this section.
Conclusion	The monitoring has been carried out in accordance with the monitoring plan contained in the registered templates. All parameters stated in the monitoring plan and the applied methodology has been fulfilled in the current monitoring period. All parameters used for emission reductions calculation have been verified and found satisfactory. The discussion regarding each parameter has been elaborated in the further sections of this report. The monitoring plan as mentioned in the templates is in accordance with the applied methodology.

E.6. Compliance of monitoring activities with the registered monitoring plan

E.6.1. Data and parameters fixed ex ante or at renewal of crediting period

Means of verification	As per the para 389 to 391 of VVS[1] version 9.0, the verification team has determined whether all ex-ante parameters used for emission reduction calculation stated in the registered monitoring plan are used appropriately as per the registered templates.
Findings	There is no CAR/CL raised in this section.
Conclusion	Refer Appendix 5 of this report for details

E.6.2. Data and parameters monitored

Means of verification	As per the para 389 to 391 of VVS[1] version 9.0, the verification team has determined whether the registered monitoring plan has been properly implemented and followed by the PP that the monitoring has been carried out in accordance with the registered monitoring plan.
Findings	No CAR/CL was raised in this section.
Conclusion	Refer Appendix of this report for details.

E.6.3. Implementation of sampling plan

Means of verification	As per para 391 of VVS[1] version 9.0, the verification assessed whether the compliance of the sampling efforts and surveys with the registered sampling plan in accordance with the "Standard for sampling and surveys for project activities and programme of activities" if PP had applied a sampling approach to determine data and parameters monitored.
Findings	No CAR/CL was raised in this section.
Conclusion	Refer Appendix of this report for details.

E.7. Compliance with the calibration frequency requirements for measuring instruments

Means of verification	As per para 394 to 399 of VVS version 9.0, the verification team determined whether the calibration of the measuring equipment that has an impact on the claimed emission reductions is conducted by the PP at a frequency specified in the registered monitoring plan.
Findings	No CAR/CL was raised in this section.
Conclusion	Refer Appendix of this report for details.

E.8. Assessment of data and calculation of emission reductions or net removals

E.8.1. Calculation of baseline GHG emissions or baseline net GHG removals by sinks

Means of verification	As per para 401 and 402 of VVS[1] version 9.0, the verification team assessed whether the data and calculations of baseline emission resulting from the registered templates is correct. The verification team has checked whether calculations of baseline GHG emissions have been carried out in accordance with the formulae and methods described in the registered monitoring plan.
Findings	No CAR/CL was raised in this section.
Conclusion	Refer Appendix of this report for details.

E.8.2. Calculation of project GHG emissions or actual net GHG removals by sinks

Means of verification	As per para 401 and 402 of VVS[1] version 9.0, the verification team assessed whether the data and calculations of project emission resulting from the registered templates is correct. The verification team has checked whether calculations of project GHG emissions have been carried out in accordance with the formulae and methods described in the registered monitoring plan.
Findings	No CAR/CL was raised in this section.
Conclusion	Refer Appendix of this report for details.

E.8.3. Calculation of leakage GHG emissions

Means of verification	As per para 401 and 402 of VVS[1] version 9.0, the verification team assessed whether the data and calculations of leakage emission resulting from the registered templates is correct. The verification team has checked whether calculations of leakage GHG emissions have been carried out in accordance with the formulae and methods described in the registered monitoring plan.
Findings	No CAR/CL was raised in this section
Conclusion	The leakage emissions are regarded as zero according to the applied methodology. Refer Appendix 5 of this report for details

E.8.4. Summary of calculation of GHG emission reductions or net anthropogenic GHG removals by sinks

Means of verification	As per para 401 and 402 of VVS[1] version 9.0, the verification team assessed whether the data and calculations of GHG emission reductions achieved resulting from the registered project activity. The verification team has checked whether calculations of GHG emission reduction have been carried out in accordance with the formulae and methods described in the registered monitoring plan.
Findings	No CAR/CL was raised in this section
Conclusion	Refer Appendix 5 of this report for details

E.8.5. Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

Means of verification	The verification team has determined the CER achieved during this monitoring period with the estimated value and reason for increase if any.
Findings	No CAR/CL was raised in this section
Conclusion	Refer Appendix 5 of this report for details

E.8.6. Remarks on difference from estimated value in registered PDD

Means of verification	The verification team has determined the CER achieved during this monitoring period with the estimated value and reason for increase if any.
Findings	No CAR/CL was raised in this section
Conclusion	Refer Appendix 5 of this report for details

E.8.7. Actual GHG emission reductions or net anthropogenic GHG removals by sinks during the first commitment period and the period from 1 January 2013 onwards

Means of verification	The verification team has determined the CER achieved during second commitment period.
Findings	There was no CAR/CL/FAR was raised in this section.
Conclusion	Refer Appendix 5 of this report for details.

SECTION F. Internal quality control

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After the completion of assessment by the verification team all the relevant documentation is submitted to a qualified, Independent Technical reviewer as part of EPIC' internal quality control system. A Technical reviewer team is appointed to review the draft final verification report (Draft FVR). The comments made by the Technical reviewer team are taken into consideration and incorporated in the final FVR. The technical reviewer team assesses whether all the reporting requirements have been fulfilled and whether all the issues raised were closed satisfactorily by the verification team with justification. The technical review process can also raise issues in this regard which is resolved further by the verification team to the satisfaction of the technical reviewer. The technical reviewer team either accepts or rejects the report made by the verification team. The final report (after resolutions of all findings) is then submitted to the Head-operations for review and approval.

SECTION G. Verification opinion

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EPIC Sustainability Services Private Limited (EPIC) has been contracted by Across Forest to undertake the first periodic independent performance certification of the registered GS project activity titled "ACROSS FOREST AS: Reforestation Program in the Southeastern Region of Nicaragua on degraded pasture land" (GS reference number: 4220). The objectives of this performance certification are to verify that the project design, as documented is sound and reasonable, and meets the identified criteria GS v0.9 AR Standard Requirements[1] and associated guidance (performance certification) and to assess conformance with the certification criteria as laid out in the GS Standard; to evaluate the conformance with the certification scope, including the GHG project and baseline scenarios; GHG sources, sinks, and reservoirs; and the physical infrastructure, activities, technologies and processes of the GHG project to the requirements of the GS; to evaluate the calculation of GHG emissions, including the correctness and transparency of formulae and factors used; assumptions related to estimating GHG emission reductions; and uncertainties; and to determine whether the project could reasonably be expected to achieve the claimed GHG and to verify that the data reported are complete and transparent.

All the documents submitted by PP related to this monitoring period are in compliance with the monitoring plan of the validated templates. The verification team was is able to confirm that the monitoring plan contained in the filled in templates is in accordance with the approved methodology applied by the project activity. It was confirmed during the site visit that the project activity during the current periodic verification is in accordance with the applicability criteria of the methodology.

The management of project participants is responsible for the preparation and reporting of GHG emissions data, and the reported GHG emission reduction on the basis set out within the project monitoring plan. The development and maintenance of records and reporting procedures in accordance with the monitoring plan, including the calculation and determination of GHG emission reduction from the project is the responsibility of the management of the project. It is the responsibility of EPIC to express an independent GHG verification

opinion on the GHG emissions reductions and on the calculation of GHG emission reductions from the project for this monitoring period. .

EPIC's verification approach was based on the requirements as defined under the Kyoto Protocol, Marrakech accord, as well as those defined by the Gold Standard Foundation. EPIC's approach was risk-based, drawing on an understanding of the risks associated with reported GHG emissions data and the controls in place to mitigate these. The examination includes assessment of evidence relevant to the amounts and disclosures in relation to the project's GHG emission reductions for this monitoring period.

The verification team has planned and performed the work to obtain the information and explanations that is considered necessary to provide sufficient evidence for it to give reasonable assurance that the amount of calculated GHG emission reductions for this monitoring period were fairly stated.

The verification team has verified that the information submitted by the PP is correct and that the emission reduction achieved has been determined correctly. Based on the information seen and evaluated, the verification team confirms the following:

Project title:	ACROSS FOREST AS: Reforestation Program in the Southeastern Region of Nicaragua on degraded pasture land
GS ref no:	GS ID: GS 4220
Methodology used for verification:	Sectoral Scope 14 : Afforestation and reforestation Methodology: GS v0.9 AR requirements
Applicable monitoring period:	16th March 2012 to 16th March 2018
Area verified	340.39 hectare (originally validated area in 2016)
CO2 certificates verified after 20% buffer reduction	Ex-post CO2 certificates = 45,624.32 tCO2e Ex-ante CO2 certificates = 32,459.40 tCO2e

SECTION H. Certification statement

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As above

Appendix 1. Abbreviations

Abbreviations	Full texts
CAR	Corrective Action Request
CEF	Carbon Emission Factor
CER	Certified Emission Reduction(s)
CL	Clarification request
CMS	Central Monitoring Station
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent
DNA	Designated National Authority
FAR	Forward Action Request
GHG	Greenhouse gas(es)
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
MP	Monitoring Plan
UNFCCC	United Nations Framework Convention on Climate Change
VVS	Clean Development Mechanism Validation and Verification Standard

Appendix 2. Competence of team members and technical reviewers

The following verification team has been assigned to carry out the verification of the project.

Name	Mr. R. Vijayaraghavan	Mr. Luis Enrique Gonzalez Montoyo	Dr. G. Vishnu and Dr. P. Nandagopal
Role	Lead Auditor	Technical Expert	Technical Reviewer team
Competence in relevant sectors	-	Sector 14	-
Responsibility	Doc review, onsite, DVR preparation, DVR resolution, FVR preparation	Technical inputs to the lead auditor.	Technical review

Mr. R. Vijayaraghavan holds BE in Mechanical Engineering, M. Tech in Energy Conservation and Management and MBA in Technology Management. He is certified as Energy Auditor by Bureau of Energy Efficiency (BEE), Government of India. He has 12 years of working experience in energy sector including validation / verification of CDM, VCS and GS projects. He is also an ISO 26000 lead auditor certified by Professional Evaluation and Certification Board (PECB). He is a Certified Sustainability Assurance Practitioner (CSAP) from AccountAbility, UK. He has successfully completed the e-course on Carbon Monitoring in CDM Afforestation and Reforestation projects conducted by World Bank Institute. He has undergone extensive training on forestry audit requirements for various regimes including CDM, VCS, CCBA, Plan Vivo on several occasions. He has participated as part of the technical review team in various forestry projects across various regimes and has undergone training in methodologies and processes related to forestry auditing. He has on-site audit experience in forestry projects under VCS, CCB and Plan Vivo regimes. He has undergone extensive training on CDM validation and verification and has been qualified as Lead Auditor for sector 1 and sector 13. He has also attended quarterly webinar conducted by GSF on 7th August 2014, 23rd July 2015, 27th January 2016, 8th December 2016 and 27th March 2017 for eligibility for fast track procedure. He has qualified as Lead Auditor under GS4GG requirements. He has also involved in validation and verification of forestry projects as auditor/ technical reviewer, thus having prior experience in validating/verifying the forestry projects. He is also involved in landfill gas projects in Brazil, Chile and Colombia thus having experience in Latin America.

