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TEMPLATE 1.0

DATE 10/30/2019



VALIDATION REPORT AND/OR CHECK

Title of the PRR-GHG:	Planet grateful to the Shelter Indigenous Bajo Río Guainía and Río Negro
Report title:	Validation and Verification Report Planeta Project grateful to the Bajo Río Guainía y Río Indigenous Reservation Negro
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List of acronyms and acronyms

A/R	Afforestation/Reforestation
REDD	Reduction of Emissions due to Deforestation and Degradation of Natural Forests
CO2e	Carbon dioxide equivalent
FR	GHG emission source or reservoir
GEI	Greenhouse gases
PRR-GEI	Greenhouse Gas Removal or Reduction Projects Greenhouse
tCO2e	Tons of carbon dioxide equivalent
OVV	Validation and/or verification body
PDD	Project Design Document
RM	Monitoring Report
MADS	Ministry of Environment and Sustainable Development
CDA	Corporation for the Sustainable Development of the North and East Amazonian

VALIDATION/VERIFICATION REPORT DOCUMENT

1. INTRODUCTION

1.1 OBJECTIVE

Giving scope to what is established in the Cercarbono program and the standards that constitute the requirements for the audit, its objectives are described below:

- Assess the probability that implementation of the planned GHG mitigation project will result in the GHG emissions reduction claimed by the project proponents.
- Validate compliance with regulatory requirements and those established by the program in order to determine the viability of the implementation of the GHG mitigation project.
- Verify compliance in the implementation of the mitigation project activities, including those associated with the methodology selected for the project.
- Evaluate and verify compliance with the principles of the monitoring, verification and reporting system necessary to comply with current legislation.
- Provide an independent third-party opinion that has evaluated the implementation and reduction of GHG emissions of this project registered under the CERCARBONO Program, with control of the bonds through the ECOREGISTRY platform.
- Evaluate and verify compliance with the principles of the monitoring, verification and reporting system necessary to comply with current legislation.
- Provide confidence to different stakeholders in the quality of the project and its ability to achieve certified GHG reductions/removals.

1.2 SCOPE AND SPATIAL AND TEMPORAL LIMITS

The Project validation and verification audit had the following scope:

1. Validate the project activities, the monitoring plan, the GHG sources, sinks and/or deposits, the accreditation period, the baseline and the applied methodologies.
2. Verify the reductions and/or removals of GHG emissions, the implementation of the activities and their reported impact for the monitoring period between 01-01-2018 to 12-31-2020.

The scope of validation and verification involves an objective review to determine that the GHG mitigation initiative meets the following criteria:

Norma:

Cercarbono protocol for voluntary carbon certification. V3.1. (02-11-2021).

Methodology:

“REDD+ Methodology for the Execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC” version 1.1 (09-09-2020)

Specific national regulatory applications carbon markets:

- Decree 926 of 2017 of the Ministry of Finance, Public Credit.
- Resolution 1447 of 2018 of the Ministry of Environment and Sustainable Development.
- Resolution 831 of 2020 of the Ministry of Environment and Sustainable Development.

ICONTEC carries out its audits in accordance with its code of ethics, regulations and internal procedures to carry out validation and verification audits of GHG mitigation initiatives that in turn are consistent with the requirements established in the corresponding GHG program. Likewise, ICONTEC focuses on the identification of risks regarding the generation of GHG reductions/removals, as well as their verification and mitigation during its operations.

audits.

Within the audit process, the validation and verification of the following information was carried out:

- a) the limits of the GHG project and its baseline scenarios: They were 100% verified using the GIS database and during the site visit, some observation points were taken. ICONTEC verified through the GEODATABASE that the project boundaries are correctly determined and meet the eligibility requirements.
- b) physical infrastructure, activities, technologies and processes of the organization or GHG project: The evaluation carried out by the audit team was carried out in chapter 5.1 of this document.
- c) GHG sources, sinks and/or reservoirs: where the project reservoirs are: aboveground biomass, underground biomass and soil organic carbon

The evaluation carried out by the audit team is found in more detail in chapter 5 of this document.

- (d) types of GHG, for this project only CO2 was identified.
- (It is) areas or instances of the project, the proponent considers including new instances in the future, the time period for validation is 20 years.
- (f) The indicators related to the SDGs, which were evaluated throughout the audit process.
- (g) The monitoring plan and/or monitoring report: was evaluated in chapter 6 of this report.

Validation and verification is not intended to provide consulting services to the person responsible or owner of the GHG mitigation initiative. However, requests for clarification or requests for corrective action or requests for action

future established in the verification exercise may have provided clarifications on the requirements to improve project implementation.

1.3 TERM OF COMMITMENT

The company WALDRETTUNG SAS hired ICONTEC, as an accredited and authorized third party to carry out the validation (01-01-2018 to 12-31-2037) and verification (01-01-2018 to 12-31-2020) of the reduction of Greenhouse Gas (GHG) emissions from the REDD+ Project "Planet Grateful with the Bajo Río Guainía and Río Negro Indigenous Reservation" under the criteria of the Cercarbono program; whose results are included in this report.

1.4 LEVEL OF INSURANCE

The sources of information used were considered reliable, these are: validation and verification reports, project description, monitoring report, interviews with those responsible for the implementation of the GHG mitigation initiative, documentary review of primary and secondary sources of information. for confirmation.

Through the audit process, ICONTEC ensures that the GHG Mitigation Project meets the requirements established in the principles established in the ISO 14064-3 standard; 2019.

The ISO 14064-3 Standard details the principles and requirements for the verification of GHG inventories and projects. Describes the process and planning for GHG-related validation and verification, and specifies the procedures for evaluating the organization's or project's GHG claims. Likewise, it determines whether the criteria established to estimate the estimation variables of the

volume and biomass of forest covers satisfactorily comply with the reference and methodology.

According to the provisions of the verification procedure, the assurance of data and information must comply with a reasonable level of confidence and in accordance with the provisions of article 44 of Resolution No. 1447 of August 1, 2018 of the Ministry of Environment and Sustainable Development and the Cercarbono Program, the level of assurance used in the audit of the project "Planet Grateful Project with the Bajo Río Guainía and Río Negro Indigenous Reservation" was not less than 95% and the maximum material discrepancy of the data accepted was $\pm 5\%$, for which the project information, its annexes, included areas and calculations were considered.

All versions of the verification report before being sent to the client are subject to an independent internal technical review to confirm that all verification activities have been completed in accordance with procedures from ICONTEC.

The technical review was carried out by a technical review team qualified in accordance with the ICONTEC qualification scheme to provide validation and verification services for GHG mitigation initiatives.

2. DESCRIPTION OF THE GHG-PRR

2.1 SECTORAL SCOPE OF THE GHG-PRR

Sector: Land Use – Forest Lands

Category: Reducing emissions from deforestation and degradation (REDD+)

Methodology: REDD+ methodology for the execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC Version 1.1.

Project Type: Type 1, since it reduces 10,000 or more tons of CO₂e, on average per year.

2.2 RESPONSIBLE FOR THE PRR-GEI

The proponent of the project is the RESGUARDO INÍGENA BAJO RÍO GUAINÍA Y RÍO NEGRO, and the company WALDRETTUNG SAS, who has the role of developer of the project under a Mandate contract agreed between the two aforementioned parties.

2.3 SUMMARY OF THE PRR-GEI

The REDD+ project "Planet Grateful with the Bajo Río Guainía and Río Negro Indigenous Reservation" has as its main objective to reduce GHG emissions due to deforestation and forest degradation and generate co-benefits for the communities located in the project area.

The REDD+ project "Planet grateful to the Bajo Río Indigenous Reservation Guainía and Río Negro" foresees the total reduction of **FORTY-EIGHT MILLION FOUR HUNDRED SIXTY-FIVE THOUSAND FOUR HUNDRED NINETY-EIGHT** (48,465,498) and a net reduction of **FORTY-TWO MILLION SEVEN HUNDRED NINETY-FIVE THOUSAND THIRTY-FIVE** (42,795,035) tCO₂e of emissions due to deforestation and forest degradation in a total period of **FORTY** (40) years of implementation, which is equivalent to an estimated annual average of **ONE MILLION ONE MILLION SIXTY-NINE THOUSAND EIGHT HUNDRED SEVENTY-SIX** (1,069,876) tCO₂e of total emissions reduction, due to the reduction of emissions derived from deforestation and degradation of existing forests in the project area located inside the Bajo Río Guainía and Río Negro Indigenous Reserve, of which in the credit period 2018 – 2037 a total reduction of **TWENTY TWO MILLION NINE HUNDRED EIGHTY-ONE** is expected.

NINE BILLION SEVEN HUNDRED SEVENTY-FOUR (22,989,774.36) and a net reduction of **TWENTY MILLION TWO HUNDRED NINETY-NINE THOUSAND NINE HUNDRED SEVENTY-ONE** (20,299,971) tCO₂e, which is equivalent to an estimated annual average of **ONE MILLION FOURTEEN THOUSAND NINE HUNDRED NINETY-EIGHT** (1,014,999) tCO₂e emissions reduction.

The area eligible to validate and verify corresponds to 465,247.60 hectares of the Bajo Río Guainía and Río Negro Indigenous Reservation, which is located in the jurisdiction of the municipality of Inírida, townships of San Felipe and Guadalupe in the department of Guainía, in the basin of the right bank of the Guainía River and the Negro River.

3. AUDIT TEAM DESCRIPTION

3.1 PERSONNEL IN CHARGE OF THE VALIDATION AND/OR VERIFICATION AUDIT

The personnel in charge of carrying out the validation and verification processes by ICONTEC was the following:

Table 1. Personnel in charge of project validation and verification

Complete names	Roles or responsibilities	Type of activity developed*	Type of process carried out
Claudia J. Polindara R.	Lead auditor	Information review documentary film	Validation and check

Complete names	Roles or responsibilities	Type of activity developed*	Type of process carried out
		Site visit Report making	
Laura Maria Garcia	Auditor	Review of documentary information Site visit	Validation and check
Julian Ortiz	Technical Expert: Social	Review of documentary information Site Visit	Technical concept for Validation and check
David Simarra	Technical Expert: Legal	Information review documentary film	Concept Legal for the Validation and check
Victor Nieto	Technical reviewer	Internal technical review	Validation and check

4. ACTIONS VALIDATION / VERIFICATION PROCESSES

4.1 VALIDATION/VERIFICATION PLAN

The validation and verification audit corresponds to an objective evaluation of the reduction of emissions and/or removals that occur as a result of the activities carried out during the evaluation period and in accordance with the requirements established by ICONTEC, for the validation and verification of Mitigation Projects.

The probability that the implementation of the planned GHG project will produce the GHG removals declared by the person responsible for the project will be evaluated, considering the following:

- i. Compliance with the applicable validation criteria, including the principles and requirements of the CERCARBONO GHG standards and program within the scope of validation.

The establishment, justification and documentation of the project

- ii. GHG mitigation.
- iii. The relevance of the planned controls of the GHG project.

Verification consists of the following three phases:

- i. Documentary review of the design document of the registered project, of the monitoring report and recorded monitoring plan
- ii. Interviews with those responsible for the implementation of the GHG mitigation initiative, as well as those responsible for drafting the GHG mitigation initiative documents submitted for verification.
- iii. Solution to the detected findings and the issuance of a final verification report and opinion.

It is the responsibility of ICONTEC to establish an independent opinion on the verification of GHG removal from the GHG mitigation initiative and approve a baseline scenario for the monitoring period.

ICONTEC uses a risk-based approach focusing on understanding the risks associated with reporting GHG removal data and the controls in place to mitigate them. ICONTEC's verification process includes testing based on evaluations of all evidence relevant to the quantities and claims of GHG emissions/removals from the GHG mitigation initiative and calculations of such reductions/removals for the reporting period.

Through sampling, ICONTEC verified the ability to comply with the legal or regulatory requirements applicable to the GHG mitigation project established through its identification, compliance planning, implementation and verification by the Organization of its compliance.

ICONTEC as a validation and verification body trust that the information provided by the project developer is reliable and traceable.

For this purpose, a documentary review was carried out, which in turn contains the review of calculations, cartography, legal documentation, which was complemented with the on-site visit, to identify the types of potential material errors or inconsistencies, which were exposed and resolved through the findings and opportunities for improvement, the findings in question are detailed in Annex 1 of this report.

Taking into account the above, ICONTEC confirms that the information presented in the PDD and in the Monitoring Report is correct and confirms that the requested GHG reductions are verifiable and reliable.

4.2 EVALUATION CRITERIA

The evaluation criteria for the audit are based on the following norms, methodologies, protocols and standards:

- Protocol for voluntary Carbon certification of Cercarbono CVCC V.3.1. in accordance with the provisions of ISO 14064:1-3 and 14065.
- Methodology for the execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC of CERCARBONO V.1.1.

- Resolution 1447 of 2018. Ministry of Environment and Sustainable Development.
- Resolution 831 of 2020. Ministry of Environment and Sustainable Development.
- ISO 14064-2: 2019 standard

The validation and verification audit was carried out through a documentary review, site visit, interviews, communication with the project proponents and the technical team, visit and interview of the reservation communities, evaluating the conformity of the project with the criteria established in chapter 4.2 of this report. Findings described in chapter 7.1 of this report were issued to ensure compliance with the relevant requirements in this process.

ICONTEC, together with the proponent, determined the sampling plan that was carried out for this validation-verification, through different meetings held. The spreadsheets shown in ANNEX 3 were validated and verified. REDUCTION CALCULATION SHEET for the ex ante and ex post estimates for the validation and verification period. The project developer provided all the information required to validate that the data is obtained from reliable, consistent and coherent sources.

Likewise, the evaluation of the project limits, the reference area and the leak area was 100% verified using the geographical information provided by the project developer within ANNEX 2. GEOGRAPHICAL INFORMATION SYSTEMS, additionally, for verification of said areas, control points were taken in the field.

Changes in carbon pools and forest classes in the project area were 100% verified by comparing them with the values in the monitoring report. ICONTEC carried out a 100% review of the spreadsheets to verify the correct application of the methodologies, verifying that all data was provided appropriately for the calculation of GHG reductions.

During the documentary review and site visit, interviews were conducted and evidence was complemented to verify that the project complied with social and environmental safeguards. This process generated findings that were resolved by the project proponents. A review was carried out of 100% of the legal documentation, of the agreements made between the parties, and compliance with the free, prior and informed consent by the community of the Resguardo, for this, concepts from the social professional and a legal expert were requested. on these topics. Likewise, the co-benefits presented in the project were evidenced through interviews and visits to the activities.

Having stated the above, it can be said that ICONTEC verified the information collected through an on-site inspection in the project area, reproducing the calculations and analyzing the geographical information.

Before the official start of the audit, ICONTEC verifies that there is no conflict of interest on the part of the audit team.

Based on the audit carried out and through sampling, ICONTEC verified the capacity to comply with the legal or regulatory requirements applicable to the GHG mitigation project established through its identification, compliance planning, implementation and verification by the Organization of its compliance. ICONTEC as a validation and verification body trust that the information provided by the project developer is reliable and traceable.

4.3 PLAN FOR COLLECTION OF EVIDENCE OR EVIDENCE

The documentary review is the corroboration of the information to verify that the project documentation meets all the requirements of the Cercarbono Protocol and the REDD+ Methodology.

The evaluated information is supported in a drive organized in folders within the sections where there are spreadsheets, legal documentation, geographic information and other information support reports. All of the above, in order to give the process relevance, transparency and reliability, taking into account that said information has a confidentiality agreement by the ICONTEC audit team.

The review of the documentary information with which the sampling plan was developed and prepared was carried out between 02-07-2022 to 02-10-2022, with preliminary meetings to carry out the risk analysis, the logistics of the visit and the programming of the entities to be interviewed. Additionally, during the opening meeting, an agenda was planned to review legal, social, geographic information, and project calculations with the technical team.

The following table lists all the documentation reviewed during the audit:

Table 2. Documentation provided by the project proponents

PDD folders and Monitoring Report	Document Name
PDD	1. PDD San Felipe VERSION 2.2.1 ICONTEC
	Monitoring Report
	7D-31. Governance analysis
	7D-34. Guarantees access to justice _102928
ANNEX 1	Attachments Guide

PDD folders and Monitoring Report	Document Name
ANNEX 2	ANNEX 2. GEOGRAPHICAL INFORMATION SYSTEMS (GIS) - GDB AF1617 Forest area that has been maintained since 2016-2017 for the leak area AF1718 Forest area that has been maintained since 2017-2018 for the leak area AF1819 Forest area that has been maintained since 2018-2019 for the leak area AF1920 Forest area that has been maintained since 2019-2020 for the leak area AP1617 Forest area that has been maintained since 2016-2017 for the project area AP1718 Forest area that has been maintained since 2017-2018 for the project area AP1819 Forest area that has been maintained since 2018-2019 for the project area AP1920 Forest area that has been maintained since 2019-2020 for the project area Deforestation 2018 Deforestation and forest that has been maintained for the year 2018 Deforestation 2019 Deforestation and forest that has been maintained for the year 2019 Deforestation 2020 Deforestation and forest that has been maintained for the year 2020 Deforestation leaks 2018 Deforestation and forest that has been maintained for the year 2018 Deforestation leaks 2019 Deforestation and forest that has been maintained for the year 2019 Deforestation leaks 2020 Deforestation and forest that has been maintained for the year 2020
ANNEX 3	ANNEX 3. CALCULATION SHEET REDUCTIONS - REMOVALS Annex 3.1. National market Ex ante calculations Lower River Guainía M. National Calculations ex post Lower Guainia River M. National Annex 3.2. Voluntary Market Ex ante Calculations Lower River Guainía M. Volunteer Calculations ex post Lower River Guainía M. Volunteer
ANNEX 4	ANNEX 4. DOCUMENTS ON THE EXISTENCE AND LEGAL REPRESENTATION OF THE OWNER AND THE PARTICIPANT Mandate contract with representation April 2022 Mandate contract - Curripaco language Mandate contract - Yeral or Nhengatu language Photocopy of the identity document of Silvio Pinto Saavedra (Legal representative) Photocopy of identity document Helmuth Mauricio Gallego Sánchez (President Waldrettung SAS) Certificate of existence and legal representation WALDRETTUNG SAS 2022 Certificate of existence and legal representation of the Bajo Río Guainía and Rio Negro Indigenous Reservation Certificate of possession and recognition as legal representative of the BRGRN reservation 2022 - Silvio Pinto Saavedra Minutes 002 of 2021 - General assembly for election of the legal representative 2021 – Silvio Pinto Saavedra. Single Tax Registry of Silvio Pinto Saavedra – Legal representative 2021

PDD folders and Monitoring Report	Document Name
	<p>Single Tax Registry of the Bajo Río Guainía and Río Negro reservation 2021. Internal regulations (statute) of the Bajo Río Guainía and Río Negro indigenous reservation.</p> <p>Law 89 of 1890</p> <p>Decree 1953 of 2014</p>
ANNEX 5	<p>ANNEX 5. DOCUMENTS THAT PROVE OWNERSHIP - LAND TENURE</p> <p>Resolution 078 of September 26, 1989 (Resolution to establish the reservation)</p> <p>Proof of consultation of the ANT database and sending of the constitution resolution</p> <p>Certificate of faithful copy of documents from the ANT file</p> <p>Certificate of freedom and tradition of the reservation territory of 2021</p> <p>Photocopy of the receipt plan issued by the ANT</p> <p>Photocopy of the map of the reservation communities</p> <p>Law 21 of 1991</p> <p>Decree 2164 of 1995</p>
ANNEX 6	<p>ANNEX 6. SOCIALIZATION DOCUMENTS</p> <p>Minutes of the assembly of captains of the Bajo Río Guainía and Río Negro reservation January 25, 2022</p> <p>Summary of the project and signatures of receipt of the summaries delivered in the communities</p> <p>Minutes of REDD+ capacity building meeting - REDD+ Council</p> <p>Registration of attendance - Strengthening REDD+ capacities - REDD+ Council</p> <p>Commitment of families to the project February 26 - March 1, 2022</p> <p>Lists of assistance socialization capacity building REDD+ 28 Feb to 03 2022</p> <p>Socialization in communities - April 2022</p> <p>Socialization with communities outside the project area - April 2022</p> <p>Extraordinary general assembly April 21, 2022</p> <p>Express authorization for processing personal data</p> <p>Delivery records</p> <p>Documentation received</p> <p>PQRS and Response to PQRS</p> <p>Socialization minutes general REDD+ project July 2022</p> <p>Minutes of clarification prior consultation and guarantees of access to justice_ July 2022</p> <p>General Assembly of Captains July 2022</p> <p>Invitation to captains to the general assembly on February 17, 2020</p> <p>Minutes 005 of 2020 - General assembly for socialization of the project REDD+ to be executed in the reservation</p> <p>Photographic record of the socialization of the REDD+ project</p> <p>Constitution of the REDD+ Council</p> <p>Minutes of ratification of the REDD+ Council and the decisions made by it</p> <p>Letter of REDD+ Council Members Bajo Río Guainía and Río Negro</p> <p>Authorization of the legal representative to Ronil Camico for project management in 2019</p>

PDD folders and Monitoring Report	Document Name
	<p>Annex 6-06. Free, prior and informed consent of the families that inhabit the reservation territory Free, prior and informed consent Ratification of FPIC</p> <p>Annex 6-07. Authorization to carry out a photographic record granted by the captains and leaders of the communities ARF - FEBRUARY 2020 ARF – APRIL 2022</p> <p>Response of community captains to deforestation questionnaires in the reservation - February and March 2018</p> <p>Response of community captains to sustainable forest management questionnaires - October 2018</p> <p>Response of captains and community leaders to the survey on wood use in the reservation</p> <p>Social cartography maps prepared by communities</p> <p>General photographic record</p> <p>Interviews carried out with different inhabitants of the communities of the guard</p> <p>Minutes of meeting 08-08-2021 - Address issues regarding Distribution of Benefits</p> <p>Documents characterizing the families that inhabit the project area</p> <p>Statement on the distribution of project benefits</p> <p>Minutes No.1 - 10-16-2021 - Assembly of captains held in Galilee</p> <p>Signatures of assistance - Minute No.1 - Socialization carried out in Galilee</p> <p>Socialization minutes October 2021</p> <p>Project poster design - Planet grateful to the Resguardo Indigenous Bajo Río Guainía and Río Negro</p> <p>Letter addressed to Fiduagraria by Silvio Pinto for registration of authorized firms</p> <p>List of attendance at the meeting to sign the trust contract in fiduagraria.</p> <p>Lists of attendance at workshops to strengthen REDD+ capacities in communities</p> <p>Workshops on REDD+ capacities carried out by community members</p> <p>Commitments of reservation families with monitoring activities in the reservation</p> <p>Minutes of formation of monitor groups</p> <p>Minutes of the assembly of captains of the Bajo Río Guainía and Río reservation Black January 25, 2022</p> <p>Summary of the project and signatures of receipt of the summaries delivered in the communities</p> <p>Minutes of REDD+ capacity building meeting - REDD+ Council Registration of attendance - Strengthening REDD+ capacities - REDD+ Council</p> <p>Commitment of families to the project February 26 - March 1, 2022</p> <p>Lists of assistance socialization capacity building REDD+ 28 Feb to 03 2022</p> <p>Socialization in communities - April 2022</p> <p>Socialization with communities outside the project area - April 2022</p>

PDD folders and Monitoring Report	Document Name
	Extraordinary general assembly April 21, 2022 Express authorization for processing personal data Delivery records Documentation received PQRS and Response to PQRS Socialization minutes general REDD+ project July 2022 Minutes of clarification prior consultation and guarantees of access to justice_July 2022 General Assembly of Captains July 2022

ICONTEC concludes that the information provided and the evidence collected on site can demonstrate that the project is consistent with the requirements established by the CERCARBONO program.

4.5 VISITS TO THE GHG-PRR SITE OR AREA

During the process of document review and preparation of the Audit Plan, together with preliminary meetings, an on-site visit agenda was established, in order to visit 100% of the community settlements, in order to interview the captains and other leaders of the reservation, as well as the community in general, youth, elderly adults, women, among others. All of the above, in order to corroborate compliance with the protection of social and environmental safeguards, verify that there is prior, free and informed consent, as well as identify the level of knowledge of the project, their expectations and opinions in general about it. At the visited sites, control points were carried out to verify deforestation drivers, forest areas and monitoring activities that are reported to date. Additionally, interviews were conducted with institutional entities. The visit was carried out from 03/01/2022 to 03/11/2022, and the audit team was divided into two teams, team 1

It was led by the accompanying auditor and team 2 was made up of the lead auditor and the social professional. See Table 3

Table 3.

Table 3. Activities and themes verified on site

DATE	ACTIVITY	THEMES
1/03/2022	Opening Meeting and Interview with the Team Technician	Project Design Monitoring Plan Safeguards Administrative and Legal Issues Information management Baseline: Ex – Ante Calculations Project Scenario: Ex-post Calculations (Market National and Voluntary Market)

DATE	ACTIVITY	THEMES
		NREF application Satellite Image Processing Multitemporal Processing Verification of Forest-Non-Forest areas and Non-Forest areas Information Identification of areas in deforestation and degradation
TEAM 1		
3/03/2022	COMMUNITIES TO VISIT	THEMES
	PUNTA BRAVA	Safeguards
	FRITO TSIPANAPI	Project Activities (Results)
		Nearby Heat Points
4/03/2022	COMMUNITIES TO VISIT	THEMES
	CATANACUNAME	Safeguards
	SABANITA SANTA FE	Project Activities (Results)
	WHITE BEACH	Nearby Heat Points
5/03/2022	COMMUNITIES TO VISIT	THEMES
	PUNTA BARBOSA	Safeguards
	WINAPE	Project Activities (Results)
	FAILED	Nearby Heat Points
6/03/2022	COMMUNITIES TO VISIT	THEMES
	SANTA MARTA	Safeguards
	SAN FELIPE BEACH	Project Activities (Results)
	PORVENIR MAYABO	Nearby Heat Points
TEAM 2		
3/03/2022	COMMUNITIES TO VISIT	THEMES
	GUADALUPE	Safeguards
		Project Activities (Results)
	FUTURE BORDER	Nearby Heat Points
4/03/2022	COMMUNITIES TO VISIT	THEMES
	CABEZON, CARRIZAL	Safeguards
		Project Activities (Results)
		Nearby Heat Points
5/03/2022	COMMUNITIES TO VISIT	THEMES
	GALILEE	Safeguards
		Project Activities (Results)
		Nearby Heat Points
6/03/2022	COMMUNITIES TO VISIT	THEMES
	SAN RAFAEL	Safeguards
		Project Activities (Results)
		Nearby Heat Points

DATE	ACTIVITY	THEMES	
7/03/2022	COMMUNITIES TO VISIT	THEMES	
	DUCUTIVAPO	Safeguards	
		Project Activities (Results)	
8/02/2022	CRAB	Nearby Heat Points	
	COMMUNITIES TO VISIT	THEMES	
	CHAWENI - VISIT TO 1 DEC AUGUST	Safeguards	
10/03/2022		Project Activities (Results)	
		Nearby Heat Points	
11/03/2022	ENTITIES TO VISIT	THEMES	
	CDA, SAMDE, ASUNTOS INDIGENOUS, PERSONNEL	Safeguards	
		Deforestation Drivers	
		Relationship with the Project	
11/03/2022	CLOSURE MEETING	Closing meeting and sharing of findings	

With the interviews carried out and the control points obtained, the coherence and veracity of the information contained in the PDD documents and the Monitoring Report was evaluated. Once the analysis of the information was completed, requests were made to the project proponents regarding clarity of the start date, agreements, delimitation of the areas and compliance with social and environmental safeguards; all information required through findings that were corrected or clarified during 3 rounds of findings, information detailed in Annex 1 of this report.

4.6 APPLICATIONS REQUIRED BY OVV

During the validation and verification of the project, 30 findings were generated (24 SAC, 4SA and 2SAF), which were responded to appropriately by the proponent. Likewise, SAFs were established for evaluation in the following verification. The process of responding to these findings is detailed in Annex 1 of this report.

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

The project adequately corrected all non-conformities, delivering and modifying the missing information, adjusting the document, reviewing and proposing corrective actions, with which the findings found for the SAC and the SA were considered closed.

The identification of the findings was determined after the documentary review provided by the project; these non-conformities respond to the requirements of the REDD+ methodology for the execution of REDD+ projects.

of CERCARBONO, consistent with the reference levels presented by Colombia to the UNFCCC V1.1, Resolution 1447 of 2018 of the Ministry of Environment and Sustainable Development and present support in the attached folders, as well as verifiable and approved sources.

4.7 INFORMATION AND DATA CONTROL SYSTEM

ICONTEC carried out the evaluation of the client's GHG information management system, as well as the respective procedures of the project activity itself. This in order to reach a conclusion about their reliability.

For this, the audit team carried out the risk assessment and followed the guidelines established by Cercarbono.

The topics discussed when evaluating the evidence of the validation and retroactive verification process that were analyzed were the following:

Whether the evidence is of sufficient quantity and adequate quality;

Professional judgment about the reliability of evidence; and

The source and nature of the evidence (external, internal, oral, documented).

The audit team evaluated the information and data control system and considers it reliable, therefore it is concluded that the internal control system ensures the procedures regarding the organization, administration, handling and management of project documentation. All processes and storage of Project information are located on the OneDrive platform. At the time of validation/verification, the Project appears in EcoRegistry in the formulation phase; where the validation and verification evidence reviewed by the OVV will subsequently be kept, as well as the validation and verification report, along with its respective declaration.

In accordance with the above, the audit team verified that the information and data control system is reliable and complies with the requirements of the CERCARBONO program, the Voluntary Certification Protocol. V3.1. and the REDD+ CERCARBONO methodology. V1.1.

4.8 EVALUATION OF THE STATUS OF THE GHG-PRR

The ICONTEC audit team determined that the risk analysis that was initially performed did not require any changes during the project validation and verification process, since the analysis procedures that were taken into account at the beginning continued to be representative as the validation and verification of the project was progressing. The risks that may occur within the audit process in its different phases and that could lead to errors in the estimation of the carbon calculation are described below:

Table 4. Risk assessment in the audit process

No.	Risks that can generate errors, omissions and distortions potentials	Level	Risk assessment	Risk control system in the validation and/or verification plan and/or in the sampling
Control risks:				
1.	Human errors in quantification of the emissions. Inaccuracy: double Accounting, manual transfer significant misrepresentation of key data and inappropriate use of emission factors.	Medium	Monitoring Data related to factors of emission are downloaded from traceable and official sources	100% cross-check is carried out of the data indicated in the spreadsheets with the information available in the database and in the information provided by the organization.
2	Lack of full coverage of data. Exclusion of significant sources, defined limits incorrectly, leakage effects.	Medium	Ignorance of the methodology requirements related to applicability of this.	It is ensured that all data from the validation and verification period were considered within the defined project boundaries. The suitability of the technical team.
3.	Inconsistency: lack of documentation of the changes methodologies in the calculation of emissions or GHG removals with in relation to those used in previous years.	Medium	Lack of knowledge of the requirements of the quantification methodology and/or the requirements of the certification program.	Within the sampling plan, the review of the changes presented that affect the quantification of removals or reductions of GHG emissions
4.	Inconsistency: Lack of documentation support of controls and traceability carried out on activities in previous years	High	Ignorance of the methodology and/or certification program requirements	Inside of revision Documentation, field visits and interviews are reviewed and, if required, evidence is requested to support the traceability of the information.
Inherent Risk:				

No.	Risks that can generate errors, omissions and distortions potentials	Level	Risk assessment	Risk control system in the validation and/or verification plan and/or in the sampling
4.	Reliance on a technological platform designed for data capture, which can lead to omissions and errors in the transfer of data raw data or without process to Excel spreadsheet reduction or removal of emissions.	Medium	Failures in the control of transfer quality of data due to a unclear QA/QC procedure.	The project proponent demonstrates how to carry out the quantification of data, collection and capture, and the auditor verifies through interviews with the project proponent and the project developer, to verify compliance with the different procedures
5.	Facts discovered after verification	High	Project changes that may affect the declaration of the GHG verification.	Through the field visit, the status of the implementation of the project.

The evidence collected has been sufficient for ICONTEC to conclude that the procedures carried out by the project proponents were applied appropriately.

4.9 EVALUATION OF CONFORMITY WITH REQUIREMENTS

This section does not apply considering that it corresponds to a first validation and verification carried out jointly.

5. VALIDATION RESULTS

5.1 COMPONENTS OF THE PRR-GEI

The audit team proceeded to evaluate and identify the components that are part of the GHG-PRR, taking into account the following items:

- a) Information of the holder or other participants of the PRR-GHG:

The proponent of the project is the BAJO RÍO GUAINÍA AND RÍO NEGRO INDIGENOUS RESERVATION, who is the owner of the territory in which the project is developed. ICONTEC verified the ownership of the land by reviewing the

legal documentation: Resolution No. 78 of September 26, 1989 of INCORA (today National Land Agency), information that is certified by the Ministry of the Interior, documents included in Annex 4. DOCUMENTS ON THE EXISTENCE AND LEGAL REPRESENTATION OF THE OWNER AND PARTICIPANT and ANNEX 5.

DOCUMENTS THAT PROVE LAND TENURE.

The Bajo Río Guainía and Río Negro Indigenous Reservation designated the company WALDRETTUNG SAS under a Mandate contract as the developer of the project to originate, structure, design, implement and fully develop this project to "Reduce Emissions due to Deforestation and Forest Degradation" (REDD+) in the territory of the RESGUARDO, as well as being in charge of managing the validation, monitoring, registration and verification processes, in addition to carrying out the marketing of the reduction and/or removal units of greenhouse gas emissions. greenhouse effect (GHG) generated with the project. The mandate contract and the company's legal information was provided for review by the OVV, and this was verified by the audit team.

(b) Title, purpose(s) and objective(s) of the PRR-GEI:

The project is titled Planet Grateful with the Bajo Río Guainía and Río Negro Indigenous Reservation, and in accordance with the PDD, its main objective is to reduce GHG emissions due to deforestation and forest degradation and generate co-benefits for the localized communities. In the project area, likewise, the document in question indicates as specific objectives to mitigate the effects of climate change through the implementation of actions that promote the reduction of greenhouse gas emissions due to deforestation and degradation of forests located in the territory delimited as "Project Area"; and execute programs that improve the quality of life of the members of the reservation who live in the project area, so that they are the direct promoters and executors of the project.

The project foresees the net reduction of FORTY-TWO MILLION SEVEN HUNDRED AND NINETY-FIVE THOUSAND THIRTY-FIVE (42,795,035) tCO₂e of emissions due to deforestation and forest degradation in a total period of FORTY (40) years of implementation, of which in the credit period corresponding to

In the 20 years from 2018 to 2037, a total reduction of TWENTY MILLION TWO HUNDRED AND NINETY-NINE THOUSAND NINE HUNDRED AND SEVENTY-ONE (20,299,971) tCO₂e is expected.

c) Sectoral scope of the project and type of PRR-GHG:

- Sector: Land Use
- Category: Reduction of emissions from deforestation and degradation (REDD+)
- Methodology: REDD+ methodology for the execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC Version 1.1.

- Project Type: Type 1, since it reduces 10,000 or more tons of CO2e, in average per year.

d) Description of the PRR-GHG:

The project seeks to reduce GHG emissions due to deforestation and forest degradation and generate co-benefits for 24 communities located in the Bajo Río Guainía and Río Negro Indigenous Reserve.

e) Justification of the additionality of the PRR-GHG;

In accordance with the CERCARBONO Protocol, the proponent has carried out an adequate procedure for compliance with additionality and has correctly applied the respective tool. Likewise, the project meets the requirements of Resolution 1447 of 2018.

Consequently, ICONTEC considers that the justification of additionality is relevant and adequate in accordance with the guidelines of national legislation and the specific requirements of the CERCARBONO program.

f) Location and limits of the PRR-GHG:

The REDD+ project is located on an area of 465,247.60 hectares located within the Bajo Río Guainía and Río Negro Indigenous Reservation, which includes 24 communities of the 29 that are in the entire reservation. The project excludes 35% of the reservation area corresponding to 291,441.95 hectares, within which 4 communities are located, given that there is a REDD+ project in said area. Information that was corroborated by the project developer and the legal representative of the reservation, and during the visit the consent of the reservation captains to accept said division and exclusion for the development of the project "Grateful Planet with the Indigenous Reservation" was verified. "Under Río Guainía and Río Negro".

The project proponent provided ICONTEC with the geographical information along with the calculation data, where the project area is referenced and well delimited, the reference area and the leak area.

g) Support of ownership or the right to use the area;

The proponent of the project is the RESGUARDO INÍGENA BAJO RÍO GUAINÍA AND RÍO NEGRO, who is the owner of the territory in which the project is developed, who obtained ownership through Resolution No. 78 of September 26, 1989 of INCORA. Likewise, the Reservation entered into a mandate contract with the company WALDRETTUNG SAS to play the role of project developer in order to originate, structure, design, implement and fully develop this project to "Reduce Emissions due to Deforestation and Degradation." of Forests" (REDD+) in the territory of the RESGUARDO, as well as being responsible for managing the validation, monitoring, registration and verification processes, in addition to carrying out the marketing of the units for the reduction and/or removal of greenhouse gas emissions. greenhouse (GHG) generated with the

project. All supports and evidence were delivered to ICONTEC during the process of this audit.

h) Characteristics or conditions prior to the start of the PRR-GHG:

In section 1.7 of the PDD, the project proponent broadly describes the social, cultural, and biophysical characteristics of the project area, all based on official references and primary information through data obtained by the project developer. Likewise, in section 2.2, They identify the agents of deforestation and degradation that have affected the area prior to the start of the project.

i) GHG-PRR technologies, products, services and the expected level of activity;

The project proponent, through participatory and consultation processes, has defined 15 programs as lines of action that mainly seek to reduce GHG emissions from deforestation and degradation, as well as improve the living conditions of the communities belonging to the project:

- Economy and quality of life improvement program; • Autonomous territorial planning program; • Environmental sustainability program; • Culture and modern education program for all; • Program strengthening access to health services; • Program to expand ICT coverage and appropriation;
- Program to improve infrastructure, housing and means of transportation transport; • Program access to clean water and basic sanitation; • Energy coverage expansion program; • Child care program; • Program strengthening family unity and harmony; • Support program for the youth of the reservation; • Equity and women program; • Sustainable ecotourism program; and, • Knowledgeable adults program;

j) The methodology selected and applied and important elements such as:

The methodology applied is REDD+ Methodology for the execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC Version 1.1. The methodology in question includes the criteria of the Protocol for the voluntary Carbon certification of Cercarbono CVCC 3.1, as well as the requirements established by Resolution 1447 of August 2018 and its modification by Resolution 831 of 2020, issued by the

MADS.