Mr. Luis Enrique González Montoya is based in Nicaragua. Basically he is a forestry technician with agronomic training. He was accredited as a forest manager by the National Forestry Institute (INAFOR). He has 22 years of experience in different forestry projects, agroforestry systems, watershed management, water and sanitation, management plans and forest plantations, project formulation, risk management including the components of personnel management, training and coaching, planning and budgets. He has

worked from 2009 to 2015 for NORTEAK Nicaragua, a Norwegian capital company dedicated to the cultivation of teak in Nicaragua; in establishment, management and monitoring of plantations.

Team competence:

Lead Auditor is having experience in handling validation and verification of GS projects and forestry projects and the technical expert is having experience in handling forestry projects and is based in Nicaragua. He knows Spanish and English well. Thus the team has necessary experience in undertaking this project scope

Dr. G. Vishnu holds a Masters and Doctorate in Environmental Science. He has around 8 years of experience in the field of research and consultancy related to water, wastewater, solid waste management systems, implementation of new, Cleaner Production technologies and biomass assessment studies. He has more than four years' experience in validation verification of more than thirty CDM and VCS projects and has undergone extensive training on GHG validation and verification and has been qualified as Lead Auditor for various technical areas. He is also an ISO 26000 lead auditor certified by Professional Evaluation and Certification Board (PECB). He is a Certified Sustainability Assurance Practitioner (CSAP) from AccountAbility, UK. He has successfully completed the e-course on Carbon Monitoring in CDM Afforestation and Reforestation projects conducted by World Bank Institute. He has participated in forestry projects across various regimes and has undergone training in methodologies and processes related to forestry auditing. He has experience in community forestry projects under VCS, CCB and Plan Vivo in African region.

Mr. P. Nandagopal holds a Master's Degree in Environmental Sciences and Post Graduate Diploma in Natural Resources and is currently pursuing Doctoral degree in the same field. He is a qualified Technical Expert as per UNFCCC norms and has around 6 years of experience in the field of development of projects in both the compliance and voluntary carbon markets in both India and in countries like Indonesia and Thailand. He has more than four years' experience in validation verification of CDM and VCS projects and has undergone extensive training on GHG validation and verification and has been qualified as Auditor under various technical areas. He is also an ISO 26000 lead auditor certified by Professional Evaluation and Certification Board (PECB). He is a Certified Sustainability Assurance Practitioner (CSAP) from AccountAbility, UK .He has successfully completed the e-course on Carbon Monitoring in CDM Afforestation and Reforestation projects conducted by World Bank Institute. He has participated in forestry projects across various regimes and has undergone training in methodologies and processes related to forestry auditing.

Appendix 3. Documents reviewed or referenced

No	Author	Title	References to the document	Provider
1	UNFCCC/ GSF	Validation and Verification Standard version 9.0 https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20150225165215954/accr_stan02.pdf	1	Publicly available
2	GSF	Gold Standard Afforestation and Deforestation v0.9	2	Publicly available
3	PP	Validated Filled in templates, initial certification report 2.1 - Template - Key Project Information ACROSS FOREST AS GS4220.pdf 3.1 - Template - Do-No-Harm Assessment Across Forest.pdf 3.2 - Template - Local Stakeholder Consultation - Across Forest GS 4220.pdf 3.3 - Template - List of Inputs _ Grievances - Across Forest AS GS4220.pdf 3.5 - Template - Cover Letter - Across Forest.pdf 3.5 - Template - Project Participants _ Secured Titles - Across Forest AS.pdf 3.5 - Template - Sustainability Monitoring Plan Across Forest.pdf 3.5 - Template - Terms _ Conditions (LUF) Across Forest AS signed.pdf 3.6 - Template - Risk Register Acorss Forest AS.pdf 4.1 - Template - Additionality Across Forest AS.pdf 4.1 - Template - AR CDM Additionality Tool - Across Forest AS GS4220.pdf 5.1 - Template - Applicability - Across Forest AS.pdf	3	PP

		5.4 - Template - Other Emissions - Across Forest AS.pdf 5.5 - Template - Baseline Across Forest AS GS4220.pdf 5.6 - Template - Leakage Across Forest AS.pdf 5.7 - Template - CO2-Fixation Across Forest AS for GS4220.pdf 7.2 - Template - Annual Report-Across Forest AS.pdf 2016-02-Final PFA Report 3rd round - Nicaragua GS4220.pdf Across Forests Nicaforestal GS Inital Cert Val Audit Report 2016.pdfC-84_GS Initial Cert Nicaforestal Draft Final Report 5July16.doc GS_CAR_FAR Response Form.docx		
4	PP	Filled in template version 1.0 and filled in template version 2.0 and project estimation worksheets VERIFICATION TEMPLATES 2.1 - Template - Key Project Information ACROSS FOREST AS GS4220.docx 3.1 - Template - Do-No-Harm Assessment Across Forest.docx 3.2 - Template - Local Stakeholder Consultation - Across Forest GS 4220.docx 3.3 - Template - List of Inputs _ Grievances - Across Forest AS GS4220.docx 3.5 - Template - Cover Letter - Across Forest.docx 3.5 - Template - Project Participants _ Secured Titles - Across Forest AS.docx 3.5 - Template - Sustainability Monitoring Plan Across Forest.docx 3.5 - Template - Terms _ Conditions (LUF) Across Forest AS.docx 3.6 - Template - Risk Register Acorss Forest AS.docx 3.6 - Template - Risk Register Acorss Forest AS.docx 4.1 - Template - AR CDM Additionality Tool - Across Forest AS GS4220.docx 5.4 - Template - Other Emissions - Across Forest AS.docx 5.6 - Template - Leakage Across Forest AS.doc 5.7 - Template - CO2-Fixation Across Forest AS for GS4220.docx 6.1_-_template_-_carbon_performance.docx 7.2 - Template - Annual Report-Across Forest AS.docx TRANSITIONS GSGL 101.5-Transition-Annex-.docx GS4GG_Transition_Flowchart_V1.pdf ESTIMACION CARBONO Base de Datos Productores Teca el 05.06.2018.xlsx Carbon Fixation Matrix GS4220 Up dated 10.05.2018.xlsx Carbon Fixation Matrix GS4220 Up dated 10.05.2018+CAVAMA Farmers.xlsx Carbon Fixation Matrix GS4220.xls.xlsx Monitoring PPM Summary 11.05.2018.xlsx Summary Carbon Estimations Across Forest GS4220 16.05.2018.xlsx Base de Datos Productores Teca el 05.06.2018.xlsx Carbon Fixation Matrix GS4220 Up dated 10.05.2018.xlsx Carbon Fixation Matrix GS4220 Up dated 10.05.2018+CAVAMA Farmers.xlsx Carbon Fixation Matrix GS4220.xls.xlsx Monitoring PPM Summary 11.05.2018.xlsx Summary Carbon Estimations Across Forest GS4220 16.05.2018.xlsx Worksheet Carbon Fixation calculation DATABASE NFP PPM Amelia Enero 2018.xlsx	4	PP

		PPM Rosario de Fatima Enero 2018.xlsx PPM Santa Elena 1 Enero 2018.xlsx PPM Santa Elena 2 Enero 2018.xlsx PPM Santa Maria Enero 2018.xlsx Carbon Fixation Matrix GS4220 Up dated 10.05.2018+CAVAMA Farmers.xlsx Monitoring PPM Summary 11.05.2018.xlsx Report on carbon fixation monitoring of GS4220 4 farms+377.18 hectares local farmers 14.05.2018.doc Base de Datos Productores Teca Zona Reforestacion Across Forest 30.07.2018 sent EPIC.xlsx		
5	PP	Shapefiles and project area file and its support files Shapefiles of Eligible Planting Areas Areas de influencia_Carbono.kmz Areas de influencia_Kioto.jpg Areas de UActual10.jpg kioto_WGS84.rar UActual_10.kmz Plantations Amelia Plantation.kmz FINCA SANTA ELENA .pdf Plano Plantacion Amelia.pdf ROSARIO DE FATIMA .pdf SANTA MARIA .pdf Santa Maria Plantation.kmz Shape files project area Areas de influencia.jpg Project Area Across Forest.jpg Project Area Across Forest.kmz	5	PP
6	PP	Field sheets Measurement SUMMARY.xlsx PPM Amelia Enero 2018.xlsx PPM Rosario de Fatima Enero 2018.xlsx PPM Santa Elena 1 Enero 2018.xlsx PPM Santa Elena 2 Enero 2018.xlsx PPM Santa Maria Enero 2018.xlsx SOIL AMMENDMENTS PLAN AMELIA FARM Azufertil 3E.jpg FICHA TECNICA NORDIC YES STD.pdf Ficha Tripel Cal usado en 2011.pdf Soil ammendments Finca Amelia 2011-2015.xlsx SOIL ANALYSIS RESULTS Soil Analisis Finca Rosario de Fatima.xlsx Soil Analysis Amelia Rama.xlsx Soil Analysis Finca Santa Elena.xls Soil Analysis Rosario de Fatima 2013.pdf Soil Analysis Santa Maria 2013.xls SOIL USE AT EACH FARM Tables of soil use Amelia.xlsx Rosario de Fátima.xlsx Santa Elena.xlsx Santa María.xlsx AMELIA.jpg Rosario de fatima.jpg Santa MAria.jpg SantaElena.jpg	6	PP

		Titles AMELIA-ESCRITURA58- Contrato de alquiler finca Amelia a Nicaforest Plantations.pdf ROSARIO DE FATIMA-ESCRITURA 59 - Contrato de arrendamiento Rosario de Fatima a NICAFOREST PLANTATIONS S.A..PDF SANTA ELENA-ESCRITURA 60 - Contrato de arrendamiento Santa Elena y La Estrella a NICAFOREST PLANTATIONS S.A..PDF Santa Maria-ESCRITURA 27 - Contrato de Alquiler Finca Santa María a NICAFOREST PLANTATIONS S.A..PDF Across Forest - Business Plan and Concept Presentation for GS4220.pdf Across Forest AS Statement of Commitment for 42 years.pdf Amezquita et al. C sequestration in pastureland and SP systems.pdf Areas optimas 1600 - 3000 mm.jpg Areas_Kioto_TECA.xls Aval POA El Coral a Nicaforestal S.A..pdf Aval POA El Rama.pdf AVAL POA MUELLE DE LOS BUELLES.pdf AVAL POA Nueva Guinea 7.07.10.pdf AVAL POA S. TOMAS 24.02.14.pdf AVAL POA Villa Sandino Nicaforestal S.A..pdf Banco Produzcamos - credito forestal.pdf BARCA- Realized Training Program for personnel of NICAFORESTAL.jpg BARCA-Message sent by Ricardo Lujan submitting realized training activities in 2011-2012.pdf BARCA-Training Plan for NICAFORESTAL personnel julio 2011.xlsx BARCA-Training proposal for NICAFORESTAL personnel v27jul11.pdf Baseline study of reference - Carbon Fixation in 46 cattle farms in Nicaragua 2004.pdf Blandino 2015 - Estrategias para mejorar la productividad en la ganaderia nicaragüense.pdf CAVAMA Reforestation Project funded by EU dec 2012.pdf Conant -compiler - grasslands and climate change 2010 .pdf Data of Permanent Monitoring Plots Amelia Farm (2013-2015).xlsx FAO - AQUASTAT - Sistema de Informacion sobre el Uso del Agua en la Agricultura-Nicaragua.pdf FIDEG 2014. Informe de Encuesta de Hogares en Nicaragua, FIDEG,2013.pdf Humedales de Nicaragua.pdf IADB 2011-Agricultural_GHG emissions in LAC.pdf IDR 2011_DIAGNOSTICO_AGROINDUSTRIA RURAL.pdf II GHG Emissions Inventory Nicaragua 2008 year 2000 as reference.pdf INAFOR 2004 - Frontera agricola.pdf INIDE 2005 - Mapa PobrezaMunicipal 2005.pdf IPCC Guideline 2006 V4_04_Ch4_Forest_Land.pdf IPCC guideline 2006 V4_06_Ch6_Grassland.pdf Kraenzel et al 2003. Carbon Storage of harvest-age teak in Panama 2003.pdf Letter from CDM Registration and Issuance Office to NICA FORESTAL S.A. 25 march 2011.pdf Letter of No-Objection from MARENA July 21, 2003.pdf Ley Forestal 462 - Nicaragua 29.08.2003.pdf MAGFOR 2005 - Manual para el establecimiento de plantaciones forestales en tropico seco.pdf MAGFOR 2008 - Subprograma de reconversion de la ganaderia		