The project identified the eligible areas according to the reference, which establishes obtaining the forest areas that remained in forest for a minimum period of 10 years before the start date of the PMCC for the

actions related to the reduction of GHG emissions due to REDD+ activities. This information was verified through official sources and the geographical information provided by the proponent. The emission sources for the baseline, the project scenario and the leaks correspond to CO₂ and the reservoirs used for the project are: aboveground biomass, underground biomass and soil organic carbon. The project proponent appropriately applied the risk identification tool for the quantification of the validation and verification of the project.

k) The authorizations and documents required by current legislation for the development and operation of the PRR-GHG, such as Environmental License, Environmental Impact Assessment, Environmental Management Plan, Connection Feasibility Concept (UPME), Water Concession, among others. others, depending on the type of project;

The project proponent presented sufficient evidence for compliance with current environmental legislation, land ownership, and detailed adequate procedures to verify compliance with national safeguards, information that was detailed in the PDD and which in turn was contrasted and evaluated by the audit team through documentary review and on-site visit. Based on the above, the audit team concludes that the project proponent complies with the requirements established in the legislation.

current national.

l) Relevant results of consultations with interested parties;

During the site visit, it was possible to conduct interviews with officials from the Natural Resources subdirectorate of the CDA, the Secretariat of Agriculture, Environment and Economic Development of the Government of Guainía, and the coordination of Indigenous Affairs of the Mayor's Office of Inírida. During the interviews, the importance of generating more spaces to publicize the project and establishing synergies between institutional activities and the project was evident. Therefore, the audit team generated findings to correct the gaps in communication with the entities, as well as action plans to evaluate in an upcoming verification.

m) Compliance with the chronological plan

The project proponent includes the following chronological plan, which corresponds to what is described and established in the PDD:

- Start Date: January 1, 2018.
- Project completion date: December 31, 2057.
- The implementation start date: January 1, 2018
- The GHG baseline period: 2005 to 2017.
- Accreditation period: every 20 years. The PDD evaluated corresponds to the first 20-year credit period between January 1, 2018 and December 31, 2037.

- Before the end of the first credit period, WALDRETTUNG SAS will request the renewal of the project for a second credit period of the January 1, 2038 to December 31, 2057.
- Monitoring frequency: Annual, except for the first verification process that includes the first three years of the project, that is, from January 1, 2018 to December 31, 2020.
- Verification period: January 1, 2018 to December 31, 2020.

n) The PRR-GEI accreditation period:

The accreditation period will be 20 years, from January 1, 2018 to December 31, 2037.

o) Participation in other certification programs or standards (registration of PRR-GHG and its carbon credits).

In accordance with what is stated in the project and under verification and review of platforms that meet the same objective, it is concluded that the project is not found in other programs or standards in the registration process or registered for carbon credits.

5.2 SELECTED METHODOLOGY

The OVV carried out the review and evaluation of the components of the REDD+ Methodology for the execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC Version 1.1 in accordance with the CERCARBONO Protocol V.3.1. The results of the validation and verification carried out are described in the following items:

5.2.1 ADDITIONALITY

The audit team evaluated compliance with the additionality criteria indicated in Resolution 1447 of 2018 of the Ministry of Environment and Sustainable Development. Likewise, the conditions referred to in the CERCARBONO Protocol and the corresponding Methodology were evaluated. The proponent presented the steps required to analyze the scenarios, properly applied the Cercarbono Tool for Demonstrating Additionality, and sufficiently argued why the project is additional.

The OVV evaluated the coherence and consistency of the information provided, through a documentary review and on-site visit, so the audit team concludes that the project complies with the additionality requirements established in national legislation, specifically Resolution 1447 of 2018. and with the regulatory requirements of CERCARBONO.

5.2.2 ELIGIBILITY

As a first measure, the audit team conducted an interview with the technical team to explain and demonstrate, based on the information provided, the

procedures executed for eligibility of project areas, and identify the criteria used for said process. Additionally, the audit team had a GIS expert to verify that the processing and generation of GIS data was consistent with what is indicated in the PDD and with current national regulations.

The audit team verified that the appropriate process was carried out to establish the forest area 10 years before the start date of the project, the proponent used the Forest – Non-Forest mapping of the SMByC corresponding to the historical period (2005 - 2017), which comes from official information, specifically from Colombian Environmental Information System - SIAC, on a scale of 1:100,000 (spatial resolution of 30 x 30 meters). The proponent fully explains the procedure for processing information in the PDD.

The above resulted in ICONTEC concluding that the process carried out is adequate and in accordance with the program criteria, and that the data is consistent with what is included in the PDD and the annexes to the spreadsheet to obtain removals due to deforestation. and degradation avoided in the project area.

5.2.3 NON-PERMANENCE

The proponent carried out the risk analysis of non-permanence of the project, applying the tool of the Protocol for Voluntary Carbon Certification V3.1 of CERCARBONO, and resulted in a percentage of 11.7%, of which 6.7% corresponds to the individual reserve of the PMCC, while the remaining 5% corresponds to the collective reserve.

The OVV evaluated the information provided by the Project proponent, the annexes respective and the arguments presented in each of the items established for determining the risks. Due to the above, ICONTEC considers that the percentage of risk of non-permanence is adequate, and that the applicability of the tool established by the CERCARBONO Protocol was done in a manner correct.

5.2.4 BASELINE SCENARIO

The project proponent identified the baseline scenario through secondary official information, and identification of elements through interviews with the reservation community. The OVV, through documentary review and on-site corroboration, verified that the baseline scenario was coherent and credible. Likewise, the corresponding carbon reservoirs or deposits included by the project proponent were evaluated; these corresponded to aboveground biomass, underground biomass and organic carbon in the soil, data that is available in official information in the national NREF. .

The project proponent identified the agents or drivers of deforestation and degradation found in the project, among which are agriculture, mining, grassland and road infrastructure.

Taking into account that the project is based on information issued by official entities, the availability of data and its reliability are within the reasonable scope of the validation process.

The evaluation of the elements used for the analysis of the baseline scenario is coherent, reasonable and reliable and complies with current national legislation and the other criteria indicated in the CERCARBONO Protocol.

5.2.5 PROJECT SCENARIO

The project proponent establishes an investment strategy from the commercialization of carbon credits for the results of the reduction of emissions due to deforestation and degradation avoided in the project area, investment that will be focused on 15 programs listed in section 5.1 .i of this report. The 15 programs are distributed into two main lines of action: 1. Specific line for the segments of reducing deforestation and forest degradation. 2. Line that guarantees the integrity of the project and compliance with environmental and social safeguards:



Source: PDD REDD+ Project Planet grateful to the Bajo Río Guainía and Río Negro Indigenous Reservation.
 WALDRETTUNG, 2022

The above information was evaluated by the audit team, and confirmed that the proponent carried out this process in a participatory manner, and under prior, free and informed consent, likewise, it is considered that the implementation programs are consistent with the objectives of the project. , which is the reduction of emissions from avoided deforestation and degradation.

5.2.4 GHG EMISSION SOURCES

The project proponent excluded the sources of CH4 and N2O. The OVV verified in the DDP and the spreadsheets that these sources were not applied. The information was true and meets the criteria of the CERCARBONO program. The emission sources were the same for the baseline scenario, project scenario and leaks:

Table 5. Project emission sources

Activity	GEI	Including	Justification
Reduction of emissions due to the deforestation	CO2	And	Gas emitted by this activity
	CH4	No	Conservatively excluded
	N2O	No	Conservatively excluded
Reduction of emissions due to forest degradation	CO2	And	Gas emitted by this activity
	CH4	No	Conservatively excluded
	N2O	No	Conservatively excluded

ICONTEC considers that the project proponent included the emission sources appropriately, and conservatively applied the exclusion of the CH4 and N2O parameters.

5.2.5 GHG RESERVOIRS

The carbon pools included in the project scenario were the same as those chosen for the baseline: aboveground, underground biomass, and soil organic carbon.

Table 6. GHG reservoirs included in the project

Reservoir Included		Justification	Reference value
Aerial biomass (BA)	And	The value of biomass: Aristizábal and collaborators (2019). Proposal for a reference level of forest emissions from deforestation in Colombia for payment for REDD+ results under the UNFCCC.	258 t/ha

Biomass Underground (BS)	And	It corresponds to the biomass contained in the roots of trees that have a diameter greater than 2mm. It is calculated using the equation used by Aristizábal and collaborators (2019) in the document "Proposal for a reference level of forest emissions from deforestation in Colombia for payment for REDD+ results under the UNFCCC".	57.67 t/ha
Carbon Organic Soil (COS)	And	It includes the Carbon found in the first 30cm of depth of the soil, the reference value used for soil organic carbon corresponds to that given by Aristizábal and collaborators (2019) in the document "Proposal for a reference level of forest emissions from deforestation in Colombia for payment by REDD+ results under the UNFCCC"	74t c/ha
Biomass Wood dead and debris thick and thin (BD)	No	Although the reservoir is valid from the CERCARBONO Methodology is not included in the Proposed reference level of forest emissions from deforestation in Colombia for payment by REDD+ results under the UNFCCC, and consequently they are not taken into account for payment by results.	THAT
Leaf litter biomass (BH)	No	Although the reservoir is valid from the CERCARBONO Methodology, it is not included in the Proposed reference level of forest emissions from deforestation in Colombia for payment for REDD+ results under the UNFCCC, and consequently they are not taken into account for the payment by results.	THAT

5.2.6 GHG REDUCTION IN THE BASELINE SCENARIO

The audit team carried out a thorough evaluation of the documentation presented by the project proponent, reviewing the calculation data, which included conversion factors, formulas and calculations in spreadsheet format, in order to confirm each one of the results

presented in the folder of Annex 3. REDUCTION CALCULATION SHEET.

Likewise, the review of the geographic data was carried out and a GIS expert's concept was required to complement the review by the audit team. Therefore,

The audit team carried out the validation and verification of the project, taking into account the following criteria:

(a) Reference area for projection of historical deforestation rate

For the baseline analysis, the proponent used the historical period from 2005 to 2017 with the layers published by the IDEAM of Forest and Non-Forest within the Colombian Environmental Information System - SIAC module, for the years 2005, 2010, 2012, 2013, 2014, 2015, 2016 and 2017 on a scale of 1:100,000 (spatial resolution of 30 x 30 meters), and each layer was converted from raster format to shape format (vectorized information) to be able to geo-process it with which Forest – non-forest maps are obtained for each of the years evaluated (2005, 2010, 2012, 2013, 2014, 2015, 2016, 2017).

Table 7. Deforestation Segment Parameters

Deforestation Segment Parameters		
Air Biomass (NOT)	258 t/ha	
Underground biomass (BS):	$BS = \exp(-1,085 + (0,9256 \log(BA)))$	Where: BS: Underground Biomass (t/ha) BA: Air Biomass (t/ha)
Soil organic carbon (SOC)	$COSa = COST/20 \text{ años}$	COSa: Annual soil organic carbon (t/(ha*year)) COST: Total soil organic carbon (t/ha) 20 years: Period of time in which the CO ₂ e contained in the underground biomass continues to be emitted after the disturbance.

The audit team evaluated this information using the QGis software, complementing the information with the interview of the professional in charge of this process.

b) Deforestation rate

The proponent used the equation proposed by Puyravaud to calculate the deforestation rate:

$$= \left[\left(\frac{1}{t_2} - \frac{1}{t_1} \right) \ln \left(\frac{t_2^2}{t_1^2} \right) \right] \times 100$$

Where,

$\frac{1}{t_2} - \frac{1}{t_1}$ = Deforestation rate of the reference spatial unit j, among the moments of time t1 and t2.

A_j = Area covered with natural forest in the reference spatial unit j at time t1.

$A_{j,t2}$ = Surface of the reference spatial unit j that, having been covered by natural forest at time t1, remains covered by natural forest at time t2.

$t_2 - t_1$ = Moments of time t1 and t2.

c) GHG emissions from deforestation

Equations used to calculate carbon dioxide equivalent (CO2e) for the deforestation segment:

Table 8. Equations used to calculate carbon dioxide equivalent (CO2e) for the deforestation and degradation segment

Parameter	Equation	Where:
Carbon (C)	$C=B*0,47$	C = It is the carbon contained in the biomass (t/ha). B = Contained biomass (t/ha). 0.47=Fraction of carbon contained in dry, dimensionless organic matter.
Carbon dioxide equivalent (CO2e)	$CO2_{er} = C * \frac{44}{12}$	CO2e = Carbon dioxide equivalent content of the total biomass for the deposit r (t/ha). C = It is the carbon content of the biomass (t/ha). 44/12 = Constant of the molecular proportion between carbon (C) and Carbon Dioxide (CO2)
CO2e emissions by Area and by emission source	$CO2_{er,A} = CO2_{er} * A_{(defco2,deg)}$	CO2erA = Annual equivalent carbon dioxide for the reservoir r for the total area of the segment (t). A = Total annual area of the corresponding segment (ha). defco2 = CO2 deforestation segment deg = Degradation segment
Total carbon dioxide equivalent (Total CO2e)	$Total_{CO2e} = CO2_{ABA} + CO2_{ABS} + CO2_{ACOS}$	TotalCO2e = Total carbon dioxide equivalent from all deposits per segment (deforestation/ degradation) for time t (t CO2e) CO2eABA = Equivalent carbon dioxide contained in the aerial biomass (t CO2e) CO2eABS = Equivalent carbon dioxide contained in the Underground biomass (t CO2e) CO2e ACOS = Equivalent carbon dioxide contained in soil organic carbon (t CO2e)

Parameter	Equation	Where:
by Adjustment of national circumstances	$TotalCN_{CO2e} = Total_{CO2e} * (1 + \%CN)$	TotalCCO2e = Total carbon dioxide equivalent of all tanks for time t with adjustment for National Circumstances (t CO2e) TotalCO2e = Total carbon dioxide equivalent of all tanks for time t (t CO2e) %CN = Adjustment for Circumstances Nationals (Dimensionless)

By applying the respective equations, the project proponent calculates the tons of carbon equivalent projected annually over the 20-year (credit period) and 40-year life of the project:

Table 9. Emissions from Deforestation tCO2e

YEAR	DEFORESTATION (tCO2e)					
	CO2e ABA	CO2e ABS	CO2e ACOS	TOTAL	TOTAL ACCUMULATED CN	
2018	641.673,86	143.443,32	21.166,88		806.284,06	1.062.440,50
2019	641.673,86	143.443,32	42.333,75	827.450,93		1.146.681,50
2020	641.673,86	143.443,32	63.500,63	848.617,81		1.227.016,49
2021	641.673,86	143.443,32	84.667,51		869.784,69	1.301.371,85
2022	641.673,86	143.443,32	105.834,38	890.951,56		1.368.056,12
2023	641.673,86	143.443,32	127.001,26	912.118,44		7.017.684,91
2024	641.673,86	143.443,32	148.168,14	933.285,32		7.950.970,22
2025	641.673,86	143.443,32	169.335,01	954.452,19		8.905.422,41
2026	641.673,86	143.443,32	190.501,89	975.619,07		9.881.041,48
2027	641.673,86	143.443,32	211.668,76	996.785,94	996.785,94	10.877.827,43
2028	641.673,86	143.443,32	232.835,64	1.017.952,82		1.017.952,82
2029	641.673,86	143.443,32	254.002,52	1.039.119,70		1.039.119,70
2030	641.673,86	143.443,32	275.169,39	1.060.286,57	1.060.286,57	13.995.186,52

YEAR	DEFORESTATION (tCO2e)					
	CO2e ABA	CO2e ABS	CO2e ACOS	TOTAL	TOTAL ACCUMULATED CN	
2031	641.673,86	143.443,32	296.336,27	1.081.453,45	1.081.453,45	15.076.639,97
2032	641.673,86	143.443,32	317.503,15	1.102.620,33	1.102.620,33	16.179.260,30
2033	641.673,86	143.443,32	338.670,02	1.123.787,20	1.123.787,20	17.303.047,50
2034	641.673,86	143.443,32	359.836,90	1.144.954,08	1.144.954,08	18.448.001,58
2035	641.673,86	143.443,32	381.003,78	1.166.120,96	1.166.120,96	19.614.122,54
2036	641.673,86	143.443,32	402.170,65	1.187.287,83	1.187.287,83	20.801.410,37
2037	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	22.009.865,08
2038	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	23.218.319,79
2039	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	24.426.774,50
2040	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	25.635.229,21
2041	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	26.843.683,92
2042	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	28.052.138,63
2043	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	29.260.593,34
2044	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	30.469.048,05
2045	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	31.677.502,76
2046	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	32.885.957,47
2047	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	34.094.412,18
2048	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	35.302.866,89
2049	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	36.511.321,60
2050	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	37.719.776,30
2051	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	38.928.231,01
2052	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	40.136.685,72
2053	641.673,86	143.443,32	423.337,53	1.208.454,71	1.208.454,71	41.345.140,43

YEAR	DEFORESTATION (tCO2e)					
	CO2e ABA	CO2e ABS	CO2e ACOS	TOTAL	TOTAL ACCUMULATED CN	
2054	641.673,86	143.443,32	423.337,53	1.208.454,71		1.208.454,71 42.553.595,14
2055	641.673,86	143.443,32	423.337,53	1.208.454,71		1.208.454,71 43.762.049,85
2056	641.673,86	143.443,32	423.337,53	1.208.454,71		1.208.454,71 44.970.504,56
2057	641.673,86	143.443,32	423.337,53	1.208.454,71		1.208.454,71 46.178.959,27

The audit team reviewed the equations and calculations made, and concluded that the projections are credible, consistent and correct.

d) Degradation segment parameters

The project proponent took as reference the emission factors established by the IDEAM at the national level by Degradation category, where in addition to presenting the methodology, the proposed analysis is carried out at the national level and for each of the five biomes that make up the Colombian territory. The degradation analysis was carried out using the methodology established by the "Forest and Carbon Monitoring System"

(SMBc)

Taking into account that the parameters are obtained by an official entity, the audit team considers that these parameters are appropriate for calculating emissions due to degradation.

e) Degradation rates

The proponent used the following equation to define the degradation rate for the project area:

$$= \dot{y} \text{ —}$$

Where:

- : Transition degradation rate t for the project area (ha/year).
- : Transition degradation rate t for the reference area (ha/year).
- : Area of the initial degradation class of the transition t for the project area (ha).

: Area of the initial degradation class of the transition t for the reference area (ha).

f) GHG emissions due to degradation:

The equations used are equivalent to those described in Table 8. Based on the equations applied, the CO₂e emissions per carbon deposit due to degradation in the project area calculated by the project in the credit period (2018 - 2037) and For the life of the project (2018 - 2057) for each type of deposit in the baseline scenario, they are indicated below:

Table 10. Emissions from Degradation tCO₂e

CO ₂ e EMISSIONS DUE TO DEGRADATION (t)					
YEAR	CO ₂ e ABA	CO ₂ e ABS	CO ₂ e ACOS	ACCUMULATED TOTAL	
2018	77.895,20	18.314,10	2.569,53	98.778,83	98.778,83
2019	77.895,20	18.314,10	5.139,05	101.348,35	200.127,18
2020	77.895,20	18.314,10	7.708,58	103.917,88	304.045,06
2021	77.895,20	18.314,10	10.278,11	106.487,41	410.532,47
2022	77.895,20	18.314,10	12.847,63	109.056,93	519.589,40
2023	77.895,20	18.314,10	15.417,16	111.626,46	631.215,86
2024	77.895,20	18.314,10	17.986,69	114.195,99	745.411,84
2025	77.895,20	18.314,10	20.556,21	116.765,51	862.177,36
2026	77.895,20	18.314,10	23.125,74	119.335,04	981.512,40
2027	77.895,20	18.314,10	25.695,27	121.904,57	1.103.416,96
2028	77.895,20	18.314,10	28.264,79	124.474,09	1.227.891,05
2029	77.895,20	18.314,10	30.834,32	127.043,62	1.354.934,67
2030	77.895,20	18.314,10	33.403,85	129.613,15	1.484.547,82
2031	77.895,20	18.314,10	35.973,37	132.182,67	1.616.730,49
2032	77.895,20	18.314,10	38.542,90	134.752,20	1.751.482,69
2033	77.895,20	18.314,10	41.112,43	137.321,73	1.888.804,42
2034	77.895,20	18.314,10	43.681,95	139.891,25	2.028.695,67
2035	77.895,20	18.314,10	46.251,48	142.460,78	2.171.156,45
2036	77.895,20	18.314,10	48.821,01	145.030,31	2.316.186,75
2037	77.895,20	18.314,10	51.390,53	147.599,83	2.463.786,58
2038	77.895,20	18.314,10	51.390,53	147.599,83	2.611.386,42
2039	77.895,20	18.314,10	51.390,53	147.599,83	2.758.986,25
2040	77.895,20	18.314,10	51.390,53	147.599,83	2.906.586,08
2041	77.895,20	18.314,10	51.390,53	147.599,83	3.054.185,91
2042	77.895,20	18.314,10	51.390,53	147.599,83	3.201.785,74
2043	77.895,20	18.314,10	51.390,53	147.599,83	3.349.385,58
2044	77.895,20	18.314,10	51.390,53	147.599,83	3.496.985,41
2045	77.895,20	18.314,10	51.390,53	147.599,83	3.644.585,24
2046	77.895,20	18.314,10	51.390,53	147.599,83	3.792.185,07
2047	77.895,20	18.314,10	51.390,53	147.599,83	3.939.784,90
2048	77.895,20	18.314,10	51.390,53	147.599,83	4.087.384,74
2049	77.895,20	18.314,10	51.390,53	147.599,83	4.234.984,57
2050	77.895,20	18.314,10	51.390,53	147.599,83	4.382.584,40
2051	77.895,20	18.314,10	51.390,53	147.599,83	4.530.184,23
2052	77.895,20	18.314,10	51.390,53	147.599,83	4.677.784,06
2053	77.895,20	18.314,10	51.390,53	147.599,83	4.825.383,90

CO2e EMISSIONS DUE TO DEGRADATION (t)					
YEAR	CO2e ABA	CO2e ABS	CO2e ACOS	ACCUMULATED TOTAL	
2054	77.895,20	18.314,10	51.390,53	147.599,83	4.972.983,73
2055	77.895,20	18.314,10	51.390,53	147.599,83	5.120.583,56
2056	77.895,20	18.314,10	51.390,53	147.599,83	5.268.183,39
2057	77.895,20	18.314,10	51.390,53	147.599,83	5.415.783,22

The information was evaluated by the audit team, and the information is considered consistent, complying with the provisions of the CERCARBONO Program.

5.2.7 QUANTIFICATION OF GHG EMISSIONS, REMOVALS AND/OR REDUCTIONS IN THE PROJECT SCENARIO

Deforestation:

The project proponent ensures that, through the implemented activities of the project, emissions will be reduced by 95%, which is why it is considered that only 5% of the emissions projected in the baseline will be emitted, for which the following is generated result:

Table 11. Emissions from Deforestation tCO2e in the project scenario

YEAR	DEFORESTATION (tCO2e)				
	CO2e ABA	CO2e ABS	CO2e ACOS	ACCUMULATED TOTAL	
2018	32.083,69	7.172,17	1.058,34	53.122,03	53.122,03
2019	32.083,69	7.172,17	2.116,69	57.334,08	110.456,10
2020	32.083,69	7.172,17	3.175,03	61.350,82	171.806,92
2021	32.083,69	7.172,17	4.233,38	65.068,59	236.875,52
2022	32.083,69	7.172,17	5.291,72	68.402,81	305.278,32
2023	32.083,69	7.172,17	6.350,06	45.605,92	350.884,25
2024	32.083,69	7.172,17	7.408,41	46.664,27	397.548,51
2025	32.083,69	7.172,17	8.466,75	47.722,61	445.271,12
2026	32.083,69	7.172,17	9.525,09	48.780,95	494.052,07
2027	32.083,69	7.172,17	10.583,44	49.839,30	543.891,37
2028	32.083,69	7.172,17	11.641,78	50.897,64	594.789,01
2029	32.083,69	7.172,17	12.700,13	51.955,98	646.745,00
2030	32.083,69	7.172,17	13.758,47	53.014,33	699.759,33
2031	32.083,69	7.172,17	14.816,81	54.072,67	753.832,00
2032	32.083,69	7.172,17	15.875,16	55.131,02	808.963,01
2033	32.083,69	7.172,17	16.933,50	56.189,36	865.152,38
2034	32.083,69	7.172,17	17.991,84	57.247,70	922.400,08
2035	32.083,69	7.172,17	19.050,19	58.306,05	980.706,13
2036	32.083,69	7.172,17	20.108,53	59.364,39	1.040.070,52
2037	32.083,69	7.172,17	21.166,88	60.422,74	1.100.493,25
2038	32.083,69	7.172,17	21.166,88	60.422,74	1.160.915,99

YEAR	DEFORESTATION (tCO2e)				
	CO2e ABA	CO2e ABS	CO2e ACOS	ACCUMULATED	TOTAL
2039	32.083,69	7.172,17	21.166,88	60.422,74	1.221.338,72
2040	32.083,69	7.172,17	21.166,88	60.422,74	1.281.761,46
2041	32.083,69	7.172,17	21.166,88	60.422,74	1.342.184,20
2042	32.083,69	7.172,17	21.166,88	60.422,74	1.402.606,93
2043	32.083,69	7.172,17	21.166,88	60.422,74	1.463.029,67
2044	32.083,69	7.172,17	21.166,88	60.422,74	1.523.452,40
2045	32.083,69	7.172,17	21.166,88	60.422,74	1.583.875,14
2046	32.083,69	7.172,17	21.166,88	60.422,74	1.644.297,87
2047	32.083,69	7.172,17	21.166,88	60.422,74	1.704.720,61
2048	32.083,69	7.172,17	21.166,88	60.422,74	1.765.143,34
2049	32.083,69	7.172,17	21.166,88	60.422,74	1.825.566,08
2050	32.083,69	7.172,17	21.166,88	60.422,74	1.885.988,82
2051	32.083,69	7.172,17	21.166,88	60.422,74	1.946.411,55
2052	32.083,69	7.172,17	21.166,88	60.422,74	2.006.834,29
2053	32.083,69	7.172,17	21.166,88	60.422,74	2.067.257,02
2054	32.083,69	7.172,17	21.166,88	60.422,74	2.127.679,76
2055	32.083,69	7.172,17	21.166,88	60.422,74	2.188.102,49
2056	32.083,69	7.172,17	21.166,88	60.422,74	2.248.525,23
2057	32.083,69	7.172,17	21.166,88	60.422,74	2.308.947,96

Degradation:

The project proponent indicates that, through the implemented activities of the project, emissions will be reduced by 95%, which is why it is considered that only 5% of the emissions projected in the baseline will be emitted, for which the following is generated result:

Table 12. Emissions due to Degradation tCO2e in the project scenario

CO2e EMISSIONS DUE TO DEGRADATION (t)					
YEAR	CO2e ABA	CO2e ABS	CO2e ACOS	ACCUMULATED	TOTAL
2018	3.894,76	915,71	128,48	4.938,94	4.938,94
2019	3.894,76	915,71	256,95	5.067,42	10.006,36
2020	3.894,76	915,71	385,43	5.195,89	15.202,25
2021	3.894,76	915,71	513,91	5.324,37	20.526,62
2022	3.894,76	915,71	642,38	5.452,85	25.979,47
2023	3.894,76	915,71	770,86	5.581,32	31.560,79
2024	3.894,76	915,71	899,33	5.709,80	37.270,59
2025	3.894,76	915,71	1.027,81	5.838,28	43.108,87
2026	3.894,76	915,71	1.156,29	5.966,75	49.075,62
2027	3.894,76	915,71	1.284,76	6.095,23	55.170,85
2028	3.894,76	915,71	1.413,24	6.223,70	61.394,55
2029	3.894,76	915,71	1.541,72	6.352,18	67.746,73
2030	3.894,76	915,71	1.670,19	6.480,66	74.227,39

CO2e EMISSIONS DUE TO DEGRADATION (t)					
YEAR	CO2e ABA	CO2e ABS	CO2e ACOS	ACCUMULATED TOTAL	
2031	3.894,76	915,71	1.798,67	6.609,13	80.836,52
2032	3.894,76	915,71	1.927,14	6.737,61	87.574,13
2033	3.894,76	915,71	2.055,62	6.866,09	94.440,22
2034	3.894,76	915,71	2.184,10	6.994,56	101.434,78
2035	3.894,76	915,71	2.312,57	7.123,04	108.557,82
2036	3.894,76	915,71	2.441,05	7.251,52	115.809,34
2037	3.894,76	915,71	2.569,53	7.379,99	123.189,33
2038	3.894,76	915,71	2.569,53	7.379,99	130.569,32
2039	3.894,76	915,71	2.569,53	7.379,99	137.949,31
2040	3.894,76	915,71	2.569,53	7.379,99	145.329,30
2041	3.894,76	915,71	2.569,53	7.379,99	152.709,30
2042	3.894,76	915,71	2.569,53	7.379,99	160.089,29
2043	3.894,76	915,71	2.569,53	7.379,99	167.469,28
2044	3.894,76	915,71	2.569,53	7.379,99	174.849,27
2045	3.894,76	915,71	2.569,53	7.379,99	182.229,26
2046	3.894,76	915,71	2.569,53	7.379,99	189.609,25
2047	3.894,76	915,71	2.569,53	7.379,99	196.989,25
2048	3.894,76	915,71	2.569,53	7.379,99	204.369,24
2049	3.894,76	915,71	2.569,53	7.379,99	211.749,23
2050	3.894,76	915,71	2.569,53	7.379,99	219.129,22
2051	3.894,76	915,71	2.569,53	7.379,99	226.509,21
2052	3.894,76	915,71	2.569,53	7.379,99	233.889,20
2053	3.894,76	915,71	2.569,53	7.379,99	241.269,19
2054	3.894,76	915,71	2.569,53	7.379,99	248.649,19
2055	3.894,76	915,71	2.569,53	7.379,99	256.029,18
2056	3.894,76	915,71	2.569,53	7.379,99	263.409,17
2057	3.894,76	915,71	2.569,53	7.379,99	270.789,16

The information was evaluated by the audit team, and the information is considered consistent, complying with the provisions of the CERCARBONO Program.

Deforestation Leakage:

The project proponent established the emissions generated by leaks within the project scenario at 10% of the emissions that originate in the baseline scenario for the leak area; That is to say, in the scenario with the project, emissions in the leak area increase by 10% compared to those produced in the baseline scenario. The deforestation rate in the leak area was calculated by multiplying the deforestation rate found in the reference area by the forest area in 2017. Subsequently, the deforestation rate generated by leaks is calculated, which corresponds to 10% of the deforestation rate generated in the leakage area in the baseline scenario using the following equation:

$$= \ddot{y} 0,$$

Where:

- : Rate of deforestation/degradation due to leaks in the leak area.
- : Deforestation/degradation rate in the leakage area in the baseline scenario

0.1: Dimensionless leakage factor.

The above is concluded with the following results for the leak area:

Table 13. Deforestation leaks

YEAR	LEAKS DEFORESTATION (tCO2e)	ACCUMULATED (tCO2e)
2018	10.834,93	10.834,93
2019	11.694,03	22.528,96
2020	12.513,30	35.042,26
2021	13.271,59	48.313,84
2022	13.951,64	62.265,48
2023	9.301,92	71.567,41
2024	9.517,78	81.085,19
2025	9.733,65	90.818,84
2026	9.949,51	100.768,35
2027	10.165,37	110.933,72
2028	10.381,24	121.314,96
2029	10.597,10	131.912,05
2030	10.812,96	142.725,02
2031	11.028,82	153.753,84
2032	11.244,69	164.998,53
2033	11.460,55	176.459,08
2034	11.676,41	188.135,49
2035	11.892,28	200.027,77
2036	12.108,14	212.135,91
2037	12.324,00	224.459,91
2038	12.324,00	236.783,92
2039	12.324,00	249.107,92
2040	12.324,00	261.431,92
2041	12.324,00	273.755,93
2042	12.324,00	286.079,93
2043	12.324,00	298.403,93
2044	12.324,00	310.727,93
2045	12.324,00	323.051,94
2046	12.324,00	335.375,94
2047	12.324,00	347.699,94
2048	12.324,00	360.023,95
2049	12.324,00	372.347,95
2050	12.324,00	384.671,95
2051	12.324,00	396.995,95
2052	12.324,00	409.319,96
2053	12.324,00	421.643,96
2054	12.324,00	433.967,96
2055	12.324,00	446.291,96
2056	12.324,00	458.615,97

YEAR	DEFORESTATION LEAKS (tCO2e)	ACCUMULATED (tCO2e)
2057	12.324,00	470.939,97

Degradation Leakage:

The project proponent established the emissions generated by leaks within the project scenario at 10% of the emissions that originate in the baseline scenario for the leak area, which means that in the project scenario the emissions in The leak area increases by 10% compared to those that occur in the baseline scenario.

The equation used for this process is the following:

$$= \bar{y} \frac{A}{A_0}$$

Where:

- : Degradation rate of the transition t for the leakage area (ha/year).
- : Transition degradation rate t for the reference area (ha/year).
- : Area of the initial degradation class of the transition t for the leakage area (ha).
- : Area of the initial degradation class of the transition t for the reference area (ha).

Once the emissions due to degradation of the leak area were calculated, the following results were presented in the PDD, information also related in the calculation sheet:

Table 14. Degradation leaks

YEAR	LEAKS DEGRADATION (tCO2e)	ACCUMULATED (tCO2e)
2018	1.431,84	1.431,84
2019	1.469,20	2.901,04
2020	1.506,56	4.407,60
2021	1.543,92	5.951,52
2022	1.581,27	7.532,79
2023	1.618,63	9.151,42
2024	1.655,99	10.807,41
2025	1.693,35	12.500,76
2026	1.730,70	14.231,46
2027	1.768,06	15.999,52
2028	1.805,42	17.804,94
2029	1.842,78	19.647,72
2030	1.880,13	21.527,85
2031	1.917,49	23.445,34
2032	1.954,85	25.400,19
2033	1.992,21	27.392,40

YEAR	LEAKS DEGRADATION (tCO2e)	ACCUMULATED (tCO2e)
2034	2.029,56	29.421,96
2035	2.066,92	31.488,89
2036	2.104,28	33.593,17
2037	2.141,64	35.734,80
2038	2.141,64	37.876,44
2039	2.141,64	40.018,08
2040	2.141,64	42.159,71
2041	2.141,64	44.301,35
2042	2.141,64	46.442,99
2043	2.141,64	48.584,63
2044	2.141,64	50.726,26
2045	2.141,64	52.867,90
2046	2.141,64	55.009,54
2047	2.141,64	57.151,18
2048	2.141,64	59.292,81
2049	2.141,64	61.434,45
2050	2.141,64	63.576,09
2051	2.141,64	65.717,73
2052	2.141,64	67.859,36
2053	2.141,64	70.001,00
2054	2.141,64	72.142,64
2055	2.141,64	74.284,27
2056	2.141,64	76.425,91
2057	2.141,64	78.567,55

Based on the information presented, the project calculated the following estimates, which were corroborated by the audit team:

Net GHG Reductions for the National Market: In accordance with what is established by the project proponent, these reductions refer to reductions due to avoided deforestation:

Table 15. National Market GHG Reductions

YEAR SCENARIO BASELINE	PROJECT SCENARIO				REDUCTION-BECAUSE TOTALS	REDUCTION-BECAUSE IT IS NOT	ACCUMULATE-FROM NETAS
	AND lb	ET cp	ETF	Buffer			
2018	1.062.440,50	53.122,03	10.834,93	116.822,58	998.483,55	881.660,97	881.660,97
2019	1.146.681,50	57.334,08	11.694,03	126.085,45 1.077	653,40	951.567,95	1.833.228,92
2020	1.227.016,49	61.350,82	12.513,30	134.918,83	1.153.152,37	1.018.233,54	2.851.462,46
2021	1.301.371,85	65.068,59	13.271,59	143.094,71	1.223.031,67	1.079.936,96	3.931.399,43
2022	1.368.056,12	68.402,81	13.951,64	150.427,10	1.285.701,68	1.135.274,58	5.066.674,01
2023	912.118,44	45.605,92	9.301,92	100.293,64	857.210,60	756.916,96	5.823.590,96

YEAR SCENARIO BASE LINE	PROJECT SCENARIO			REDUCTION- BECAUSE TOTALS	REDUCTION- BECAUSE IT IS NOT	ACCUMULATE- FROM NETAS	
	AND lb	ET cp	ETF				
2024	933.285,32	46.664,27	9.517,78	102.621,08	877.103,27	774.482,18	6.598.073,15
2025	954.452,19	47.722,61	9.733,65	104.948,52	896.995,94	792.047,41	7.390.120,56
2026	975.619,07	48.780,95	9.949,51	107.275,97	916.888,61	809.612,64	8.199.733,20
2027	996.785,94	49.839,30	10.165,37	109.603,41	936.781,27	827.177,87	9.026.911,06
2028	1.017.952,82	50.897,64	10.381,24	111.930,85	956.673,94	844.743,09	9.871.654,16
2029	1.039.119,70	51.955,98	10.597,10	114.258,29	976.566,61	862.308,32	10.733.962,48
2030	1.060.286,57	53.014,33	10.812,96	116.585,74	996.459,28	879.873,55	11.613.836,02
2031	1.081.453,45	54.072,67	11.028,82	118.913,18	1.016.351,95	897.438,77	12.511.274,80
2032	1.102.620,33	55.131,02	11.244,69	121.240,62	1.036.244,62	915.004,00	13.426.278,80
2033	1.123.787,20	56.189,36	11.460,55	123.568,06	1.056.137,29	932.569,23	14.358.848,03
2034	1.144.954,08	57.247,70	11.676,41	125.895,51	1.076.029,96	950.134,46	15.308.982,49
2035	1.166.120,96	58.306,05	11.892,28	128.222,95	1.095.922,63	967.699,68	16.276.682,17
2036	1.187.287,83	59.364,39	12.108,14	130.550,39	1.115.815,30	985.264,91	17.261.947,08
2037	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	18.264.777,22
2038	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	19.267.607,36
2039	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	20.270.437,50
2040	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	21.273.267,64
2041	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14 22.276.097,77	
2042	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	23.278.927,91
2043	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	24.281.758,05
2044	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	25.284.588,19
2045	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	26.287.418,33
2046	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	27.290.248,47
2047	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	28.293.078,61
2048	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	29.295.908,74
2049	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	30.298.738,88
2050	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	31.301.569,02
2051	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	32.304.399,16
2052	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14 33.307.229,30	
2053	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14 34.300.059,44	
2054	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	35.312.889,58

YEAR SCENARIO BASE LINE	PROJECT SCENARIO				REDUCTION- BECAUSE TOTALS	REDUCTION- BECAUSE IT IS NOT	ACCUMULATE- FROM NETAS
	AND lb	ET cp	ETF	Buffer			
2055	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	36.315.719,71
2056	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	37.318.549,85
2057	1.208.454,71	60.422,74	12.324,00	132.877,83	1.135.707,97	1.002.830,14	38.321.379,99

Net GHG Reductions for the Voluntary Market: In accordance with what is established by the project proponent, these reductions refer to reductions due to avoided forest degradation:

Table 16. Voluntary Market GHG Reductions

YEAR	SCENERY BASE LINE	PROJECT SCENARIO				REDUCTION- BECAUSE TOTALS	REDUCTION- BECAUSE IT IS NOT	ACCUMULATION THE NETAS
		AND lb	ET cp	ETF	Buffer			
2018	98.778,83	4.938,94	1.431,84	10.811,74	92.408,04	81.596,30	81.596,30	
2019	101.348,35	5.067,42	1.469,20	11.092,97	94.811,73	83.718,76	165.315,06	
2020	103.917,88	5.195,89	1.506,56	11.374,21	97.215,43	85.841,22	251.156,29	
2021	106.487,41	5.324,37	1.543,92	11.655,44	99.619,12	87.963,68	339.119,97	
2022	109.056,93	5.452,85	1.581,27	11.936,67	102.022,81	90.086,14	429.206,11	
2023	111.626,46	5.581,32	1.618,63	12.217,90	104.426,51	92.208,60	521.414,72	
2024	114.195,99	5.709,80	1.655,99	12.499,13	106.830,20	94.331,07	615.745,78	
2025	116.765,51	5.838,28	1.693,35	12.780,37	109.233,89	96.453,53	712.199,31	
2026	119.335,04	5.966,75	1.730,70	13.061,60	111.637,58	98.575,99	810.775,29	
2027	121.904,57	6.095,23	1.768,06	13.342,83	114.041,28	100.698,45	911.473,74	
2028	124.474,09	6.223,70	1.805,42	13.624,06	116.444,97	102.820,91	1.014.294,65	
2029	127.043,62	6.352,18	1.842,78	13.905,29	118.848,66	104.943,37	1.119.238,02	
2030	129.613,15	6.480,66	1.880,13	14.186,53	121.252,35	107.065,83	1.226.303,85	
2031	132.182,67	6.609,13	1.917,49	14.467,76	123.656,05	109.188,29	1.335.492,13	
2032	134.752,20	6.737,61	1.954,85	14.748,99	126.059,74	111.310,75	1.446.802,88	
2033	137.321,73	6.866,09	1.992,21	15.030,22	128.463,43	113.433,21	1.560.236,10	
2034	139.891,25	6.994,56	2.029,56	15.311,45	130.867,13	115.555,67	1.675.791,77	

YEAR	SCENERY BASE LINE	PROJECT SCENARIO			REDUCTION- BECAUSE TOTALS	REDUCTION- BECAUSE IT IS NOT	ACCUMULATION THE NETAS
		AND lb	ET cp	ETF			
2018	98.778,83	4.938,94	1.431,84	10.811,74	92.408,04	81.596,30	81.596,30
2035	142.460,78	7.123,04	2.066,92	15.592,69	133.270,82	117.678,13	1.793.469,90
2036	145.030,31	7.251,52	2.104,28	15.873,92	135.674,51	119.800,59	1.913.270,49
2037	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	2.035.193,54
2038	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	2.157.116,60
2039	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	2.279.039,65
2040	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	2.400.962,70
2041	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	2.522.885,76
2042	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	2.644.808,81
2043	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	2.766.731,86
2044	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	2.888.654,92
2045	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	3.010.577,97
2046	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	3.132.501,02
2047	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	3.254.424,08
2048	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	3.376.347,13
2049	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	3.498.270,18
2050	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	3.620.193,24
2051	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	3.742.116,29
2052	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	3.864.039,34
2053	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	3.985.962,40
2054	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	4.107.885,45
2055	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	4.229.808,50
2056	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	4.351.731,56
2057	147.599,83	7.379,99	2.141,64	16.155,15	138.078,20	121.923,05	4.473.654,61

In accordance with the above, the ICONTEC audit team considers that,

- The spreadsheets were made in accordance with the guidelines of the Cercarbono methodology.
- The quantifications could be verified by the audit team, considering that they are adequate, reliable and consistent.
- The parameters established for validation are correctly argued and consistent with the methodology.
- The information provided in both the DDP, the spreadsheets and the cartographic annexes are coherent and there are no inconsistencies between them, additionally, they comply with the requirements of the Protocol for voluntary carbon certification of Cercarbono Version 3.1 and the Methodology for the execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC of CERCARBONO in its version 1.1

5.2.8 MONITORING OF THE PRR-GHG

The project carried out an adequate process to establish the data and parameters to monitor during the life of the project. Likewise, it established a schedule during the credit period of the project (2018-2037), including the main monitoring activities, within which is the cartographic analysis of Forest/Non-Forest, Fragmentation Analysis, Verification of disturbances or catastrophic events and effective emissions mitigation. Likewise, the project adequately describes the methodological sequence for estimating ex post GHG reduction. Likewise, it establishes the monitoring of drivers and motors of forest decline due to deforestation or forest degradation, which includes monitoring agriculture and landscape dynamics, mining, grassland and road infrastructure.