		bovina y ovina de Nicaragua.pdf Manual para el establecimiento de plantaciones forestales en tropico seco 2005.pdf Map of Plantations of the Reforestation Program of Across Forest AS.pdf MARENA 2008 - II GHG Emissions Inventory Nicaragua with year 2000 as reference.pdf Methodology for Plantation Growth Monitoring - NICA FORESTAL S.A. 2013.pdf Ministry of Finance Norway - letter of confirmation 3.09.2010.pdf Modeling Unit for Project GS4220.xls Moody_s Disclosures on Credit Ratings of Nicaragua.pdf NICA FORESTAL CSR report 1 May 2013.pdf NICA FORESTAL CSR report 2014- 2015.pdf NICA FORESTAL CSR report March 2014.pdf Nicaforest Stakeholder Consultatons Proceedings NFP21.07.14.pdf NICAFORESTAL FSC FM audit 15 SPA DRAFT April 2016.docx NICAFORESTAL FSC FM audit 15 SPA July 2016 Final Report.pdf NICAFORESTAL FSC FM Certificate IN-2014-1 SPA.pdf NICAFORESTAL FSC RA-FM COC 007079 13.11.14 SPA.pdf Nicaragua 2015- ER-PIN Presentation Final Oct 14 15.pdf Nicaragua frente al Cambio Climaitco 2003.pdf Perez _ Kanninen 2003 Aboveground Biomass On Teak Plantations.pdf Report on carbon fixation monitoring of GS4220 4 farms.doc Soil Orders Classification in Project Area(1).jpg Soil Orders Classification in Project Area.jpg Solano et al 2014 - Allometric models for biomass expansion factors of tropical trees.pdf Summary of Investment analysis of GS4220.doc Summary of Investment analysis of GS4220.pdf Lista de Herramientas y Equipos empleados en Plantaciones Forestales.docx Safety and Pesticides List of Pestices NFP.pdf List of Requested Information.xlsx List of Safety Equiment NFP.pdf Titulo Rosario de Fatima.pdf Shared Benefit Agreement Contrato Arriendo Finca Santa Elena Enero 2012.pdf Contrato Arriendo Lotes Finca Rosario de Fatima Marzo 2012.pdf Agreements between Project Owners Acta Credito NICAFOREST Across Forest.pdf Merger NICAFOREST Plantations and NICAFOREST.pdf Doc Escaneados Dra Sonia 13 Paginas.pdf Doc Escaneados Dra Sonia Legal Ultima Hoja .pdf Doc Escaneados Dra Sonia Legal.pdf Organization level and functions List of Employees NFP Nicaragua 13.04.2018.xlsx NF Organigrama y Mapa de Funciones 24.08.2015.pptx Orgazation Chart Nicaforest.pdf Map indigenous territory Territorios Indigenas de Nicaragua.pdf Land Documents-Land selection Protocol diagram farm selection.jpg		

		FarmSelectionProtocolNicaforestal.pdf Land Assessment Steps.pptx Protocol etapa2 01.03.2014 (ex.FSC precheck).jpg Protocolo Selección de Tierras version revisada 08.03.2014.pdf Titulo Rosario de Fatima.pdf Lasted Sois Study Resultados Nicaforestal Fincas Evaluadas.xlsx Methodology Documents Guia de Consulta e Interacción con comunidades vecinas Octubre 2017.pdf Social Economical Situation Guia de seguimiento indicadores sociales de Nicaforestal.pdf Monitoreo_Seguimiento_IN_Sociales_NF_2011-2016.xlsx Resumen de IR año 2017.xlsx Resumen Pagos INSS 2014-2015, 2016.xlsx Forest Management Plan Plan de Reforestacion Finca Santa Elena.pdf Plan de Reforestacion Finca Santa Maria s.pdf Plan de Reforestacion plantación Rosario de Fátima.pdf Plan Reforestacion Plantación Amelia.pdf Agreements between employees and NFP Contracts samples employees Nicaforest.pdf Flora en Fauna Studies Metodologia Bioindicadores Finca Santa Elena.pdf Tesis Indicadores Biologicos Santa Elena.pdf Valoracion Ambiental Plantacion Amelia.pdf Valoracion Ambiental Plantacion Rosario de Fatima.pdf Valoracion Ambiental Plantacion Santa Elena.pdf Valoracion Ambiental Plantacion Santa Maria.pdf Funding Funding of the Project.pdf Anticorruption Policy Declaración compromiso FSC.pdf Policies NFP a FSC 18.02.2017.pdf Safety equipments Memoria_CharlaSeguridad Ocupacional_Santa Maria _04.03.16.pdf Memoria_Segurida Ocupacional_Amelia_04.03.16.pdf Memoria_Segurida Ocupacional_Santa Elena_03.0.3.2016.pdf Certificate Seeds Proceeding CertifiSemNica-Barca.pdf Erosion Practice Methodology Guia de Manejo y Control de erosión de suelos NF.pdf Guia de seguimiento de indicadores ecologicos de Nicaforestal.pdf Matriz Indicadores Ambientales Nicaforestal S.A..pdf Local stake holder consultation Acuerdo Marena - Nicaforestal.pdf Certificacion Nicaforest Plantations. VS.pdf Certificado INAFOR NICAFORESTAL.pdf Informe consolidado de Consultas Publicas PoA-NF y CPA-NFP 21.07.14.pdf		

		Recibido sistematizacion de procesos de consulta 29.07.14.jpg Monitoring Plot Methodology JustificaModelsTecaNica.pdf Medologia de Monitoreo de Crecimiento NICAFORESTAL (2013).pdf Certificate Registration of Plantations Certificado de Inscripcion Plantacion Santa Elena 1.jpg Certificado de Registro Plantación Santa María.jpg Certificado Registro Plantacion AMELIA.jpg Inscripcion de Plantacion Forestal Rosario de Fatima.jpg Inscripcion de Plantacion Forestal Santa Elena Lote 2.jpg Agreement NFP and INAFOR Agreement INAFOR - NF 11.04.16.pdf New Areas database Base de Datos Productores Teca el 05.06.2018.xlsx PPM Plantacion Donald Hurtado Jaime el 21.02.2018.xlsx PPM plantacion Juan Carlos Carranza 28-02-18.xlsx PPM Plantacion Santiago Irias Jimenez.xlsx FSC CERTIFICACION FSC Certificate Nicaforest Plantations.pdf NICAFOREST FSC FM audit 17 SPA VERSION FINAL.PDF Statement 42 years.pdf		

Appendix 4. Clarification requests, corrective action requests and forward action requests

Table 1. Remaining FAR from validation and/or previous verification

FAR ID	1	**Section no.**	NA	**Date:** 14/04/2018
Description of FAR				
No FAR was raised in the previous validation				
Project participant response				**Date:**
Documentation provided by project participant				
-				
DOE assessment				**Date:**

Table 2. CL from this verification

CL ID	1	**Section no.**	-	**Date:** 14/04/2018
Description of CL				
No CL is raised in this verification				
Project participant response				**Date:**
Documentation provided by project participant				
-				
DOE assessment				**Date:**

Table 3. CAR from this verification

CAR ID	1	**Section no.**		**Date :** 14/04/2018
Description of CAR				

As confirmed from the onsite observation, the identification of relevant stakeholders, consultation with stakeholders, consideration of their comments or concerns, and archiving of these communications is not maintained.
(Reference: Section 3.2 Local Stakeholder Consultation of A/R requirements version 0.9)

Project participant response	**Date:** 05/10/2018

The PP since started make a stakeholder consultation process based for a GS Project. The necessary coordination with local farmers, national government institutions, local Municipalities, and local entities around the areas to be reforested.

The Company holds a permanent communication with stakeholders and every year the company develops social, educational and environmental activities around the plantations. Local schools, farmers and kids participated in some activities. Meetings with local farmers are done in the different areas of the Project. The PP has a permanent communication with landowners of neighbouring farms in the area.

The PP make all the proceedings to have approval of the reforestation project in each one of the municipalities of the Project Area. In the Folder “AVALES MUNICIPALES” there are all the approvals by each one of the Municipalities.

The PP is very well known in the region, and keep a good communication with several actors in the Project Area. The PP develop has developed an Environmental Educational Program around each one of the Reforested Farms to share knowledge and keep a permanent interaction with local neighbouring farmers and their families.

Documentation provided by project participant

See Folder Dropbox CAR ID 1:

-FOLDERS:
-Avales Municipales
-Cartas Propietarios Fincas
-Comunicaciones Stakeholders
-Consultation for adding new areas
-Encuesta a Stakeholders
-Enviromental Education
-Reporte Propietarios de Finca
-Resumenes Publicos de Fincas
-Solicitudes de Apoyo
-Stakeholder Consultation Project

DOE assessment	**Date:** 23/10/2018

The verification team has reviewed the support documents and accepted the same as authentic, hence closed the CAR.

CAR ID	2	**Section no.**		**Date :** 14/04/2018

Description of CAR

A health and security risk assessment on the current activities shall be conducted in order to identify potential risks. Necessary health and security measures (e.g. safety equipment, instructions to reduce hazards, first aid procedures) shall be defined for each activity and shall be implemented within the activity in order to ensure a safe working environment. Moreover, enforcement of the use of safety equipment needs to be recorded and made available to all the quantifiers.

(Reference: 3.1 Do Harm Assessment- Occupational Health & Safety of A/R requirements version 0.9)

Project participant response	**Date:** 05/10/2018

The PP has internal Rules and Proceedings control in each one the Farms. Safety equipment is used according to the Silvicultural activities. A list of the used equipment is enclosed. The PP has a Position Description and Risk Assessment Manual. A flowchart of the positions is very well described.

Documentation provided by project participant

EQUIPOS DE PROTECCION PERSONAL UTILIZADOS EN PLANTACIONES FORESTALES.
-Manual de Gestión y Evaluación de Riesgos de Nicaforest
-Reglamento interno de Trabajo de NFP S.A.
-List of Safety Equipment NFP.

DOE assessment	**Date:** 23/10/2018

The verification team checked the internal rules for each activity in the farm and risk assessment with control measures are reviewed. Hence closed the CAR.

CAR ID	3	Section no.		Date : 14/04/2018
Description of CAR				
Based on the document provided, the verification team has observed that fire management plan with the description of the different activities to be implemented. The verification team has checked the forest management plan and found that it provides a generic description of instructions (that in some cases do not apply) without providing detail on how this plan is to be implemented (what activity, where, and who). A more detailed plan shall be completed. This plan shall contain an assessment of the different fire risks spatially and temporally, and shall contain procedures which should be in place to ensure the correct implementation of the fire management plan. (Reference: 3.6 Risk Register of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
The PP has for each Plantation a Forest Management Plan. In Addition to that Every month the PP prepares a plan and a monitoring of the main silvicultural activities. The Fire Plan is guide that the PP has, but the Fire control is not a risk in the area. The company has implemented a planning and monitoring of the silvicultural activities. The Fire Plan Prevention and Analysis of Risk is enclosed as attached document too. For New Areas: Across Forest is promoting the preparation of Fire Management for each Farm. Nevertheless, this region is not considered a high risk for forest fires. Must of the farms are located in the Humid Tropical region and the summer is a short time (4 months).				
Documentation provided by project participant				
FOLDERS: -FOREST MANAGEMENT MONITORING -NOTIFICATION ABOUT REFORESTATION PLAN -PRECIPITATION FILES: *Fire Risk Analysis for Teak Plantations 2018. *Numeros de Emergencias 2018 *Plan de Prevención y Analisis de Riesgos ante Incendios Forestales de NFP *Plan General de Incendios.				
DOE assessment				**Date:** 23/10/2018
The verification team reviewed the fire prevention plan and forest management protocol and accepted the same. Hence closed the CAR.				

CAR ID	4	Section no.		Date : 14/04/2018
Description of CAR				
PP is requested to provide land document and process involved in acquisition. Please provide document to support the project area. Please photo evidence of baseline scenario (degraded pastureland). (Reference: 2.1 Key information of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
For Old Area has got FSC Certificate. Hence this CAR is taken care of. For New Areas Across Forest through his subsidiary NICAFOREST PLANTATIONS in Nicaragua has signed agreement with the Farmers owners and representative of the teak planted areas. In future a Carbon Contract would be signed if areas are validated and a real market for Carbon is identified. Baseline is Kyoto land.				
Documentation provided by project participant				
FOLDER: LEGAL DOCUMENTS (Titulo Rosario de Fatima, Libertad de Gravamen Santa Maria). Photos 2011 before Planting. Amelia Aerial Picture Kioto Land Métodología de Muestreo Linea Base.				
DOE assessment				**Date:** 23/10/2018
The verification team has reviewed the land documents and based on the interview with farmers and accepted the same as authentic.				

CAR ID	5	Section no.		Date : 14/04/2018
Description of CAR				
PP is requested to provide forest management plan and the actual implementation for teak. Please provide proof for environmental authorities visited the area before granting approvals. (Reference: 2.1 Key information of A/R requrements version 0.9)				

Project participant response	Date:
According to Law 462 “Forestry Sector in Nicaragua” The Forestry Plantations in the Country do not need any environmental approval where are established in degraded or deforested land. NICAFOREST PLANTATIONS only plant teak in degraded land (pasture land) classified as Kyoto Land. The Law 20-2017 Environmental Assessment System and Authorization for Sustainable uses of Natural resources does not included the forestry plantations as Project to be submitted for authorizations in the country and still 2016 only the bigger areas more than 500 hectares (planted as one compacted plot) must presented an environmental assessment. But in 2017 as part of the Incentives Law that promoted the Nicaraguan Government it is not a requirement to develop a big reforestation project in the Country. The PP does not have bigger areas (Santa Elena 1 and 2 area only 195 hectares, so it was not necessary for us to present an approval of an Environmental Plan. The National Forest Institute (INAFOR) latter after one year of the establishment of the plantations they inspect the Farm and Register it as a Forestry Plantation. The Certificates of each one of the plantations it is in the Dropbox shared file.	
Documentation provided by project participant	
-Law 462 “Forestry Sector in Nicaragua” -The Law 20-2017 Environmental Assessment System and Authorization for Sustainable uses of Natural. -Certificate of Registration Amelia Plantation. -Certificate of Registration Rosario de Fatima -Certificate of Registration Santa Elena 1 -Certificate of Registration Santa Elena 2 -Certificate of Registration Santa Maria -Certificate INAFOR Nicaforestal -Certificate INAFOR NFP	
DOE assessment	**Date:** 23/10/2018
All the documents are reviewed and closed the CAR.	

CAR ID	6	Section no.		Date : 14/04/2018
Description of CAR				
PP is requested to demonstrate actual LSC process involved. Local stakeholders does not clearly telling the grievance mechanism and mode of communication with the PP. (Reference: Section 3.2 Local Stakeholder Consultation of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
The PP has a grievance mechanism and has implemented a mode of communication with the local neighbouring farmers, communities, local authorities and others. This mechanism has been implemented since 2013, that the PP started to make all the proceedings for FSC certification. See enclosed Document in Dropbox folder.				
Documentation provided by project participant				
-Sistema de Quejas, Reclamos y Soluciones de NICAFORESTAL. Update and Revised on December 2016. -Formato de Quejas y Reclamos.				
DOE assessment				**Date:** 23/10/2018
The verification team reviewed the grievance mechanism and mode of communication and accepted the same.				

CAR ID	7	Section no.		Date : 14/04/2018
Description of CAR				
PP is requested to provide environmental regulation with regard to genotypes. PP is requested to provide in Nicaragua exotic species are prevalent and there is no harm to the environment. (Reference: Section 3.1 Do Harm Assessment –Para 19- of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
For Old area has got FSC Certificate. Hence this CAR is taken care of. For New area: The PP enclosed the Supporting documentation about teak. Genetic material proceedings. Teak in Nicaragua is considered as Naturalized Exotic species due to was introduced since 1946 by the United Fruit Company in the Atlantic Coast of Nicaragua. In the coming years, 1953 the Nicaraguan Technical Agricultural Service identified Teak in the Atlantic Coast and Leon (Ingenio San Antonio). There is no any special restriction to introduce nay teak genetic material to Nicaragua.				
Documentation provided by project participant				

-Certificado Semilla Teca Nicaforestal -Documento Semilla Teca -Especificaciones del Sustrato -Lista de Especies Exoticas Introducidas Nicaragua -Permiso Sanitario Plantas Teca Nicaragua -Procedencias de Teca Nicaragua 2010 -Reporte Mayo 2011 Finca Amelia -http://www.sinia.net.ni/multisites/NodoBiodiversidad/index.php/biodiversidad/diversidad-flora
DOE assessment **Date:** 23/10/2018
The verification team reviewed the supporting documents and accepted to close the CAR.

CAR ID	8	**Section no.**		**Date :** 14/04/2018
Description of CAR				
During the visit, the verification team has observed that project is consuming Glyphosate (Herbicide) and Omitox- Ant control. PP is requested to provide the amount of herbicide and ant control used inventory by the project during the monitoring period. PP is requested to provide the record the number of trees/area in ha treated in case of pests and/or diseases. PP is requested to provide soil study and water study conducted. (Reference: Section 3.1 Do Harm Assessment –Para 27-33 of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
For Old area has got FSC Certificate. Hence this CAR is taken care of. The monitoring Control is added in Dropbox.				
Documentation provided by project participant				
DOE assessment				**Date:** 23/10/2018
The verification team reviewed the prescribed control methods, forest expenditures and accepted the same as consistent with the documents reviewed.				

CAR ID	9	**Section no.**		**Date :** 14/04/2018
Description of CAR				
8 ILO conventions of Nicaragua is not provided to the staff members. Evidence for ratification is not provided for validation. (Reference: Section 3.1 Do Harm Assessment –Para 12- of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
For old area: Old area has got a valid FSC Certificate. Hence this CAR is taken care of. New areas: The PP is adding information related to Nicaraguan Labour Laws and proceedings done. Information has been provided in Folder added in Dropbox. Farmers usually work the reforested plots by themselves and family taking care of the silvicultural activities.				
Documentation provided by project participant				
-Codigo del Trabajo de Nicaragua version OIT. -Declaración Compromiso FSC. -Recibido en MITRAB Reglamento de Trabajo NFP. -Reglamento Interno de Trabajo NFP updatep 2018.				
DOE assessment				**Date:** 23/10/2018
The verification team accepted the approach taken by the PP. Hence closed the CAR.				

CAR ID	10	**Section no.**		**Date :** 14/04/2018
Description of CAR				
Health and safety policy is not documented. Evacuation of staff in case of injury or accident is not adequate. (Reference: Section 3.1 Do Harm Assessment –Para 15- of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
For Old area has got FSC Certificate. Hence this CAR is taken care of. For new areas: Farmers usually take care of the maintenance activities at their plantations. The landowner is responsible to do all the silvicultural activities. The PP assists the Project technically and follows the growth monitoring. There was no accidents occurred in the monitoring period.				
Documentation provided by project participant				

-Folder Approbacion Comision Mixta -Carta de Recibido Higiene y Seguridad -Colillas y Afiliaciones Seguro Social -Facturas INSS Abril 2018 (Ejemplo de 1 mes) -Plan de Trabajo de la Comision Mixta -Recibido en MITRAB Reglamento Interno de Trabajo. -Reglamento interno comision mixta.
DOE assessment **Date:** 23/10/2018
The verification team observed that the farmers take care of the maintenance activities at the plantations. There was no accidents occurred in the monitoring period. The workers aware of how to approach the hospital in case of accidents.

CAR ID	11	**Section no.**		**Date :** 14/04/2018
Description of CAR				
PP is not identifying training for the staffs like operation, maintenance, safety etc. and not maintaining training records. Criteria for major equipments like operation guidelines, experience required, insurance etc. and checklist before staff is employed in a particular activity. (Reference: Section 3.1 Do Harm Assessment –Para 17- of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
The PP has a training program that has implemented since 2011. Initially BARCA company assistant prepared the first training program. For Old area has got FSC Certificate. Hence this CAR is taken care of. For new areas: The PP has implemented a training program for teak farmers. Field training and a practical learning process through exchanges of experience has been developed in the last year.				
Documentation provided by project participant				
Folder: Memoria de Actividades de Entrenamiento (Files inside) Participacion en Foros y Talleres. Files Acta de Entrega de Planes de Manejo Forestal Acta de Visita de Productor Lista de Productores El Coral Lista Reunión de Personal de Campo				
DOE assessment				**Date:** 23/10/2018
The verification team has observed the training procedure and identification of training needs and accepted the same.				