For the validation and verification of the monitored parameters and the coherence between what was presented in the PDD and the Monitoring, the audit team carried out the evaluation and recalculation of the estimate of emission reductions from the ex-post calculations.

The following table presents the summary of what was obtained in the baseline in contrast with the ex-post result for the monitoring period 01/01/2018 to 12/31/2020:

YEAR	GOAL (Ex ante)			LOGRO (Ex post)			
	Annual reduction (tCO2e/year)	Accumulated (tCO2e)	Reduction (%)	Annual reduction (tCO2e/year)	Accumulated (tCO2e)	Reduction (%)	
2018	881.661	881.661	83%	906.074	906.074	85%	
2019	951.568	2020	1.833.229	83%	928.358	1.834.432	81%
1.018.234			2.851.462	83%	893.813	2.728.245	73%

During the monitoring period corresponding to 01/01/2018 to 12/31/2020, the project proponent reports the reduction of 2,677,579.33 tCO2e, of which

2,591,895.15 tCO₂e correspond to the activity of reducing emissions due to deforestation that will be claimed in the national market and, therefore, for the non-causing of the carbon tax and 85,684.18 tCO₂e for the activity of reducing emissions due to forest degradation that will be claimed in the international voluntary market:

GHG REDUCTIONS BY MARKET			
KIND OF REDUCTIONS	TOTAL (tCO ₂ e)	Market Regulated (Deforestation) (tCO ₂ e)	Market Voluntary (Degradation) (tCO ₂ e)
TOTALS	3.186.782,89	3.089.745,31	97.037,57
GRANDDAUGHTER	2.813.929,29	2.728.245,11	85.684,18

The evaluation carried out by the audit team infers that the Monitoring Plan established by the project proponent meets the requirements of the Methodology for the execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC of CERCARBONO in its version 1.1 and Protocol V3.1.

6. VERIFICATION RESULTS

The audit team evaluated the parameters related to the monitoring plan, and the information was contrasted with the PDD, in order to review consistency with what is established therein. Likewise, the equations already listed in the PDD were applied in the monitoring plan.

In relation to the above, the verification team does not evidence methodological deviations, the project complies with the parameters established in the monitoring report and develops each of the components of the Monitoring Plan in a reliable and conservative manner. Therefore, ICONTEC considers that the data was applied in accordance with the provisions of the PDD.

6.1 ANALYSIS OF THE REPORT OR MONITORING PLAN

The audit team evaluated the parameters related to the monitoring plan, and the information was contrasted with the PDD, in order to review consistency with what is established therein. Likewise, the equations already listed in the PDD were applied in the monitoring plan.

In relation to the above, the verification team does not evidence methodological deviations, the project complies with the parameters established in the monitoring report and develops each of the components of the Monitoring Plan in a reliable and conservative manner. Therefore, ICONTEC considers that the data was applied in accordance with the provisions of the PDD.

6.1 PRECISION OF GHG REMOVAL AND REDUCTION CALCULATIONS

Once the information from the monitoring plan was verified, the consistency of the information was analyzed, the spreadsheets provided by the project proponent were reviewed, and the data in the corresponding annexes were evaluated. The use of the parameters and equations developed in the monitoring report correspond to the parameters and equations established in the PDD of the Grateful Planet Project with the Bajo Río Guainía and Río Negro Indigenous Reservation.

The processing of satellite images was verified to contrast the areas indicated in the Monitoring Report. These areas were corroborated in the spreadsheet where the Ex post estimates were made. The equations were also verified and recalculated in order to determine possible inconsistencies.

Taking into account what is described in this section, ICONTEC concludes that the information presented and the calculations carried out have a reasonable level of uncertainty and in turn were quantified correctly, they do not present inconsistencies.

6.2 QUALITY OF EVIDENCE OF REMOVALS AND REDUCTIONS DE GEI

During the verification process, the audit team evaluated and analyzed the files where the equations and their development are located, along with the contrast of the sources used, and it was possible to corroborate that the use of the equations and the application of the parameters with correct and consistent with what is described in the monitoring report delivered by the project developer.

The process of evaluating the geographical data and calculation data was exhaustive, the shapes obtained from official information were verified, and the processing of the images used was verified.

ICONTEC concludes that the project proponent demonstrated that the evidence used to determine removals in the verification period from 01/01/2018 to 12/31/2020, is sufficient, adequate and reliable.

7. CONCLUSION OF VALIDATION/VERIFICATION

7.1 RESOLUTION OF FINDINGS

During the validation and verification of the project, 30 findings were generated (24 SAC, 4SA and 2SAF), which were responded to appropriately by the proponent. Likewise, two SAFs were established for evaluation in the following verification.

Annex 1 of this validation and verification report describes the findings found, the responses provided by the person responsible or owner of the GHG mitigation initiative, the means of verifying such responses, the

references to any source consulted in the monitoring report or its supporting documents and the conclusion of their status.

7.2 SUPPORT AND INFORMATION RELATIONSHIP

Information concerning:

- a) Terms of commitment; b)
- Verification/validation plan; c) Plan for collecting evidence or evidence; d) Collection of evidence or evidence; e) Requests for clarification, misstatements and non-conformities arising from verification/validation and the conclusions reached; f) Communication with the client regarding material misstatements;

It is located in the WALDRETTUNG organization's business One Drive cloud, where all the PMCC information is stored, to which the ICONTEC audit team has shared access.

As of the date of this report, the project is registered on the EcoRegistry platform in a state of formulation.

7.3 VALIDATION OPINION / VERIFICATION

The audit team carried out an exhaustive and independent evaluation of the implementation, operation and reduction of emissions from deforestation and verified the quantitative and qualitative information provided in the Monitoring Report against the REDD+ Methodology and the CERCARBONO program Protocol. Likewise, a detailed evaluation of compliance with the social and environmental Safeguards was carried out, which allows the audit team to indicate that the project meets the requirements of the criteria of the Methodology and the Protocol evaluated, and complies with the provisions of the current national legislation.

7.4 VALIDATION/VERIFICATION REPORT

The information contained in the project PDD, together with the evidence, maintains that the information is consistent and true, which allows us to conclude that the evaluation of the project validation statement and the information of a historical nature against the controls, the data, is consistent and adequate and also complies with the criteria of the CERCARBONO REDD+ Methodology in its version 1.1 of 2020 and the Protocol for voluntary carbon certification V3.1. Likewise, the project carries out an appropriate procedure regarding compliance with social and environmental safeguards.

The audit team confirms that for the period from 01/01/2018 to 12/31/2020, all 3,186,782.89 tCO₂e were adequately verified, of which

2,813,929.29 tCO2e are net emissions reductions, applying permanence risk (buffer 11.5%) and the leaks generated in said period:

Year	Baseline emissions (tCO2e)	Emissions by the PRR-GEI(tCO2e)	Leakage (tCO2e)	Reduction of total emissions (tCO2e)	Buffer CARBONCER	
2018	1.161.219,33	38.050,26	0,00	1.123.169,07	131.410,78	991.758,29
2019	1.248.029,86	130.327,46	200.282,21	1.051.367,64	123.010,01	928.357,63
2020	1.380.934,37	215.721,58	161.792,91	1.012.246,18	118.432,80	893.813,37
Total	3.740.183,55	384.099,30	362.075,12	3.186.782,89	372.853,60	2.813.929,29

7.5 FACTS DISCOVERED AFTER VALIDATION / CHECK

Until the date of issuance of this report, the audit team obtained adequate and sufficient evidence to be able to issue the verification and validation opinion described in Section 7.3 and 7.4. However, if after the date of issuance of this document facts or new information are discovered that may materially affect this validation or verification opinion, the validation/verification team will take appropriate measures, including communicating the matter, as soon as possible to the owner of the GHG-PRR, as well as to the parties involved.

8. REFERENCES

1. REDD+ methodology for the execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC v1.1
2. Protocol for Cercarbono's Voluntary Carbon Certification CVCC 2.1.
3. REDD+ methodology for the execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC v1.1
4. Resolution 1447 of the Ministry of Environment and Sustainable Development. Official Gazette of Colombia, Bogotá, Colombia, August 1, 2018
5. Decree 1007 of 2018 of the Ministry of Environment and Sustainable Development. Official Gazette of Colombia, Bogotá, Colombia, June 14, 2018.
6. ISO 14064-2: 2019.

7. ISO 14064 3: 2019 "Greenhouse gases Part 3: Specification with guidance for the validation and verification of greenhouse gas claims

8. ISO 14065:2013 Greenhouse Gases Requirements for bodies carrying out greenhouse gas validation and verification, for use in accreditation or other forms of recognition

[PubMed] 9. Aristizábal J., Cabrera E., Cardona M., Cubillos A., Galindo G., Gonzales J., Hernandez C., Perez I., Olarte C., Rodriguez C., Salinas N., Turriago J., Urrego D. & Zúñiga E., 2019. PROPOSED REFERENCE LEVEL OF FOREST EMISSIONS DUE TO DEFORESTATION IN COLOMBIA FOR PAYMENT FOR REDD+ OUTCOMES UNDER UNFCCC. Ministry of Environment and Sustainable Development – MINAMBIENTE. Institute of Hydrology, Meteorology and Environmental Studies – IDEAM

9. ATTACHMENTS

9.1 Annex 1. FINDINGS

The following table explains how ICONTEC has treated the Corrective Action Request - SAC, Clarification Request - SA or Future Action Request -

SAF describing how the PP has modified the design of the GHG mitigation initiative, corrected the monitoring report, or provided additional explanations or evidence that satisfied ICONTEC's requests.

This table also explains the issues related to the findings, the responses provided by the owner of the GHG mitigation initiative, the means of validation/verification of such responses and their documentary references, as well as the changes that resulted in the monitoring report or its attached documents:

SAC No.	1	Requirement No.	5 of the Voluntary Certification Protocol. SEARCHED. V3.1	Date: 02-28-2022
Description of the SAC				
The project is not registered on the CERCARBONO Platform, evidence of the management to date and the response from CERCARBONO - Ecoregistry is required.				
Project Developer Response		Date: 25-05-2022		

The Planeta Grateful project with the Bajo Rio Guainía and Rio Negro indigenous reservation is registered on the CERCARBONO – ECOREGISTRY Platform with code 64. See figure 1.



Figure 1: REDD+ project registration on the Ecoregistry Platform.

Fuente: Waldrettung S.A.S

Documentation submitted by the project developer

Evaluation of the audit team

Date: 17-06-2022

It was verified again on the CERCARBONO – Ecoregistry page, and it was evident that the project is already publicly registered.

SAC Closed.

SAC No.	2	Requirement No.	5 of the Voluntary Certification Protocol. SEARCH. V3.1	Date: 02-28-2022
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Description of the SAC

In the development of the project design documents, 100% of the structure stipulated in the CERCARBONO template models was not followed, because the numeral structure was not followed as provided by CERCARBONO.

Project Developer Response

Date: 25-05-2022

The PDD was updated to the Cercarbono 2022 land use sector PDD V2 format.

Documentation submitted by the project developer

PDD Project Planet Grateful with the Lower River Guainía and Rio Negro Indigenous Reserve with their respective annexes (Route: V2 PDD>1. PDD>PDD_V2 Planet grateful with the Lower River Guainia and Rio Negro indigenous reserve)

Evaluation of the audit team
Date: 01-07-2022

The project proponent updated the format as indicated, however, it is required to respond to the following observations:

PDD:

1. In numerals 1.2 and 1.3 of the first row referring to "Full Names" of the proposers table, the name that is the legal representative on the date of the report must be specified; this cell is empty for the two proposers.
2. In section 1.2. Information on the communities and representatives of each community that belong to the project within the Bajo Rio Guainía and Rio Negro Indigenous Reservation is not presented; this information is part of the description and makeup of the proponent.
3. The information throughout the document has highlighted paragraphs, evidence that it is not a final version?
4. In accordance with the PMCC objective (section 1.4), *the net positive impact expected from the implementation of project activities and their mitigation potential is described. The objective also includes, at a minimum, the main activity, the implementation area, the actors involved and the period of execution of actions in the PMCC area: Although quantitative information is found, and there are specific objectives, there is no a general qualitative objective that supports what the proponent describes quantitatively.*

Additionally, it does not clarify whether said values are gross or net.

5. The description of the PMCC indicates the accounting for reductions due to deforestation and degradation of the useful life of the project, but not the credit period, which is not clear in this section.
6. Regarding the interested parties, although the annexes are presented, it is essential to present in the PDD the interested parties, identified for the project.
7. The project does not have procedures that can verify adequate management of the information.

SAC remains Open.

Project Developer Response
Date: 04-08-2022

As can be seen, in this non-conformity, the validation team formulates seven objections, each of which is answered below:

1. The observation regarding the inclusion of the full names of those responsible for the project was taken into account in sections 1.2 and 1.3 of the PDD. Consequently, in these numbers, the full name of the people responsible for the project of both the Indigenous reservation under the Guainía River and Río Negro and Waldrettung was filled out.
2. The observation regarding the need to include in section 1.2 information on the communities and representatives of each community of the Reservation included in the project area, it should be indicated that such information is included in section 1.2 of the PDD as a table. 1 (Communities that make up the Grateful Planet project with the Bajo Rio Guainía and Río Negro Indigenous Reservation) with their respective current Captain (highest authority of the community).
3. Regarding the observation regarding the highlighted paragraphs in the PDD, it is worth noting that they correspond to the parts of the document that were added or modified with respect to the first version presented, with the exclusive purpose of facilitating the validation team your reading. In this new version, two versions of the PDD are sent: One in which the new additions made in this new version are highlighted in blue to facilitate their review by the validator team. The second (clean version) without highlighted paragraphs.

4. Regarding the observation about the general objective of the project, it is worth noting that the General Objective of the project is included in section 1.4 of the PDD and in that same section it is clarified that the values shown correspond to net reductions of the project (See section 1.4 of the PDD).

5. Regarding the need to clarify in the description of the PMCC the total emissions reduction to be obtained for the first credit period, it should be stated that in section 1.4 the requested clarification is made for the first credit period (2017 to 2036) in section 1.5 Project Description. This information is also described in sections 1.4 and 3 of the PDD.

6. The observation is addressed, the identification of Project stakeholders is included in Chapter 7 of the PDD.

7. Regarding the observation according to which the project does not have procedures that can verify adequate information management, it is worth highlighting that the adequate management of information is an important aspect in the Planeta Grateful Project with the Bajo Indigenous Reservation Rio Guainía and Rio Negro therefore, Annex 7D-12 Document Management describes in detail the information and documentation management system that is being implemented by the project. On the other hand, the information was expanded in Chapter 9 Information Management of the PDD, on the project's Document Management system.

Documentation submitted by the project developer

PDD Project Planet Grateful with the Lower Rio Guainía and Rio Negro Indigenous Reserve (Route: V2.1 PDD>1. PDD>PDD_V2.1 Planet grateful with the Lower Rio Guainía and Rio Negro indigenous reserve)

Annex 7D-12. Document management V2.0. (Path: V2.1 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD> D > Annex 7-12. Document management > Document management V2.0).

Evaluation of the audit team

Date: 21-08-2022

In reference to the Interested Parties, the proponent makes a description of the government entities, but does not identify them within the process, and does not comply with what is indicated in the Protocol regarding the provisions of section 5.8.1.1, specifically regarding to the following *"Identify the interested parties, which may include a map of actors or organizations, an institutional map of governance structures or institutions and leaders associated with decision-making in the territory, related to program activities or project, identifying consensual decisions (and their follow-up) with local governance structures"*, nor does it comply with numeral 14) of the section in question.

SAC remains open.

Project Developer Response

Date: 10-09-2022

Taking into account the observation made by the validating team, in chapter 7 a prospective analysis was carried out between actors using the MACTOR technique (Matrix of alliances and conflicts: tactics, objectives and recommendations) which was developed in 1989 - 1990 by François Bourde and Michel Godet (La Prospective, 2022), in which the interested parties are identified and the interactions and synergies generated between them are analyzed, as can now be seen in the new version of chapter 7 of the PDD.

Documentation submitted by the project developer

Chapter 7 STAKEHOLDER CONSULTATION. (Route: V3 PDD>1. PDD>PDD_V3 Planet grateful with the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 7).

Evaluation of the audit team	Date: 21-09-2022
The information was correctly complemented by the PP.	
SAC Closed.	

SAC No.	3	Requirement No.	10.8 of the Voluntary Certification Protocol.	Date: 02-28-2022
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Description of the SAC
The project did not present the Monitoring Report to be verified, nor the corresponding period, nor was the Excel format of the monitoring template called "REDD data and parameters" of the report in question applied. Information is only presented to validate, not to verify. There are the ex-post calculations, and an annex called <u>Annex 7D-11a. Lower Río Guainía and Río Negro Indigenous Reservation Monitoring Report, but without the document supporting it and without the use of the templates established by CERCARBONO.</u>

Project Developer Response	Date: 25-05-2022
In the revised PDD, the monitoring report was found in Chapter 12 and in annex 7D-11a. Given the update carried out, now the Monitoring Report to Verify Report was prepared using the Cercarbono format (2022), for the accreditation period 2017 - 2020	

Documentation submitted by the project developer
Monitoring Report Report 2017 – 2020 (Path: V2 PDD>PDD. MONITORING REPORT REPORT>Monitoring Report Report)

Evaluation of the audit team	Date: 01-07-2022
There is no clarity on how the forest/non-forest layers were established since there is no evidence of geographical traceability between one monitored year and another in the forest category (refer to SAC 5). There is no monitoring report on the indicators proposed in the SDG tool There is no clarity with the established percentages, given that the percentage of Non-Permanence does not agree with the percentage of the ex-post reserve and the Monitoring Report document. In table 23 of the monitoring report, not all the parameters related to the Cercarbono template were included and there is no justification for why they do not apply.	
Open SAC	
Project Developer Response	
Date: 04-08-2022	

As can be seen, in this non-conformity, the validation team groups four observations, each of which is responded to separately as follows:

1. In response to the observation made by the validation team according to which there is no clarity as to how the forest/non-forest layers were established since there is no evidence of geographical traceability between one monitored year and another in the forest category, it must be noted that the monitoring report now includes the cartographic procedure for monitoring deforestation and degradation, specifically in sections 3.1.1.1 and 3.1.2.1 respectively. As can be seen, these sections describe in detail the procedure carried out to obtain the forest and non-forest layers for each of the monitored years, as well as the procedure to determine the deforested and degraded area as appropriate between the monitoring periods and finally the way in which the traceability of the forest area within the segment is carried out over time.
2. Regarding the observation according to which the monitoring report does not include the indicators proposed in the SDG tool, it must be stated that the report on the project's contribution to the SDGs is carried out for the verification period 2017 – 2020, as seen in Annex 7D-26 (Project Contributions to SDG 2017-2020). The activities that are listed in said tool correspond precisely to the activities proposed within the 15 Project programs described in Annex 7D-07.

As can be seen in Annex 7d-07, each of these programs and the activities included there already present a set of goals and indicators with which they are being measured and the results of them are already being presented in the monitoring report. 2017 – 2020. For this reason, it is not necessary to prepare an exclusive monitoring report for ODS. (See also response from SAC 7).

3. In relation to the percentage of non-permanence risk reserve, the data was verified and an inconsistency was indeed found between the value given by the tool and that specified in the PDD document. For this reason, the evaluation of the tool was verified and based on such evaluation all documents were updated with the resulting non-permanence risk reserve percentage, which was estimated at 11.7%.
4. In relation to the last of the observations made in this non-conformity by the validation team according to which in table 23 of the monitoring report not all the parameters related to the Cercarbono template were included and there is no justification for why. reason do not apply, it should be indicated that the new version of the monitoring report includes section 6.1 Data and Parameters not monitored. This section presents and justifies the parameters established in the Cercarbono template that were not monitored by this PMCC. In particular, in the present verification period, the parameters corresponding to REDD+ activities or carbon deposits that are not included in the Project and consequently should not be taken into account were not subject to monitoring.

Documentation submitted by the project developer

Monitoring Report Report 2017-2020 (Path: PDD > Annex 1 > Monitoring Report Report)

Evaluation of the audit team

Date: 21-08-2022

The project must clarify the following regarding the Risk of Non-permanence:

- Agronomic adaptation of planted species: It is not clear why the percentage of the 70 al 100%.
- Tenure Disputes: The project does not contemplate that a percentage of the territory is not within the project, and that this can generate disputes, taking into account that the territory is collective and is not geographically divided by communities, therefore, the communities not included are susceptible to disagreement due to being excluded from the benefits generated by their territory.
- There is no consistency between the Non-permanence risk matrix and the document in the item of pests and diseases, and is not adequately justified in the document.

SAC remains open.

Project Developer Response

Date: 10-09-2022

In relation to the specific observations made, the following clarifications are relevant:

a) In relation to the agronomic adaptation of the planted species, the percentage 70 to 100% was chosen because the REDD+ Planeta Grateful project with the Bajo Indigenous Reserve Rio Guainía and Rio Negro are guided by the principle of conservation and recovery of the flora and fauna of the region, which is why it seeks to conserve and promote not only the culture of the communities that live in the project area, but also seeks to conserve and promote the biological diversity of the area, as noted in the Document "Programs that are executed within the framework of the project" (See Annex 7D-07) and in particular, when examining the following activities that will be executed within the framework of such programs

Program	Activities	Explanation
PROGRAM SUSTAINABILITY ENVIRONMENTAL	Train families in the project area in the management, use and conservation of natural resources to promote sustainable development in the communities.	This activity encompasses a set of actions within which is the implementation of agroecological systems that seek to promote the use of native species as a measure of conservation and appropriation of natural resources by the community.
PROGRAM ECONOMY AND IMPROVEMENT OF QUALITY OF LIFE	Ensure that each family has the opportunity to choose the economic activity they wish to carry out within planning criteria, so that, on that basis, the reservation provides the seed capital required for the execution of agricultural, agroforestry, fish farming, poultry or other projects. of another nature that each family wishes to execute and provides technical assistance and full support in terms of its commercialization. Of the income that the respective project generates for each family, 75% will be for each family and 25% for the reservation so that it can finance higher education activities for young people in the project area.	It will be encouraged that more than 80% of the species used in agricultural and agroforestry systems are native

	<p>Guide agricultural projects to be carried out by families in order to ensure that such projects aim to plant native cassava and corn crops for self-sufficiency, but that they also include crops that are exportable and generate real profitability, ensuring its marketing</p>	<p>It is planned to implement native species both for subsistence agriculture and for agricultural systems for commercial purposes, for which the real value and commercialization potential of the identified native species will be analyzed.</p>
	<p>Rescue the great variety of traditional seeds typical of the region to cultivate them and achieve their full recovery and particularly those that allow greater profitability for their sale.</p>	<p>Conservation and use of the species and genetic diversity of the area</p>
	<p>Promote Amazonian fruit crops, so that members of the communities cultivate and process them massively in order to achieve their commercialization and/or export.</p>	<p>Establish agricultural, forestry and agroforestry systems for productive purposes using native species and germplasm</p>

Due to the actions proposed in the previous table, it is clear that the 70 to 100% option must be selected in the item “*Percentage of planted species whose agroeconomic and productive adaptation in agroecological zones similar to the PMCC area has been proven.*”

b) Regarding possible claims on land tenure, there are currently no provisions specifically regarding land tenure, since there is no doubt that the territory is in the name of the Bajo Rio Guainía and Rio Negro Indigenous Reservation established with the document equivalent to public deed for indigenous reservations (title according to Article 765 of the Civil Code) such as resolution (Administrative Act) 078 of September 26, 1989 (Annex 5-01) of INCORA. On the other hand, taking into account the validation team's observation of possible conflicts within the reservation due to the distribution of benefits that will be generated by the carbon credits by excluding 4 communities from the reservation that are equivalent to 37.5% of the reservation, such As mentioned in the response to SAC 23, these communities were not taken into account because the Resguardo since 2011 had a commitment with the CI Progres society for the execution of the “Flor de Inírida” REDD+ Project, which continued in force on the date on which El Resguardo Bajo Rio Guainía and Rio Negro made the commitment with Waldrettung SAS regarding the execution of this REDD+ Project in the remaining 62.5% of the territory, which is why both the Resguardo and Waldrettung respect the commitment that it already had the Reservation with the company CI Progres, it did not include these communities.

However, in 2021, the captains of the four (4) communities excluded from the Grateful Planet project requested their inclusion in the project, stating that they had revoked their participation in the CI Progres project, because in ten (10) years of validity of that contract, they had not yet achieved any positive results. Due to this circumstance, and with the acceptance of the entire reservation, Waldrettung and the reservation decided in April 2022:

- (i) Continue executing the project in the 24 communities that the project currently covers, Carry out the socialization
- (ii) phase of the project in the four (4) communities.
- (iii) Execute a new REDD+ project on the northern part of the reservation, which would then cover the remaining 37.5% of the territory.
- (iv) This project would have exactly the same characteristics of the project currently being executed. In the year 2025 or 2026, the
- (in) possibility of unifying both projects into one (1) single project would be studied.

In this way, possible conflicts within the reservation are avoided due to the distribution of income generated by the Grateful Planet Project with the Bajo Rio Guainía and Rio Negro Indigenous Reservation within the reservation.

For more information, please refer to the response given to SAC 23.

c) With respect to the observation "*There is no consistency between the Non-permanence risk matrix and the document in the pests and diseases item, and it is not adequately justified in the document*", the item "*The proponent of the PMCC has a proven track record of effectively containing the risk of pest or disease outbreaks*", because pests and diseases have not been recorded, it cannot be demonstrated that the holder has a proven track record of effectively containing the risk of pest and disease outbreaks. diseases, for which the selected option was modified to "No".

Documentation submitted by the project developer

Annex 7D-24. Non-Permanence Risk Analysis. (Path: V3 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D> Non-Permanence Risk Analysis).

Annex 7D-25. Non-Permanence Risk Analysis Report. (Path: V3 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D> Non-Permanence Risk Analysis Report).

Evaluation of the audit team

Date: 04-10-2022

The support attached to the documents for the calculation of non-permanence does not reach the average value used by other projects and is less than 15%. Although the Cercarbono protocol indicates that 5% is a fixed collective reserve, it is suggested to improve the calculation support or justification for the 6.7% individual reserve.

SAC Open.

Project Developer Response

Date: 07-10-2022

Based on the recommendation made by the validation team, the justification made in the evaluation of the risk of non-permanence of the Project was improved, which is presented in Annex 7D-25.

For the rest, the individual reserve percentage is the result of evaluating the Project under thirty-four (34) criteria from four different categories established by Cercarbono in its carbon reserve tool V1.1 in accordance with Article 39 of the Resolution 1447 of 2018 of the Ministry of Environment and Sustainable Development. The Project reserve corresponding to 11.7% is based on said methodology and indicates that the project has the technical, social and financial capacity for the correct execution of the project, which is why the reserve percentage is lower than the equivalent average. to 15%, which even generates a greater guarantee to all interested parties about the permanence of the project over time.

Documentation submitted by the project developer

Annex 7D-24. Non-Permanence Risk Analysis. (Path: V2.3. PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D> Non-Permanence Risk Analysis).

Annex 7D-25. Non-Permanence Risk Analysis Report. (Path: V2.3. PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D> Non-Permanence Risk Analysis Report).

Evaluation of the audit team
Date: 11-10-2022

The developer improved the justification, making the required request clear.

SAC Closed.

SAC No.	4	Requirement No.	4 of the Voluntary Certification Protocol. SEARCHED. V3.1	Date: 02-28-2022
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Description of the SAC

The PD does not indicate within the sectoral scope the type of scale (small or large scale) to which it belongs, as requested in the CERCARBONO template and in the CERCARBONO Protocol.

Project Developer Response
Date: 25-05-2022

In section 1.5.1. of the PDD (Sector scope and type of PMCC), the scale of the project is determined, which is Type 1 in accordance with the REDD+ Methodology for the execution of REDD+ projects consistent with the reference levels presented by Colombia to the UNFCCC – Version 1.1 . (CERCARBONO, 2020) and the Cercarbono Protocol – Version 3.1.

Documentation submitted by the project developer

Section 1.5.1. Sectoral scope and type of PMCC. (Route: V2 PDD>1. PDD>PDD_V2 Planet grateful to the Bajo Rio Guainía and Rio Negro indigenous reservation>Numeral 1.5).

Evaluation of the audit team
Date: 01-07-2022

The project is not explicit about the sector to which it belongs, in accordance with the Cercarbono Protocol for voluntary carbon certification

SAC Open.

Project Developer Response
Date: 04-08-2022

Based on the observation made by the validation team and in accordance with the Cercarbono Protocol for voluntary carbon certification V3.1., the sectoral scope of the project was defined in section 1.5.1 of the PDD and, therefore, Therefore, it was stated there that the Grateful Planet project with the Bajo Rio Guainía and Rio Negro Indigenous Reservation belongs to the sectoral scope "Land Use" in the category "Forest Lands" (See section 1.5. of the PDD).

Documentation submitted by the project developer

Section 1.5.1. Sectoral scope and type of PMCC. (Route: V2.1 PDD>1. PDD>PDD_V2.1 Planet grateful to the Bajo Rio Guainía and Rio Negro indigenous reservation>Numeral 1.5).

Evaluation of the audit team

Date: 21-08-2022

Adjusted information.

Closed SAC

SAC No.	5	Requirement No.	6.1 of the REDD+ CERCARBNO Methodology, V1.1.	Date: 02-28-2022
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Description of the SAC

The project does not specify the procedure for processing satellite images and the management carried out in areas that are "Without Information" to determine whether or not there is forest cover.

Project Developer Response

Date: 25-05-2022

To carry out the cartographic analysis of deforestation and degradation in both the ex ante and ex post scenarios (Verification Period 2017 - 2020), the official Forest - Non-Forest cartography prepared and published by IDEAM was used, which is available in the Colombian Environmental Information System – SIAC.

However, when using tools that have prior analysis, there is a risk of the existence of polygons that appear registered as "without information." This occurs for several reasons and mainly due to distortion or noise in the base images that were used to generate the raster. If this hypothesis arises, the coverage is verified using satellite images of the year in question or ultimately using reference geographic information systems such as Google Earth.

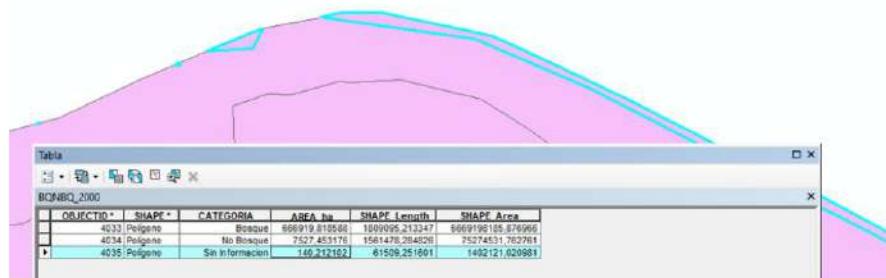


Figure 2: Polygons Without Information resulting from the preliminary analysis.

Fuente: Waldrettung S.A.S

The areas that are “without information” are verified as seen in Figure 3 by using satellite images to classify them as forest or non-forest category.

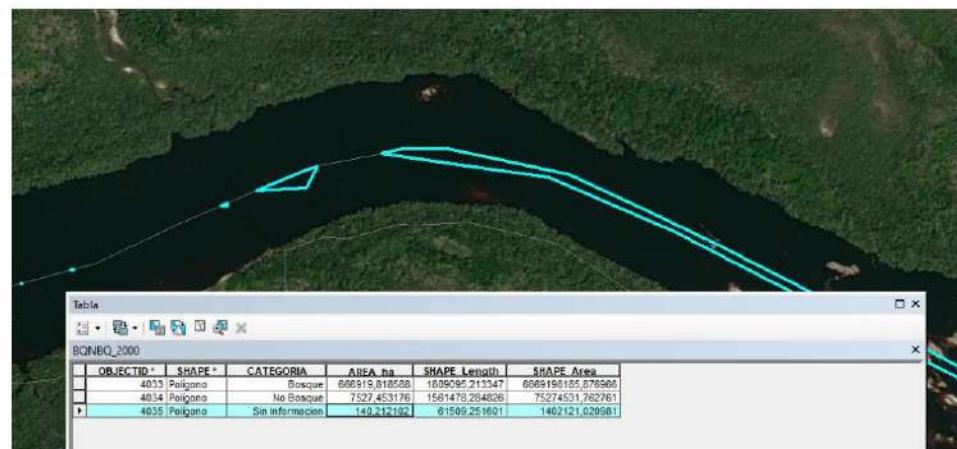


Figure 3: Verification of polygons without information using satellite images.

Fuente: Waldrettung S.A.S

In the case of future monitoring periods that do not have official cartography, the processing of satellite images will be carried out according to the methodology described in section 3.2.1. Monitoring Plan data source (Annex 7D-11)

Documentation submitted by the project developer

Annex 7D-11. Monitoring plan. (Route: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>Lower Guainía and Rio Negro Monitoring Plan).

Evaluation of the audit team

Date: 01-07-2022

Clarify in the Monitoring Report how the forest/non-forest layers were established since there is no evidence of geographic traceability between one monitored year and another in the forest category.

Open SAC

Project Developer Response

Date: 04-08-2022

In response to the observation made by the validation team, the monitoring report includes the cartographic procedure for monitoring deforestation and degradation, specifically in sections 3.1.1.1 and 3.1.2.1 respectively.

As can be seen, these sections describe in detail the procedure carried out to obtain the forest and non-forest layers for each of the monitored years, as well as the procedure to determine the deforested and degraded area as appropriate between the monitoring periods and finally the way in which the traceability of the forest area within the segment is carried out over time.

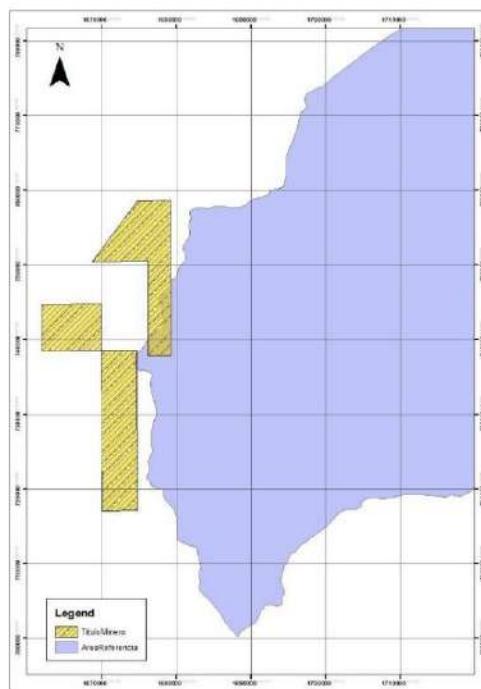
Documentation submitted by the project developer

Section 3.1. Change in land use and cover within the PMCC area – Monitoring Report 2017 – 2020 (Path: V2.1 PDD>Annex 1> Monitoring Report Report)

Evaluation of the audit team
Date: 21-08-2022

According to the response presented by the proponent, neither the procedure nor the documents in general allow verifying the value obtained from the forest cover year after year. Additionally, the increased deforestation in 2020 and 2021 must be explained, and it must be demonstrated that the areas of cloudiness are not being indicated as deforestation areas (this also applies to the baseline and Monitoring plan).

Additionally, the project includes, within the reference area, overlaps with mining titles, which does not happen in the project area, so this characteristic is not comparable with the project area.



SAC open.

Project Developer Response
Date: 09-09-2022

In this nonconformity, the validation team makes four observations, each of which will be addressed separately as follows:

**1. OBSERVATION: "neither the procedure nor the documents in general allow us to verify
"year after year the value obtained from the forest cover"**

In relation to the observation according to which "*neither the procedure nor the documents in general allow the value obtained from the forest cover to be verified year after year*", it should be indicated that in response to this observation it was decided in section 3.1.1.2 Base Cartography (Deforestation) of the PDD as well as in the monitoring report update and describe in greater detail the cartographic procedure carried out to obtain ex ante deforestation data, which is presented below

For the baseline analysis, the historical period from 2005 to 2017 was used with the layers published by the IDEAM of Forest and Non-Forest within the Colombian Environmental Information System module.

- SIAC, from the years 2005, 2010, 2012, 2013, 2014, 2015, 2016 and 2017 on a scale of 1:100,000 (spatial resolution of 30 x 30 meters).

Extract layers to reference area

First, all the downloaded raster files were projected to manage a homogeneous coordinate system. Subsequently, in order to process the areas, the rasters must be trimmed to the size of the reference area, using the mask extraction tool. The mask extraction process outputs a raster of the size of the reference area with forest cover information for the year under analysis. This procedure is carried out for each of the years evaluated.

Forest maps – non-forest reference area

Subsequently, each layer is converted from raster format to shape format (vectorized information) to be able to geo-process it (Figure 1), with which the forest – non-forest maps are obtained for each of the years evaluated (2005, 2010, 2012, 2013, 2014, 2015, 2016, 2017).

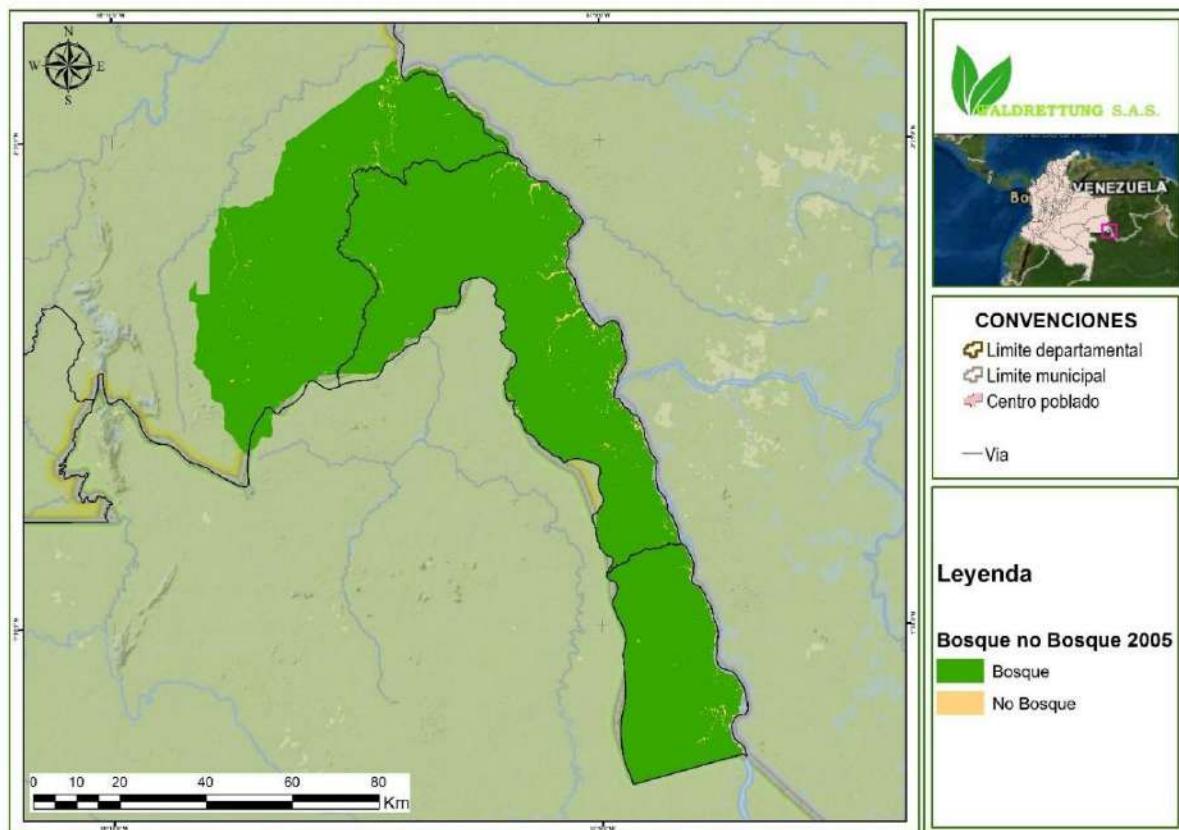


Figure 1. Forest – Non-Forest Map of the year 2005 for the reference area.

Fuente: WALDRETTUNG S.A.S.

Table 17 presents the areas by category for each year of the baseline period in the reference area obtained from the Forest - Non-forest cartography Generated by the SMByC.

Table 17. Areas of the Forest – Non-Forest maps for the unrefined reference area

Year	Forest (Ha)	No Forest (Ha)	No information (Ha)
2005	664.097,49	8.183,29	118,69
2010	659.547,77	8.819,36	4.024,14
2012	659.558,36	9.196,84	3.645,71
2013	640.483,29	9.210,17	22.706,65
2014	663.227,34	9.138,96	34,12
2015	658.391,18	9.346,45	4.663,37
2016	662.762,94	9.637,59	0,00
2017	662.721,82	9.679,14	0,00

Fuente: WALDRETTUNG S.A.S.

Reinterpretation of data without information

Subsequently, the data without cartography information was reinterpreted, for which Landsat satellite images were used for the years prior to 2013 and Sentinel for subsequent years, which are arranged in the Geodatabase, in such a way that no area was left without information. In the Geodatabase there are the Non-Forest Forest layers by year along with the respective satellite images used for their reinterpretation. Likewise, in the attribute table of each layer, there are two columns: Initial Category (Legend) and Reinterpreted Category (F#), where you can see the polygons without information that were identified under one of the two categories (Forest or Non-Forest) and by superimposing the layer on the satellite image of the corresponding year, you can verify that the identification was actually coverage in these polygons was carried out correctly.

Table 18 shows the areas reinterpreted as forest and non-forest that were initially in the category without information.

Table 18. Areas without information reinterpreted as Forest and Non-Forest for each year in the reference area

Year	No information Initial (Ha)	Without information	
		Forest (Ha)	No Forest (Ha)
2005	118,69	118,69	0,00
2010	4.024,14	4.021,39	2,74
2012	3.645,71	3.645,71	0,00
2013	22.706,65	22.706,65	0,00
2014	34,12	34,12	0,00
2015	4.663,37	4.655,51	7,86

	2016	0,00	0,00	0,00	
	2017	0,00	0,00	0,00	

Fuente: WALDRETTUNG S.A.S.

Once the layers are reinterpreted, the forest – non-forest areas per year used to estimate the deforestation rate are obtained. Table 19Table 19. Areas of Forest and Non-Forest per year in the reference area for the baseline period show the final areas of forest and non-forest in the reference area for each of the years of the baseline period. baseTable 19. Forest and Non-Forest Areas per year in the reference area for the baseline period.

Table 19. Forest and Non-Forest Areas per year in the reference area for the baseline period

Year	Forest (Ha)	No Forest (Ha)
2005	664.216,18	8.183,29
2010	663.569,16	8.822,10
2012	663.204,06	9.196,84
2013	663.189,95	9.210,17
2014	663.261,46	9.138,96
2015	663.046,69	9.354,31
2016	662.762,94	9.637,59
2017	662.721,82	9.679,14

Fuente: WALDRETTUNG S.A.S.

Forest-non-forest multi-temporal

From the forest - non-forest maps by year of the reference area, a multi-temporal analysis was carried out for each of the consecutive periods (2005-2010, 2010-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016 and 2016-2017) (Annex 7C-41 and 7C-47 (Path: Version 2>ANNEX 7. DOCUMENTS MENTIONED IN PDD>C>Annex 7C-41 and Annex 7C-47)), with which the information required to calculate the deforestation rate is obtained.

Figure 2 presents the multitemporal for the period 2005 – 2010 in the reference area.

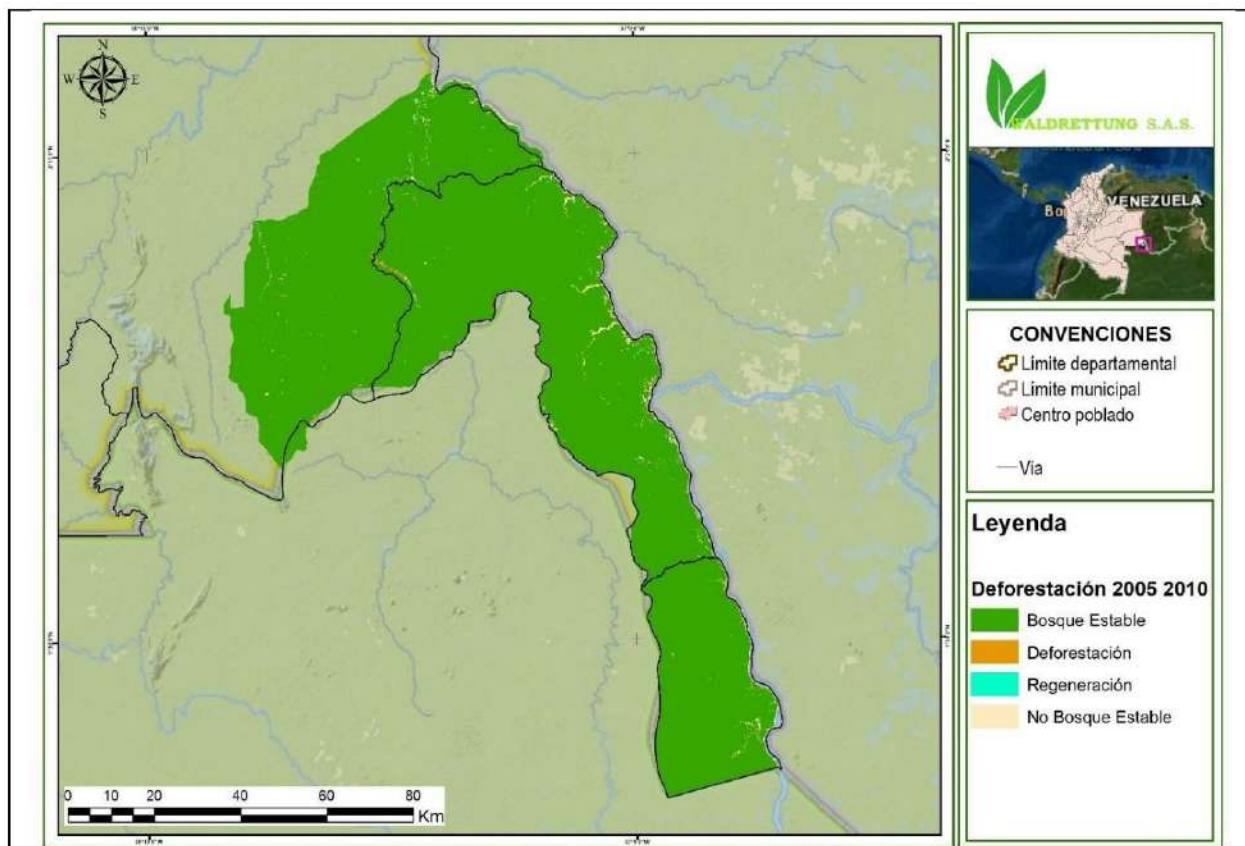


Figure 2. Multitemporal Forest – Non-Forest for the period 20005-2010 for the reference area

Fuente: WALDRETTUNG S.A.S

Table 20 presents the changes in coverage in the reference area between consecutive years in the baseline period.

Table 20. Stable forest in the reference area in the baseline period

Year	Stable forest (Ha)
2005 - 2010	662.492,35
2010 - 2012	661.870,53
2012 - 2013	661.532,41
2013 - 2014	661.346,04
2014 - 2015	661.114,19
2015 - 2016	660.837,82
2016 - 2017	657.096,65

Fuente: WALDRETTUNG S.A.S

Finally, to calculate the deforestation rate using the Puyrabaud equation, the data from the forest column in Table 19 and the Stable Forest column in Table 20 are used, as seen in Table 21.

Table 21. Deforestation rates for the baseline period in the reference area

Year	SCBjt1 (ha)	SCBEjt2 (ha)	TDjt1-2 (%)
2005	664.216,18		
2010	663.569,16	662.360,76	-0,052
2012	663.204,06	661.870,53	-0,128
2013	663.189,95	661.532,41	-0,252
2014	663.261,46	661.346,04	-0,278
2015	663.046,69	661.114,19	-0,324
2016	662.762,94	660.837,82	-0,334
2017	662.721,82	657.096,65	-0,859
Average			-0,318

Where: SCBjt1: area in hectares of forest, SCBEjt2: area in hectares that remained in forest compared to the previous year and TD: deforestation rate.

Fuente: WALDRETTUNG S.A.S.

For the Ex post scenario, in section 3.1.1.1 Base cartography of the monitoring report, the cartographic procedure carried out to obtain ex post deforestation data is updated and described in greater detail, which is presented below:

To monitor deforestation, the Forest and Non-Forest layers published by IDEAM within the Colombian Environmental Information System - SIAC for the years under monitoring were used, in this case the 2018, 2019 and 2020 layers were used. at a scale of 1:100,000 (spatial resolution of 30 x 30 meters).

Extract layers to reference area

First, all the downloaded raster files were projected to manage a homogeneous coordinate system. Subsequently, in order to process the raster images, we first proceed to cut the raster to the reference area using the mask extraction tool.

Forest maps – non-forest deforestation segment

Subsequently, each layer is converted from raster format to shape format (vectorized information) to be able to geo-process it (Figure 3). This information is combined with the segment area previously generated, and then the area assigned to the segments and leaks is trimmed., with which the forest – non-forest maps are obtained for each of the years evaluated (2018, 2019,

2020). The following figure shows the Forest and Non-Forest Map for the year 2019 in the deforestation segment.

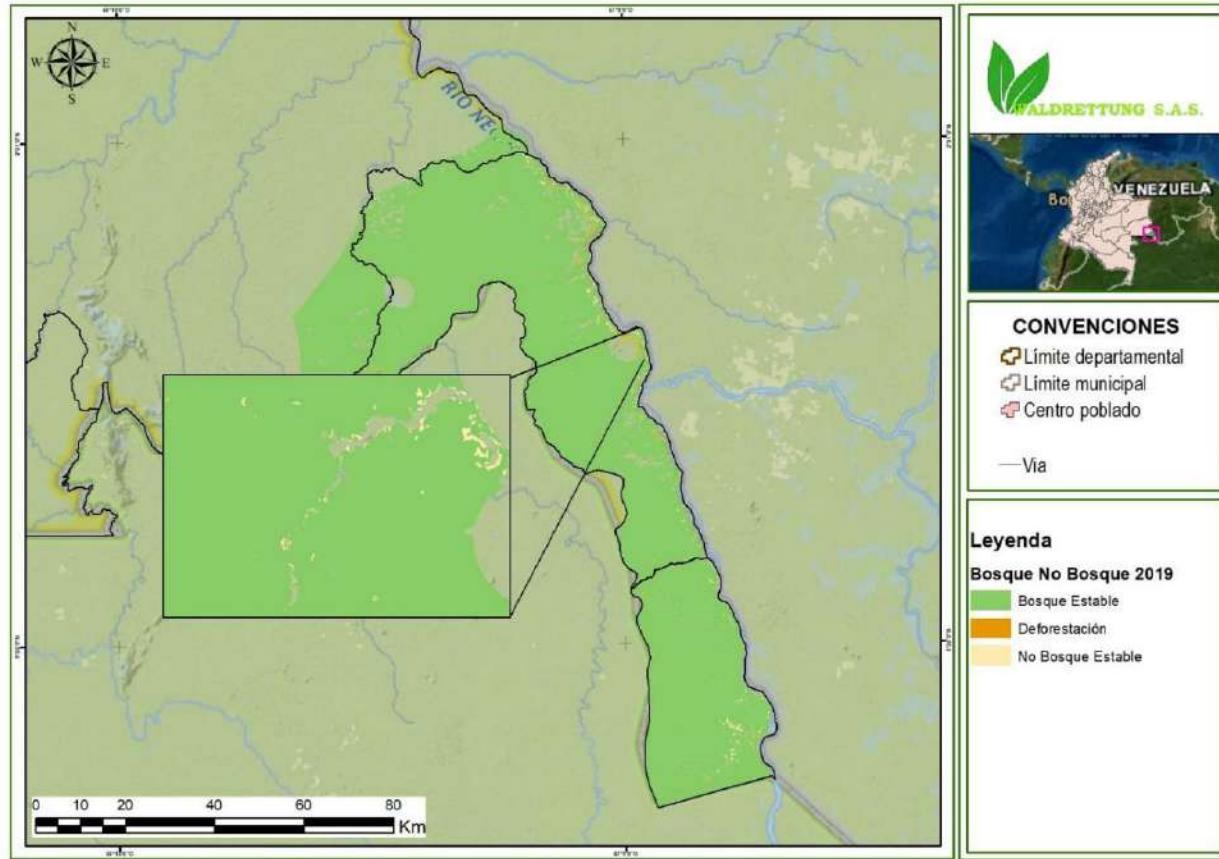


Figure 3. Forest – Non-Forest Map of the year 2019 in the deforestation segment.

Fuente: WALDRETTUNG S.A.S.

Table 22 presents the table of attributes of the forest – non-forest maps of the SMByC for the verification period.

Table 22. Areas of the Forest – Non-Forest maps for the raw project area

Year	Forest (Ha)	No Forest (Ha)	No information (Ha)
2017	447.023	397,460	0
2018	446.958	462,583	0
2019	446.792	627,992	0
2020	446.711	701,096	0

Fuente: WALDRETTUNG S.A.S.

However, when using tools that have prior analysis, there is a risk of the existence of polygons that appear registered as "without information." This occurs for several reasons and mainly due to distortion or noise in the base images that were used to generate the raster. If this situation arises, coverage is verified using satellite images of the year in question or ultimately using reference geographic information systems such as Google Earth.

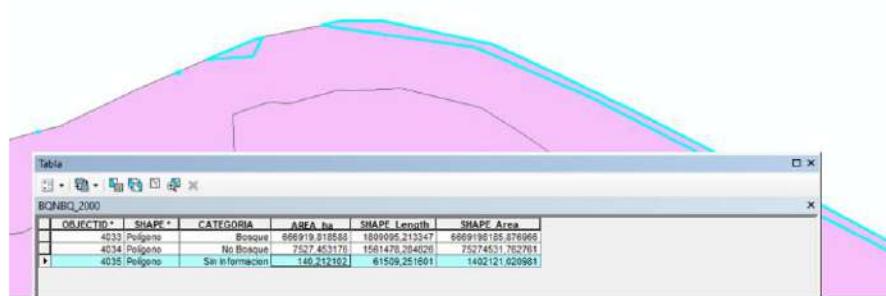


Figure 4. Polygons Without Information resulting from the preliminary analysis.

Fuente: WALDRETTUNG S.A.S.

Areas that are “without information” are verified as seen in Figure 5 by using satellite images to classify them as forest or non-forest category.

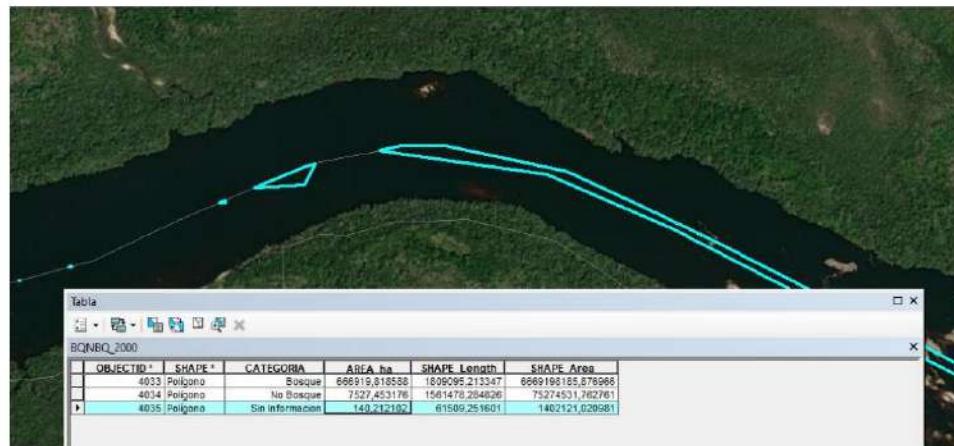


Figure 5. Verification of polygons without information using satellite images.

Fuente: WALDRETTUNG S.A.S.

In the case of future monitoring periods that do not have official cartography, the processing of satellite images will be carried out according to the methodology described in section 3.2.1. Data origin of the Monitoring Plan (Annex 7D-11). For the current verification period (2018 - 2020), no polygons without information are presented within the deforestation segment.

Forest-non-forest multi-temporal

To determine deforestation in a year subject to monitoring, the area of stable forest that remained in forest within the deforestation segment is taken from the year the project began (2018) until the year prior to the year subject to monitoring, and the Forest and Non-Forest layer of the year to be monitored, then with these two layers the intersection between fields is carried out with which the multitemporal of the year being monitored is obtained. Below, the multi-temporal forest and non-forest for the period 2019 – 2020 is presented in the deforestation segment, which is obtained from the intersection between the forest area that remained in forest in the period 2018 –

2019 in the deforestation segment (Exhibit 7C-51) and the 2020 forest and non-forest layer.

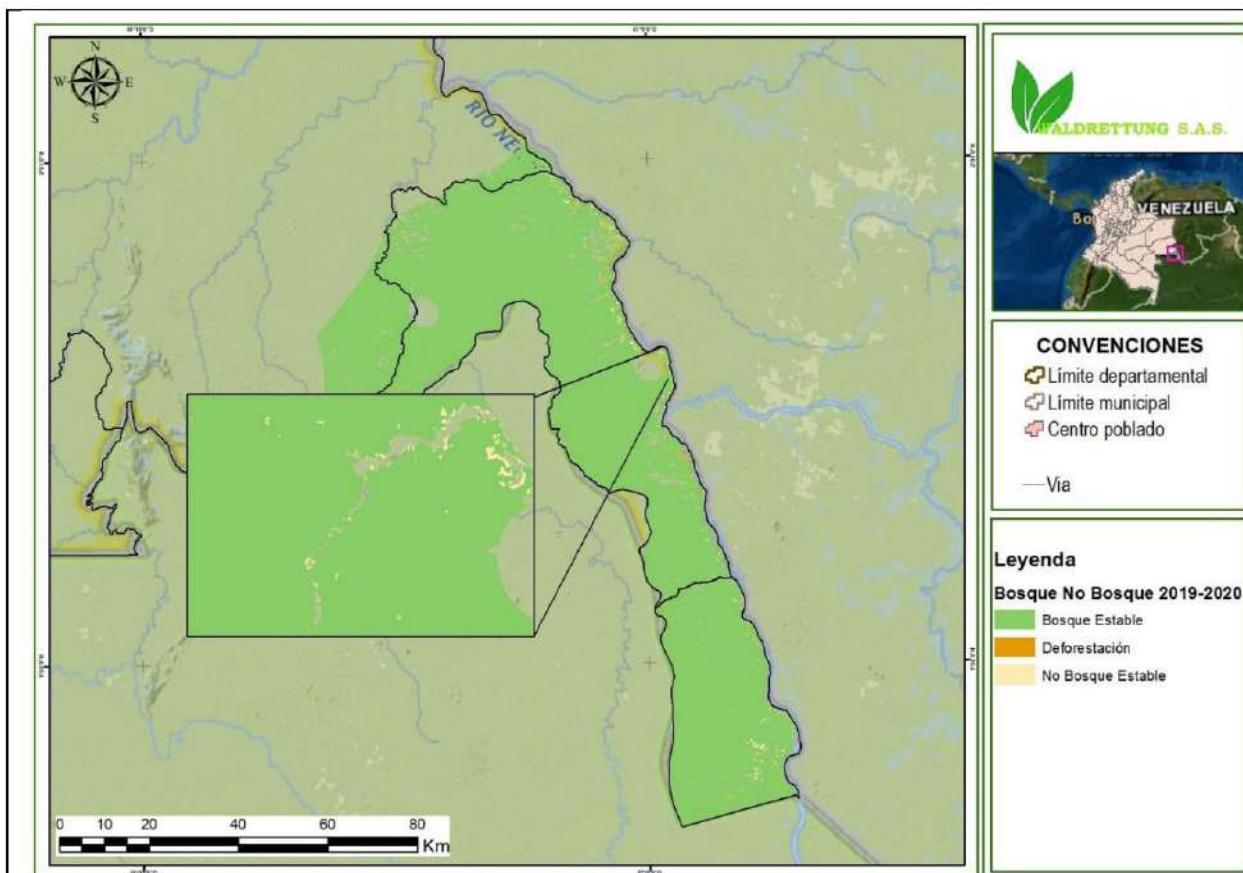


Figure 6. Multitemporal Forest – Non-Forest in the period 2019 – 2020 in the deforestation segment.

Fuente: WALDRETTUNG S.A.S.

Cleaning the multitemporal layer

Taking into account that the resolution of the satellite images allows the identification of coverage changes equal to or greater than 1 ha, once the multi-temporal ones have been obtained, the resulting polygons with an area less than 1 ha are blurred using the “Eliminate” tool. , which homologates areas with a size of less than 1 ha and proceeds to unify them with the adjacent polygon that shares the largest surface area with it.

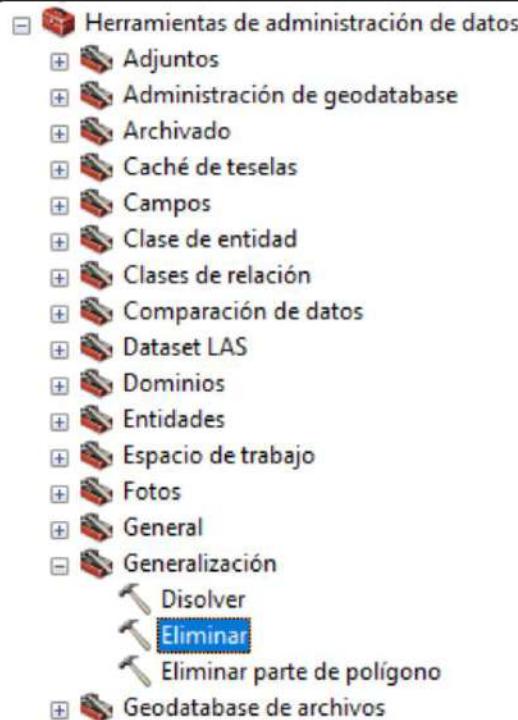


Figure 7. Polygon removal tool.

Fuente: WALDRETTUNG S.A.S.

Annual deforestation data

Finally, we proceed to determine the deforested area in the year subject to monitoring in the deforestation segment, which is determined by calculating the stable forest area since the beginning of project implementation in the deforestation segment that changed to the non-forest category. in the year under monitoring. The following table presents the deforestation and stable forest data for the period 2018 - 2020.

Table 23. Deforestation and stable forest data for the period 2018 - 2020

Year	Stable Forest (Ha)	Deforestation (Ha)
2018	446.527	65
2019	446.358	169
2020	445.979	378

Fuente: WALDRETTUNG S.A.S.

2. OBSERVATION: "the increased deforestation in 2019 and 2020 must be explained"

In relation to the second observation according to which the increased deforestation in the years 2019 and 2020 must be explained, it should be noted that for the years in question, there is evidence that since mid-2018 there was an unusual increase in tree felling. on the Guadalupe Frontera and San Rafael communities, an action that was carried out by people mainly from Brazil, who carry out illegal use of wood for marketing in the neighboring country, which is why our project in the month of July 2018 through the Mr. Ronil Camico Camico, legal representative of the reservation, sent a statement to the captains of the communities to stop this unusual situation, which expressed:

(Ver Anexo 7D-06b):

"Dear captains, we have learned that in the communities of Guadalupe border and San Rafael there continues to be a very strong activity of felling trees to sell the wood. I remind you that this is prohibited. We can only cut down trees for our houses, for our furniture or crafts, but not for the wood to be sold to merchants or other people.

We have to continue taking care of our forest and try not to sell wood to merchants in Brazil. Since if we continue losing our forest we could lose our project with the German company."

Despite such a request from the legal representative of the Resguardo, in the years 2019 and 2020, deforestation intensified in the region as a result of the increase in the presence of groups of illegal loggers now coming from the two neighboring countries, Brazil and Venezuela, which wanted to open new fronts of deforestation mainly in the communities of Cangrejo, 1 de Agosto, Santa Marta and Galilea, with the aim of extracting wood from the natural forest to later be transported and sold illegally in neighboring countries, which generated an increase in deforestation in 2019, a dynamic that continued to occur in 2020 where again Mr. Ronil Camico Camico through a statement addressed to the express captains

(See Annex 7D-06d):

"As is known, since 2017 the legal representative of the reservation has asked them to stop the logging of wood that the communities that come from Venezuela and Brazil continue to do in the reservation, especially in the communities of Cangrejo, August 1, Santa Martha and Galilee.

We are putting our environmental project with Waldrettung in danger by not taking more care of the forest we have, please help us in your community so that this does not continue to happen..."

Fortunately, today this situation is fully controlled in the Resguardo, warning however that the military forces are not contributing anything to eliminate this phenomenon, whose repression or elimination has been carried out in the last three years by the Resguardo and its technical advisor. (mandatory), this is in charge of Waldrettung.

3. OBSERVATION: "demonstrate that cloudy areas are not being indicated as deforestation areas"

The response to this observation is given within section 1, where it is clarified that for this project satellite images are used to reinterpret the polygons of no information present in the Forest Non-Forest layers generated by the SMBc, in such a way that the estimate deforestation is carried out with the layers already reinterpreted for both the ex ante and the ex post, in this way it is guaranteed that the areas of cloudiness (No information) are taken as deforestation. Annex 2 includes the satellite images used to identify the polygons without information in the years in which the procedure was required.

4. OBSERVATION: "the project includes, within the reference area, overlaps with mining titles, which does not happen in the project area, so this characteristic is not comparable with the project area"

Regarding the overlap of the reference area with mining titles, the mining titles of the reference area are excluded as they are not homologous with the project area, this can be corroborated in section 2.6.2.1. *No overlap with PDD mining and hydrocarbon titles.*

Documentation submitted by the project developer

Section 2.6.2.1 Lack of overlap with mining and hydrocarbon titles (Route: V3 PDD>1. PDD>PDD_V3 Planet grateful with the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 2.6.2.1.).

Number 3.1.1.2. Base Cartography (Route: V3 PDD>1. PDD>PDD_V3 Planet grateful with the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 3.1.1.2.).

Section 3.1.1.1. Base Cartography (Path: V3 PDD>Annex 1> Monitoring Report Report>Number 3.1.1.1.).

Number 1.5.2.1.3.2. Delimitation of the reference area (Route: V3 PDD>1. PDD>PDD_V3 Planet grateful with the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 1.5.2.1.3.2.).

Annex 7D-6b. Communiqué on felling and sale of wood (Ex Ante). (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D. DOCUMENTS> Annex 7D-06. Activities that justify retroactivity> Annex 7D-6b. Communiqué on felling and sale of timber (Ex Ante)).

Annex 7D-06d. Notice on wood sales. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D. DOCUMENTS> Annex 7D-06. Activities that justify retroactivity> Annex 7D-06d. Notice on timber sales).

Evaluation of the audit team
Date: 24-09-2022

The information was sufficiently reasoned.

SAC Closed.

SAC No.	6	Requirement No.	7.8.1 of the REDD+ CERCARBNO Methodology. V1.1.	Date: 02-28-2022
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Description of the SAC

The deforestation rate does not take into account the secondary information found within the area, and the differences that may exist are not justified taking into account historical averages evaluated from official reports, nor is it contrasted with the deforestation rate that occurs in the project.

Project Developer Response
Date: 25-05-2022

The deforestation rate of the Planeta Project grateful to the Bajo Río Guainía and Río Negro Indigenous Reservation in the absence of the project is 2,835.47 ha per year, which is estimated from the data on deforestation activity in the reference area in the historical period (2000 - 2016) applied to the project area, according to the methodological guidelines established by the CERCARBONO methodology (2020).

The actual deforestation found in the project area may differ from the deforestation estimated in the baseline scenario, since this estimate corresponds to a projection of deforestation behavior that simulates the human dynamics that may occur in the absence of the project. This projection is the result of the analysis of the agents and causes of deforestation on the reference area applied to the project area according to the CERCARBONO Methodology (2020). Based on this, the deforestation projection may differ with respect to the actual deforestation found in the project area, since in addition to the deforestation dynamics present in the project area, the analysis contemplates the dynamics of the deforestation agents present. in the areas surrounding it that are part of the reference area, which seeks to include in the deforestation projection the effect that these deforestation dynamics may have on the project area during its useful life, due to its geographical proximity.

In this order of ideas, the correct thing is to compare the projection of deforestation in the project area with projections made by other Forestry projects that are within or contemplate the project area, being the National Reference Level (NREF) (Aristizábal et al., 2019) the relevant document for this as it is the official technical reference for the development of REDD+ projects and programs at the national level. Thus, because the projections are made at a different scale, a comparison was made with the indicator of percentage of annual forest area deforested with respect to the area susceptible to deforestation (Equation 1), between the projection given by the project and the projection of the Amazon biome estimated by the NREF which is presented in Table 1.

$$= \frac{\text{TD}}{\text{ASD}} \times 100$$

Equation 1. Percentage of deforestation rate with respect to the area susceptible to deforestation.

Where:

- PT: Percentage of deforestation rate (%).
- TD: Deforestation rate projection (ha/year).
- ASD: Area susceptible to deforestation (ha).

Table 1. Comparison of the estimated deforestation projection between the project area and the Amazon biome. Where:
 TD: Deforestation rate (ha/year), ASD: Area Susceptible to Deforestation (ha), PT: Percentage of deforestation
 rate

Area	TD (ha/year)	ASD (ha)	PT (%)
Amazon Biome	80.821,00	4.715.753,00	1,71%
Bajo Indigenous Reservation Guainía River and Negro River	2.835,47	434.167,66	0,65%
Relationship	3,51%	9,21%	--

Source: Aristizábal et al., 2019 and WALDRETTUNG SAS.

When comparing the estimated deforestation projection for the project area in relation to that estimated for the Amazon biome by the NREF (Aristizábal et al., 2019), it can be seen that the Deforestation Rate Percentage (PT) is lower in the project area with respect to that found by the NREF (Aristizábal et al., 2019) for the Amazon biome, which indicates that the projected proportion of forest that will be deforested annually in relation to the area susceptible to deforestation is lower in the area. of the project than in the Amazon biome. This is because deforestation in the Amazon biome does not behave uniformly throughout the territory, but rather tends to concentrate in some deforestation centers such as the departments of Guaviare, Caquetá and Meta, with the department of Guainía being one of them. the least affected, which explains why the Deforestation Rate Percentage is below the average for the Amazon biome. (IDEAM, 2021).

Documentation submitted by the project developer

THAT

Evaluation of the audit team

Date: 01-07-2022

The justification is consistent with the CERCARBONO REDD+ Methodology

SAC Closed.

SAC No.	7	Requirement No.	5.1 of the ODS CERCARBONO Tool	Date: 02-28-2022
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Description of the SAC

There is no evidence of the use of the CERCARBONO Tool to report contributions to the Objectives of Sustainable Development as established in the reference:

- Step 1. Identify material SDGs by sector.
- Step 2. Fill out the SDG Tool.
- Step 3. Attach Attached Evidence Form.

Project Developer Response

Date: 25-05-2022

As is known, according to the instructions of the "General PDD Template V.2.0" for the presentation of projects in the land use sector, it is expressed in section 7 "Co-benefits and contributions to the Sustainable Development Goals of the Nations United" the following:

"The PMCC has two options: report co-benefits in general, in which case it is required to describe in this section the activities aimed at improving the environment and the quality of life of the local populations affected by the PMCC, taking into account what is established in the Cercarbono protocol for voluntary carbon certification or reporting contributions from climate change mitigation initiatives to the Sustainable Development Goals of the United Nations, in which case you must indicate it here and do so using the Cercarbono to report contributions of climate change mitigation initiatives to the Sustainable Development Goals"

Based on such instructions, it should be noted that now, in the second version of the PDD, it was decided to apply the Cercarbono tool to report contributions from climate change mitigation initiatives to the Sustainable Development Goals," as seen in the annexes. 7D-19, 7D-26 and 7D-27

Documentation submitted by the project developer

Annex 7D-19. Project Contributions to ODS (Ex Ante). (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>Project contributions to SDG (Ex ante)).

Annex 7D-26 Project Contributions to ODS (Ex post). (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>Project contributions to SDG (Ex post)).

Annex 7D-27. Attached evidence of the ODS tool. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>Attached evidence of the SDG tool).