CAR ID	12	**Section no.**		**Date :** 14/04/2018
Description of CAR				
Sections (n) and (o) refer to social and environmental benefits, like e.g. generation of employment and improvement of soil and water quality. PP is requested to clarify why the same have not been included into the SD monitoring plan. (Reference: Section 3.2 Sustainable Development Assessment of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
For old area: Old area has got FSC Certificate. Hence this CAR is taken care of. For new area: Across Forest has modified the filed in template and now generation of employment as s sustainable indicator is established clearly.				
Documentation provided by project participant				
See Folder CAR				
DOE assessment				**Date:** 23/10/2018
The verification team has reviewed the revised templates and accepted the same.				

CAR ID	13	**Section no.**		**Date :** 14/04/2018
Description of CAR				
The verification team has observed some small creeks while visiting farms. PP is requested to provide the identification of all water bodies inside the project area. (Reference: Section 3.1 Do Harm Assessment –Para 34- of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018

For old area: Old area has got FSC Certificate. Hence this CAR is taken care of. The PP is taking care of all the creeks and water bodies. Natural cover is protected. For new area: No important Water Bodies has been identified closed to the plantations manage by small farmers. All the reforested areas were inspected by INAFOR and were registered at the National Reforestation Office as Planted Area. The National Forest Institute make previously an inspection.
Documentation provided by project participant
-Registro de Plantación Teca El Coral
DOE assessment **Date:** 23/10/2018
The verification team has visited the water bodies and no plantation was near to the water bodies. It can be confirmed plantations are atleast more than 20 m from the water bodies

CAR ID	14	**Section no.**		**Date :** 14/04/2018
Description of CAR				
The project participant is requested to provide how stratification of samples (randomness) are selected. How are the plots systematically distributed. ((Reference: Forest Inventory of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
The Monitoring plots were established using GIS System. A systematic grid of 250 meters georeferenced as layer is used to allocate the MPP in each one of the plantations. Once the XY coordinate is identify, it is introduce in the GPS Garmin and them landed at field				
Documentation provided by project participant				
FOLDER having Shapefile grid for the Area				
DOE assessment				**Date:** 23/10/2018
The verification team has accepted the approach followed by the PP in fixing the permanent plots.				

CAR ID	15	**Section no.**		**Date :** 14/04/2018
Description of CAR				
PP is requested to provide information about the staff who carried out the inventories in the field and whether and how that staff had been trained before. (Reference: Forest Inventory of A/R requrements version 0.9 and Section 3.1 Do Harm Assessment –Para 17- of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
For old area: Old area has got FSC Certificate. Hence this CAR is taken care of. The personnel dedicated to collect field information has been trained since the last 5 years. BARCA experts has trained the PP personnel staff dedicated to established MPP and measuring plots. During the period of collecting data others forest technical experts has been involved. New areas follow the same methodology used by Nicaforest Plantations.				
Documentation provided by project participant				
-BARCA Plot Monitoring Informe visita mayo 2013. -Informe Inventario Forestal NFP PPM 2016 -Memoria entrenamiento Inventario PPM 2016.				
DOE assessment				**Date:** 23/10/2018
The verification team reviewed the supporting documents and convinced that field officers were given training before the inventory being taken. Hence closed the CAR.				

CAR ID	16	**Section no.**		**Date :** 14/04/2018
Description of CAR				
Please provide the source data for wood density for teak. PP is requested to provide justification for biomass expansion factor. (Reference: Section 5.2 Conversion procedure of A/R requrements version 0.9)				
Project participant response				**Date:**
The PP since started involved Carbon Expert from Carbon Decisions International and Rain Forest Alliance. See the file Tool with Parameter, 06 December 2012 for NICAFOREST PROJECT. Parameters for Wood Density and Biomass Expansion Factor was justify in the database. Source for Wood Density see Files Enclosed in Dropbox Folder. For New areas: The same parameters area used and the same modelling projections and adjustment according to the real data collected in the last 4 years (2013-2017).				
Documentation provided by project participant				

- Tool with Parameter, 06 December 2012 for NICAFOREST PROJECT - Justificamodelstecanica - UDA wood Densities
DOE assessment **Date:** 23/10/2018
The verification team based on the review of the supporting documents, closed the CAR.

CAR ID	17	**Section no.**		**Date :** 14/04/2018
Description of CAR				
PP is requested to justification for sampling error. It is not clear. Reference: Forest Inventory of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
The Project has been validated and all the database was reviewed by Rain Forest Alliance 2 years ago. The standard error was calculated for each one the plots using and Excel sheet. Individual diameter measurement has a systematical error of 2%. Though the error decreases with increasing diameter, we assume 2% error for individual measurements as a norm, as the plantations are rather young. The estimate of tree´s height or altitude has a higher error. Several factors contribute to this: impaired visibility, moving tree crowns, thus the norm is normally an applicable error of 5-10%. We assume 7% error of measurement in our case. The standard error of the population density at 95% confidentiality is 5,0%. To increase the likelihood of less sampling errors, in the round parcels, we conducted an additional sampling.				
Documentation provided by project participant				
-Report on Carbon Fixation monitoring. -Monitoring PPM Summary 11.05.2018.				
DOE assessment				**Date:** 23/10/2018
The verification team has reviewed the revised excel sheet and accepted the approach of calculating the sampling error and accepted the same.				

CAR ID	18	**Section no.**		**Date :** 14/04/2018
Description of CAR				
PP is requested to justify the choice of revised Root-to-Shoot ratio. Reference: Section 5.2 Conversion procedure of A/R requrements version 0.9)				
Project participant response				**Date:**
Root-to-shoot ratios (R:S) ranged from 0.11 to 0.23 in the nine excavated trees, with a mean of 0.16. Publication from: Kraenze, Margaret; Castillo, Alvaro; Moore, Tim; Potvin, Catherine. Carbon storage of harvest-age teak (Tectona grandis) plantations, Panama. Forest Ecology and Management 173 (2003) 213-225. Species I8 R/S ratio 0.16				
Documentation provided by project participant				
- Kraenze, Margaret; Castillo, Alvaro; Moore, Tim; Potvin, Catherine. Carbon storage of harvest-age teak (Tectona grandis) plantations, Panama. Forest Ecology and Management 173 (2003) 213-225. https://repository.si.edu/handle/10088/6762 -Tool with parameters for NICAFOREST PROJECT.				
DOE assessment				**Date:**
The verification team reviewed the supporting document and accepted the value as correct.				

CAR ID	19	**Section no.**		**Date :** 14/04/2018
Description of CAR				
PP is requested to clarify about the project start date and how the same has been determined. PP is requested to provide when land was purchased, when first establishment done, crediting period, what is the monitoring period clearly in the templates. Reference: Section 2.1 Key information of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018

The first plantation was done in July 2011. The first leased contract agreement was signed in March 2011. The crediting period start at 2011. The monitoring period is 5 years.
Documentation provided by project participant
CARD ID Files
DOE assessment **Date:** 23/10/2018
The verification has accepted the start dates based on the first plantations.

CAR ID	20	**Section no.**		**Date :** 14/04/2018
Description of CAR				
PP is requested to provide the flora and fauna study conducted in this monitoring period. Reference: Section 3.1 Do Harm Assessment –Para 21- of A/R requrements version 0.9 of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
For old area: Old area has got FSC Certificate. Hence this CAR is taken care of. New Area: The PP has develop some specific investigations with local universities to collect information about biodiversity of the Project Area.				
Documentation provided by project participant				
Folder: Mapas Comunidades -Bioindicadores en una Plantación de Teca en Chontales Nicaragua. -Entrevistas Comunidades Plantacion Amelia -Entrevistas Comunidades aledañas a Plantación Rosario de Fátima. -Entrevistas personal Rosario de Fatima -Entrevistas Personal Forestal Plantacion Amelia -Manual de Bioindicadores en una Plantación de Teca.				
DOE assessment				**Date:** 23/10/2018
The verification team has reviewed the supporting document and accepted the same.				

CAR ID	21	**Section no.**		**Date :** 14/04/2018
Description of CAR				
PP is requested to describe the outcome of actual monitoring activities for each indicator referred to in the SD monitoring plan. (Reference: Section 3.4 Do Harm Assessment of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
For old area: Old area has got FSC Certificate. Hence this CAR is taken care of. For new area: Across Forest has modified the filed templated and now the monitoring activities for each indicator has been included.				
Documentation provided by project participant				
DOE assessment				**Date:** 23/10/2018
The verification team has reviewed the filled in templates for old and new area and accepted the same.				

CAR ID	22	**Section no.**		**Date :** 14/04/2018
Description of CAR				
PP is requested to provide any soil study conducted. Please explain the sanitary thinning. (Reference: Section 3.1 Do Harm Assessment –Para 25- of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018

For old area: Old area has got FSC Certificate. Hence this CAR is taken care of. In addition Nicaforestal since started the reforestation project has conducted soils study and prepared a Land Selection Protocol to assess land of the area and modelling the Teak Growth in future years. It is considered in the Growth model and Carbon estimation the lacking of trees caused by natural mortality and sanitary thinning. The Sanitary thing is a normal silvicultural activity in a teak commercial plantation. For new area: The PP has supported the CAR adding documentation about sanitary thinning and soils study conducted in the Project Area. The same study has been uses to support the expansion of areas due to were conducted in to total CPA area. NICAFORESTAL pilot plantations were the basis for landowners to motivate for planting more teak in the last 4 years in the five municipalities of the POA Project Area.
Documentation provided by project participant
FOLDER SANITARY THINNING (Sannitary technical Reports and supporting information) -Analisis de suelosNov2011 para fincas 2012 -Diagram farm selection -FarmSelection Protocol Nicaforestal -Finca Kisilala Aptitud -Justification ModelsTeca Nica -Resultados Análisis de Suelos Finca Amelia (Muestreo Enero del 2011) -Visit Summary Dec 32011 BARCA
DOE assessment **Date:** 23/10/2018
The verification team has reviewed the supporting document and accepted the same.

CAR ID	23	**Section no.**		**Date :** 14/04/2018
Description of CAR				
PP is requested to provide the annual report. Section 7.2 Reporting of A/R requrements version 0.9				
Project participant response				**Date:** 05/10/2018
For old area: Old area has got FSC Certificate. Hence this CAR is taken care of. Enclosed in dropbox the lasted FSC Report. Nicaforestal FSC RA-FM/COC-007079 For new area: Across Forest has modified the filed in template and has completed information in the Annual report for new areas included for validation.				
Documentation provided by project participant				
-Nicaforest AUDIT REPORT FSC RA SPA final 17.04.2018 -Annual Report Template New Areas 2017-2018 -Annual Report GS 4220 Template 7.2				
DOE assessment				**Date:** 23/10/2018
The verification team has reviewed the annual reports and accepted the same.				

CAR ID	24	**Section no.**		**Date :** 14/04/2018
Description of CAR				
PP is requested to justify why non tree biomass is not considered at all in the final carbon credit calculation. In case on tree biomass, below ground tree biomass (root) is not considered. (Reference: Section 5.3 Calculation of CO2 certificates of A/R requrements version 0.9)				
Project participant response				**Date:** 05/10/2018
Under ground is included in the Carbon tool model calculation validated. Database Spread sheet in Excel can be assess. Root to Shoot ratio is taken in consideration for Carbon Calculation.				
Documentation provided by project participant				
-5.7 Template CO2 fixation Across Forest AS GS 4220. -Carbon Fixation Matrix GS 4220 updatep 10.05.2018 -Carbon Fixation Matrix GS 4220 updatep CAVAMA FARMERS -Summary Carbon Stimation Across Forest 4220 16.05.2018				
DOE assessment				**Date:** 23/10/2018
The verification team has reviewed the revised excels sheet and accepted the same.				