Evaluation of the audit team	Date: 01-07-2022
<p>The proponent of the project is not clear, since it mentions that it chooses the second option concerning reporting contributions from climate change mitigation initiatives to the United Nations Sustainable Development Goals, in which case it must indicate it here and do so through the Reporting Tool. Cercarbono to report contributions of climate change mitigation initiatives to the Sustainable Development Goals, but at the same time relates the co-benefits of the project.</p>	
<p>Likewise, in section 8.2 of the PDD, the proponent is not clear with the results of the tool used, and there is no clarity with its use, and the way to evaluate compliance with these indicators in the monitoring report.</p>	
<p>The project is not clear nor is it consistent with section 6.5 Temporality of the SDG tool, nor is it clear with compliance with the section referring to the additionality of contributions (6.6.), include and relate the Annexed Evidence Format, requested in the tool.</p>	
<p>SAC Open.</p>	
Project Developer Response	Date: 04-08-2022
<p>The inconsistency is verified and the following procedure is carried out in the case of the validation process, according to the instructions of the "General PDD Template V.2.0" for the presentation of projects in the land use sector, expressed in the section 7 "Co-benefits and contributions to the United Nations Sustainable Development Goals" the following:</p>	
<p><i>"The PMCC has two options: report co-benefits in general, in which case it is required to describe in this section the activities aimed at improving the environment and the quality of life of the local populations affected by the PMCC, taking into account what is established in the Cercarbono protocol for voluntary carbon certification or reporting contributions from climate change mitigation initiatives to the Sustainable Development Goals of the United Nations, in which case you must indicate it here and do so using the Cercarbono to report contributions of climate change mitigation initiatives to the Sustainable Development Goals"</i></p>	
<p>Starting from such instructions, it should be noted that now, in version 2.1. of the PDD, it was decided to apply the first option in such a way that Chapter 8 of the PDD reports the co-benefits that the project will generate through the implementation of the 15 programs established in Annex 7D-07. Consequently, by choosing this option, this PMCC does not require reporting contributions to the United Nations Sustainable Development Goals, and therefore, does not require using the CERCARBONO tool to report contributions to the Sustainable Development Goals.</p>	
<p>In the case of the 2017 – 2020 Verification process, it was taken into account that in the instructions of the "Monitoring report template (REDD+) V 1.0" for the presentation of projects in the land use sector, it is expressed in paragraph 5 "Co-benefits and contributions to the United Nations Sustainable Development Goals" the following:</p>	
<p><i>"Report co-benefits, if any, in this section. If you wish to voluntarily report contributions to the SDGs, report them in the "Cercarbono Tool to Report Contributions of Climate Change Mitigation Initiatives to the Sustainable Development Goals", available on its website: www.cercarbono.com, section : Documentation."</i></p>	
<p>Based on such instructions, it is evident that the reporting of contributions to the SDGs by the PMCCs is voluntary but can be carried out simultaneously with the reporting of co-benefits. According to the above, in section 5 of the monitoring report corresponding to the 2017 – 2020 verification period, the most relevant Co-benefits of the project were described and additionally, on a voluntary basis, the main contributions are reported in Annex 7D-25 and 7D-26. from the Project to the SDGs.</p>	

Annex 7D-25 and 7D-26 through which PMCC reports its contribution to ODS voluntarily in the verification period, only includes the results of the activities that were executed during the period 2017 – 2020 in compliance with section 6.5. Temporality of the document "Cercarbono Guidelines for reporting contributions to SDGs", and additionally, it only includes results of activities achieved by the Execution of the Planeta Grateful Project with the Bajo Rio Guainía and Rio Negro Indigenous Reservation, in compliance with section 6.6 Additionality of contributions of the document "Cercarbono guidelines for reporting contributions to SDGs".

Documentation submitted by the project developer

Chapter 8. CO-BENEFITS AND CONTRIBUTIONS TO THE SUSTAINABLE DEVELOPMENT GOALS OF THE UNITED NATIONS of the PDD (Route: V2.1 PDD>1. PDD>PDD_V2.1 Grateful planet with the Bajo Rio Guainía and Rio Negro indigenous reservation>Numeral 8).

Chapter 5. Co-benefits and contributions to the United Nations Sustainable Development Goals of the Monitoring Report (Path: V2.1 PDD>1.2. Verification>Monitoring Report)

Annex 7D-26 Project Contributions to ODS (Ex post). (Path: V2.1 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>Project contributions to SDG (Ex post)).

Annex 7D-27. Attached evidence of the ODS tool. (Path: V2.1 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>Attached evidence of the SDG tool).

Evaluation of the audit team	Date: 04-10-2022
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It is necessary for the proponent to improve the support of SDGs, since it only addresses the benefits from carbon capture without detailing additionalities of this type of projects in the environmental components (13,15, and 6) in the social components (4, 5, 1 , 2, 3) in the economic ones (10, 8) and in the transversal ones (16 and 17).

SAC Open.

Project Developer Response	Date: 07-10-2022
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In response to the Reviewer's observation, an exhaustive search was carried out on activities carried out in the verification period from 01/01/2018 to 12/31/2020. As a result of this review, five activities were found that contribute to SDG number 4 Quality education, 8 Decent work and economic growth, 13 Climate action and 15 Life of terrestrial ecosystems. The project's contributions to SDG are briefly mentioned below:

1. SDG 4. Quality education:

The reservation provided the educational service in 10 locations in school zone No. 4 Rio Guainía to ensure educational access for children and adolescents from communities located in areas of difficult access.

2. SDG 8. Decent work and economic growth:

- to. Creation of a non-profit youth association FCG Guainía NIT 901.368.983-3, which has developed activities of a social, sports, cultural nature, among others in the Resguardo.
- b. Registration, obtaining permits and identification of 90 artisanal fishermen from the Bajo Río Guainía and Río Negro indigenous reservation at the National Aquaculture and Fisheries Authority-AUNAP.

3. SDG 13. Climate action:

The emission of 2,813,929.29 tCO2e was reduced through activities to avoid deforestation and forest degradation in the project area.

4. SDG 15. Life on terrestrial ecosystems

Protection of 445,979 hectares of uninterrupted forest in the project area in the period 01/01/2018 - 12/31/2020.

The complete description along with its supports is found in annexes 7D-26 Project Contributions to ODS and 7D-27 Attached evidence of the ODS tool.

It is worth mentioning that these are some of the contributions to the SDGs that the project has achieved in its first three years of execution. It is projected that the project's contribution to the SDGs will be maximized once the implementation of the activities proposed in the 15 programs begins. of the Project (Annex 7D-07) which is closely related to the SDGs, activities that will begin to be executed in 2023.

Documentation submitted by the project developer

Chapter 5. Co-benefits and contributions to the United Nations Sustainable Development Goals of the Monitoring Report (Path: V2.3 PDD>1.2. Verification>Monitoring Report)

Annex 7D-26 Project Contributions to ODS (Ex post). (Path: V2.3 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>Project contributions to SDG (Ex post)).

Annex 7D-27. Attached evidence of the ODS tool. (Path: V2.3 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>Attached evidence of the SDG tool).

Project Developer Response	Date: 11-10-2022
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The information was supplemented as required.

SAC Closed.

SAC No.	8	Requirement No.	5 of the REDD+ CERCARBONO Methodology. V1.1.	Date: 02-28-2022
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Description of the SAC

The PDD document does not use graphic outputs of the multi-temporal analysis process within the document to demonstrate the use of the methodology to obtain the eligible areas, additionally the procedure carried out in accordance with what is established in the reference is not described, nor does it include the layers corresponding cartographic maps.

Project Developer Response	Date: 25-05-2022
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Information on the methodological procedure for obtaining eligible areas was expanded, including graphic outputs. Consequently, in section 2.6 of the PDD and in Annex 7C-04 the activity segments are found.

Documentation submitted by the project developer

Annex 2. Geographic Information Systems (GIS) – GDB (Path: V2 PDD>2. Geographic Information Systems (GIS) – GDB)

Section 2.6 of the PDD: ELIGIBILITY. (Route: V2 PDD>1. PDD>PDD_V2 Planet grateful to the Bajo Rio Guainía and Rio Negro indigenous reservation>Numeral 2.6)

Annex 7C-04. Activity Segments. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>C>Segments of activities.)

Evaluation of the audit team	Date: 01-07-2022
The proponent presented the information appropriately. SAC Closed.	

SAC No.	9	Requirement No.	8.12; Annex 2. Safeguards of the REDD+ CERCARBONO Methodology. V1.1.	Date: 02-24-2022
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Description of the SAC
<p>In order to comply with the Safeguards, the following questions are required to be answered regarding Full and Effective Participation:</p> <ul style="list-style-type: none"> Only the captains are invited, for this reason a General Assembly of Authorities (extraordinary) is held. • Explain why there was no participation of delegations/committees (board of directors, leaders, teachers, youth, women, among others) for each community, guaranteeing full, effective and informed participation in the project to be developed? What mechanism was/will be used to ensure the full, effective and informed participation of other people belonging to the reservation on the project to be developed? 74 people signed assistance (3 from the company). 42 signatures of approval from the assembly (3 from the company, 18 captains out of 24). According to the statutes of the reservation, is decision-making for the development of projects with third parties on whom it falls (General Assembly with the entire community or Authorities) and what is the quorum established for approvals? 4 letters from community delegates representing their captains (their signatures do not appear on the approval lists). There is not enough reference to the social and environmental safeguards for the REDD+ project to be developed, lacking clarity about the rules of the game for the project (it only addresses a mitigation issue). There is no record of the questions asked by the participants and their respective answers. What mechanism will be used to deliver the project profits corresponding to the receipt (trust, direct transfer to bank account, etc.)? There is no photographic and video evidence of the assembly (use of support material, explanations, FPIC approval, monitoring plan, collection of signatures, interventions, among others). <p>The attached photographic evidence shows the collection of signatures in seven communities, which shows that they were collected at times different from that of the General Assembly.</p>
Project Developer Response

Date: 25-05-2022
<ol style="list-style-type: none"> Regarding the participation of community members in the Assembly Extraordinary of Authorities: <p>The internal regulations (statute) of the reservation, in its section 4 establishes that the assembly of captains is the highest authority of the reservation and that it will meet ordinarily once a year in a determined period of time. It also meets in an extraordinary manner when the majority of the captains or the legal representative are summoned. There will be a quorum when more than two-fifths of the captains of the communities and decisions will be made by a majority of the captains present at the meeting.</p>

Thus, and in light of the regulations (statute) of the reservation, it is clear that the reservation itself, in the exercise of its autonomy, decided that its supreme authority is constituted not by an assembly of all the members of the reservation but by the assembly of the authorities. traditional people of the reservation who are the captains. Captains are elected directly by the members of their respective community. Consequently, each captain in the reservation assembly convened according to paragraph 4 of the regulations, represents his entire community, that is, women, older adults, etc., in such a way that his responsibility is quite high when making decisions in The assembly of captains votes in the name and representation of all the women, older adults and men who are part of the community that elected him as captain.

Taking into account the context indicated above and respecting the autonomy of indigenous peoples, Waldrettung did not oppose or issue comments to the call for the captains' assembly made by the legal representative of the reservation to make decisions regarding the REDD+ Project. .

2. With respect to the mechanism that was/will be used to guarantee the full, effective and informed participation of the other people belonging to the reservation on the project to be developed:

The project "Planet Grateful with the Bajo Río Guainía and Río Negro Indigenous Reservation" is executed by the reservation itself with advice and technical assistance from Waldrettung SAS. Therefore, the participation of each member of the reservation is ensured in the way the regulations are established. of the reservation, in the design and distribution of project benefits, in the effective participation protocol and in the guide on compliance with safeguards.

For Waldrettung SAS it is very important that not only the captains but also the inhabitants of the communities can have access to information related to the project in a clear and timely manner. For this reason, it always ensures that the programmed activities are carried out in each and every one of the communities in the project area, with the accompaniment of the members of the REDD+ council as support and translators of the Curipaco and Yeral languages. Likewise, it always guarantees that any decision that affects a community is adopted after a detailed presentation of the respective issue.

In general, the activities carried out within the framework of project implementation are presented in annex 7D-28. REDD+ project implementation activities. However, Planeta Grateful with the Bajo Rio Guainía and Rio Negro indigenous reservation is a project that is in a permanent process of improvement. For this reason, it was determined that, starting in April, in order to make important decisions for the advancement of the project, a community-by-community socialization of the issues will first be carried out in all the communities in the project area. In each community, authorization will be expressly requested from the captain to make or not make decisions in relation to each particular issue and subsequently, in accordance with the governance structure of the reservation, a meeting will be held (with prior authorization from the legal representative of the reservation and /or of the traditional authorities) an extraordinary assembly so that the captains who, after receiving complete information in their community and receiving the authorization and/or opinion of the members of their community, make decisions in an informed manner (See annex 7D-05 effective participation protocol)

In the month of April 2022, after visiting and disseminating information in each of the communities in the project area, an extraordinary assembly was called to discuss various issues related to the progress of the project and make decisions in this regard. During the socializations carried out in the 24 communities, all families were informed about the points to be discussed during the general assembly, and authorization was requested in each community for the captains to attend said assembly so that the entire reservation was in agreement. and informed about the decisions that would be made. In all communities there was general approval and authorization of the points that would be discussed in the assembly and the legitimacy of the work that the Waldrettung company has been carrying out in the reservation territory was recognized.

The invitation was also extended to the general assembly in the same way to all those leaders, teachers, men and women to guarantee full and effective participation, and in each socialization a space was given for the resolution of all questions and interventions. that

what the members of each family would like to do regarding the decisions that were made in the general assembly (See Annex 6-33a and Annex 6-33b).

3. Regarding the lack of clarity regarding social and environmental safeguards:

Capacity-building exercises have been carried out regarding the topic of safeguards in each of the communities in the project area (See Annex 7D-28 and Annex 6-23). However, there are still gaps in knowledge about social and environmental safeguards among residents of the project area. For this reason, workshops and reinforcement activities will continue to be carried out on this topic during the implementation of the project. As an immediate action, in the month of April a commission made up of Waldrettung staff and members of the REDD+ council visited each of the communities in the project area to hold a workshop (among other activities carried out) on social and environmental safeguards, carrying out participatory exercises with the members of the community and leaving teaching material in each of the communities (booklet on national interpretation of social safeguards which was entrusted to a person from each community with the commitment to study it and teach it to all the families of the reservation) (See Annex 6-31a and Annex 6-

31b).

In each socialization, a space was opened for the resolution of doubts, concerns or interventions made by the community, which were duly recorded in the minutes, log and photographic records.

During all the socializations, a photographic record was made of each of the activities carried out, approvals, authorizations for the signing of the photographic record forms and management of personal data, for the ratification of the FPIC and the socialization of each of the clauses of the contract and signatures of the documents, forms, minutes and attendance lists (See Annex 6-07b and Annex 6-31b).

During the socializations carried out and in the general assembly of captains, the attendance lists of each of the people who were present at the meetings were taken, as well as the delegates of the Waldrettung company and the members of the REDD+ council who carried out the accompaniment by the 24 communities of the reservation (See Annex 6-33a).

4. Regarding the mechanism that will be used to deliver the project profits corresponding to the reservation:

For the delivery of the profits generated by the sale of the carbon credits to the reservation, there is the support of a fiduciary (Annexes 6-20 and 6-21) for the adequate and transparent administration of the economic resources obtained with the commercialization of the carbon credits resulting from the verification of the REDD+ Project, thus guaranteeing that said resources are invested as contemplated in the project design.

Documentation submitted by the project developer

Annex 6-07b. Authorization for Photographic Registration – San Felipe April 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-07. Authorization for photographic registration granted by the captains and leaders of the communities > Authorization for Photographic Registration – San Felipe April 2022).

Annex 6-23. Workshops on REDD+ capacities carried out by community members. (Path: V2 PDD>ANNEX 6. SOCIALIZATION DOCUMENTS > Workshops on REDD+ capabilities carried out by community members).

Annex 6-31a. Minutes and attendance record of socializations in the Bajo Río Guainía and Río Negro Indigenous reservation, San Felipe, April 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > Minutes and attendance record of socializations).

Annex 6-31b. San Felipe Field Exit Socializations Report April 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > San Felipe Field Exit Socializations Report April 2022).

Annex 6-33a. Minutes and attendance record of the extraordinary general meeting of captains held on April 21, 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-33. Extraordinary general meeting April 21, 2022 > Minutes and attendance record of the extraordinary general meeting of captains held on April 21, 2022).

Annex 6-33b. Report of the extraordinary general assembly of captains held on April 21, 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-33. Extraordinary general assembly April 21, 2022 > Report of the general assembly extraordinary captains meeting held on April 21, 2022).

Annex 7D-05. Effective participation protocol San Felipe. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Effective participation protocol San Felipe).

Annex 7D-28. San Felipe Evidence Report. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > San Felipe Evidence Report).

Evaluation of the audit team

Date: 01-07-2022

The project carried out a new socialization process, the evidence demonstrates compliance, however, it is required to review in the next verification that these processes and the socialization action plan have been effective, therefore, a SAF is generated (1) for follow up.

SAC Closed.

SAC No.	10	Requirement No.	8.12; Annex 2. Safeguards of the REDD+ CERCARBNO Methodology. V1.1.	Date: 02-28-2022
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Description of the SAC

In order to comply with the Safeguards, it is required to answer the following questions regarding **Full and Effective Participation and the project socialization process**, taking into account the following:

1. Annex 6-07. Authorization to carry out a photographic record granted by the captains and leaders of the communities

- The dates on the forms are not complete, in some the month and year appear, and in others only the year.
- There is no backup of the identity document.

2. FPIC by communities

- There is not enough evidence of socialization by each community for approval and respective FPIC signature.
- There are communities that do not have more than one signed FPIC letter

3. Annex 6-18. Socialization minutes October 2021

- Socialization is only evident in 8 communities

Project Developer Response
Date: 25-05-2022

In the month of April, each of the communities in the project area was visited and the authorization for photographic registration was ratified and at the same time the personal data management format was completed. These documents were signed by all the captains of the 24 communities and some leaders, with the approval of the families of the reservation (See Annex 6-07b and Annex 6-34).

The families of each community were asked for their approval of the legitimacy of the processes that the Waldrettung company has been carrying out in their territory in the implementation of the REDD+ project and also for their authorization for community captains and leaders to sign such documents. The identity document was taken as support for the people who signed them (See Annex 6-31b).

Regarding the CPLI, complete information on this topic is included in finding 12 of this document.

Information on the October 2021 socialization and in general on the other socializations carried out in the project area was collected in annexes 6 and 7D-28 of the PDD.

Documentation submitted by the project developer

Annex 6-07b. Authorization for Photographic Registration – San Felipe April 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-07. Authorization for photographic registration granted by the captains and leaders of the communities> Authorization for Photographic Registration – San Felipe April 2022).

Annex 6-31b. San Felipe Field Exit Socializations Report April 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > San Felipe Field Exit Socializations Report April 2022).

Annex 6-34. Express authorization for the processing of personal data. (Path: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Express authorization for the processing of personal data).

• Annex 7D-28. Project implementation activities. (V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Project implementation activities)

Evaluation of the audit team
Date: 01-07-2022

The project carried out a new socialization process, the CPLI documents were ratified and signed, the evidence demonstrates compliance, however, it is required to review in the next verification that these processes and the socialization action plan have been effective, for which, a SAF (1) is generated for monitoring.

SAC Closed.

SAC No.	11	Requirement No.	5.3 of the REDD+ CERCARBNO Methodology. V1.1.	Date: 02-28-2022
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Description of the SAC

There are no annexes to the Statutes or regulations, life plan, safeguard compliance guide, effective participation protocol, banners for the development of the workshops.

Project Developer Response	Date: 25-05-2022			
<p>The reservation regulations (statute) correspond to annex 4-11, the life plan is annex 7D-10, the safeguard compliance guide is annex 7D-20, the effective participation protocol corresponds to annex 7D-05.</p> <p>The annexes related to banners for the development of the workshops and other teaching materials are included in SAC 15 of this document.</p>				
Documentation submitted by the project developer <ul style="list-style-type: none"> Annex 4-11. Internal regulations (statute) of the Bajo Río Guainía and Río Negro indigenous reservation. (Route: V2 PDD>ANNEX 4. DOCUMENTS ON THE EXISTENCE AND LEGAL REPRESENTATION OF THE OWNER AND PARTICIPANT > Internal regulations (statute) of the Bajo Río Guainía and Río Negro indigenous reservation. Annex 7D-05. Effective participation protocol San Felipe. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Effective participation protocol San Felipe. Annex 7D-10. Comprehensive Indigenous Livelihood Plan Upper, Middle and Lower Guainía River Reserve. (Route: V2 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Comprehensive Indigenous Livelihood Plan Resguardo Upper, Middle and Lower Guainía River). Annex 7D-20. BRGRN safeguards compliance guide – San Felipe. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > BRGRN safeguards compliance guide – San Felipe). 				
Evaluation of the audit team	Date: 01-07-2022			
<p>The project carried out a new socialization process, the evidence demonstrates compliance, however, it is required to review in the next verification that these processes and the socialization action plan have been effective, therefore, a SAF is generated (1) for follow up.</p> <p>SAC Closed.</p>				
SAC No.	12	Requirement No.	8.12; Annex 2. Safeguards of the REDD+ CERCARBNO Methodology. V1.1.	Date: 03-14-2022
Description of the SAC				
<p>According to the site visit and the interviews carried out, the audit team showed that the community is not clear about free prior and informed consent, the community is not sure if they have signed the consent.</p> <p>The project does not indicate the mechanism of participation and communication that must occur with their captaincies to provide clarification on the issue. Additionally, the company does not present sufficient evidence to prove that the community agrees with the project and that they understand the process of free, prior and informed consent.</p>				
Project Developer Response	Date: 25-05-2022			

In version 1 of the PDD presented for validation and verification, the documentary support of the procedure that was carried out not only with the traditional authorities but with the families that live in the project area was included for the socialization and completion of the CPLI for the REDD+ project. These CPLI were completed on the dates that appear next to the signing of such consents in accordance with the schedule of the visits carried out or activities scheduled in each community from March 6 to 12, 2020, from October 28 to 3, 2020 and from February 11 to 17, 2021. Such a procedure was so successful that of the total number of families living in the project area (374 families), 290 of them have provided their Free Prior and Informed Consent for the execution of the REDD+ project (the 77.54%) (See Annexes 6-06a, Annex 7D-20 and Annex 7D-28).

However, to once again demonstrate the approval by the inhabitants of the communities in the project area, leaders and traditional authorities through the ratification of the CPLI document, in the month of April 2022 a new trip was made to each of the communities. that make up the project area in order to explain again the information related to the CPLI for the project.

In each of the communities, a meeting was held, with the authorization of the captain, to discuss various issues with all members of the community. The CPLI of the project was explained in detail, the families were explained what it is about and what this document is for. They were also reminded that in 2020 a commission made up of members of the REDD+ Council visited each of the communities so that all families understood and gave their FPIC for the execution of the project and guaranteed that they were in total agreement with the project. (See Exhibit 6-31a, Exhibit 6-31b and Exhibit 7D-05a).

Once the CPLI was explained again in each community, we proceeded to ask all the families and all those attending the meeting the following:

- to. If they, as members of the Bajo Río Guainía and Río Negro Indigenous Reservation, agree with the project "Plantea Grateful with the Bajo Río Guainía and Río Negro Indigenous Reservation" that they have been working on together with the company Waldrettung;
- b. If they again gave their free, prior and informed consent to continue with the execution of the project as planned;
- c. If they authorized the captains to ratify this document in the general assembly. In all communities, the families responded that they agreed and authorized the signing of the FPIC ratification document (See Annex 6-06b, Annex 6-33a, Annex 6-33b and Annex 7D-12).

The families of each community verbally gave their CPLI so that the project "Grateful Planet with the Bajo Río Guainía and Río Negro Indigenous Reservation" continues to advance and unanimously authorized their respective captain so that within the framework of an Extraordinary General Assembly ratify the document "Declaration of Ratification of Free, Prior and Informed Consent".

During the General Assembly, each of the captains and captains in charge of the communities in the project area were asked if they gave their free, prior and informed consent for the "Grateful Planet with the Bajo Río Guainía and Río Negro Indigenous Reservation" project, and Upon granting it, they proceeded to sign the document "Declaration of Ratification of Free, Prior and Informed Consent" with which they demonstrated their commitment to the project and declared themselves fully informed and in agreement with the progress of the REDD+ project in their territory together with the company. Waldrettung. (See Exhibit 6-06b, Exhibit 6-33a and Exhibit 6-33b).

Documentation submitted by the project developer

- Annex 6-06a. Free, Prior and Informed Consent. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-06. Free, prior and informed consent of the families that inhabit the territory of the reservation > Free, Prior and Informed Consent).
- Annex 6-06b. Declaration of ratification of free, prior and informed consent by each community April 21, 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-06. Free, prior and informed consent of the families that inhabit the territory reservation > Ratification of FPIC).

- Annex 6-31a. Minutes and attendance record of socializations in the Bajo Río Guainía and Río Negro Indigenous reservation, San Felipe, April 2022. (Route: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > Minutes and attendance record of socializations).
- Annex 6-31b. San Felipe Field Exit Socializations Report April 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > San Felipe Field Exit Socializations Report April 2022).
- Annex 6-33a. Minutes and attendance record of the extraordinary general meeting of captains held on April 21, 2022. (Route: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-33. Extraordinary general meeting April 21, 2022 > Minutes and attendance record of the extraordinary general meeting of captains held on April 21, 2022).
- Annex 6-33b. Report of the extraordinary general assembly of captains held on April 21, 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-33. Extraordinary general assembly April 21, 2022 > Report of the general assembly extraordinary captains meeting held on April 21, 2022).
- Annex 7D-05a. San Felipe effective participation monitoring report. (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Effective participation monitoring report San Felipe).
- Annex 7D-12. Document Management V 2.0. (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Document Management V 2.0).

Annex 7D-20. Safeguards compliance guide (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Safeguards compliance guide).

Annex 7D-28. Project implementation activities. (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Project implementation activities).

Evaluation of the audit team	Date: 01-07-2022
<p>The project carried out a new socialization process, the evidence demonstrates compliance, however, it is required to review in the next verification that these processes and the socialization action plan have been effective, therefore, a SAF is generated (1) for follow up.</p> <p>SAC Closed.</p>	

SAC No.	13	Requirement No.	5.7 of the Voluntary Certification Protocol. V3.1. 8.11;8.12; Annex 2. Safeguards of the REDD+ CERCARBNO Methodology. V1.1.	Date: 03-14-2022
Description of the SAC <p>The community is not clear about the existence of a mandate contract, they do not know why they have an exclusivity and irrevocability clause. The developer does not provide a differential view of the terms of the contract, understanding that the contract is made with a collective party, and is not a contract between civilians, this in order to protect environmental and social safeguards.</p>				

Additionally, the mandate contract does not show the notes and proof of socialization and full understanding of the subject, there is no evidence of previous socialization days (specific to the subject of the contract), and the way in which the reservation is organized is not included. and is structured, nor is it indicated under what rules they are governed, among other issues that must be considered in the mandate contract.

Project Developer Response
Date: 25-05-2022

In Version 1 of the PDD, the documentary supports and description of the procedures that were carried out for the signing of the mandate contract between Waldrettung and the Bajo Rio Guainía and Rio Negro indigenous reservation were presented. Additionally, as mentioned in the response to SAC 09, according to the governance structure of the reservation, decisions are made by the traditional authorities (Captains) in the General Assembly. It has been in this scenario that decisions have been made about the mandate contract such as modifying the duration of the project, etc.

However, in order to provide peace of mind to the audit team, during the month of April 2022, a commission made up of members of the reservation's REDD+ Council and Waldrettung professionals visited each of the communities in the project area. There, in a meeting authorized by the respective captain, the information related to the mandate contract was explained and all the clauses of the new mandate contract that was prepared to ratify all the processes that had previously been carried out in relation to said document.

With respect to the second clause in point 4, which declares that the company will be the exclusive and irrevocable agent, it was clarified to the authorities and families of the project area that the contract has the possibility of being revoked as long as a breach occurs at any time. of any of the clauses by the Waldrettung company and this is decided by a court ruling in this regard (See Annex 6-31a and Annex 6-31b, Annex 6-33a and Annex 6-33b). After making this explanation, the community members were asked if they agreed that the project mandate contract would be held again. Members of the 24 communities in the project area gave their approval for the ratification of the mandate contract.

Subsequently, within the framework of the Extraordinary General Assembly, each of the captains was asked for authorization from the legal representative of the reservation to sign again the mandate contract for the REDD+ Planeta Grateful project with the Bajo Río Guainía and Río Negro indigenous reservation. In addition, the minutes of the assembly and the attendance lists were taken to support the presence of each of the captains, leaders and members of the reservation communities (See Annexes 6-33a and Annex 6-33b).

Documentation submitted by the project developer

Annex 6-31a. Minutes and attendance record of socializations in the Bajo Río Guainía and Río Negro Indigenous reservation, San Felipe, April 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > Minutes and attendance record of socializations).

Annex 6-31b. San Felipe Field Exit Socializations Report April 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > San Felipe Field Exit Socializations Report April 2022).

Annex 6-33a. Minutes and attendance record of the extraordinary general meeting of captains held on April 21, 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-33. Extraordinary general meeting April 21, 2022 > Minutes and attendance record of the extraordinary general meeting of captains held on April 21, 2022).

Annex 6-33b. Report of the extraordinary general assembly of captains held on April 21, 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-33. Extraordinary general assembly April 21, 2022 > Report of the general assembly extraordinary captains meeting held on April 21, 2022).

Evaluation of the audit team	Date: 01-07-2022
<p>The project carried out a new socialization process, the evidence demonstrates compliance, however, it is required to review in the next verification that these processes and the socialization action plan have been effective, therefore, a SAF is generated (1) for follow up.</p> <p>SAC Closed.</p>	

SAC No.	14	Requirement No.	8.12 of the REDD+ CERCARBONO Methodology. V1.1.	Date: 03-14-2022
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Description of the SAC	
<p>Within the PDD and the Monitoring Report, the mechanism used to address PQR is not clear or specified. According to the site visit, the communities indicated in different interviews that they have a mechanism through the captaincy and the REDD Council, but this information is not clear in the project documents.</p>	

Project Developer Response	Date: 25-05-2022
<p>In Annex 7D-05 there is the section for the PQRS processing and monitoring procedure, which describes in detail the procedure that must be carried out within the framework of the project for the management of the PQRS that are generated, in addition to the management tool. of PQRS of Waldrettung SAS. Likewise, Annex 7D-05a includes the management report of the PQRS that have been presented within the framework of the project.</p>	

Documentation submitted by the project developer	
<p>Annex 7D-05. Effective participation protocol San Felipe. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Effective participation protocol San Felipe).</p> <p>Annex 7D-05a. Monitoring report on the effective participation protocol. (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Monitoring report on the effective participation protocol).</p>	

Evaluation of the audit team	Date: 21-08-2022
<p>Compliance with the action plan is evident during the audit process; monitoring of the effectiveness of said action plan is required (SAF1).</p> <p>SAC Closed.</p>	

SAC No.	15	Requirement No.	8.12 of the REDD+ CERCARBONO Methodology. V1.1.	Date: 03-14-2022
Description of the SAC				
The teaching aids for understanding the project have not been sufficient for all communities to be fully aware of the project in terms of the objectives, phases of the project, the signed agreements, among other relevant documents that are part of the project.				
Project Developer Response		Date: 25-05-2022		
<p>Annex 7D-12 on Document Management includes the teaching material that has been worked on and developed in each of the communities to understand the various topics covered by the REDD+ project. The capacity strengthening process has been a continuous process promoted and carried out throughout the execution of the project, for which various strategies have been developed in order to ensure the appropriation of knowledge by the authorities, leaders and in general, of the inhabitants of the 24 communities in the project area.</p> <p>However, it is a process framed in continuous improvement. For this reason, since April 2022, additional strategies have been incorporated to continue strengthening capacities in the reservation:</p> <ul style="list-style-type: none"> a. The hiring of social professionals with experience in working with vulnerable populations and/or indigenous communities began (See Annex A and Annex B of the Findings and response - San Felipe folder). b. Training in social and environmental safeguards was conducted for new and existing Waldrettung staff (See Annex C, Annex D and Annex E of the Findings and Response - San Felipe folder). c. A new tour was made to each of the 24 communities in the project area to review the information related to the concepts and key points of the REDD+ Project (See Annex 6-31a, Annex 6-31b, Annex 6-35a and Annex 6-36a). <p>The commission that visited the 24 communities in the project area again was made up of a forestry professional, a social professional and members of the REDD+ Council. During these visits, information related to the following topics was explained again: project objectives, how the carbon market works, benefit distribution, safeguards, project phases, communication channels, life plan, review of all the documents that have been completed or approved during visits to the communities and/or within the framework of the project, retroactivity of REDD+ projects, FPIC, mandate contract, among others. (See Annex 6-31b).</p> <p>The teaching material socialized and/or prepared with community members includes social maps, banners with all the project information, project summary documents, infographics on how carbon credits are obtained and sold, billboards about general knowledge of the project. project and on social and environmental safeguards, interpretation booklets of the safeguards for REDD+ projects in Colombia and notebooks with project information and to keep reports on family commitments, among others (See Annex 7D-12bz, Annex 7D-12ca , Annex 7D-12cc to Annex 7D-12dn within folder 7D-12 of Document Management, Annex 7D-21 and Annex 6-31b).</p> <p>In addition to the teaching material that was delivered or carried out in general with the members of the communities, in particular, each of the families that live in the project area was given a pen and a book (keeper) with specific information about the REDD+ project with the aim that all members of the communities have information always available.</p> <p>This book also has blank squared sheets which will allow each family to make the notes they need during the socialization of the project in their respective community.</p>				

and also to facilitate that said keeper can keep a record of the activities they carry out in their community within the framework of the project (See Annex 7D-12dn).

Documentation submitted by the project developer

Annex A. Waldrettung social professional work contract. (Path: V2 PDD>Findings and response San Felipe>Waldrettung social professional work contract).

Annex B. Social professional resume 2022. (Path: V2 PDD> Findings and response San Felipe> Social professional resume 2022).

Annex C. SAFEGUARDS TRAINING ATTENDANCE RECORD MARCH 25, 2022. (Path: V2 PDD> Findings and response San Felipe>SAFEGUARDS TRAINING ATTENDANCE RECORD MARCH 25, 2022).

Annex D. Support photographic record of the virtual safeguards training meeting March 25, 2022. (Path: V2 PDD> Findings and response San Felipe>Support photographic record of the safeguards training March 25, 2022).

Annex E. PRESENTATION OF SOCIAL AND ENVIRONMENTAL SAFEGUARDS FOR REDD+. (Path: V2 PDD> Findings and response San Felipe> PRESENTATION OF SOCIAL AND ENVIRONMENTAL SAFEGUARDS FOR REDD+).

Annex 6-19. Design of the project poster – Grateful Planet with the Bajo Río Guainía and Río Negro Indigenous Reservation. (Path: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Design of the project poster – Planeta Grateful for the Bajo Río Guainía and Río Negro Indigenous reservation).

Annex 6-31a. Minutes and attendance record of socializations in the Bajo Río Guainía and Río Negro Indigenous reservation, San Felipe, April 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > Minutes and attendance record of socializations).

Annex 6-31b. San Felipe Field Exit Socializations Report April 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > San Felipe Field Exit Socializations Report April 2022).

Annex 6 -35a. Booklet delivery record, April 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-35. Delivery record > Booklet delivery record, April 2022).

Annex 6-36a. Documentation received San Felipe April 2022. (Route: V2 PDD>ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-36. Documentation received > Annex 6 -36a).

Annex 7D-12. Document Management V 2.0. (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Document Management V 2.0).

Annex 7D-12bz to Annex 7D-12dn. Document Management V 2.0. (Path: V2 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Annex 7D-12. Document Management >Annex 7D-12bz – Annex 7D-12dn).

Evaluation of the audit team

Date: 01-07-2022

Compliance with the action plan is evident during the audit process; monitoring of the effectiveness of said action plan is required (SAF1).

SAC Closed.

SAC No.	16	Requirement No.	5.3 of the REDD+ CERCARBONO Methodology. V1.1.	Date: 03-14-2022
Description of the SAC				
The project does not present the traceability of the consensus processes despite the fact that during the interviews carried out with the communities that are part of the project it was evident that they do not have any problem or inconvenience with the taking of evidence such as photos, attendance list, video, among other means of support, which is why an effective participation protocol was not evident.				
Project Developer Response				Date: 25-05-2022
<p>The Planeta Grateful project with the Bajo Río Guainía and Río Negro indigenous reservation, from its conception and design, always aims to promote not only effective participation but also to strengthen the governance and sense of belonging towards the reservation and, consequently, is based on the participation of the families that live in the project area, thus promoting access to clear and complete information for the members of the Reservation, as well as the involvement of the leaders, men, women, elders and youth of the project area.</p> <p>The protocol for effective participation of the project corresponds to annex 7D-05. The follow-up report to the effective participation protocol is also presented, which corresponds to annex 7D-05a. This protocol is always in the process of continuous improvement. Therefore, for version 2 of the PDD, both annexes were updated (See Annex 7D-05 and Annex 7D-05a).</p> <p>For its part, annex 7D-28 includes a compilation of activities carried out within the framework of the implementation of the project.</p> <p>Likewise, it is worth highlighting that the training of Waldrettung staff has also been improved in terms of the compilation and completion of documents and supports that must always be presented as evidence of each of the activities carried out within the framework of the project. Likewise, document management and acquisition of platforms for storing photographic records and evidence of activities were strengthened to avoid the absence or loss of records.</p> <p>All of this is aimed at guaranteeing the management and storage of all supports and evidence of the actions carried out within the framework of the project. In the document management process, the application of each of the new formats generated can be verified (See Annex 7D-12).</p>				
Documentation submitted by the project developer				
<p>Annex 7D-05. Effective participation protocol San Felipe. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Effective participation protocol San Felipe).</p> <p>Annex 7D-05a. San Felipe effective participation monitoring report. (Path: V2 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Effective participation monitoring report San Felipe).</p> <p>Annex 7D-12. Document Management V 2.0. (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Document Management V 2.0).</p> <p>Annex 7D-28. San Felipe Evidence Report. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > San Felipe Evidence Report).</p>				
Evaluation of the audit team				Date: 01-07-2022

Compliance with the action plan is evident during the audit process; monitoring of the effectiveness of said action plan is required (SAF1).

SAC Closed.

SAC No.	17	Requirement No.	5.1. literal a) of the Voluntary Certification Protocol. V3.1.	Date: 03-14-2022
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Description of the SAC

During the site visit, there was support from the people who make up the REDD+ council of the project, however, in the PDD this council was not evident within the organizational chart.

Project Developer Response

Date: 25-05-2022

Annex 7D-25 includes the organizational charts of the reservation, the company and the Planeta Grateful project with the Bajo Rio Guainía and Rio Negro indigenous reservation. The latter includes the figure of the REDD+ Council.

Documentation submitted by the project developer

Annex 7D-25. Non-permanence risk analysis report. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D>Non-Permanence Risk Analysis Report).

Evaluation of the audit team

Date: 01-07-2022

Information included, but there is no clarity or coherence with the information reported in the PDD (11.7%) and annex 7D-24. Non-Permanence Risk Analysis (12.2%).

SAC Open.

Project Developer Response

Date: 04-08-2022

With respect to the percentage of non-permanence risk reserve, the data was verified and it was indeed evident that there was an inconsistency between the value given by the tool and that provided in the PDD document, for this reason the evaluation was verified. the tool and based on such evaluation all documents were updated with the resulting non-permanence risk reserve percentage, which was estimated at 11.7%.

Documentation submitted by the project developer

Annex 7D-24. Non-Permanence Risk Analysis. (Path: V2.1 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D>Non-Permanence Risk Analysis Report).

Annex 7D-25. Non-permanence risk analysis report. (Path: V2.1 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D>Non-Permanence Risk Analysis Report).

Evaluation of the audit team	Date: 21-08-2022
The project does not clarify and is also not clear regarding the risk of Non-permanence, the following:	
<ul style="list-style-type: none"> - Agronomic adaptation of planted species: It is not clear why the percentage of the 70 al 100%. - Tenure Disputes: The project does not contemplate that a percentage of the territory is not within the project, and that this can generate disputes, taking into account that the territory is collective and is not geographically divided by communities, therefore, the communities not included are susceptible to disagreement due to being excluded from the benefits generated by their territory. 	
There is no consistency between the Non-permanence risk matrix and the document in the pests and diseases item, and it is not adequately justified in the document.	
Open SAC	
Project Developer Response	Date: 03-09-2022
Please refer to SAC 3's response.	
Documentation submitted by the project developer	
Annex 7D-24. Non-Permanence Risk Analysis. (Path: V2.1 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D>Non-Permanence Risk Analysis Report).	
Annex 7D-25. Non-permanence risk analysis report. (Path: V2.1 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D>Non-Permanence Risk Analysis Report).	
Evaluation of the audit team	Date: 21-09-2022
The proponent adequately resolved the finding.	
SAC Closed.	

SAC No.	18	Requirement No.	2.2 of the Voluntary Certification Protocol. V3.1. 7 of the Procedures for the issuance and withdrawal of CARBONCER and double accounting prevention policies.	Date: 03-14-2022
Description of the SAC				
At the end of the tour of the project areas and taking into account the information obtained from the entities interviewed: Corporation for the Sustainable Development of the North and the Eastern Amazon – CDA- and Secretariat of Agriculture, Environment and Economic Development of the Government of the Guainía, it was evident that the project has not carried out a risk analysis related to double				

accounting for the different processes that are being carried out in the territory (mitigation programs or projects related to carbon credits) that influence the project area, such as, for example, Amazon Vision and Payment for Environmental Services (PSA).

Project Developer Response
Date: 25-05-2022

The risk analysis of double accounting with other projects developed in the region is presented in section 2.6.2 of the PDD (project overlap situation). It is evident that there is no double accounting due to overlaps with other projects that are being carried out in the region.

Even with respect to PSA, new meeting spaces have been promoted with officials from the entities in charge of said strategy in Guainía in order to, as a project, provide support so that these strategies continue to be made viable in the project area (See annex 7D-05a)

Documentation submitted by the project developer

Section 2.6.2. OVERLAPPING SITUATION OF THE PDD PROJECT. (Path: V2 PDD>1. PDD>PDD_V2 Planet thankful for the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 2.6.2)

Annex 7D-05a. San Felipe effective participation monitoring report. (Path: V2 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Effective participation monitoring report San Felipe).

Evaluation of the audit team
Date: 01-07-2022

Information adequately presented. It is required to follow up on the effective participation protocol, the relationship with territorial entities (SAF1).

SAC Closed.

SAC No.	19	Requirement No.	5.10 of the Voluntary Certification Protocol. V3.1.	Date: 03-14-2022
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Description of the SAC

The project proponent does not evidence or present sufficient information on the activities for which the retroactivity period of the project is being considered.

Project Developer Response
Date: 25-05-2022

Based on the observation presented, it was decided to update Annex 7D-06 of the project's retroactivity activities.

Documentation submitted by the project developer

Annex 7D-06. Activities that justify retroactivity. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D>Activities that justify retroactivity).

Evaluation of the audit team
Date: 01-07-2022

The PDD does not list the activities that justify the start date, nor does it describe why the related activities were selected in Annex 7D-06.

SAC remains Open

Project Developer Response
Date: 01-08-2022

In relation to this observation of the validation team, it should be indicated that the adjustment of Annex 7D-06 was carried out mainly in terms of the consecutive annexes described in the activities because deficiencies were found with what was described in the document and the supporting annex. of such activities. In said annex (7D-06. activities that justify the retroactivity of the project) activities that have been developed in the project area starting in 2017 were included. These activities were executed by the reservation itself (project owner) or with support of public and private entities, activities all of which have contributed to achieving the reduction of emissions due to deforestation and forest degradation as demonstrated in the project monitoring report and which in turn generated co-benefits and promoted environmental governance in the Resguardo project area.

As can be examined there, in section 2.9 of the PDD it is clarified that the first activity carried out was the "Maintenance and adaptation of ancestral roads", an activity in which the substantial improvement and conditioning of the road between the Porvenir Mayabo community with the township of San Felipe and simultaneously with the communities of 1 de Agosto, Cangrejo 1 and Cangrejo 2. This activity contributed to reducing deforestation and degradation in areas surrounding these communities, because the conditioning of such a road prevented continuity in the opening of trails that were being opened indiscriminately and that were obviously causing deforestation (See section 2.1 of Annex 7D-06).

Documentation submitted by the project developer

Section 2.9. PDD ACCREDITATION PERIOD. (Route: V2 PDD>1. PDD>PDD_V2 Planet grateful to the Bajo Rio Guainía and Rio Negro indigenous reservation>Numeral 2.9)

Annex 7D-06. Activities that justify retroactivity. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D>Activities that justify retroactivity.

Evaluation of the audit team
Date: 21-08-2022

The documents stated within the process do not present sufficient support to comply with the retroactivity from 2017, likewise, said date does not correspond to what was evidenced through interviews by the community.

Due to the above, the project does not have a start date with adequate support.

SAC Open.

Project Developer Response
Date: 02-09-2022

In response to the observation made by the validation team regarding the start date of the project, it was decided to waive the year 2017 and take January 1, 2018 as the new start date, as now observed in paragraphs 1.4. and 1.5. of the PDD and in the new version of the monitoring report.

Indeed, in addition to the activities already indicated for the year 2018 in Annex 7D-06, the minutes of the captains' assembly dated March 9, 2018 are attached, in which the captains of the reservation appointed Mr. Ronil Camico Camico as legal representative for all purposes

before the project. This document (Annex 6-05A) then constitutes the document that serves as support for the initiation of the execution of the project between the Bajo Río Negro Bajo Río Guainía reservation and Waldrettung SAS.

Documentation submitted by the project developer

Annex 7D-06. Activities that justify retroactivity. (Path: V2.2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D. DOCUMENTS > Activities that justify retroactivity).

Annex 7D-05a. San Felipe effective participation monitoring report. (Path: V2.2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D. DOCUMENTS > Effective participation monitoring report San Felipe).

Evaluation of the audit team
Date: 21-09-2022

The finding was adequately resolved.

SAC Closed.

SAC No.	20	Requirement No.	5.1 literal t) of the Voluntary Certification Protocol. V3.1.	Date: 03-14-2022
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Description of the SAC

During the site visit in the interviews carried out, the communities recognize a first approach by the Waldrettung organization in 2018, and agree in stating that the consultation process was carried out through the captains until 2019, which is why it was not. There is no traceable evidence of the presented start date nor the justified implementation date by the project proponents indicated in the PDD nor the Monitoring Report.

Project Developer Response
Date: 25-05-2022

The start and implementation dates of the project are detailed in sections 1.9 of the PDD and section 1.2.3 of the Project Monitoring Report. Likewise, annexes 7D-06 and 7D-28 are included regarding retroactivity and project implementation activities.

Documentation submitted by the project developer

Section 1.9. Chronological Plan. (Route: V2 PDD>>1. PDD>PDD_V2 Planet grateful to the Bajo Rio Guainía and Rio Negro indigenous reservation>Numeral 1.9)

Section 1.2.3. Project implementation activities. (Path: V2 PDD > MONITORING REPORT > Section 1.2.3).

Annex 7D-06. Activities that justify retroactivity. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D>Activities that justify retroactivity).

Annex 7D-28. San Felipe Evidence Report. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > San Felipe Evidence Report).

Evaluation of the audit team
Date: 01-07-2022

The PDD does not list the activities that justify the start date; additionally, section 1.2.3 does not exist in the monitoring report.

The project is not clear with the programs and actions that are related in the PDD section 4.1 and the activities that justify the retroactivity specified in section 1.2.1 of the Monitoring Report.

SAC remains open.

Project Developer Response	Date: 04-08-2022
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In this non-conformity, the validation team raises 2 questions:

1. Regarding the start date of the project, it should be noted that section 2.9 of the PDD lists the activity that justifies the start date of the project (see section 2.0 of the PDD). Likewise, section 1.2.1 of the monitoring report lists the activities that justify the retroactivity of the project. Specifically regarding the start date of the project, you can consult section 1.2.1.1.
2. Regarding the difference raised by the validation team between section 4.1 of the PDD and section 1.2.1 of the monitoring report, it should be indicated that the monitoring plan (section 4.1 of the PDD) lists the actions to be executed throughout the useful life of the project, while in section 1.2.1 of the monitoring report, only the activities that were already executed in a specific year corresponding to the first monitoring report that covers the years 2017 to 2020 were collected. Obviously, these activities are subject Reporting data are substantially smaller and smaller than those established in the monitoring plan for the period 2017 – 2036.

It should also be remembered that the monitoring plan included in section 4.1 of the PDD does not contemplate monitoring the implementation of the programs to be executed by the project developing the life plan of the reservation. The indicators for monitoring said programs are found in document 7D-07.

Documentation submitted by the project developer

Section 2.9. PDD ACCREDITATION PERIOD. (Route: V2 PDD>1. PDD>PDD_V2 Planet grateful to the Bajo Rio Guainía and Rio Negro indigenous reservation>Numeral 2.9)

Annex 7D-06. Activities that justify retroactivity. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D>Activities that justify retroactivity).

Section 1.2.1. Activities that justify the retroactivity of the project. (Path: V2.1 PDD>1. MONITORING REPORT>Number 1.2.1).

Annex 7D-11. Monitoring plan for Bajo Rio Guainía and Río Negro. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Monitoring plan Bajo Rio Guainía and Río Negro).

Annex 7D-07. Programs to be executed within the framework of the project. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D> Programs to be executed within the framework of the project

Evaluation of the audit team	Date: 21-08-2022
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The documents stated within the process do not present sufficient support to comply with the retroactivity from 2017, likewise, said date does not correspond to what was evidenced through interviews by the community.

Due to the above, the project does not have a start date with adequate support.

SAC Open.

Project Developer Response
Date: 02-09-2022

In response to the observation made by the validation team regarding the start date of the project, it was decided to waive the year 2017 and take January 1, 2018 as the new start date, as now observed in paragraphs 1.4. and 1.5. of the PDD and in the new version of the monitoring report. Indeed, in addition to the activities already indicated for the year 2018 in Annex 7D-06, the minutes of the captains' assembly dated March 9, 2018 are attached, in which the captains of the reservation appointed Mr. Ronil Camico Camico as legal representative for all purposes regarding the project. This document (Annex 6-05A) then constitutes the document that serves as support for the initiation of the execution of the project between the Bajo Río Negro Bajo Río Guainía reservation and Waldrettung SAS.

Documentation submitted by the project developer

Annex 7D-06. Activities that justify retroactivity. (Path: V2.2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D. DOCUMENTS > Activities that justify retroactivity).

Annex 7D-05a. San Felipe effective participation monitoring report. (Path: V2.2 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D. DOCUMENTS > Effective participation monitoring report San Felipe).

Evaluation of the audit team
Date: 21-09-2022

The finding was adequately resolved.

SAC Closed.

SAC No.	21	Requirement No.	5.2. of the Voluntary Certification Protocol. V3.1	Date: 03-14-2022
Description of the SAC				
The project proponent did not carry out the permanence evaluation, taking into account the economic viability and sustainability during the duration of the project (40 years), nor did it attach the necessary supports that must be had for the projection of the investment.				
Project Developer Response			Date: 25-05-2022	
The non-permanence risk analysis is carried out according to the "Cercarbono Tool to estimate the carbon reserve in climate change mitigation initiatives in the land use sector", which is presented in Annex 7D-24. Non-Permanence Risk Analysis together with the supporting report of the risk analysis presented in Annex 7D-25, which is supported by the financial viability analysis of the project supported by the projection of its cash flow during the implementation of the project, which is evidenced in Annex 7D-23.				

SAC No.	21	Requirement No.	5.2. of the Voluntary Certification Protocol. V3.1	Date: 03-14-2022
Description of the SAC				
The project proponent did not carry out the permanence evaluation, taking into account the economic viability and sustainability during the duration of the project (40 years), nor did it attach the necessary supports that must be had for the projection of the investment.				
Project Developer Response			Date: 25-05-2022	
The non-permanence risk analysis is carried out according to the "Cercarbono Tool to estimate the carbon reserve in climate change mitigation initiatives in the land use sector", which is presented in Annex 7D-24. Non-Permanence Risk Analysis together with the supporting report of the risk analysis presented in Annex 7D-25, which is supported by the financial viability analysis of the project supported by the projection of its cash flow during the implementation of the project, which is evidenced in Annex 7D-23.				

Documentation submitted by the project developer

Annex 7D-23. Cash flow programs. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D>Cash flow programs.xls).

Annex 7D-24. Non-Permanence Risk Analysis. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D> Non-Permanence Risk Analysis).

Annex 7D-25. Non-Permanence Risk Analysis Report. (Path: V2 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D> Non-Permanence Risk Analysis Report).

Evaluation of the audit team
Date: 01-07-2022

The cash flow of programs does not show whether the resources comprise the percentage that corresponds to the community, and it does not indicate or relate the values that are presented year by year in Row 3 of Income of Annex 7D-23, nor does it clarify whether or not there is a risk according to the cost of the VCU's and their respective projections, nor is there evidence of compliance with the 15 programs that are supposed to be developed with the agreed income, nor is it evident. evidence of the family subsidy, which began this year.

SAC remains Open.

Project Developer Response
Date: 27-02-2022

In order to properly address the observations made by the validation team, together with the cash flow (annex 7d-23), a financial analysis report is delivered in annex 7D-19 in which the income, costs and expenses that are included in the cash flow (exhibit 7D-23) for your better understanding.

To this end and as in annexes 7D-19 and 7D-23 it can be observed:

1. The income presented in Annex 7D-23 Cash Flow used in the financial analysis corresponds only to the percentage of income allocated to the execution of the 15 programs, which corresponds to 90% of the 52% assigned to it. corresponds to the reservation, which is equivalent to 46.8% of the total net income.
2. Additionally, for each of the 15 programs and as an example, a complete analysis of the costs and expenses involved in carrying out said action was included and multiplied by the number of communities in which, in light of the respective program, it should be carry out that specific activity (See Annex 7D-07).
3. In relation to the risk analysis, it was considered prudent and consistent from a methodological point of view to prepare a complete sensitivity analysis through which the economic viability of the project is evaluated in the event of possible variations in its total income and costs. For this analysis, 25 different scenarios were established in which a fluctuation of the project's income and expenses is shown in a range of 10% above and below the current NPV.
4. Even in the different scenarios presented, the project proved to remain viable, which is why it is concluded that the project is resilient to a variation in income derived from the variation in the price of carbon credits.

5. Regarding the family subsidy, it must be indicated that it is within the cash flow under the concept "INCENTIVE" corresponding to the acronym PEMCV_P1."

Documentation submitted by the project developer

- Annex 7D-19. Financial Analysis Report V1.2 (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Annex 7D-19. Financial Analysis Report V1.2).
- Annex 7D-23. Financial Analysis of the Project V1.2 (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Annex 7D-23. Financial Analysis of the Project V1.2).

Evaluation of the audit team

Date: 21-08-2022

The family subsidy is not found in the indicated tab, it was found in the reference to the acronym PEMCV_P1, on the other hand, the document does not indicate when the rate of return is projected, in order to verify the viability of the project. Within the areas, there are no projects directly focused on avoiding deforestation and degradation (biodiversity monitoring, among others).

SAC Open.

Project Developer Response

Date: 09-09-2022

Regarding the economic incentive for families, in the new version of the financial analysis, this item is under the acronym PEMCV_P4.

In relation to when the rate of return is projected, in the Cash Flow tabs, it can be seen that the equilibrium point, that is, the moment in which the accumulated cash flow changes from being negative to being positive, a point where The initial investment of the project returns, it occurs in year six (6) corresponding to the year 2023, the year in which it is projected to receive the economic benefits generated by the commercialization of the carbon credits generated by the project in the period 2018 - 2020. This is also mentioned in Annex 7D-19 Financial Analysis Report in the Conclusions and Recommendations section.

Regarding the observation "*Within the categories, there are no projects directly focused on avoiding deforestation and degradation (biodiversity monitoring, among others)*", initially the project proposes three direct activities aimed at reducing deforestation and forest degradation in the territory:

A) **Community Nurseries:** The cash flow proposes the construction of six (6) community nurseries (See PEMCV_P1) in order to promote the conservation and reforestation of native species while educating young people and in general the entire community about the care and protection of forests from a cultural and scientific approach. Activity based on the Premise "*You don't care for what you don't love, and you don't love what you don't know*" from a social approach, taking into account that the community is the owner of its territory and who must ensure in the first instance the protection and conservation of the biodiversity found therein.

B) **Monitoring of Fauna and Flora:** In the cash flow, it is proposed to monitor the flora and fauna of the forests on a four-yearly basis, with the objective of carrying out a characterization of the biotic component and being able to detect early possible direct and indirect negative effects that may be generated on the forest covers by the anthropogenic activities carried out by the agents of deforestation and degradation in the project area, in this way to be able to formulate and implement activities that lead to mitigating and/or eliminating the threats (new and current) that To present themselves. Monitoring frequency may vary according to speed

of the dynamics of deforestation and forest degradation that may occur in the territory.

C) Ethnobotanical Study: In the cash flow, it is proposed to carry out an ethnobotanical study where not only the biodiversity of the area is characterized, but also the way in which the indigenous communities of the project area interact with the forest ecosystems that surround them, with the aim of recovering ancestral knowledge and strengthening the cultural identity of the indigenous communities in the project area, which will greatly contribute to creating and strengthening a sense of belonging in local communities regarding the biodiversity that surrounds them, and consequently directly to the protection and conservation of forests by local communities, based on the premise *"You don't care for what you don't love, and you don't love what you don't know."*

The activities to control deforestation and degradation presented are some of those proposed and executed by the project. Additionally, in the course of implementation, new strategies and activities will be proposed and executed to control deforestation and forest degradation. according to the dynamics of the afforestation and forest degradation agents that are presented, based on the adaptive approach of the project which is very useful in long-term projects like this one.

Documentation submitted by the project developer

- Annex 7D-19. Financial Analysis Report V3 (Path: V3 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Annex 7D-19. Financial Analysis Report V3).
- Annex 7D-23. Financial Analysis of the V3 Project (Path: V3 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Annex 7D-23. Financial Analysis of the V3 Project).

Evaluation of the audit team

Date: 21-09-2022

The finding was adequately resolved.

SAC Closed.

SAC No.	22	Requirement No.	Attachment 2. Safeguard B (3) REDD+ CERCARBONO methodology. V1.1.	Date: 03-14-2022
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Description of the SAC

During the visit and interviews with the territorial entities, the project proponent does not evidence effective participation with the entities that are part of the territory.

Project Developer Response

Date: 25-05-2022

In order to highlight such joint work with territorial entities, it was decided to redraft the monitoring report of the effective participation protocol (See Annex 7D-05a).

Documentation submitted by the project developer

- Annex 7D-05a. San Felipe effective participation monitoring report. (Path: V2 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Effective participation monitoring report San Felipe).

Evaluation of the audit team
Date: 01-07-2022

Due to the effective non-participation proven during the audit, additional evidence is required to the reports presented in Annex 7D-05a.

Additionally, a SAF (1) will be included in which monitoring must be carried out for the next verification, if the action plan complies with effective participation for the communities belonging to the project.

SAC remains Open.

Project Developer Response
Date: 01-08-2022

Annex 7D-05a was updated and additional stakeholder management strategies were included in Annex 7D-05, which will be implemented during the development of the REDD+ project and whose tangible results can be verified in the next verification.

Documentation submitted by the project developer

- Annex 7D-05. San Felipe effective participation protocol. (Route: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > San Felipe effective participation protocol).
- Annex 7D-05a. San Felipe effective participation monitoring report. (Path: V2 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Effective participation monitoring report San Felipe).

Evaluation of the audit team
Date: 21-08-2022

The information is sufficient, however, follow-up must be carried out through literal b of SAF 1, in the next verification.

SAC Closed.

SAC No.	23	Requirement No.	8.12 of the REDD+ CERCARBNO Methodology. V1.1.	Date: 02-28-2022
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Description of the SAC

The project proponent did not include all the communities belonging to the reservation and does not differentiate between the communities that are or are not part of the project. Nor could the project show the intention of the communities not to participate in the REDD+ project.

Project Developer Response
Date 25-05-2022

In section 1.7.1.1 of the PDD, information is established about the formation of the communities that are part of the reservation with a total of 29 communities, of which 24 are linked to the project "Grateful Planet with the Bajo Río Indigenous Reservation." Guainía and Río Negro" and in section 1.5.2.1.2. of the PDD the physical limits of the project area are established.

Taking into account the above, it is worth mentioning that during the first phases of the Planeta Grateful project with the Bajo Rio Guainía and Rio Negro indigenous reservation, the Jigua, Danaco, Araguato Paria, Piedra Blanca and Cangrejo communities were not included as part of the project area. because they had previous agreements for the execution of a REDD+ project with another development company called CI Progress. Waldrettung respected indigenous autonomy and the presence of another company prior to the start of Planeta, grateful to the Bajo Rio Guainía and Rio Negro indigenous reservation and with the authorization of the reservation authorities, began the execution of the project with 24 communities of the reservation without considering the remaining communities, despite the fact that the reservation wants to unify everything in a single project and include the hitherto excluded communities, a wish that is gaining more and more strength because the other development company has not started for more than eight years. their respective project.

Based on this wish of the Resguardo and of many families from the hitherto excluded communities, on January 10, 2022, the Jigua, Danaco, Araguato Paria, Piedra Blanca and Cangrejo communities made a request to the Waldrettung company, in which they indicated their formal interest in order to be part of the project "Paneta Grateful with the Bajo Río Guainía and Río Negro Indigenous Reservation" (See Annex F).

Subsequently, on March 18 and 20, 2022, the communities of Danaco, Araguato Paria, Piedra Blanca and Jigua sent statements with the support of the legal representative Silvio Pinto to the CI Progress Company with a copy to the following entities: Ministry of Environment, Indigenous Affairs ROM and Minorities MJ and RENARE, in which they indicated that during the general assembly of captains the decision was made to formally resign from the company CI Progress in order to link and benefit the 5 communities that are part of the reservation territory to the project " Planet Grateful to the Bajo Río Guainía and Río Negro Indigenous Reservation that the Reservation itself is executing with the company Waldrettung. The communications are duly completed and signed by the captains and the legal representative of the reservation (See Annex G).

Based on such background, delegates from the Waldrettung company on April 21 and 22, 2022 met with the captains of these 5 communities in order to open a space for dialogue and encourage the union of these communities to the "Planet" project. Grateful to the Bajo Río Guainía and Río Negro Indigenous Reservation." During the first meeting, the captains of the 5 communities established that on their own behalf and that of their community they were resigning from the CI Progress company and were fully willing to be part of the REDD+ project with the Waldrettung company (See Annex 6-32a and Annex 6 -32b). During those days, a general socialization of the REDD+ project was also carried out for the captains of the 4 communities so that they had the notion of all the most important and notable aspects of the project, as well as the responsibilities and commitments between the two parties.

During the first meeting on April 21, 2022, the commitments generated between the captains and the Waldrettung company are related to: First, review on April 22 all the clauses of the mandate contract with representation, second, Sign the new contract for the communities of Jigua, Danaco, Araguato Paria and Piedra Blanca. third, the captains committed to disseminate the information provided by Waldrettung about the project in their communities, fourth, the members of the REDD+ council commit to socializing the REDD+ project with the families of the 5 communities (See annex 6- 32a and Annex 6-32b).

During the second meeting with the captains of the 4 communities, all the clauses of the mandate contract were reviewed, explained and clarified, after which approval was requested from the captains who agreed to the signing of this document. between the two parties (See

Exhibit 6-32a, Exhibit 6-32b and Exhibit 4-01a). In this second meeting held on April 22, 2022, some commitments were generated related to: First, the captains together with their communities will learn about the REDD+ project taking into account the summary document delivered by Waldrettung that will be used as material didactic support, second, there will be a commission of Waldrettung engineers who will visit the communities in the month of June to carry out the first socialization of the project, third, in the last week of June the state of knowledge of the project will be verified in the communities and the first reinforcements will be made about the different topics related to knowledge of the REDD+ project.

Having the approval of the captains, it was agreed to sign a new mandate contract with the captains as representatives of their communities, but subject to the approval of the communities and the General Assembly of captains of the Resguardo. Waldrettung will however use these months of May and June to decide whether to carry out a new REDD+ project in the area of these 4 communities or if to make a post-registration change of the Planeta Project grateful to the Bajo Río Negro Bajo Río Guainía Reservation.

Documentation submitted by the project developer

Number 1.7.1.1. Population. (Route: V2 PDD>>1. PDD>PDD_V2 Planet grateful with the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 1.7.1.1).

Number 1.5.2.1.2. Spatial boundaries. (Route: V2 PDD>>1. PDD>PDD_V2 Planet grateful with the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 1.5.2.1).

Annex F. Request of the communities of Jigua, Danaco, Araguato Paria, Piedra Blanca and Cangrejo to be part of the project January 2022. (Route: V2 PDD>Findings and response San Felipe> Request of the communities of Jigua, Danaco, Araguato Paria, Piedra White and Crab to form part of the project January 2022).

Annex G. Renunciation of the communities of Jigua, Danaco, Araguato Paria, Piedra Blanca and Cangrejo to the CI Progress company March 2022. (Path: V2 PDD>Findings and response San Felipe > Resignation of the Jigua, Danaco, Araguato Paria, Piedra Blanca and Cangrejo communities to the CI Progress company March 2022).

Annex 4-01a. Mandate contract with representation (New communities) – April 22, 2022. (Route: V2 PDD> ANNEX 4. DOCUMENTS ON THE EXISTENCE AND LEGAL REPRESENTATION OF THE OWNER AND THE PARTICIPANT/ Mandate contract with representation (New communities) – April 22, 2022).

Annex 6-32a. Minutes and attendance list of the meetings with the captains of Jigua, Paria, Danaco, Piedra Blanca and Cangrejo on April 21 and 22, 2022. (Route: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-32. Socialization with communities outside the project area - April 2022 > Minutes and attendance records.

Annex 6-32b. Report of the meetings held with the captains of the Jigua, Paria, Danaco, Piedra Blanca and Cangrejo communities between April 21 and 22, 2022. (Path: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-32. Socialization with communities outside the project – April 2022 > Report of the meetings held with the captains of the Jigua, Danaco, Piedra Blanca and Cangrejo communities between April 21 and 22, 2022).

Annex 7D-05a. San Felipe effective participation monitoring report. (Path: V2 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Effective participation monitoring report San Felipe).

Evaluation of the audit team

Date: 01-07-2022

To close this finding, the proponent must clearly indicate the decisions to be made together with the community, the processes to be developed with the 4 communities not included, and must make clear the limits of the project according to the decisions agreed upon with all the communities belonging to the Bajo Rio Guainía and Rio Negro indigenous reservation.

SAC remains Open

Project Developer Response	Date 01-08-2022
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As already indicated, there is a certain willingness on the part of the four communities not included in the project area to participate in the formulation and implementation of a REDD+ project with the advice of Waldrettung SAS. Likewise, we had already mentioned the Resguardo's desire to ensure that these four communities could also enjoy the benefits implied by the execution of a REDD+ project in their territory. Given these two findings, the four communities, the legal representative of the Resguardo and Waldrettung agreed on April 22, 2022 (See Minute 002) that due to the progress of the Planet Grateful project with the Bajo Río Guainía and Río Negro Resguardo, such project should remain intact with the 24 communities located in the project area and which together comprise an area of 465247.61 hectares. Additionally, a second REDD+ project should be executed in said Resguardo, which would include only the four communities located to the north of it and in the surface of 291441.95 hectares that comprise 37.5% of the Resguardo's territory and that until now had never been included in the REDD+ project object of this validation.

Consequently, to date, the Bajo Rio Guainía and Rio Negro reservation is executing two different REDD+ projects in its territory and while one of such projects is being subject to the validation stage, the other is only in the feasibility stage. , but it is inspired by the same philosophy and has the same objectives as the Grateful Planet project with the Indigenous Reservation under Río Guainía under Río Negro.

For this reason, during May 20 to 23, 2022, Planeta's REDD+ council, grateful to the Bajo Rio Guainía and Rio Negro indigenous reservation, visited the Jigua, Paria, Danaco and Piedra Blanca communities in order to socialize the key concepts about REDD+ as well as report the generalities, experiences and progress of the existing REDD+ project in the other 24 communities of the Resguardo, as stated in annex 6-32c.

Based on that visit and the agreements reached in the meeting held on April 22, 2022 with the President of Waldrettung, in the month of July engineers and social professionals from Waldrettung visited the same four communities of the new project in order to carry out activities focused on strengthening the capacities of its inhabitants and providing detailed information on the processes to follow for the implementation of the new REDD+ project "Lower Rio Guainía and Río Negro". See annex 6-32d.

Thus, within one hundred percent of the Resguardo's territory, two REDD+ projects are now being executed in which the Resguardo acts as principal and Waldrettung SAS acts as agent.

The physical limits of each of such projects are seen in Figure 2, where the orange area corresponds to the REDD+ Planeta Grateful project area with the Bajo Río Guainía and Río Negro indigenous reservation and the green area corresponds to the project REDD+ Lower Guainía River and Negro River.

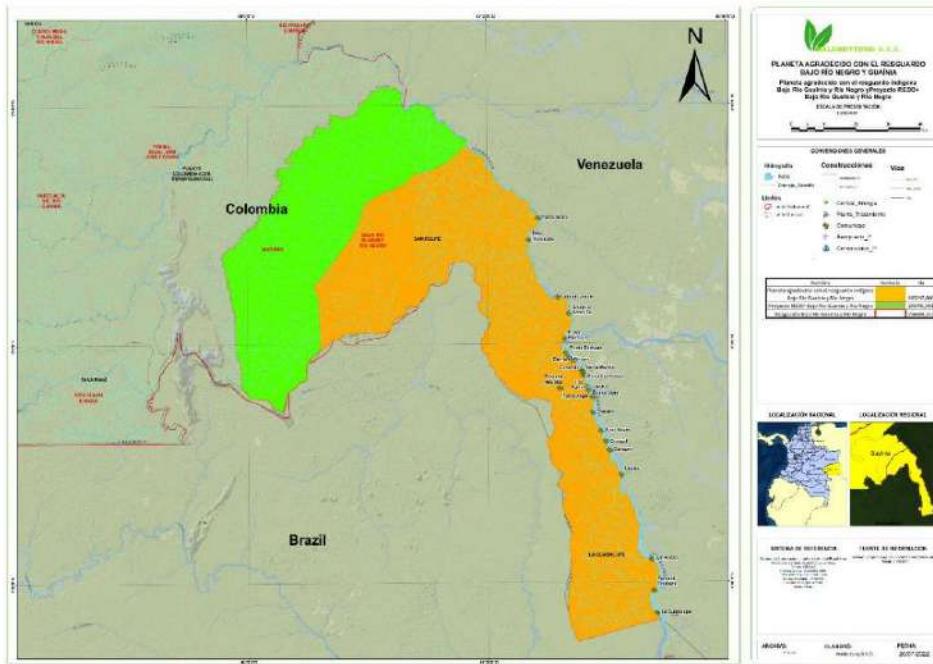


Figure 2: Boundaries between REDD+ projects in the Bajo Rio Guainía and Rio Negro reservation

Fuente: Waldrettung S.A.S

Documentation submitted by the project developer

Annex 6-32c. REDD+ Council tour report. (Path: V2 PDD>ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-32. Socialization with communities outside the project area – April 2022 > REDD Council tour report).

Annex 6-32e. REDD+ project mandate contract Bajo Río Guainía and Rio Negro. (Route: V2 PDD>ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-32. Socialization with communities outside the project area – April 2022 > REDD+ project mandate contract Bajo Río Guainía and Rio Negro)

Evaluation of the audit team

Date: 21-08-2022

The project proponent does not clarify what is required in its entirety. The project must clarify how it acts in coherence with the ownership of the territory, when it does not have a division within the territory and, therefore, there should not be a fragmentation of it.

SAC Open.

Project Developer Response

Date 09-09-2022

In relation to this observation, it is worth stating that the project acts in full coherence with the ownership of the reservation territory for the following reasons:

- 1) Firstly, because the project respects the governance of the territory and its legitimate institutions, which is why the mandate contract concluded between both parties is signed directly with the legal representative of the reservation in order to guarantee the legitimacy of the contract. The Bajo Río Negro, Bajo Río Guainía reservation, through its legal representative, is the one who determines in the first clause of the contract that the project "Grateful Planet with the Bajo Río Negro, Bajo Río Guainía Reservation" will be executed not over 100% of the area. of the reservation, but on 62.5% of the total territory, that is, only on 465,247.60 hectares that correspond to 62.5% of the territory of the reservation and will include the

communities: Punta Brava, Frito Tsipanape, Catanacuname, Sabanita Santa Fe, Future Mayabo, White Beach, Winape, Bearded Point, Gavilan, Santa Marta, August 1, San Felipe Beach, Crab, Good View, Capako, Angel Point, Chaveni, Ductitivapo, Shoreline, Galilee, San Rafael, Future Border and Guadeloupe.

This physical fragmentation of the reservation area in which the project is carried out had to be carried out given that in 2011 the indigenous reservation had entered into a contract with the company CI Progress over 37.5% of the territory that includes the communities of Danaco, Jigua, Aragua Paria and Piedra Blanca, this contract that the reservation and Waldrettung SAS had to respect.

In this way, overlaps and conflicts with already committed communities and conflicts between the reservation and another company are avoided.

2) Secondly, it should be noted, however, that in 2021 the captains of the four (4) communities excluded from the initial project (Danaco, Jigua, Aragua Paria and Piedra Blanca) requested their inclusion in the project stating that they had revoked their participation in the CI Progres project, because in ten (10) years of validity of that contract, they had not yet achieved any positive results. Due to this circumstance and with the presence of the legal representative of the reservation, Waldrettung and the reservation decided in April 2022:

- (we) Continue executing the project in the 24 communities that the project currently covers. Carry out the socialization phase of
- (vii) the project in the four (4) communities so far excluded from the initial project.
- (viii) Execute a new REDD+ project on the northern part of the reservation in which these four (4) communities (Danaco, Jigua, Aragua Paria and Piedra Blanca) are located, which would then cover the remaining 37.5% of the territory.
- (ix) This second REDD+ project would have exactly the same characteristics of the project currently being implemented.
- (x) In 2025 or 2026, the possibility of unifying both projects into one (1) single project would be studied.
- (xi) In this way, the execution of the current project "Grateful Planet with the Bajo Río Negro and Bajo Río Guainía Reservation" is not affected at all, but simultaneously a second project is initiated on the portion of the reservation not yet included in the project. original. In this way, the entire reservation will end up covered by REDD+ projects, but it will not be one REDD+ project but rather two (2) REDD+ projects.

The minutes of the meetings held between WALDRETTUNG, the legal representative of the reservation and the captains of the communities of Danaco, Jigua, Aragua Paria and Piedra Blanca until now excluded from the original project are recorded in the annexes Annex 6-32a and Annex 6 -32b.

Evaluation of the audit team	Date: 21-09-2022
The finding was adequately resolved. SAC Closed.	