Table 4. FAR from this verification

FAR ID	xx	**Section No.**		**Date:** 14/04/2018
Description of FAR				
No FAR is raised in this verification.				

Project participant response	**Date:** 05/10/2018
-	
Documentation provided by project participant	
-	
DOE assessment	**Date:** 23/10/2018
-	

Appendix 5:

GS requirements for performance certification	Verification opinion
2. Key Project Information 2.1 Key Project Information 1. A general description shall be provided which includes all of the following items a. Project activities	The project consists of the reforestation with native species such as teak (*Tectona grandis*) in an area of around 724.59 hectare on the degraded pastureland (baseline) in the six municipalities Municipalities of Santo Tomás, Villa Sandino, El Coral, Muelle de los Bueyes, Nueva Guinea and El Rama in the Southeastern region of Nicaragua. The verification team based on the onsite visit and review of shapfiles, project area file, land purchase documents etc. confirmed the same.
b. Organisations that are involved in the project (project participants)	The verification team has interviewed the project participant and reviewed the land documents and confirmed the same.
c. Communities involved in the project	The verification team has reviewed the land tenure documents and confirmed that land was purchased specifically for this project. The verification team based on the onsite visit confirmed that no other community people are living inside the project boundary. Hence accepted by the verification team.
d. Location of the project area and the planting a rea	The project is located in six municipalities of Southeastern Nicaragua. The municipalities of Santo Tomás, Villa Sandino and El Coral are located in the department of Chontales, while the municipalities of Muelle de los Bueyes, El Rama and Nueva Guinea are located in the Southern Coast Caribbean Autonomous Region, RACCS.
e. Size of the project area and the planting area	The project covers an initial area validated in 2016 of 340.39 ha.
f. Risk of the project area to change (during the crediting period)	Based on the interview with PP, onsite visit and review of land documents[/6/], the verification team has confirmed that there is no risk of trespassing or land occupation by others. Moreover, the land was purchased specifically for this project. The project area is clearly fenced hence the verification team has convinced that there is no risk to the project area during the crediting period.
g. Risk of the project activities to change (during the crediting period)	Based on the interview with PP, onsite visit and review of land documents, the verification team has confirmed that the land was purchased specifically for this project. The project area is clearly fenced hence the verification team has convinced that there is no risk to the project area during the crediting period. Moreover, the trees are not reached its maturity period. Hence there is no risk to the project activities during the monitoring period. The trees are planted in 2011 and survived for more than 7 years hence there is no risk of mortality.
h. Timeframe for the project activities	The project start date is March 2008, and the project crediting period is 30 years. Therefore, the project will end in March 2038. The land is privately owned. The project has a lifetime of 40 years..
i. Number of predicted CO2---certificates	Ex-post CO2 fixation is 45,624.32 tCO2e and ex-ante

	CO2 fixation is 32,459.40 tCO2e (after 20% buffer reduction)
j. Land---use history and current situation of the project area	In the baseline scenario, mainly grassland was cultivated for the purpose of cows etc. However, due to price crash, it was left behind as stubble and grassland without a specific use. PP then reforested the project area where native trees were grown.
k. Socio---economic history and current situation	Based on the opinion of local technical expert and interview with PP, the verification team has confirmed that there is no illegal planation or illegal occupation of armed forces.
l. Forest management applied (past and future)	The verification team has reviewed the forest management plan and confirmed that it contains mainly resource assessment, recommendations, activity schedule for maintenance. PP has followed the forest management plan in line with the proposed plan during the monitoring period. Hence accepted by the verification team.
m. Forest characteristics (including main tree species planted)	The verification team has reviewed the forest characteristics of each native species and accepted as correct.
n. Main social impacts (risks and benefits)	The project activity brings in employment to workers for management processes including fertilization, thinning, and final harvest, etc. The verification opinion of the risk and benefits are detailed below section.
o. Main environmental impacts (risks and benefits)	The verification team accepted that the project helps in promoting soil fertility and prevent soil erosion, increasing habitat quality and water quality. The verification opinion of the risk and benefits are detailed below section.
p. Financial structure	The verification team has reviewed the financial structure document and accepted that the project is financed by the PP itself and supported by Norwegian company Across Forest AS. The verification team has also convinced that the realisation of carbon credits is essential for the feasibility of the project. A Revolving Credit Line was signed among Across Forest and Nicaforest Plantations S.A. to support the Project. Funds come from NORFUND
2. The following information shall be clearly defined by the use of *shapefiles*: (a) Project area (b) Planting areas (c) Eligible planting area (d) Modelling Units (e) Infrastructure (roads, houses, etc.) (f) Water bodies (g) Sites with special significance for *indigenous people and local communities* --- resulting from the Local Stakeholder Consultation (LSC) (h) Where *indigenous people and local communities* are situated (i) Where *indigenous people and local communities* have legal rights, customary rights or sites with special cultural, ecological, economic, religious or spiritual significance.	The verification team has reviewed the shapefiles where project area, planting area, eligible planting area, modelling units, infrastructure, farmhouse, water bodies, roads are clearly identified. The verification team has also verified at the onsite that there are no indigenous people or local communities located inside the project area.
3.Boundaries of the project area and the planting area shall be clearly distinguishable in the field	The verification team, based on the onsite visit, confirmed that project area is clearly distinguished by fencing.

3. Sustainability **3.1 Do No Harm Assessment** **Social** **Indigenous Peoples and Local Communities** 1. Sites with legal rights and customary rights of *indigenous people and local communities* shall be identified, known and respected by the workers. Conclusion: no risk https://www.un.org/development/desa/indigenouspeoples/declaration-on-the-rights-of-indigenous-peoples.html https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:16502138177051::::P11200_INSTRUMENT_SORT:2	The verification team has observed that Nicargua has also endorsed United Nations Declaration on the Rights of Indigenous Peoples (61/295) dated 13th September 2007. The verification team reviewed the ILO convention and confirmed that Nicargua had endorsed "Indigenous and Tribal Peoples Convention, 1989" (No C169) dated 25th August 2010. The verification team has interviewed the workers at the site and they seemed to have understood that the rights of indigenous peoples, as well as their rights to culture, identity, language, employment, health, education and other issues. They understood that indigenous peoples are also equal to all other peoples. However, there are no indigenous people located inside the project area.
2.Sites for special cultural, ecological, economic, religious or spiritual significance to the *indigenous people and local communities* shall be identified, known and respected by the workers. Conclusion: no risk	The verification team has interviewed the workers at the site and they seemed to have understood that the rights of indigenous peoples, as well as their rights to culture, identity, language, employment, health, education and other issues. They understood that indigenous peoples are also equal to all other peoples. However, there are no indigenous people located inside the project area.
3.The transfer of control of any activities from *indigenous people and local communities* to the project owner shall be documented. Conclusion: no risk	The verification team has confirmed from onsite that PP has not attempted to get hold of any activities from indigenous people and local communities.
4.The project shall not involve and shall not be complicit in the involuntary relocation of people Conclusion: no risk	The verification team has reviewed the land documents and based on the onsite visit confirmed that that there is no relocation of people for implementation of the project activity.
5.On sites with significant disputes, all operations should be stopped until the disputes are resolved. Conclusion: no risk	The verification team has understood that typical disputes include conflicts over land and conflict over related natural resources between people and project owner. This is especially true in developing countries like Nicaragua where land market institutions are weak, opportunities for economic gain by illegal action are widespread and many poor people lack access to land. However, Based on the interview with PP and local stakeholders, there is no dispute between people and project owner.
Working Conditions 6. Workers shall be able to establish and join labour organizations. Conclusion: no risk	Based on the interview with the workers and PP, the verification team has convinced that workers employed understood that they are free to establish and join associations for the purpose of collective bargaining. However, there is no association formed as there is no permanent worker employed by the project owner.
7. Workers and labour organizations shall be generally satisfied with their working agreements. Conclusion: no risk	Based on the interview with the workers employed by the PP, the verification team has observed that workers are generally satisfied with the working terms and conditions.
8. Working agreements with all individual workers shall be documented and implemented. Conclusion: no risk	The verification team has reviewed the contracts of workers/10/ and convinced that the requirement is satisfied. Workers are also seemed understood the terms and conditions of the contract.
9. There shall not be forced labour, as defined by the ILO Forced Labour Convention. Conclusion: no risk	The verification team reviewed ILO convention and observed that Nicaragua endorsed "Forced Labour convention, 1930" (No C029) dated 12th April 1934 and "Abolition of forced labour convention, 1957" (No

	C105) dated 31st Oct 1967. Based on the interview with the workers employed by the PP and project owner, the verification team has observed that there is no forced labour. PP has also understood this requirement in letter and spirit. The verification team has also observed that in case on temporary employment, only people who are willing can attend to the work.
10. There shall not be child labour, as defined by the ILO Minimum Age Convention. Conclusion: no risk	The verification team reviewed ILO convention and observed that Nicaragua endorsed "Minimum Age Convention, 1973" (No C138) dated 2nd Nov 1981 and "Worst Forms of Child Labour Convention, 1999" (No C182) dated 6th November 2000. Based on the interview with the workers employed by the PP and project owner, the verification team has observed that there is no child employed by the PP. PP has also understood this requirement (minimum age for employment is 14 as per ILO) in letter and spirit. The verification team has observed that there is no child working in the project area.
11. If the host country did not ratify one or more of the 8 ILO Fundamental Conventions, the project owner shall provide a written affirmation to uphold them. Conclusion: no risk	The verification team has reviewed the ILO website and observed that Nicaragua has ratified all the 8 ILO fundamental conventions. The details are 1. Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87) (Date of ratification by Nicaragua: on 31st Oct 1967) 2. Right to Organise and Collective Bargaining Convention, 1949 (No. 98) (on 31st Oct 1967) 3. Forced Labour Convention, 1930 (No. 29) (on 12th April 1934) 4. Abolition of Forced Labour Convention, 1957 (No. 105) (on 31st Oct 1967) 5. Minimum Age Convention, 1973 (No. 138) (on 2nd November 1981) 6. Worst Forms of Child Labour Convention, 1999 (No. 182) (on 6th Nov 2000) 7. Equal Remuneration Convention, 1951 (No. 100) (on 31st Oct 1967) 8. Discrimination (Employment and Occupation) Convention, 1958 (No. 111) (on 31st Oct 1967) The verification team has understood that by ratifying the conventions, the host country is committed themselves to applying the convention in national law and practice. Based on the interview with workers and PP, the verification team has confirmed that the requirements of the conventions are being followed by the PP.
12. Copies of the 8 ILO Fundamental Conventions shall be available for workers. Conclusion: no risk	The verification team has confirmed that the copies of the conventions in local language are made available to the workers.
No Discrimination 13. The project owner shall not be involved, and shall not be complicit, in any form of: (a) sexual harassment, AND (b) discrimination based on gender, race, religion, sexual orientation or any other basis. Conclusion: no risk	The verification team has interviewed the male workers and female workers employed in the offices and observed that there is no sexual harassment or discrimination based on gender, race, religion, sexual orientation or any other bias during the monitoring period.
Anti-Corruption	The verification team observed that Nicaragua has

14. The project owner shall not be involved and shall not be complicit in corruption. The project owner shall publicize a commitment not to offer or receive bribes in money or any other form of corruption. The project owner shall comply with anti---corruption legislation where this exists. Conclusion: no risk https://www.google.co.in/url?sa=t&rct=j&q=&esrc=s&source=web&cd=5&cad=rja&uact=8&ved=2ahUKEwj9mr7ZqKTdAhWbfn0KHaUMDP4QFjAEegQIBhAC&url=https%3A%2F%2Fwww.foreign.senate.gov%2Fdownload%2Fnicaragua-sanctions-bill&usg=AOvVaw2jQrhiI7wSVPyjiPj99BuT https://www.whistleblowers.org/storage/documents/nicaragua/nicaraguapublicanti-corruption.pdf	enacted Penal Code (No 581) dated 2006 covering cover all relevant aspects of corruption, including bribery, embezzlement, extortion and money laundering and "Human Rights and Anti-Corruption Act on 19th April 2018. The law helps Nicaragua in meeting its commitments under the OECD Anti-Bribery Convention. It bolsters the country's enforcement regime and creates corporate liability, administrative liability and criminal liability for the defaulters. The verification team has reviewed the payment history to the workers and confirmed that there is no corruption involved in the forestry activities, payments to the employees etc. by the PP.
Occupational Health & Safety 15. There shall be a 'Health & Safety Policy' that is documented, implemented and regularly updated. This policy shall include at a minimum: (a) provisions for first aid, AND (b) provisions for the safe transport of workers, AND (c) provisions for timely evacuation of workers to an adequately equipped medical facility in case of serious accident, AND (d) a health insurance scheme for workers who are impacted by workplace accidents AND (e) if workers stay in camps for a longer period of time, measures shall be provided to ensure that conditions for accommodation and nutrition comply at least with those specified in the *ILO Code of Practice on Safety & Health in Forestry*. Conclusion: no risk	The verification team has reviewed the health and safety policy. The policy includes provision for first aid, safe transportation of workers, timely evacuation of workers in case of accidents, health insurance scheme and provision of accommodation and nutrition to the workers. The verification team, at the site, has observed the first aid box contains medicines for open wounds, and resuscitation, intoxication by chemicals or smoke, snake-insect-or spider bites, other specific hazards and fire extinguisher. The employee is equipped with vehicle for transportation. The hospital is nearby to the farmhouse, the contact details of the doctor are readily available to the workers employed at the farmhouse. As per the employee contract, employee risk is covered under health insurance. In farmhouse, workers are provided with accommodation, healthy meal three times a day, water etc.
16.An individual shall be appointed to have overall responsibility for 'Health & Safety' at the worksite Conclusion: no risk	By interviewing the PP, the verification team has confirmed that the project owner is responsible for overall health and safety of the workers.
17. Workers shall have job---specific training and supervision to safely implement the project. Conclusion: no risk	The verification team has observed that the jobs created for the maintenance and operation of the proposed project activity are in accordance with National laws and therefore do not present any significant negative impact in quality of employment. The verification team has observed that workers are imparted on-field training during the establishment and maintenance activities. Even as the project provides employment to improve living standard of the employees, it is difficult to quantify and monitor the quality of employment except for training of staff. The training records would be available as evidence every year. The verification team has accepted as reasonable. The verification team has reviewed the training records and confirmed that there is a positive impact on quality of employment due to the project activity. The verification team has accepted the approach of PP that every new employee would be provided with

	training on safety, training on handling equipment, risks, precautions etc. the verification team has also accepted the argument of PP that employee will be deployed for any work only after successful of evaluation.
18. Workers shall have safe protective equipment, tools and machinery appropriate for their work. Conclusion: no risk	The verification team has visited the tool room located at the site and observed that workers are provided with safety boots, safety trousers, gloves, safety helmet, goggles, visor, ear plugs etc. with sufficient warranty period. Workers are also provided with handsaw, chainsaw (mechanised), knife/flail etc. with proper testing completed. The verification team has interviewed the workers and confirmed that protective equipment with international quality is provided to the workers.
Environmental **Tree species** 19. The genotypes of the tree species planted shall be well---adapted to the site. Conclusion: no risk	The verification team has understood that conditions for adaptation include sunlight, moisture in the air, rain, soil conditions such as pH, nutrients, water availability soil organic matter etc. based on the interview with PP, the verification team has also confirmed that soil study was conducted before planting the native species. Based on the opinion of technical expert on compatibility of characteristics of native species and climate conditions prevailing at the site, the verification team has confirmed that and the genotypes of the tree species planted is well---adapted to the site.
20. Exotic tree species shall not be used, unless direct experience, or scientific research, demonstrate that there is, or can be, no invasiveness and no adverse impacts. Conclusion: no risk	The verification team confirmed at the site that there was no exotic tree species.
Habitat connectivity 21.Through a smart mosaic of the planting areas, buffer zones and infrastructure habitat connectivity for flora and fauna should be enhanced. Conclusion: no risk	The verification team has reviewed and confirmed that habitat connectivity for flora and fauna is enhanced in the project area. The verification team has observed that buffer zone maintained for 30 m.
GMOs 22. *Genetically Modified Organisms (GMOs)* as defined by FSC shall not be used. Conclusion: no risk	Based on the interview with PP, GMO was never used or proposed to be used in the monitoring period
Biodiversity 23. Minimum 10% of the project area shall be *identified* and *managed* to protect or enhance the *biological diversity* of *native ecosystems*. For this, the *HCV* approach should be followed. Conclusion: no risk	Based on the onsite visit and review of shapefiles, the verification team has observed that 10% threshold limit for conservation area (135.48 hectare) is satisfied by the project owner.
24 (a) Existing patches of trees or single solitary stems of *native tree species*, AND (b) habitats of *endangered species* shall always be *identified* and *managed* to protect or enhance the *biological diversity.* Conclusion: no risk	The verification team based on the onsite visit has confirmed that native species, endangered species is identified and managed to protect biological diversity in the project area.
Erosion 25. To ensure healthy soils the following aspects shall be identified and appropriate measures shall be put in place to protect them:	The verification team reviewed the soil description report and following was observed. Region: El Rama, Nueva Guinea — Type of soil: Ultisols

(a) soil types, AND (b) biota, AND (c) erosion, AND (d) compaction. Conclusion: no risk	<table><tr><td>and Muelle de los Bueyes</td><td></td></tr><tr><td>Villa Sandino and El Coral.</td><td>Mollisols</td></tr><tr><td>El Coral and Villa Sandino, Santo Tomas</td><td>Inceptisols</td></tr><tr><td>Santo Tomas, and El Coral</td><td>Vertisols (not suitable for teak)</td></tr></table> The minerals in the soils are quartz and kaolinite. The organic content is low and PH is acidic. So the verification team has confirmed that project activities would not impact the soil types much. The establishment of plantation also reduces soil erosion. The slope topography of the project area ensured that there is not soil compaction due to movement of heavy machinery and no soil pressure. The different soil types have been mapped out and prevention of soil erosion. The biota planted also acts as a barrier against soil erosion. Though soil erosion is not completely prevented, some restitution efforts have been done for restoration. In general, the established plantation follows the land contours by designing the rip lines accordingly. For prevention of compacting, the soil is ripped up during planting and also sheep grazing is done in a controlled way. Hence the project fulfills the GS requirements as relevant to the criteria for the areas under Performance certification.
26.Ploughing on slopes with a gradient greater than 10% (5°) shall follow the land contour. Conclusion: no risk	The verification team found that there is no ploughing on slopes taken place.
Fertilizers 27. Fertilizers shall be avoided, or their use shall be minimised and justified. Conclusion: no risk 28. If the aerial application of fertilizer is used, then measures shall be put in place to prevent drift. Conclusion: no risk	The verification team found that fertilisers are used during the nursery phase and during the first three years after plantation establishment. The usage of fertilizers was necessary due to the low fertility of the soils at the time of planting. The fertilizers used consist of a mix of organic and chemical fertilizers. Hence accepted by the verification team. The fertilisers are used manually every year.
Chemical pesticides 29. Chemical pesticides shall be avoided, or their use shall be minimised and justified. Conclusion: no risk	PP has proposed not to use chemical pesticides in the lifetime of the plantation but use of pesticides is not completely avoided due to forest pests or diseases. PP has an internal policy for the use and management of non-chemical pesticides that could occasionally be used in the plantation. Hence accepted by the verification team.
30. Chemical pesticides shall be used in accordance with the *FSC Pesticides Policy* Conclusion: no risk **https://ic.fsc.org/en/document-center/id/213**	The forest management procedures of PP comply with FSC standards including FSC pesticides policy.
31. There shall be a 'Chemical Pesticides Policy' that is documented, implemented and regularly updated. This policy shall include at a minimum: (a) provisions for safe transport, storage, handling and application, AND (b) provisions for emergency situations. Conclusion: no risk	The verification team has reviewed the internal Pesticides' policy which includes provisions for safe transport, storage, handling and application and provisions for emergency situations.
32.In the case that chemical pesticides are used and	The verification team has reviewed the composition

two or more different chemical pesticides are equally effective, the least hazardous chemical pesticide shall be used. Conclusion: no risk	of pesticides and accepted that there is no hazard chemicals used. Hence accepted by the verification team.
Biological control agents 33. *Biological control agents*[2] shall be avoided, or their use shall be minimised and justified. Conclusion: no risk	There is no biological control agents used by the PP during the monitoring period.
Water resources 34. On both sides of permanent or temporary *water bodies* (lakes, streams, rivers, wetlands, etc.) riparian buffer zones of 15 meters shall be implemented on each site. In these riparian buffer zones: (a) only *native tree species*[3] may be planted, AND (b) *invasive species*[4] shall be removed, AND (c) all existing vegetation shall be kept, AND (d) no timber harvesting activities shall take place, AND (e) no use of fertilizer or chemical pesticides. Conclusion: no risk	The verification team has reviewed the shapefiles and based on the onsite visit, has identified the water bodies. The verification team has also observed that there is only native species and no exotic species growth at the conservation area. All the vegetation is kept as it is. No timber activities took place. The validation team proposed to use acceptance sampling (i.e 1% acceptance between clients data and verification team's data) to determine whether the clients records meet the GS requirements. The verification was performed using random selection of points. The verification team using photos taken at the site and georeferenced pictures, Google Earth file with some georeferenced pictures and a google earth file with the map of the project area confirmed the same.
35. The flows of *water bodies* shall not be blocked. Conclusion: no risk	There is no blockage of flow of water bodies. The verification team visited many water bodies but no blockage as such.
36.The groundwater in and around the planting area shall not be negatively affected by the project. Conclusion: no risk	The groundwater level is not negatively affected due to the project activity.
Waste 37. All sources of waste and *waste products* shall be identified and classified. *Waste products* include amongst others: (a) chemical wastes, AND (b) containers, AND (c) fuels and oils, AND (d) human waste, AND (e) rubbish (including metals, plastics, organic and paper products), AND (f) abandoned buildings, machinery or equipment. Conclusion: no risk 38. Measures for waste products and their spillage shall be in place for safe and environmentally appropriate: (a) collection, AND (b) transport, AND (c) storage, AND (d) handling, AND (e) disposal. Conclusion: no risk	All types of wastes which are associated with the project are classified. There was no rubbish observed at the site. PP has proposed to put up a system whereby collection, transport, storage, handling and disposal of waste generated inside the project area would be followed. Hence the project complies with the GS requirements as per the relevant criteria.
3.2 Local Stakeholder Consultation (LSC)	As per the Gold Standard Afforestation and Reforestation requirements, for performance certification, LSC assessment is not required.
3.3 Input & Grievance Mechanism 1.The project owner shall establish an 'Input & Grievance Mechanism' in accordance with the 'A/R Guidelines --- Input & Grievance Mechanism'	The verification team has reviewed the grievances mechanism and there is no an input or grievances faced by the local stakeholders during the monitoring period.
3.4 Sustainability Monitoring Plan	The verification team has reviewed the sustainability