SAC No.	24	Requirement No.	Official Communiqué No. 05. SEARCHED	Date: 07-07-2022
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			Annex 2. Safeguard. SEARCHED				
Description of the SAC							
In accordance with CERCARBONO Communiqué No. 05 dated June 7, 2022, the proponent must present the following additional document to the PDD and the Monitoring Report:							
1. Analysis of governance, land ownership and legal representation of property territories collective in REDD+ projects							
Project Developer Response		Date 01-08-2022					
In response to Communiqué No. 05 of CERCARBONO, Annex 7D-31 is also presented, in which the Analysis of governance, land ownership and legal representation of the Bajo Rio Guainía and Rio Negro indigenous reservation is carried out in detail.							
Documentation submitted by the project developer							
Annex 7D-31. Analysis of governance, land ownership and legal representation of the reservation. (Path: V2.1. PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Analysis of governance, land ownership and legal representation of the reservation).							
Evaluation of the audit team		Date: 21-08-2022					
According to the information provided, it is necessary to explain and delve into the following points of the Governance Analysis document, land ownership and legal representation of the reservation:							
<ol style="list-style-type: none"> 1. Access to justice is not clear, since they set a limit on resources (30,000,000). 2. Taking into account that the reservation does not have a "private" quality, and the agreement is developed between a private party and that the nature of a reservation corresponds to "collective property of the indigenous communities and they are also a legal and sociopolitical institution of special character", it is not enough to state that the arbitration center should be only the Chamber of Commerce, since this does not correspond to the protection of the safeguards of the indigenous community with whom Waldrettung is making the agreement. 3. Withdrawal mechanisms are not clear in accordance with safeguards national. 4. It is necessary to have the traceability of the Legal Representative and the Captains who have been participants in the process, taking into account that these change year to year, and the documents that show that, for each corresponding year, they were the representatives authorized to carry out the agreements made with the company and indicate the validity of the powers of the community representatives at each level involved. 5. Scope of the agreements established between the communities and the project developer: duration and activities covered. 6. In accordance with what is indicated in CERCARBONO statement 05, this document must also be included within the EcoRegistry page, along with the DDP and the RM, therefore, verification of the procedure is necessary. 							
SAC Open.							
Project Developer Response		Date 02-09-2022					

In this non-conformity, the validation team raises three observations, each of which is responded to separately as follows:

- 1) The first observation is that objecting to the fact that a limit has been placed on the amount of money with which WALDRETTUNG would support the reservation for the formulation of the demand while the reservation already has the income from carbon credits. WALDRETTUNG accepts the objection raised and consequently in the new version of Annex 7D-31 "ANALYSIS OF GOVERNANCE, LAND OWNERSHIP AND LEGAL REPRESENTATION OF THE REGUARDO", WALDRETTUNG eliminates this limitation and undertakes to assume 100% of the expenses incurred. the Indigenous Reservation or the Ombudsman's Office for the payment of expert professionals who assume the judicial representation of the reservation in the arbitration process. Such professionals may be freely chosen by the protection and defense. WALDRETTUNG must also assume all expenses related to the Decree and the taking of evidence ordered by the Arbitration Court and the travel expenses of the members of the reservation or the members of the Ombudsman's Office or the professionals in charge of the judicial representation of the guard. In addition to eliminating such restriction, WALDRETTUNG is studying with the Ombudsman's Office, specifically with the Delegate Ombudsman's Office for Ethnic Groups headed by Dr. Julio Luis Balanta, an agreement through which both parties will collaborate to guarantee that said public entity is responsible for the due defense of the rights of the Bajo Río Negro – Bajo Río Guainía Indigenous Reservation within the framework of the mandate contract for the development of the REDD+ project "Planet Grateful for the Bajo Río Negro – Bajo Río Guainía Indigenous Reservation, as detailed in Annex 7D-31a.
- 2) The second observation refers to the fact that the arbitration process should not be carried out before the Bogotá Chamber of Commerce, since this entity is only for private individuals, while the indigenous reservation is a collective legal entity. Regarding this observation, it is worth mentioning that the Bogotá Chamber of Commerce has its Arbitration and Conciliation Center under its auspices, in which by nature the majority of arbitration processes in Colombia are carried out. This conciliation center is one of the most recognized arbitration centers in the American Continent and its function is to resolve all conflicts that arise both between merchants and between civil law persons, such as natural persons, foundations, associations, corporations, indigenous reservations, etc. For this reason, stipulating that an arbitration process be carried out before the arbitration and conciliation center of the Chamber of Commerce of Bogotá constitutes a very clear way of recognizing the rights of an indigenous reservation, since the controversy will be resolved by the best professionals. in law that exist in the country and that are clear that the Political Constitution and international agreements grant special protection to an indigenous reservation as a collective subject, protection that they must always take into account by constitutional mandate.
- 3) The third observation is related to recording the need to have the traceability of the legal representatives and captains who have been involved in the execution of the project. In response to this observation, Annex 7D-33 provides the requested traceability, indicating the names of each and every one of the reservation authorities that have participated in the various assemblies that were specifically called for matters related to the Planeta Grateful project. Lower Río Negro Indigenous Reservation Lower Guainía River. (See annex 7D-33).

Documentation submitted by the project developer

Annex 7D-31. Analysis of governance, land ownership and legal representation of the reservation. (Path: V2.1. PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Analysis of governance, land ownership and legal representation of the reservation).

Annex 7D-31a. Ombudsman meeting report. (Path: V2.1. PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Ombudsman meeting report).

Annex 7D-33. Traceability participation of traditional authorities. (Path: V2.1. PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Traceability participation traditional authorities).

Evaluation of the audit team
Date: 21-09-2022

Information satisfactorily adjusted.

SAC closed.

SA No.		Requirement No.	6.2 of the REDD+ CERCARBNO Methodology. V1.1.	Date: 02-28-2022
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Description of the SA

The project proponent does not explain or clarify how the following premise that is part of the CERCARBONO Methodology is fulfilled:

"The deforestation segment must be the forest area with the greatest possibility of deforestation. This can be obtained through risk map analysis or under a justification that accounts for the deforestation trend. In any scenario the deforestation segment will have a size

maximum corresponding to the forest coverage in the accounting area minus the area of the segments where degradation control will be carried out"

The above is required given that in the cartographic information of Segmentos.shp, it is assumed that "the entire" forested area is subject to deforestation.

Project Developer Response
Date: 25-05-2022

The description of the methodological sequence to define the deforestation and degradation segments is found in annex 7D-32 and its analysis is carried out in section 2.6.1.2 and 2.6.1.3 of the PDD. In summary, to define the segments of the project, the IDRISI jungle software was used, to which variables obtained from the baseline period such as accessibility and proximity, biophysical variables, social variables, and deforestation and degradation transition variables were fed or introduced. After processing and analyzing the entered information, the program generates 40-year spatial trend maps, this means that it gives us spatially the areas that have the greatest probability of being deforested and degraded over the useful life of the project. Finally, through a Kernel intensity analysis, the final areas that will be destined for the calculation and monitoring of the deforestation and degradation segment are delimited.

It should be clarified that the calculation of the net GHG reductions in the Ex-Post scenario due to the two activities (deforestation and degradation) is carried out using the forest area corresponding to each of the delimited segments, as detailed in the methodological sequence described in section 3 of the monitoring report, also established in the Monitoring Plan (Annex 7D-11) and which can be corroborated in the GDB of Annex 2.

Documentation submitted by the project developer

Number 2.2.1. Analysis of agents and causes of deforestation. (Route: V2 PDD>>1. PDD>PDD_V2 Planet grateful with the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 2.2.1).

Section 2.2.1.2. Analysis of distances and correlation of variables or factors with forest decline.
 (Route: V2 PDD>>1. PDD>PDD_V2 Planet grateful to the Bajo Rio Guainía and Rio Negro indigenous reservation>Numeral 2.2.1.2).

Section 3. Ex post quantification of net GHG emissions and removals. (Path: V2 PDD>1. PDD>Monitoring Report Report>Number 3).

Annex 7D-30. Process for generating segments. (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Process for generating segments).

Annex 7D-11. Project monitoring plan. (Path: V2 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Project monitoring plan).

Annex 2. Geographic Information Systems. (Path: V2 PDD> ANNEX 2. GEOGRAPHICAL INFORMATION SYSTEMS).

Evaluation of the audit team
Date: 01-07-2022

The explanation and argumentation is partially answered, however, it is pertinent to clarify in the Monitoring Report how the forest/non-forest layers were established since there is no evidence of geographical traceability between one monitored year and another in the forest category, taking into account The information presented in section 3 and the monitoring layer takes into account.

SA remains Open

Project Developer Response
Date: 01-08-2022

In response to the observation made by the validation team, the monitoring report includes the cartographic procedure for monitoring deforestation and degradation, specifically in sections 3.1.1.1 and 3.1.2.1 respectively.

As can be seen, these sections describe in detail the procedure carried out to obtain the forest and non-forest layers for each of the monitored years, as well as the procedure to determine the deforested and degraded area as appropriate between the monitoring periods and finally the way in which the traceability of the forest area within the segment is carried out over time.

Documentation submitted by the project developer

Annex 1. Monitoring Report Report. (Path: V2 PDD> MONITORING REPORT REPORT).

Evaluation of the audit team
Date: 21-08-2022

The project does not respond to what was requested, nor does it address the premise that was stated at the beginning of this discovery. Finally, the proponent does not explain why the project increased deforestation in the years in which project implementation activities were carried out. Likewise, neither the procedure nor the documents in general allow verifying year after year the value obtained from the forest cover.

Open SA.

Project Developer Response
Date: 09-09-2022

In this non-conformity, the validation team makes two specific observations, each of which is responded to separately as follows:

1. In relation to the observation related to the area included in the deforestation segment, it is worth remembering that to define the project segments the IDRISI jungle software was used (See Annex 7D-30), to which variables obtained from the baseline period are introduced as accessibility and proximity, biophysical variables, social variables and deforestation and degradation transition variables. After processing and analyzing the entered information, the program generates 40-year spatial trend maps of the evaluated phenomenon, which means that it results in the areas that have the highest probability of being degraded in the useful life of the project. Finally, through a Kernel intensity analysis, the final areas that will be destined for the calculation and monitoring of the forest degradation segment are delimited.

Once the degradation segment has been delimited, the deforestation segment is delimited, which corresponds to the forest area that remained in forest during the historical period (2005 - 2017) excluding areas of the degradation segment. To do this, the entire remaining area is taken as a deforestation segment since according to the analysis of agents and causes of the decrease in the forest exposed in section 2.3 of the PDD, the entire area is susceptible to suffering from the deforestation phenomenon. For the rest, see section 2.6.1. Eligibility in the PDD project area.

2. In relation to the observation according to which it is not explained *why the project increased deforestation in the years in which project implementation activities were carried out*, it is pertinent to refer to the response to Sac 5.

Documentation submitted by the project developer

Number 2.3. Baseline scenario. (Route: V3 PDD>>1. PDD>PDD_V3 Planet grateful with the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 2.3.).

Number 2.6.1. Eligibility of areas. (Route: V3 PDD>>1. PDD>PDD_V3 Planet grateful with the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 2.6.1.).

Annex 7D-30. IDRISI Segmentation Procedure. (Path: V3 PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D. DOCUMENTS > Annex 7D-30. IDRISI Segmentation Procedure).

Evaluation of the audit team

Date: 04-10-2022

Specifically in what has to do with the fragmentation analysis (understanding that the support is given to this and not to MFS due to the impact on the ecosystem due to tree extraction). For this, it is suggested to improve the support of what is defined in the Cercarbono methodology so that a segment of the PMCC area is considered under a process of forest degradation, it must: "*Present changes in coverage in areas smaller than the definition of forest (fragmentation), changes in the carbon contents (due to selective forestry use) or both conditions.*" The same extension of the analysis is suggested regarding the support for calculating soil organic carbon, where the methodology defines "*The inclusion of soil organic carbon is optional. In any case, if it is included in the deforestation segment, it must include degradation... If the same factors are applied as those of the deforestation segment, they must be justified, considering that they could hardly be the same, since they are areas in which it occurs. forest degradation.*"

Open SA.

Project Developer Response

Date: 05-10-2022

The three observations raised are responded to separately as follows:

1. Regarding the request for clarification regarding the demonstration that: *For a segment of area to be considered as an object of a forest degradation process, it must: "Present changes in coverage in areas smaller than the definition of forest (fragmentation), changes in the carbon contents (due to selective forestry use) or both conditions"*, it must be indicated that effectively the categories of degradation evaluated in this project comply with the condition that there are changes in the carbon contents, since the Project contemplates stocks of carbon by different reservoir in each of the degradation categories, taking into account that the degradation process is an impact on the ecosystem, which leads to the loss of elements that compose it and consequently, produces a decrease in carbon stocks, in such a way that the greater the degradation, the lower the carbon stock stored in the forest cover. The following table presents the biomass or carbon stored per hectare present in each of the degradation categories evaluated.

Table 24. Biomass/carbon stock per hectare and carbon pool for each of the degradation categories.

BA CATEGORY (t/ha)		BS (t/ha)	COS (tC/ha)
Core	258,00	57,67	74
Perforated	208,00	46,50	59,66
Should	128,46	28,72	36,84
Patch	62,71	14,02	17,99

Fuente: WALDRETTUNG S.A.S.

As can be seen in the previous table, the greater the degradation, the lower the biomass/carbon stock present in the coverage. Based on the carbon stock per reservoir contained in each of the forest degradation classes, the Biomass/carbon stock loss factor was calculated in each of the degradation transitions, which are presented in the following table. :

Table 25. Annual area biomass, annual underground biomass and soil organic carbon (20 years) lost per hectare in each of the degradation transitions.

Transition	BA (t/ha)	BS (t/ha)	COS (tC/ha)
Core – Patch	195,29	46,87	56,01
Core – Edge	129,54	31,09	37,16
Core – Perforated	50,00	12,00	14,34
Border – Patch	65,74	14,70	18,86
Perforated – Patch	145,29	32,48	41,67
Perforated – edge	79,55	17,78	22,82

Taking into account the CERCARBONO (2020) methodology, which expresses that Soil Organic Carbon is emitted at a rate of 5% per year during a period of TWENTY (20) years after the disturbance, the annual values of biomass and carbon lost by degradation transition are presented in Table 26 table

Table 26. Aboveground biomass, belowground biomass and soil organic carbon lost annually per hectare in each of the degradation transitions.

Transition	BA (t/ha*year)	BS (t/ha*year)	COS (tC/ha*year)
Core -Patch	195,29	46,87	3,03
Core -Edge	129,54	31,09	2,01
Core -Perforated	50,00	12,00	0,78
Edge -Patch	65,74	14,70	1,02
Perforated -Patch	145,29	32,48	2,25
Perforated - edge	79,55	17,78	1,23

Fuente: WALDRETTUNG S.A.S.

Finally, the annual emission factors expressed in tons of carbon dioxide equivalent for each of the carbon pools and for each of the degradation transitions are presented in the following table.

Table 27. Annual emission factors per hectare for each of the carbon pools in each of the degradation transitions

Transition	BA (tCO2e/ha)	BS (tCO2e/ha)	COS (tCO2e/ha)	CO2eT (tCO2e/ha)
Core -Patch	336,55	80,77	11,10	428,42
Core -Edge	223,25	53,58	7,36	284,19
Core -Perforated	86,16	20,68	2,84	109,69
Edge -Patch	113,30	25,33	3,74	142,36
Perforated -Patch	250,38	55,97	8,26	314,62
Perforated - edge	137,09	30,64	4,52	172,25

Fuente: WALDRETTUNG S.A.S.

The methodological procedure for obtaining carbon stocks per hectare by degradation category and determining the amount of TCO2E per hectare that is emitted into the atmosphere per evaluated degradation transition is described in detail in section 3.1.2 . of the PDD related to *Forest Degradation*.

2. In relation to the request for clarification and justification of the use of the COS Reservoir, which states: “*The inclusion of soil organic carbon is optional. In any case, if it is included in the deforestation segment, it must include degradation... If the same factors are applied as those of the deforestation segment, they must be justified, considering that they could hardly be the same, since they are areas in which it occurs. forest degradation.*” In the first instance, it is clarified that the COS reservoir is included in both the Activity for Reducing Emissions from Deforestation and the Activity for Reducing Emissions from Forest Degradation, complying with the first sentence indicated by the review team extracted from the CERCARBONO methodology. (2020). With respect to the second premise, it is clarified that the same factors of the degradation are not used for the degradation categories.

segment of deforestation in carbon reservoirs, including SOC, since as mentioned in paragraph 1 of this response, the degradation produced by impacts on the ecosystem leads to the loss of its elements, and consequently to the decrease in the Stock of carbon in all reservoirs. Therefore, for the evaluation of degradation, different stored carbon factors are considered per category of degradation with respect to the factors used in the deforestation segment, as presented in the following table.

Table 28. Biomass/carbon stock per hectare and carbon pool for each of the degradation categories.

BA CATEGORY (t/ha)		BS (t/ha) COS (tC/ha)	
Core	258,00	57,67	74
Perforated	208,00	46,50	59,66
Should	128,46	28,72	36,84
Patch	62,71	14,02	17,99

Fuente: WALDRETTUNG S.A.S.

As seen in the previous table, the greater the degree of degradation, the lower the carbon stock factor in all the reservoirs considered. It should be clarified that the Core category corresponds to Non-degraded Forest and consequently the carbon stock factors per reservoir are the same as those contemplated in the deforestation segment since it refers to the same state of forest, that is, non-intervened forest, while that for the other categories contemplated, that is, Perforated, Edge and Patch, as they correspond to forest cover in different states of degradation, they present lower and different carbon stock values among them according to the level of degradation, taking into account that The greater the degradation, the lower the carbon stock. Next, the procedure for calculating the organic carbon factor of the soil and also of the other reservoirs for each of the degradation categories is described.

In the first instance, the stored carbon values by degradation category reported at the national level were referenced (Ramírez-Delgado et al., 2018). Secondly, based on the core category which corresponds to non-degraded forest and, therefore, corresponds to the same classification of forests selected and justified in the same segment of deforestation in terms of the concept of natural forest, we proceeded to obtain the percentage of carbon contained in the patch, edge and perforated degradation categories with respect to the core category.

Table 29. Percentage of biomass present in each type of degradation with respect to the carbon/biomass contained in the Core category

BIOMASS PERCENTAGE		
Category	Carbon (t/ha)	Percentage (%)
Core	142,06	100,00%
Patch	34,53	24,31%
Should	70,73	49,79%
Perforated	114,53	80,62%

Source: Ramírez-Delgado et al., 2018

Subsequently, the biomass contained in each degradation category was calculated using the reference values selected for the core category and the percentage of biomass content present.

in each degradation category with respect to the biomass content present in the core category (Natural forest), using the following equation:

$$= \frac{\hat{y}}{100}$$

Equation 1. Biomass contained by degradation category

Where:

\hat{y} : Biomass contained in degradation category d (t/ha).

y : Biomass contained in the core degradation category (Natural forest) (t/ha).

\hat{y} : Relationship between the biomass contained in the degradation category d with respect to the biomass contained in the core category (%)

By applying Equation 1, to find the aboveground biomass (BA) in the patch degradation category is obtained.

$$= 258.00 \text{ t/ha} \hat{y} = \frac{24.31\%}{100}$$

$$= 62.71 \text{ t/ha}$$

Table 30 presents the biomass content per carbon deposit for each of the degradation categories.

Table 30. Reference values of biomass per deposit and soil organic carbon for each of the degradation categories.

BA CATEGORY (t/ha)		BS (t/ha) COS (tC/ha)	
Core	258,00	57,67	74
Perforated	208,00	46,50	59,66
Should	128,46	28,72	36,84
Patch	62,71	14,02	17,99

Fuente: WALDRETTUNG S.A.S.

The complete and detailed procedure for determining the carbon stock factors per reservoir used to calculate emissions due to forest degradation, including Soil Organic Carbon, is presented in section 3.1.2 . of the PDD related to *Forest Degradation*.

3. Regarding polygons less than 1 ha, taking into account that the resolution of the satellite images allows identifying changes in coverage equal to or greater than 1 ha, once the multi-temporal images are obtained, the resulting polygons are blurred with a area less than 1 ha using the “Delete” tool, which approves areas with a size less than 1 ha and proceeds to unify them with the adjacent polygon that shares the largest surface area with it. This procedure is carried out in the ex ante and ex post scenarios and is described in section 3.1.1.4 *Cleaning of the multi-temporal layer* of the monitoring report

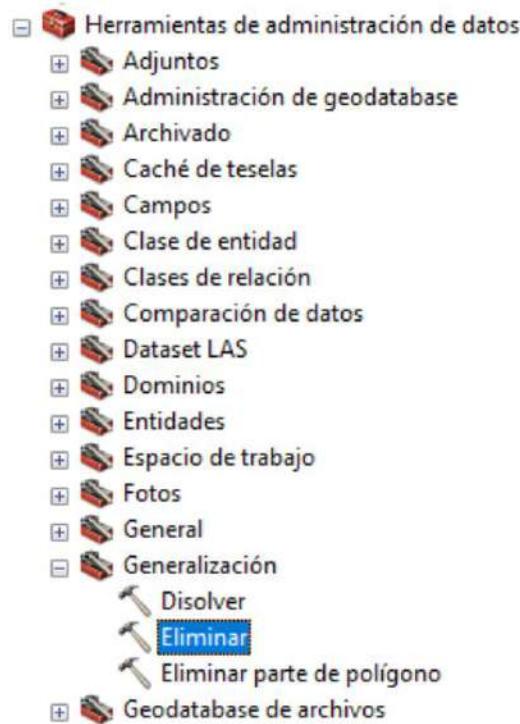


Figure. Polygon removal tool.

Fuente: WALDRETTUNG S.A.S.

Documentation submitted by the project developer

Number 3.1.2. Forest Degradation. (Route: V2.3 PDD>>1. PDD>PDD_V3 Planet grateful with the indigenous reserve Lower Rio Guainía and Rio Negro>Numeral 3.1.2.).

Evaluation of the audit team

Date: 11-10-2022

The project complemented the clarification.

SA Closed

SA No.	2	Requirement No.	8.12 of the REDD+ CERCARBONO Methodology. V1.1.	Date: 02-28-2022
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Description of the SA

According to the documentary review of Annex 6-02. Minutes 005 of 2020 – General Assembly of the reservation, the following information is not clear from the project proponents:

- The Annex to the contract is not attached (The PDD indicates that it is a Mandate contract).
- It is evident that the contract was signed before the general assembly (Clarify)
- Clarify why the company establishes the condition of being exclusive and irrevocable agent for the entire duration of the project (100 years revalidated every 10 years)

Project Developer Response	Date: 25-05-2022
<p>The contract in the first delivery was in annex 4-01 and its respective clarifying and modifying contracts were annexes 4-01a, 4-01b and 4-01c. This last amendment already reduced the duration of the contract from one hundred to forty years.</p>	
<p>With this precision and in relation to the history of the contract, it must be said that on March 18, 2017, a goodwill agreement was established between Ronil Camico as legal representative of the reservation and WALDRETTUNG SAS, where the explanation of each of them was made. the clauses of the mandate contract and the commitments were established that once the support of the entire reservation was obtained through socialization with the communities, the contract would be signed (See Annex 7D-05b, 6-05, 6-05a and 6-05b). Starting from that commitment acquired in 2017, and once it was given the explanation of the contract to the captains of the reservation communities and their approval was obtained, the signing was carried out between both parties on September 27, 2019 between the Waldrettung company and Ronil Camico authorized by the legal representative of the reservation (See Annex of version 1.0 4-01, Annex 4-05a, Annex 4-05b and Annex 4-05c).</p>	
<p>During the general assembly held on April 21, 2022, the mandate contract was signed again, which was previously disseminated to all the families of the communities located in the project area through the visits that were made to each one of the 24 communities between April 8 and 20, 2022. On that occasion, the members of each of the communities authorized the captains to attend the general assembly and there authorize the legal representative to sign said document again. mandate contract, which was done as stated in Annex 6-33a and Annex 6-33b), promoting the effective participation of communities in decision-making.</p>	
<p>Previously in the original mandate contract (Annex 4-01 version 1 of the PDD), it had been agreed that the project would last 100 years, however, later, on January 25, 2022, a general assembly was held extraordinary meeting of captains in the 1 de Agosto community, in which one of the points discussed was the reconsideration of the duration of the project. In fact, in said Assembly the captains agreed to change the duration of the REDD+ project "Grateful Planet with the Bajo Río Guainía and Río Negro Indigenous Reservation" from 100 to 40 years, so in the modifying contract number 3 (See Annex 4-01c of version 1 of the PDD) the time was changed from 100 to 40 years and in the mandate contract signed during the general assembly on April 21, 2022, all changes were incorporated, including the duration of the project at 40 years (Annex 4-01) in a single instrument to facilitate its consultation and reading.</p>	
<p>Finally, it is worth noting that the second clause of the new mandate contract contemplates in its numeral 4 that the company will be the exclusive and irrevocable agent of the Reservation. At the Assembly held on April 22, 2022, it was extensively clarified to the families and authorities of the reservation that the contract can be revoked at any time by the Reservation as principal in light of Article 2093 of the Civil Code, but that at placing the expression "irrevocable" is required according to the indicated provision of the Colombian Civil Code that the Resguardo can terminate the contract only if Waldrettung breaches any of the clauses of the contract and said breach is declared by a court ruling (See Annex 4-01, Annex 6-31a and Exhibit 6-31b, Exhibit 6-33a and Exhibit 6-33b).</p>	
Documentation submitted by the project developer	
<p>Annex 4-01 v.1.0. Mandate contract -Spanish language. (Path: V1 PDD> ANNEX 4. DOCUMENTS ON THE EXISTENCE AND LEGAL REPRESENTATION OF THE OWNER AND THE PARTICIPANT > Mandate contract - Spanish language.).</p>	
<p>Annex 4-01a v1.0. Clarifying and modifying contract No.1 to the mandate contract. (Path: V1 PDD > ANNEX 4. DOCUMENTS ON THE EXISTENCE AND LEGAL REPRESENTATION OF THE OWNER AND THE PARTICIPANT > Clarifying and modifying contract No.1 to the mandate contract).</p>	
<p>Annex 4-01b v.1.0. Clarifying and modifying contract No.2 to the mandate contract. (Route: B1 PDD> ANNEX 4. DOCUMENTS ON THE EXISTENCE AND LEGAL REPRESENTATION OF THE OWNER AND THE PARTICIPANT> Clarifying and modifying contract No.2 to the mandate contract).</p>	

Annex 4-01c v.1.0. Clarifying and modifying contract No.3 to the mandate contract. (Path: V1 PDD> ANNEX 4. DOCUMENTS ON THE EXISTENCE AND LEGAL REPRESENTATION OF THE OWNER AND THE PARTICIPANT > Clarifying and modifying contract No.3 to the mandate contract).

Annex 4-01. Mandate contract with representation – April 21, 2022. (Path: V2 PDD > ANNEX 4. DOCUMENTS ON THE EXISTENCE AND LEGAL REPRESENTATION OF THE OWNER AND PARTICIPANT > Mandate contract with representation – April 21, 2022).

Annex 6-05. Authorization of the legal representative to Ronil Camico for project management in 2019. (Path: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS. > Authorization of the legal representative to Ronil Camico for project management in 2019).

Annex 6-05 a. Authorization of the captains to continue managing the projects in 2020. (Path: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS. > Authorization of the captains to continue managing the projects in 2020).

Annex 6-05b. Authorization from Silvio Pinto. (Path: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS. > Authorization of Silvio Pinto).

Annex 6-31a. Minutes and attendance record of socializations in the Bajo Río Guainía and Río Negro Indigenous reservation, San Felipe, April 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > Minutes and attendance record of socializations).

Annex 6-31b. San Felipe Field Exit Socializations Report April 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > San Felipe Field Exit Socializations Report April 2022).

Annex 6-33a. Minutes and attendance record of the extraordinary general meeting of captains held on April 21, 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-33. Extraordinary general meeting April 21, 2022 > Minutes and attendance record of the extraordinary general meeting of captains held on April 21, 2022).

Annex 6-33b. Report of the extraordinary general assembly of captains held on April 21, 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-33. Extraordinary general assembly April 21, 2022 > Report of the general assembly extraordinary captains meeting held on April 21, 2022).

Annex 7D-05b. Goodwill Agreement. (Path: V2 PDD> ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D> Goodwill Agreement).

Annex 7D-28. San Felipe Evidence Report. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > San Felipe Evidence Report).

Evaluation of the audit team	Date: 01-07-2022
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Clarify the implications of the contract signed on April 22, 2022, with respect to the one presented in the first documentary review, which was signed on September 27, 2019, and whether or not the one that was signed in 2019 is valid.

Additionally, regarding the following paragraph of the response to this finding,

"To conclude, it is worth noting that the second clause of the new mandate contract contemplates in its numeral 4 that the company will be the exclusive and irrevocable agent of the Reservation. At the Assembly held on April 22, 2022, it was extensively clarified to the families and authorities of the reservation that the contract can be revoked at any time by the Reservation as principal in light of Article 2093 of the Civil Code, but that at placing the expression "irrevocable" is required according to the indicated provision of the Colombian Civil Code that the Resguardo can terminate the contract only if Waldrettung breaches any of the clauses of the contract and said breach is declared by a court ruling",

The Waldrettung Company does not clarify how it will apply the safeguards to the community in the event of a judicial process, given that these communities would not be on equal terms, therefore, the company does not indicate how it would guarantee access to justice and does not show tools that guarantee compliance and non-violation of this right.

SA remains open

Project Developer Response

Date: 01-08-2022

In this non-conformity, the validation team raises two concerns, each of which is answered separately as follows:

1. Regarding the observation regarding the contract signed on April 22, 2022, it should be noted that the contract signed on April 22, 2022 corresponds to the compilation of the documents previously signed between the Resguardo and Waldrettung.

Thus, then, the contract mentioned here dated April 22, 2021 has a derogatory (substitutive) effect on both the contract signed on September 27, 2019, as well as the other clarifying and modifying contracts that had been signed between the indigenous reservation and Waldrettung SAS. , all of which were unified in a single instrument for easy consultation by the Parties. Precisely for this reason, paragraph 1 of clause 14 of the contract signed on April 22, 2022 says that "in addition to what is provided in said contract, there is no additional agreement between the parties. Consequently, the contract and the documents that comprise it are the sole and complete agreement entered into between the parties" (...).

This decision to unify the contract into a single instrument was an initiative of some Captains expressed since January 2022, which is why the new contract with its compilation clauses was the subject of the last socialization carried out in each and every one of the communities located in the project area, which took place in the month of April 2022 prior to the Assembly of captains of the Resguardo that took place on April 21, 2022, this Assembly in which, in order to guarantee transparency, this The compiled contract was again subject to analysis and ratification, as seen in the socialization report incorporated in annex 6-31.

2. Regarding the second observation made by the validation team, it should be noted that the mechanism through which Waldrettung will facilitate access to justice for the protection in the hypothetical case in which a conflict arises between the parties that brings with it the initiation of a judicial process to resolve the conflict or to definitively revoke the contract is presented in annex 7D-31 of the PDD (See section 4.1 of said annex). Said procedure was socialized and approved at the captains' assembly on July 11, 2022 (Annexes 6-40 and 6-40a)

Documentation submitted by the project developer

Annex 6-31a. Minutes and attendance record of socializations in the Bajo Río Guainía and Río Negro Indigenous reservation, San Felipe, April 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > Minutes and attendance record of socializations).

Annex 6-31b. San Felipe Field Exit Socializations Report April 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > San Felipe Field Exit Socializations Report April 2022).

Annex 7D-31. Analysis of governance, land ownership and legal representation of the reservation. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Analysis of governance, land ownership and legal representation of the reservation).

Annex 6-40. Minutes of the general assembly of captains July 11, 2022. (Path: V2 PDD>ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-40. Minutes of general meeting of captains).

Annex 6-40a. Attendance record for general meeting of captains July 11, 2022. (Path: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-40a. Attendance record for general meeting of captains).

Evaluation of the audit team	Date: 21-08-2022
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Answer 2 to which the proponent's response refers is not resolved. There is no explicit information in the annexes that complies with access to justice related to this finding.

Open SA.

Project Developer Response	Date: 09-09-2022
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In this non-conformity, the validation team asks WALDRETTUNG to clarify how access to justice is guaranteed by the Bajo Río Negro Bajo Río Guainía Indigenous Reservation, for which the following must be indicated:

For any case of non-compliance with the contract, due to a cause attributable to any of the parties and in general to guarantee access to justice, prompt, effective and on equal terms for the reservation, WALDRETTUNG has considered it appropriate to ensure that the reservation can access the justice, obtain a quick solution and count on the support and expert professionals who required for an excellent defense of your interests. For this reason, WALDRETTUNG is working with the Ombudsman's Office to create a similar procedure in defense of the indigenous reservation to that contemplated in defense of Public Entities by article 49 of Law 1563 of 2012.

As recalled, this article 49 provides that when an arbitration process is initiated against a state entity, it is the responsibility of the arbitration center to notify the Attorney General's Office.

and to the National Agency for the Legal Defense of the State the initiation of said process, so that these two entities accompany the State Entity in defense of the legal order, public assets and fundamental rights and guarantees.

Taking this procedure into account, WALDRETTUNG SAS is currently studying with the Colombian Ombudsman's Office, specifically with the Delegate Ombudsman's Office for Ethnic Groups headed by Doctor Julio Luis Balanta, a collaboration agreement to guarantee the due defense of the rights of indigenous peoples within the framework of a contract for the Development of REDD+ Projects in the territory of the Indigenous Reservations (see Annex 7 of 31a).

As can be seen in this agreement, its objective is to "guarantee the due representation of the Indigenous Reservations before the arbitration court in the event that a conflict arises between them and WALDRETTUNG during the execution of the mandate contracts entered into between them to develop REDD+ projects in the territory of the Indigenous reservations.

By virtue of the above, the DEFENDER will be the entity in charge of guaranteeing that the interests of the Indigenous Reservations are represented in due form in the arbitration process, for which WALDRETTUNG undertakes to cover each and every one of the expenses that must be incurred. the Ombudsman or the Reservation."

In order to duly satisfy said object, in said Waldrettung agreement according to its second clause, it is obligated to:

- "Notify by written communication addressed to the OMBUDSMAN, about the initiation of an arbitration process between WALDRETTUNG and the Indigenous Reservation, Provide the OMBUDSMAN with all the information it requires in order to understand the reasons for the conflict that has arisen between the Parties.
- Defray the expenses incurred by the Indigenous Reservation or the Ombudsman's Office for the payment of expert professionals who assume the judicial representation of the reservation in the arbitration process. Such professionals may be freely chosen by the reservation and the defense and their fees will correspond to a sum not exceeding TWO HUNDRED AND FIFTY THOUSAND PESOS (\$250,000) per man hour. WALDRETTUNG must also assume all expenses related to the Decree and the taking of evidence ordered by the Arbitration Court and the travel expenses of the members of the reservation or the members of the Ombudsman's Office or the professionals in charge of the judicial representation of the guard.

Notify the legal representative of the Reservation, of the celebration of this Agreement, and the purpose thereof, so that the Reservation is fully aware of its existence and its scope."

In this way, WALDRETTUNG and the Ombudsman's Office will guarantee that the Indigenous Reservation obtains quick and effective access to justice, since it will not require carrying out long processes before the ordinary justice system of six (6), eight (8) or ten (10) years. duration and that imply the paralysis of the REDD+ project. On the contrary, making use of the professionalism of the arbitration procedure and the function of the Ombudsman's Office, WALDRETTUNG will guarantee that the reservation has judicial representation that has the highest levels of quality and that has the independence and knowledge to confront WALDRETTUNG in an Arbitration Court in total equality of conditions and in

application to the procedure established in article 49 of Law 1563 for State Entities. The minutes of the last meeting and the respective agreement are found in annex 7D-31a.

Documentation submitted by the project developer

Annex 7D-31a. Ombudsman meeting report. (Path: V2.1. PDD > ANNEX 7. DOCUMENTS MENTIONED IN THE PDD > D > Ombudsman meeting report).

Evaluation of the audit team

Date: 21-09-2022

The information is in accordance with what is required.

SA Closed

SA No.	3	Requirement No.	7.1.1 of the REDD+ CERCARBONO Methodology. V1.1.	Date: 03-14-2022
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Description of the SA

According to the site visit and the interviews carried out, the audit team showed that the community is not clear about whether or not they have a life plan and if it is articulated with the project.

Project Developer Response

Date: 25-05-2022

As is duly supported in the PDD and annexes of the project (See section 11.3 of the PDD, Annexes from 7D-09b to Annex 7D-09t), called Planet Grateful with the Bajo Rio Guainía and Rio Negro indigenous reservation, it is duly articulated with the life plan that currently exists for the reservation in force since 2019 and that was taken as a basis for the development and structuring of the fifteen programs that make up the transversal line of action of the project

Despite this evidence, during the socializations carried out between April 8 and 20, 2022 in each of the communities in the project area, the life plan that the reservation currently has was discussed and how it is articulated was explained. with the REDD+ project in order for families to recognize the existence of their life plan and understand how said document was respected in the feasibility and formulation phases of the project (See Annex 6-31a and Annex 6-31b), everything which aimed to continue strengthening the capacities of the inhabitants of the project area.

Thus, in these socializations, they spoke in detail about the way in which the life plan had been articulated with the REDD+ project along with other related instruments such as the SDGs, understanding that these are instruments that functioned as a starting point for the establishment of the 15 programs of the "Grateful Planet with the Bajo Río Guainía and Río Negro Indigenous Reservation" project.

Documentation submitted by the project developer

Annex 6-31a. Minutes and attendance record of socializations in the Bajo Río Guainía and Río Negro Indigenous reservation, San Felipe, April 2022. (Route: V2 PDD> ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > Minutes and attendance record of socializations).

Annex 6-31b. San Felipe Field Exit Socializations Report April 2022. (Path: V2 PDD > ANNEX 6. SOCIALIZATION DOCUMENTS > Annex 6-31. Socialization in communities April 2022 > San Felipe Field Exit Socializations Report April 2022).

Exhibit 7D-09b to Exhibit 7D-09t. General documentation of the project and its relationship with the life plan of the communities. (Path: V2 PDD>ANNEX 7. DOCUMENTS MENTIONED IN THE PDD>D> Annex 7D-09b - Annex 7D-09t).

Evaluation of the audit team
Date: 01-07-2022

The project carried out a new socialization process, the evidence demonstrates compliance, however, it is required to review in the next verification that these processes and the socialization action plan have been effective, therefore, a SAF is generated (1) for follow up.

SA Closed

SA No.	4	Requirement No.	Annex Safeguard C. 6. REDD+ CERCARBNO methodology. V1.1.	2.	Date: 07-07-2022
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Description of the SA

Taking into account the provisions of Safeguard C (Cancún) and Number 6 (Colombia), which is indicated in Annex 2 of the REDD+ CERCARBNO Methodology. V1.1., the following:

“When a measure or action affects or may directly affect one or several ethnic groups, the national provisions on consultation and prior, free and informed consent established in legislation and jurisprudence must be applied,”

It is necessary to clarify by the proponents the relevance of the request for the Determination of Origin and Opportunity for Prior Consultation process before the Ministry of the Interior.

Project Developer Response
Date: 01-08-2022

Due to the importance of the topic, it was decided to socialize this topic regarding the difference between free, prior and informed consent of a party included in the socio-environmental safeguards for Colombia and the legal mechanism of Prior Consultation regulated in Colombia by the Decree 1320 of 1998 within the framework of a general assembly of captains of the reservation. The evidence of the execution of said socialization along with their respective photographs and videos is found in annex 6 -40.

Annex 7D-32 clarifies the reasons why prior consultation is not relevant for this REDD+ project and also includes the status of the process of Determination of Origin and Opportunity for Prior Consultation before the Ministry of the Interior through which will ratify the non-relevance of said procedure for this or other REDD+ projects in Colombia.

Documentation submitted by the project developer

Annex 7D-32. Relevance of the prior consultation to the REDD+ project. (Route: V2 PDD>APPENDIX 7. DOCUMENTS MENTIONED IN THE PDD > D > Relevance of prior consultation to the REDD+ project).

Evaluation of the audit team
Date: 21-08-2022

If a response is received during the current validation and verification process, the proponent must provide ICONTEC with the response from the Mininterior, in which case at the close of this process, a SAF (2) will be generated to follow up on the process.

SA Closed

SAF No.	1	Requirement No.	7.1.1 of the REDD+ CERCARBNO Methodology. V1.1. Annex 2. - Safeguard B (3) REDD+ CERCARBNO methodology. V1.1.	Date: 07-04-2022
Description of the SA				
For the following verification, it is required to demonstrate whether the community is clear about the following information:				
a. Your life plan and the articulation with the project. b. Compliance and development of the effective participation protocol. c. Evidence of effective relationship with the territorial entities present in the area of project reference. d. Effective compliance with the procedure related to PQRs presented by the community.				
Project Developer Response				Date: DD-MM-AAAA
THAT				
Documentation submitted by the project developer				
THAT				
Evaluation of the audit team				Date: 04-07-2022
SAF open for next verification.				