1.The project owner shall use the table below to define the monitoring for the *mitigation measures* identified in the chapters '3.1 Do-No-Harm Assessment' and '3.2 Local Stakeholder Consultation' 2.The selected parameters shall be practical to measure and be relevant to the *mitigation measure.*	monitoring plan and accepted the same
3.5 Legal Rights **Secured Titles** 1. For all project participants, the following information shall be provided: (a) Name and contact details (b) Each entity's legal registration number and documentation by the governing jurisdiction that proves that the entity is in good standing.	The verification team has reviewed the legal rights documents and accepted the same.
2.For the duration of the crediting period the project owner shall: (a) own the CO2 user rights or carbon sequestration rights for the project area, AND (b) hold an uncontested legal land title for the project area, AND (c) own the rights for timber and non---timber forest products for the project area, AND (d) hold all necessary permits to implement the project (planting permits, infrastructure permits, harvesting permits, etc.), AND (e) participate in the financing of the project If the project owner does not meet all of the above requirements, the persons or legal entities that do meet those respective requirements shall endorse the expected project being undertaken by the project owner through an agreement that aligns with the duration of the crediting period.	The verification team has reviewed the legal rights documents and accepted the same.
Project Representatives 3. The project owner shall define the authorities of all project participants with respect of: (a)instructing The Gold Standard secretariat, AND (b)requesting or communicating the addition or edits of project participants, AND (c) receiving all information from The Gold Standard Secretariat on matters related to the project.	The verification team has reviewed the legal rights documents and accepted the same
Terms & Conditions and Cover Letter 4.The project owner shall sign The 'Gold Standard Terms & Conditions' and the declarations of the 'Cover Letter'	The verification team has reviewed the legal rights documents and accepted the same
3.6 Risk Register This section provides requirements to ensure that sufficient human, technical and financial capacities are available to the project in the long---term, and that material risks to the project are mitigated	The risk assessment has been done using the GS risk register template. An update of the existing assessment has been done for the performance certification. The ratings for each of the assigned risks are considered acceptable. Hence accepted by the verification team.
4. Additionality **4.1 Additionality**	As per the Gold Standard Afforestation and Reforestation requirements, for performance certification, additionality demonstration assessment is not required.
5. Methodology **5.1 Applicability and 5.2 Conversion Procedure**	As per the Gold Standard Afforestation and Reforestation requirements, for performance certification, additionality demonstration assessment is not required.
5.3 Calculation of CO2---certificates	The calculation of CO2 certificates is based on CO2

The number of CO2---certificates is determined for every year (t) of the crediting period using the following formula CO2 certificates = (CO2 fixation –Baseline- leakage- other emissions) x eligible planting area	fixation, baseline, leakage and other emissions if any. The verification details are detailed in below sections.
Carbon pools	Based on the carbon quantification spreadsheets and CO2 fixation details provided, it has been verified that the relevant carbon pools (above ground and below ground biomass) have been considered as per GS requirements. Hence criteria for the areas under Performance certification are met as per GS requirements.
5.4 Other Emissions **Site preparation** 1.Where existing 'tree' and 'non-tree' biomass of the Baseline is burned for the purpose of land preparation, an additional 10% of the Baseline shall be deducted. This is to account for the non-CO2 green-house-gas emissions (N2O and CH4) that are released during the burning process. **Fertilizer** 0.005 tCO2 per kg of nitrogen (N) fertilizer shall be deducted. No differentiation is made between synthetic and organic fertilizer	The verification team has reviewed the Carbon emission excel sheet and observed that the fertiliser invoices/annual reports and observed that amount of fertiliser consumed during the monitoring period and the percentage of Nitrogen present in the each lot is correctly applied in the calculation. The verification team has reviewed the calculations and accepted the same as correct.
Combustion of fossil fuel 2. Non-CO2 greenhouse gas emissions caused by the use of fossil fuel from project activities (flights, management operations, etc.) are insignificant and may therefore be neglected.	It is neglected in line with the Gold Standard Afforestation and Reforestation requirements.
N-fixing trees 3. Non-CO2 greenhouse gas emissions caused by the use of N-fixing species may be conservatively assumed to be zero.	It is neglected in line with the Gold Standard Afforestation and Reforestation requirements.
5.5 Baseline Baseline emission	As per the Gold Standard Afforestation and Reforestation requirements, for performance certification, baseline assessment is not required. It is fixed for the crediting period.
5.6 Leakage Leakage emission	As per the Gold Standard Afforestation and Reforestation requirements, for performance certification, baseline assessment is not required. It is fixed for the crediting period.
5.7 CO2-Fixation 1.The yearly (t) CO2-Fixation is determined at the level of Modelling Unit (MU) during the crediting period 2.For every MU a growth-model and *conversion factors* (see chapter '5.2 Conversion Procedure') shall be determined. 3.The *conversion factors* allow the conversion of the 'Stem volume', which is normally measured in cubic meters [m^3] during the *forest inventories*, to 'tree biomass' with the unit tCO2. For the conversion the chapter '5.2 Conversion Procedure' shall be followed. The *conversion factors* are not subject to monitoring. 4.Existing 'tree biomass' from the carbon stock of the Baseline that is not removed shall be reflected in the growth-model. 5.A realistic survival-rate shall be reflected in the growth-model. **Long-term CO2-Fixation** The *long-term CO2-Fixation* shall be determined depending on the *silvicultural method* applied /	The verification team has reviewed the carbon emission sheet and observed that existing tree biomass from the carbon stock of the baseline that is not removed is incorporated in the growth model for each tree species by the PP. Hence accepted by the verification team. PP has opted for rotation forestry for calculation of carbon sequestration. The verification team has reviewed the formula and values of each parameter and accepted the calculation of long term fixation for each native species is correct. **MODELING UNIT** / **EXPOST CO2 fixation** / **EX-ANTE CO2 FIXATION** Amelia / 12,827.86 / 3,453.22 Rosario de Fatima / 3,799.49 / 2729.58 Santa Elena 1 / 9,353.61 / 8,685.99

envisioned	<table><tr><td>Santa Elena 2</td><td>16,177.53</td><td>13,478.25</td></tr><tr><td>Santa Maria</td><td>3,465.84</td><td>4112.34</td></tr><tr><td>**Total CO2 certificates (rounded)**</td><td>**45,624.32**</td><td>**32,459.40**</td></tr></table> Note: Figures are after 20% buffer reduction
Forest Inventory 1.The growth models of the MUs shall be confirmed/adjusted by the results of MU specific *forest inventories*. 2.For the *forest inventories* the guidelines of the *BioCarbon Fund*[1] or *CarbonFix*[2] shall be followed 3.The process of a *forest inventory* shall be documented clearly and easy replicated *4.Forest inventories* shall be repeated at minimum before every Performance Certification. 5.The number of sample plots of a *forest inventory* shall be sufficient to meet a MU precision with a maximum error of ±20% at a 90% confidence interval. Where the error is above 20%, the additional difference shall be deducted (see example below).	The verification team has measured the height of the tree using the principle of triangulation with a clinometer standing at a known distance from where top and ground level of the tree was visible. The verification team has also measured the DBH of the sampled trees. The verification team has reviewed the forestry inventory and accepted the same as correct. PP has correctly applied the buffer of 20% which is as per GS requirements. . The verification team has accepted the argument of PP regarding source and choice of data for all the parameters. MU precision with a maximum error of ±20% at a 90% confidence interval" is met. The verification team confirmed that precision with a maximum error of 20% at 90% confidence interval was assessed and can be verified.
6. Carbon Performance **6.1 Carbon Performance** 1.At any time during a crediting period, the project owner shall ensure that the quantity of the *validated* and *verified* CO2---certificates with respect to the project is less than or equal to the project's expected carbon stocks (*validated* CO2---certificates) and actual carbon stocks (*verified* CO2---certificates).	The verification team has assessed that the quantity of the *validated* and *verified* CO2-certificates with respect to the project is less the project's expected carbon stocks and actual carbon stocks. Hence accepted by the verification team. Hence accepted by the verification team.
2.Incidents, or events, that effect compliance with requirement 1 shall be reported to The Gold Standard Secretariat. If they occur outside a certification process, the incidents or events shall be reported to The Gold Standard Secretariat no more than 30 days after their discovery. The template 'Carbon Performance' shall be used for this reporting	The project owner shall ensure that the quantity of the *validated* and *verified* CO2-certificates with respect to the project is less than or equal to the project's expected carbon stocks (*validated* CO2-certificates) and actual carbon stocks (*verified* CO2-certificates). Since requirement 1 is satisfied, this is not required.
3.If compliance with requirement 1 is not maintained, the project owner shall demonstrate to The Gold Standard Secretariat how the project will realistically recover appropriate levels of carbon stocks to comply with requirement 1. The project owner shall use one or more of the following approaches: (a) retiring/locking of CO2---certificates from the project which are not yet transferred or retired/locked (b) purchasing of CO2---certificates from any other Gold Standard certified projects (these can also be from other project types such as renewable energy) (c) replanting of an appropriate planting area and recovery of the project carbon stocks over time (d) planting of new areas to generate further CO2---certificates During the period where the project owner is not in	The project owner shall ensure that the quantity of the *validated* and *verified* CO2-certificates with respect to the project is less than or equal to the project's expected carbon stocks (*validated* CO2-certificates) and actual carbon stocks (*verified* CO2-certificates). Since requirement 1 is satisfied, this is not required.

compliance with requirement 1, an equal number of CO2---certificates from The *Gold Standard Compliance Buffer* will be put 'on-hold'	
4.Further CO2-certificates shall only be issued for the project after the project owner has complied with requirement 1.	The project owner shall ensure that the quantity of the *validated* and *verified* CO2-certificates (CO2 sequestered) with respect to the project is less than or equal to the project's expected carbon stocks (*validated* CO2-certificates) and actual carbon stocks (*verified* CO2-certificates). Since requirement 1 is satisfied, this is not required.

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