SAF No.	2	Requirement No.	Annex 2. E. Safeguard B (3) REDD+ CERCARBNO methodology. V1.1.	Date: 04-10-2022
Description of the SA				
For the following verification, the proponent is required to generate specific indicators of compliance with the co-benefits and programs or lines of action of the project.				
Project Developer Response				Date: DD-MM-AAAA

THAT	
Documentation submitted by the project developer	
THAT	
Evaluation of the audit team	Date: 04-07-2022
SAF open for next verification.	

Opportunity for improvement:

Raise awareness about the drivers of deforestation and degradation that allow their existence.

9.2 Annex 2. Audit Plan

Title of the mitigation project initiative GEI	Planet Grateful with the Lower Guainía and Río Negro Indigenous Reserves 64 code CERCARBONO		
Name complete and the position responsible for the contact person	Silvio Pinto Saavedra Legal Representative of the Lower Guainía and Río Negro Indigenous Reserves Helmut Galician General Manager WALDRETTUNG S.A.S.		
Mail electronic	legalrepresentative@resguardosanfelipe.org	Cell phone	+57 3214416634
Address, including Country.	San Felipe, Guainía. Colombia		
Information and position of the contact person	Helmut Galician General Manager WALDRETTUNG S.A.S. Calle 101 # 12- 42, Bogotá DC +57-1 552 2510		
Audit type	Validation Fully remote	Verification NA Fully remote	X THAT
With cordial greetings, I am writing to you to submit the proposal for the audit plan to be carried out on the GHG mitigation project presented by your organization. Likewise, for the opening meeting and closing meeting of the audit, I would like to thank you for inviting the relevant people from the areas that will be audited. For the daily balance of information of the audit team, I thank you for having an agenda and a physical or remote space to hold the meeting, as well as access to the basic documentation of the GHG mitigation initiative.			

Regarding the occupational health and safety conditions applicable to your organization, please inform them before carrying out the on-site visit so that the audit team can request from ICONTEC the personal protection elements that are necessary.

The information known from the execution of this audit will be treated confidentially by the audit team and Icontec. The language of the audit and its report will be in Spanish.

The conditions of this service are indicated in R-PS-012 REGULATION FOR VALIDATION AND VERIFICATION SERVICES.

Audit criteria	<ul style="list-style-type: none"> - ISO 14064-2:2019 - Cercarbono protocol for voluntary carbon certification. V3.1 - CERCARBONO REDD+ methodology V.1.1 of 2020. - Methodology applied by the project to quantify GHG removals/reductions. <p>Other criteria:</p> <ul style="list-style-type: none"> - Resolution 1447 of 2018 of the Ministry of Environment and Sustainable Development (MADS) and its modification Resolution 831 of 2020. <p>The validation and verification of the GHG mitigation project will be carried out through in-person audit.</p>
Audit objectives	<p>Assess the probability that the implementation of the planned GHG project will produce the GHG removals/reductions declared by the project manager, considering the following:</p> <ul style="list-style-type: none"> • Compliance with applicable validation criteria, including the principles and requirements of relevant GHG standards or programs within the scope of validation. • The establishment, justification and documentation of the project GHG mitigation. • The relevance of the planned controls of the GHG project. <p>For verification:</p> <p>Verify compliance in the implementation of the mitigation project activities, including those associated with the methodology selected for the project, considering the following:</p> <ul style="list-style-type: none"> • Compliance with applicable verification criteria, including the principles and requirements of relevant GHG standards or programs within the scope of verification. • GHG project planning information and documentation, including procedures and criteria for the project, baseline, quality control and assurance, risk management and this verification documents. • The emissions, removals, emission reductions, and removal increases reported in the GHG baseline and project. • Any significant change in GHG emissions, removals, emission reductions and increases in removals since the last reporting period, or since project validation, • Compliance with the actual principles and controls of the project and the monitoring, verification and reporting system necessary to comply with its documented procedures and current legislation in accordance with the audit criteria.
Scope of the audit	The REDD+ project "Planet grateful to the Bajo Río Indigenous Reservation Guainía and Río Negro" will be developed in the territory with an area of

465,247.60 hectares located inside the Bajo Río Guainía and Río Negro Indigenous Reservation, in the area included within the hydrographic basins of the Tomo, Aquí and Negro rivers, located in the jurisdiction of the municipality of Inírida, townships of San Felipe, Puerto Colombia and Guadalupe in the department of Guainía.

The project was designed under the CERCARBONO REDD+ Methodology in its 2020 version 1.1 for the execution of projects consistent with the reference levels presented by Colombia to the UNFCCC, to achieve the articulation of the PRR-GHG/REDD+ with national guidelines.

The project has 24 communities, which are listed in the following table:

Table 31 Communities belonging to the Reservation

No.	Community	x	and
1	Punta Brava	-67,19125	2,350272
2	Frito Chips	-67,21816	2,289415
3	Catanacuname	-67,137838	2,12924
4	Sabanira Santa Fe	-67,106995	2,083387
5	Punta Barbosa	-67,116893	1,973105
6	Winape	-67,107709	1,960782
7	Santa Martha	-67,073154	1,924688
8	White Beach 1	-67,119202	2,01223
9	Porvenir Mayabo	-67,133094	1,874754
10	capo	-67,058185	1,880132
11	Good View	-67,054332	1,868081
12	Punta Angel	-67,042649	1,849466
13	Chaveni	-67,041931	1,805821
14	Ducutibapo	-67,019416	1,754803
15	Carrizal	-67,006167	1,726113
16	Bighead	-66,995531	1,700879
17	San Rafael	-66,880625	1,396746
18	Future Border	-66,873866	1,309112
19	Galilee	-66,96377	1,63273
20	The Guadalupe	-66,864098	1,245861
21	Crab	-67,069139	1,914774
22	San Felipe Beach 23	-67,068517	1,92051
August 1		-67,068251	1,910495
24	Sparrowhawk	-67,096321	1,952385

- Project limits: They are developed inside the Reservation with 465,247.60 hectares of surface.
- Baseline scenarios: It is determined by the scenario of deforestation and degradation due to anthropogenic activities, mainly agricultural activities.
- Project scenarios: Reduction of deforestation and degradation through social and environmental projects.
- GHG reservoirs: aboveground biomass, underground biomass and carbon soil organic
- Types of GHG: CO₂ and
- Duration of the project: 40 years (January 1, 2017 to December 31, 2056).

Level of Insurance to	Resolution 1447 of 2018 – 95%	Materiality - Importance Relative	5%: Resolution 1447 of 2018								
Plan of Sampling / Plan of evidence collection	Regarding the information and documentation of the GHG mitigation project planning, including procedures and criteria for the project, the baseline, quality control and assurance, risk management and the documents of this verification, listed in the following table:										
		<table border="1"> <thead> <tr> <th>Parameters</th><th>Sampling (%)</th><th>Level of Insurance (100%)</th></tr> </thead> <tbody> <tr> <td>Methodologies and tools used to calculate removals</td><td>100</td><td>100</td></tr> <tr> <td>Formulas for calculating removals</td><td>100</td><td>100</td></tr> </tbody> </table>	Parameters	Sampling (%)	Level of Insurance (100%)	Methodologies and tools used to calculate removals	100	100	Formulas for calculating removals	100	100
Parameters	Sampling (%)	Level of Insurance (100%)									
Methodologies and tools used to calculate removals	100	100									
Formulas for calculating removals	100	100									
		<p>Sampling: The validation and verification of the project will be carried out under 100% sampling of all communities (24), in order to evaluate project activities and safeguards. Likewise, control points will be taken at the heat points closest to the community settlements. See Table 31</p> <p>Note: According to the methodology to be evaluated, the project does not carry out plot sampling, nor is it established under the parameters of the categories indicated in the AFOLU tab of the FPS-775-V1 Format established in the ICONTEC validation and verification procedure (PE-PS-013. Version 04)-. Due to the above, the aforementioned sampling format is not applicable.</p>									
Name of lead auditor	Claudia J Polindara Romero (CJPR)	Email	cpolindara@icontec.net								
Auditor	Laura García (LG)	technical expert	Claudia J Polindara Romero; Laura Garcia								
Meeting of opening	01-03-2022	Hour	2:00pm								
Meeting of closing	11-03-2022	Hour	7:00 am								
Date on who with completed the audit plan	27-02-2022										

ON-SITE ACTIVITY PLAN

DATE	TIME	REQUIREMENT TO BE AUDITED	AUDITOR NAME and POSITION OF THE AUDITE
01-03-2022	14:00 - 14:30	Opening Meeting	CJPR - LG
01-03-2022	14:30 - 15:30	Project development: - Project Design - Monitoring Plan - Safeguards - Administrative topics and Legal - Information management	CJPR - LG Elkin Fernando Sanchez Garcia – Technical coordinator.

01-03-2022 15:30 - 16:30	Baseline: Ex – Ante Calculations Project Scenario: Ex-post Calculations (National Market and Voluntary Market) NREF application	CJPR - LG Diego Felipe Rueda Baracaldo – Technical support in emissions calculations
01-03-2022 16:30 - 17:30	Satellite Image Processing Multitemporal Processing Verification of Forest-Non-Forest areas and areas Without Information Identification of deforestation in and degradation areas	CJPR - LG Jose Moreno – Support GIS technician.
01-03-2022 06:00 - 18:00	Trip – Interviews with communities, checkpoints and verification of project activities. Appendix 1 presents the visits and specifies the audit teams.	CJPR - LG Communities Guard
11-03-2022 14:00 - 16:00	Closing meeting and sharing of findings	CJPR - LG

Observations:

- During the interviews, the audit team will review the referenced documentation by sampling, within the project description and/or in the monitoring report.
- This activity plan is flexible and can be modified by mutual agreement with the owner of the project.
- All project owner personnel related to the GHG mitigation initiative must be available if requested by the audit team for the purpose of evaluating any requirements
- During any phase of this evaluation process (documentary review, prior to the on-site visit, on-site visit, drafting of the audit report or technical review) findings may be declared, which must be resolved before sending the relevant documentation (project description, monitoring report, spreadsheets, audit reports, among others) to the GHG program.

The schedule of Validation/verification activities is described in document F-GV-086 NOTIFICATION OF VALIDATION AND VERIFICATION SERVICES

For the development of the remote audit, take into account:

Does not apply. The audit will take place in person.

APPENDIX 1. VISITS TO PROPERTIES

The on-site visit will be carried out with two auditors and a social professional, and they will be distributed into two teams as follows:

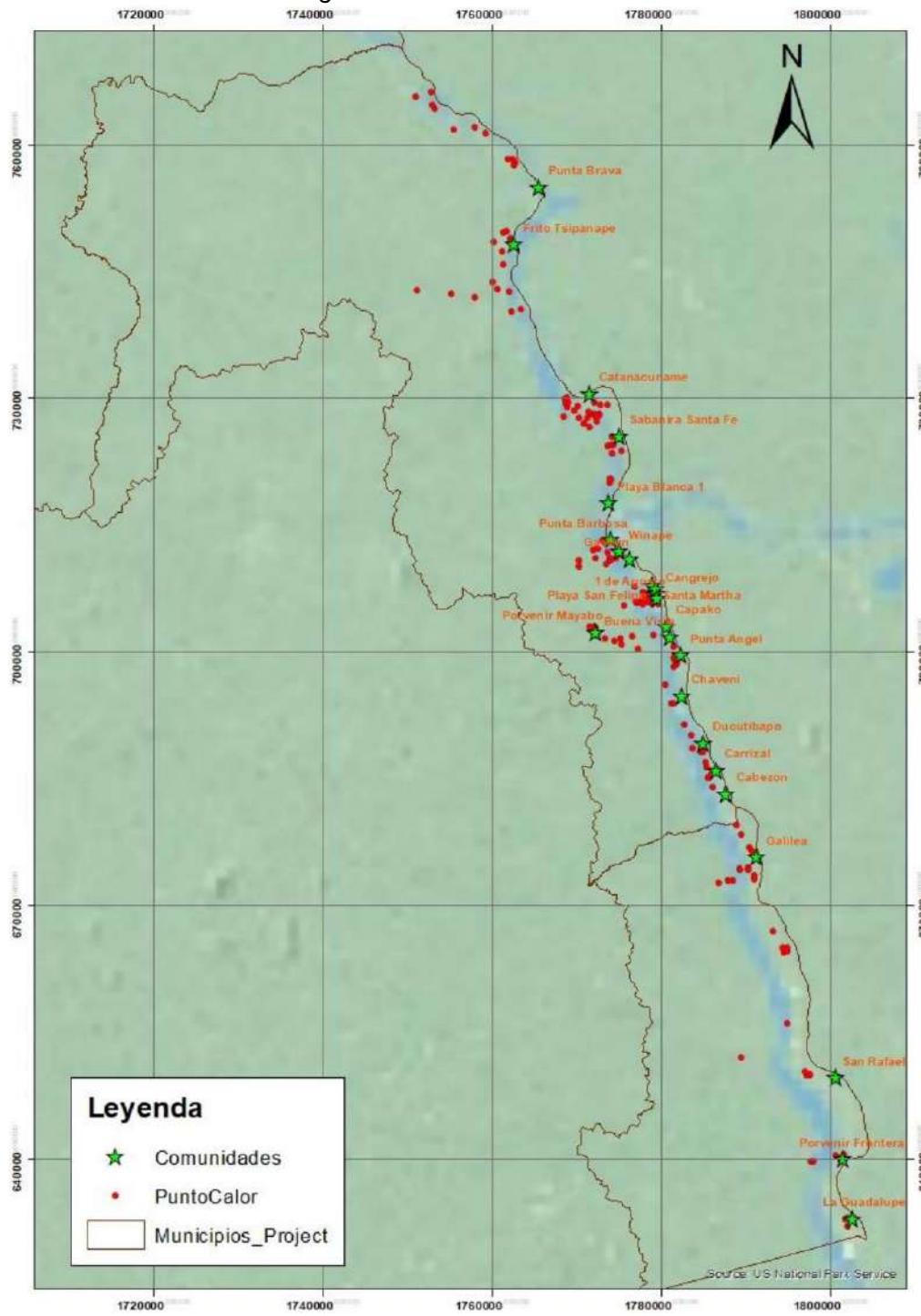
Team 1: Auditor: Laura García

Team 2: Lead Auditor: Claudia Polindara; Social Professional: Julián Ortiz

DATE	ACTIVITY	THEMES	TRANSPORT
2/03/2022	TRIP BOGOTÁ - INÍRIDA		PLANE
	INÍRIDA TRIP - SAN FELIPE		PLANE
TEAM 1			
3/03/2022	COMMUNITIES TO VISIT	THEMES	TRANSPORT
	PUNTA BRAVA	Safeguards Project Activities (Results) Nearby Heat Points	BOAT
	FRITO TSIPANAPI		BOAT
	EVERYONE SLEEPS IN CATANACUNAME		BOAT
4/03/2022	COMMUNITIES TO VISIT	THEMES	SOURCE OF TRANSPORT
	CATANACUNAME		BOAT
	SABANITA SANTA FE		BOAT

	WHITE BEACH	Safeguards Project Activities (Results) Nearby Heat Points	BOAT
5/03/2022	COMMUNITIES TO VISIT	THEMES	SOURCE OF TRANSPORT
	PUNTA BARBOSA	Safeguards Project Activities (Results) Nearby Heat Points	BOAT
	WINAPE		BOAT
	FAILED		BOAT
6/03/2022	COMMUNITIES TO VISIT	THEMES	SOURCE OF TRANSPORT
	SANTA MARTA	Safeguards Project Activities (Results) Nearby Heat Points	BOAT
	SAN FELIPE BEACH		BOAT
	PORVENIR MAYABO		BOAT
TEAM 2			
3/03/2022	COMMUNITIES TO VISIT	THEMES	SOURCE OF TRANSPORT
	GUADALUPE	Safeguards Project Activities (Results) Nearby Heat Points	BOAT
	FUTURE BORDER		BOAT
4/03/2022	COMMUNITIES TO VISIT	THEMES	SOURCE OF TRANSPORT
	CABEZON, CARRIZAL	Safeguards Project Activities (Results) Nearby Heat Points	BOAT
5/03/2022	COMMUNITIES TO VISIT	THEMES	SOURCE OF TRANSPORT
	GALILEE	Safeguards Project Activities (Results) Nearby Heat Points	BOAT
6/03/2022	COMMUNITIES TO VISIT	THEMES	SOURCE OF TRANSPORT
	SAN RAFAEL	Safeguards Project Activities (Results) Nearby Heat Points	BOAT
7/03/2022	COMMUNITIES TO VISIT	THEMES	SOURCE OF TRANSPORT
	DUCUTIVAPO	Safeguards Project Activities (Results) Nearby Heat Points	BOAT
	CRAB		BOAT
8/02/2022	COMMUNITIES TO VISIT	THEMES	SOURCE OF TRANSPORT
	CHAWENI - VISIT ON 1ST OF AUGUST	Safeguards Project Activities (Results) Nearby Heat Points	BOAT
9/03/2022	TRANSFER TO INÍRIDA		BOAT
	ENTITIES TO VISIT	THEMES	SOURCE OF TRANSPORT
10/03/2022	CDA, SAMDE, INDIGENOUS AFFAIRS, PERSONALITY	Safeguards Deforestation Drivers Relationship with the Project	N/A
11/03/2022	RETURN TO BOGOTA		PLANE
	CLOSURE MEETING	Closing meeting and sharing of findings	N/A

Figure 8 Communities to Visit



9.3 Annex 3. Attendance Form

LISTADO DE ASISTENCIA ENTREVISTAS

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Nombre del programa: PLANETA AGUA Y DESARROLLO DEL BOSQUE (PROYECTO AGUA Y DESARROLLO DEL BOSQUE)
 Lugar: LA GUADALUPE - MEXICO. Fecha: 03-03-2022 a 04-03-2022

Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Ruth Alvaro Vazquez C.	10001385	Gobernación	Concejal	Guadalupe	03-03-2022	
2	Julio S. Ibarra yavari	79001133	Guadalupe	Capitán (E)	Guadalupe	03-03-2022	
3	Sergio Antonio Gómez Ramírez	128170807	Guadalupe	Análisis Cosecha	Guadalupe	03-03-2022	
4	Gelasio Gómez	19049_001	Guadalupe	el Jefe	Guadalupe	03-03-2022	
5	Fayadita DoCima	11230_018	Guadalupe	Abitante	Guadalupe	03-03-2022	
6	Federico Guadalupe	10049_01	Guadalupe	Abitante	Guadalupe	03-03-2022	
7	Gerardo Rodríguez Silva	19091_263	Guadalupe	Abitante	Guadalupe	03-03-2022	
8	Alicia Gómez Yáñez	18_394121	Guadalupe	Abitante	Guadalupe	03-03-2022	
9	Juan S. Ibarra Vázquez	17011_023	Guadalupe	Abitante	Guadalupe	03-03-2022	
10	L. J. Euzebio Serrano	11008_72007	Guadalupe	Abitante	Guadalupe	03-03-2022	
11	María Silvia	10015_511	Guadalupe	Abitante	Guadalupe	03-03-2022	
12	Cosme Amaro Longusto	11292_878138	Guadalupe	Abitante	Guadalupe	03-03-2022	
13	Yolanda Ramírez Gómez	9197898139	Guadalupe	Abitante	Guadalupe	03-03-2022	
14	Armando Silva D.	133719093	Guadalupe	Abitante	Guadalupe	03-03-2022	
15	Yolanda Patricia R.	9308011461	Guadalupe	Abitante	Guadalupe	03-03-2022	
16	Kervin S. J. yavari	1010043729	Guadalupe	Abitante	Guadalupe	03-03-2022	
17	Mario del Carmen Silva Bautista	133145150	Guadalupe	Abitante	Guadalupe	03-03-2022	
18	Terehy Solórzano Ochoa	100115539	Guadalupe	Habitante	Guadalupe	03-03-2022	
19	Alejandro Silvano Ochoa	110011116	Guadalupe	Habitante	Guadalupe	03-03-2022	
20	Fernando Vazquez H.	200786150	Guadalupe	Habitante	Guadalupe	03-03-2022	
21	Margarita Vazquez Jorge	1101390936	Guadalupe	Habitante	Guadalupe	03-03-2022	

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LISTADO DE ASISTENCIA ENTREVISTAS

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Nombre del programa: PLANETA AGUA Y DESARROLLO DEL BOSQUE (PROYECTO AGUA Y DESARROLLO DEL BOSQUE)
 Lugar: LA GUADALUPE - MEXICO. Fecha: 04-03-2022

Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Alvaro Silvia Vazquez	190001268	PROYECTO AGUA Y DESARROLLO DEL BOSQUE	Cabeza de Pueblo	Yavari	04-03-2022	
2	Bullera	10-10-04-03-004	PROYECTO AGUA Y DESARROLLO DEL BOSQUE	Encargado de Proyecto	Yavari	04-03-2022	
3	Sebastián Acosta Sánchez	1100000251	Cabeza	Cabeza	Cabeza	04-03-2022	
4	Armando Ramírez Gómez C.	190604946	Cabeza	Encargado Cabeza	Cabeza	04-03-2022	
5	Sebastián Pérez Martínez	121300461	Cabeza	Abitante	Cabeza	04-03-2022	
6	Kobedo Acosta Lirio	1100043971	Cabeza	Habitante	Cabeza	04-03-2022	
7	Marielena Camino Calzada	121106535	Cabeza	Habitante	Cabeza	04-03-2022	
8	Helmero Mamo Camino	1122091604	Cabeza	Habitante	Cabeza	04-03-2022	
9	José Areosa	100001736	Cabeza	Habitante	Cabeza	04-03-2022	
10	Arturo Toribio	47-51708	Cabeza	Habitante	Cabeza	04-03-2022	
11	Alfonso Tomás Candido	190011080	Carrizal	Habitante	Carrizal	04-03-2022	
12	Tullio Tomás Carrizal	102501163	Carrizal	Habitante	Carrizal	04-03-2022	
13	Arturo Medina Camino	000047739	Carrizal	Vecino	Carrizal	04-03-2022	
14	Graecelia Camino Malqueros	02541159	Carrizal	Habitante	Carrizal	04-03-2022	
15	Elvaflores Pedro Camino	42-347162	Carrizal	Habitante	Carrizal	04-03-2022	
16	Reyesito Pedro Camino	110106266	Carrizal	Capitán	Carrizal	04-03-2022	
17	Orlando González Pinto	1101179113	Punto Berbosa	Habitante	Punto Berbosa	04-03-2022	
18							
19							
20							
21							

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LISTADO DE ASISTENCIA ENTREVISTAS



Nombre del programa: PLANETA AGRADECIMOS CON PREGUNTAS / Preguntas y respuestas facilitadas por CLAUDIA POUNDAR - JULIAN ORTIZ
 Lugar: 601100 / EN LUGAR DE SEDAS S.A. S.C. / Fecha: 05-03-2022

No.	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Nota
1	Alvaro Gómez M. Martínez	100-94-001	Galilea	Habitante	Galilea	05-03-2022	
2	Baronito Pequeno-Asa	14001296	Galilea	Habitante	Galilea	05-03-2022	
3	Edison Gómez	1-108-101-925	Galilea	Habitante	Galilea	05-03-2022	
4	Rubén Arístides Gómez Gómez	1001074-004	Galilea	Habitante	Galilea	05-03-2022	
5	Rosario Gómez Gómez	100-001-115	Galilea	Habitante	Galilea	05-03-2022	Responde R.
6	Entela Martínez	1735005	Galilea	Habitante	Galilea	05-03-2022	ENTELA M.
7	Leider Rivasdo P.	4-010-07735	Galilea	Habitante	Galilea	05-03-2022	LEIDER P.
8	Edmundo S. Uba	11-22-09994	Galilea	Habitante	Galilea	05-03-2022	
9	Miguel Gonzalo Camilo J.	1010928-031	Galilea	Habitante	Galilea	05-03-2022	
10	Hector Díaz	1110-700-031	Galilea	Habitante	Galilea	05-03-2022	
11	J. G. S. de Gómez Márquez	1010-040-76	Galilea	Habitante	Galilea	05-03-2022	
12	Rosario Gómez Márquez	100-001-029	Galilea	Habitante	Galilea	05-03-2022	
13	Yenny Yessica Camilo	100-001-9241	Galilea	Habitante	Galilea	05-03-2022	Yenny C.
14	Monica Camilo	47-545-600	Galilea	Habitante	Galilea	05-03-2022	Monica C.
15	Monica y Camilo	1010-040-76	Galilea	Habitante	Galilea	05-03-2022	Monica C.
16	Monica y Camilo Díaz	1-121-101-6102	Galilea	Habitante	Galilea	05-03-2022	Monica C. D.
17	Rosario y Camilo	11-250-0557	Galilea	Habitante	Galilea	05-03-2022	ROSSARIO Y
18	Hector Díaz Camilo	101-001-536	Galilea	Habitante	Galilea	05-03-2022	Hector D. C.
19	Edmundo Díaz Camilo	101-001-255	Galilea	Habitante	Galilea	05-03-2022	EDMUNDO D. C.
20	Edmundo Díaz Camilo	100-001-007	Galilea	Habitante	Galilea	05-03-2022	EDMUNDO D. C.
21	Yenny Yessica Camilo	10-810-737	Galilea	Habitante	Galilea	05-03-2022	Yenny Camilo

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LISTADO DE ASISTENCIA ENTREVISTAS



Nombre del programa: PLANETA AGRADECIMOS CON PREGUNTAS
 Lugar: 601100 / EN LUGAR DE SEDAS S.A. S.C. / Fecha: 05-03-2022

Facilitador: CLAUDIA POUNDAR - JULIAN ORTIZ

No.	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Nota
1	Sebastián Gómez	10122-098894	Galilea	Habitante	Galilea	05-03-2022	Sebastián Gómez
2	Helton Venicio Merito	1-117-898-163	Galilea	Habitante	Galilea	05-03-2022	Helton M.
3	Danielito Gómez Soto	100-001-101	Galilea	Habitante	Galilea	05-03-2022	Danielito
4	Isabel Encuentro	10-000-03119	Galilea	Habitante	Galilea	05-03-2022	Isabel E.
5	Alberto Vizcarra	101-011-687	Galilea	Habitante	Galilea	05-03-2022	Alberto V.
6	Rosario Encuentro	1010-040-6839	Galilea	Habitante	Galilea	05-03-2022	Rosario E.
7	Scarla Rojas	101-001-6822	Galilea	Habitante	Galilea	05-03-2022	Scarla R.
8	Germán Encuentro Camilo	100-001-972	Galilea	Habitante	Galilea	05-03-2022	Germán E.
9	Maria Encuentro Camilo	101-001-126	Galilea	Habitante	Galilea	05-03-2022	Maria E.
10	Alberto Encuentro Camilo	10-349-137	Galilea	Habitante	Galilea	05-03-2022	Alberto E.
11	Alberto E.	100-001-289	Galilea	Habitante	Galilea	05-03-2022	Alberto E.
12	Jose Tavira P.	10-001-291	Galilea	Habitante	Galilea	05-03-2022	Jose Tavira P.
13	Decimo Encuentro	10-010-245	Galilea	Habitante	Galilea	05-03-2022	Decimo Encuentro
14	Brasimo Encuentro	102-001-8038	Galilea	Habitante	Galilea	05-03-2022	Brasimo E.
15	Yanet Encuentro Encuentro	10-348-935	Galilea	Habitante	Galilea	05-03-2022	Yanet E.
16	Jose Encuentro Encuentro	102-001-8030	Galilea	Habitante	Galilea	05-03-2022	Jose E.
17	Julio Encuentro Encuentro	102-010-311	Galilea	Habitante	Galilea	05-03-2022	Julio E.
18	Sofia Encuentro Encuentro	10-345-421	Galilea	Habitante	Galilea	05-03-2022	Sofia E.
19	Monseñor Encuentro Encuentro	102-010-299	Galilea	Habitante	Galilea	05-03-2022	Monseñor E.
20	Laura Encuentro Encuentro	10-310-298	Galilea	Habitante	Galilea	05-03-2022	Laura E.
21	Alberto Encuentro Encuentro	102-011-115	Galilea	Operario	Galilea	05-03-2022	Alberto E.

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LISTADO DE ASISTENCIA ENTREVISTAS

icontec

Nombre del programa: Planeta Azuladero con P. Rosendo
 Lugar: Colombia Fecha: 05-03-2021

Facilitador: Claudia Polindara - Julián Ortiz

Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Roberto Domínguez	19007547	Colpco	Habitante	Colpco	05-03-2021	
2	Clauván Salas	11223938-6	Colpco	Habitante	Colpco	05-03-2021	
3	Alejandra Hernández	11222859-5	Colpco	Habitante	Colpco	05-03-2021	
4	Verónica Jiménez	1131146-167	Colpco	Habitante	Colpco	05-03-2021	
5	Edilma Jiménez	11410187-5	Colpco	Habitante	Colpco	05-03-2021	
6	Freddy Díaz	1121106-166	Colpco	Habitante	Colpco	05-03-2021	
7	Willy Carlos Camacho	11122814-6	Colpco	Habitante	Colpco	05-03-2021	
8	Uziel Rodríguez	19001557	Colpco	Habitante	Colpco	05-03-2021	
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LISTADO DE ASISTENCIA ENTREVISTAS

icontec

Nombre del programa: Comisión Colmenar
 Lugar: Colombia Fecha: 08-03-2021/03/2021 - 08-03-2021

Facilitador: Laura Gómez

Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Javier Pachonito Ruiz	1121106-655	COPACO	100% Mts	COPACO	08-03-2021	
2	Alejandra Hernández S	1121106-182	COPACO	100% Mts	COPACO	08-03-2021	
3	José de Serrano J	19001290	COPACO	100% Mts	COPACO	08-03-2021	
4	Plutarco Gómez	11410076-61	COPACO	100% Mts	COPACO	08-03-2021	
5	Edilma Jiménez	11211012-9	COPACO	100% Mts	COPACO	08-03-2021	
6	Alcides Vizcarra	40147-153	COPACO	100% Mts	COPACO	08-03-2021	
7	Edilma Jiménez	19001292	COPACO	100% Mts	COPACO	08-03-2021	
8	José Adriano D	1121106-196	COPACO	100% Mts	COPACO	08-03-2021	
9	José Adriano D	1121106-196	COPACO	100% Mts	COPACO	08-03-2021	
10	Edilma Jiménez	1121106-196	COPACO	100% Mts	COPACO	08-03-2021	
11	Plutarco Gómez	19001290	COPACO	100% Mts	COPACO	08-03-2021	
12	Rafael Suanal D	11111920282	COPACO	100% Mts	COPACO	08-03-2021	
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LISTADO DE ASISTENCIA ENTREVISTAS



Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Juan Carlos Escobar	109138400-70	San Rafael	Habitante	San Rafael	06-03-2012	San Rafael
2	Pedro Oscar Guarrulla Y.	113397000	San Rafael	Habitante	San Rafael	06-03-2012	Guarrulla
3	Edgar de la Cruz Fuehrer	1010147732	San Rafael	Habitante	San Rafael	06-03-2012	Fuehrer
4	Juan Guillermo Fuehrer	1090201785	San Rafael	Habitante	San Rafael	06-03-2012	
5	Juan Guillermo Fuehrer	1007977000	San Rafael	Habitante	San Rafael	06-03-2012	
6	Wilson Angel Guarrulla C.	2463887979	San Rafael	Habitante	San Rafael	06-03-2012	Guarrulla
7	Juan Manuel Guarrulla C.	7193602658	San Rafael	Habitante	San Rafael	06-03-2012	Guarrulla
8	Alfredo Cerdano	190102751	San Rafael	Habitante	San Rafael	06-03-2012	Alfredo
9	Alfredo Cerdano	1092093714	San Rafael	Habitante	San Rafael	06-03-2012	Alfredo
10	Willy M. Escrivano Y.	1010108656	San Rafael	Habitante	San Rafael	06-03-2012	Escrivano
11	Darley Cerdano	1003119751	San Rafael	Habitante	San Rafael	06-03-2012	Darley
12	Flor Cerdano	1015017155	San Rafael	Habitante	San Rafael	06-03-2012	Cerdano
13	Leomar Cerdano Martínez	308630455	San Rafael	Habitante	San Rafael	06-03-2012	Leomar
14	Miribel Cerdano	1072578072	San Rafael	Habitante	San Rafael	06-03-2012	Miribel
15	Rafael Cerdano 00816	2036902710	San Rafael	Habitante	San Rafael	06-03-2012	Rafael
16	Willy M. S.	101003764	San Rafael	Habitante	San Rafael	06-03-2012	Willy
17	Natalia G. J. de C.	101003764	San Rafael	Habitante	San Rafael	06-03-2012	Natalia
18	Yolanda Vélez C.	1010041184	San Rafael	Habitante	San Rafael	06-03-2012	Yolanda
19	Josefina Cerdano	*	San Rafael	Habitante	San Rafael	06-03-2012	Josefina
20	Guillermo Sánchez	*	San Rafael	Habitante	San Rafael	06-03-2012	Guillermo
21	Germinal Vélez	*	San Rafael	Habitante	San Rafael	06-03-2012	Germinal

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LISTADO DE ASISTENCIA ENTREVISTAS



Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Amelia Cerdano Gomida	1193138763	San Rafael	Habitante	San Rafael	06-03-2012	Amelia
2	Elmer B. B. S.A.P	San Rafael	Habitante	San Rafael	06-03-2012	Elmer	
3	César María Cerdano	111100583	San Rafael	Habitante	San Rafael	06-03-2012	César
4	Patricia Cerdano Gómez	111100583	San Rafael	Habitante	San Rafael	06-03-2012	Patricia
5	Miriam Cerdano Gómez	1172808179	San Rafael	Habitante	San Rafael	06-03-2012	Miriam
6	Alex Cerdano Vélez	111100583	San Rafael	Habitante	San Rafael	06-03-2012	Alex
7	Alfredo Cerdano	1092093714	San Rafael	Habitante	San Rafael	06-03-2012	Alfredo
8	Joséfa Cerdano Pe.	San Rafael	Habitante	San Rafael	06-03-2012	Joséfa	
9	Guillermo Cerdano	1127387820	San Rafael	Habitante	San Rafael	06-03-2012	Guillermo
10	J. M. S. Y. Cerdano	1093138763	San Rafael	Habitante	San Rafael	06-03-2012	J. M. S.
11	Ruben Tito Vélez	1111711047	San Rafael	Habitante	San Rafael	06-03-2012	Ruben
12	Carmen Elias Cerdano	*	San Rafael	Habitante	San Rafael	06-03-2012	Carmen
13	Luis Enrique Cerdano	110047241	San Rafael	Habitante	San Rafael	06-03-2012	Luis
14	Fabio Cerdano Silva	111100583	San Rafael	Habitante	San Rafael	06-03-2012	Fabio
15	Tiberto Chichicu Mendoza	119102267	San Rafael	Habitante	San Rafael	06-03-2012	Tiberto
16	Willy Cerdano M.	11228781024	San Rafael	Habitante	San Rafael	06-03-2012	Willy
17	Diego O. Andrade Cerdano	1102818162	San Rafael	Habitante	San Rafael	06-03-2012	Diego
18	Verly Vélez Cerdano	111114772	San Rafael	Habitante	San Rafael	06-03-2012	Verly
19	Pedro Cerdano Gómez	11128578057	San Rafael	Habitante	San Rafael	06-03-2012	Pedro
20	Juan Gragnani Sánchez	1122818158	San Rafael	Habitante	San Rafael	06-03-2012	Juan
21	J.	*					

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LISTADO DE ASISTENCIA ENTREVISTAS

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Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	José Albeiro Yunque	1.721.100.567	San Rafael	Habitante	San Rafael	06-03-2022	
2	Guillermo Bonn (Miguel)	1001002052	San Rafael	Habitante	San Rafael	06-03-2022	
3	Josémaría Serrano Bucio	712.092.009	San Rafael	Habitante	San Rafael	06-03-2022	
4	Thierry (Edwin) Sotelo	1.118.662.555	San Rafael	Habitante	San Rafael	06-03-2022	
5	Keisha Praga Soto	1122.898.024	San Rafael	Habitante	San Rafael	06-03-2022	
6	Monica Lucero Cuellar		San Rafael	Habitante	San Rafael	06-03-2022	
7	Cludia Chicho Fernández	42.575.411	San Rafael	Habitante	San Rafael	06-03-2022	
8	Hernán Yuhuechach	1122.898.029	San Rafael	Habitante	San Rafael	06-03-2022	
9	Yuliana Yeguina		San Rafael	Habitante	San Rafael	06-03-2022	
10	Edwin Serrano Fernández	80.447.967	San Rafael	Habitante	San Rafael	06-03-2022	
11	Alexander León Vásquez A.	0.010.340	San Rafael	Habitante	San Rafael	06-03-2022	
12	José César Gómez Gómez	1171.818.061	San Rafael	Habitante	San Rafael	06-03-2022	
13	Jefferson Cesar Vásquez	14.012.026	San Rafael	Habitante	San Rafael	06-03-2022	
14	Yago Jhony Gómez	162.001.772	San Rafael	Habitante	San Rafael	06-03-2022	
15	Abelina Tizapán		San Rafael	Habitante	San Rafael	06-03-2022	
16	Celio Chicho	10.010.073	San Rafael	Habitante	San Rafael	06-03-2022	
17	Clyvia Cedeño	19.009.003	Administración	Habitante	San Rafael	06-03-2022	
18	Yolocra		San Rafael	Habitante	San Rafael	06-03-2022	
19	Fabián Olivo C.		San Rafael	Habitante	San Rafael	06-03-2022	
20	Andrés Cedeño	97.018.780.08	San Rafael	Habitante	San Rafael	06-03-2022	
21	Olivia Gómez	12.523.761	San Rafael	Habitante	San Rafael	06-03-2022	NO FIRMA

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LISTADO DE ASISTENCIA ENTREVISTAS

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Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Alberto Cárdenas Rojas	14.002.257	Chavero	Capitán	Chavero	07-03-2022	
2	Guadalupe Gómez Bui	1121.106.782	Chavero	Habitante	Chavero	07-03-2022	
3	Silvana Gómez Gómez	1193.507.637	Chavero	Habitante	Chavero	07-03-2022	
4	Manuel Collado	1121.006.101	Chavero	Habitante	Chavero	07-03-2022	
5	Selvadina Correa	13.001.934	Chavero	Habitante	Chavero	07-03-2022	
6	Guillermo Díaz	132.714.580.02	Chavero	Habitante	Chavero	07-03-2022	
7	Angelica Gómez	1121.002.31	Chavero	Habitante	Chavero	07-03-2022	
8	Edgar Gómez	118.002.653.02	Chavero	Habitante	Chavero	07-03-2022	
9	Aldo Cárdenas Gó	18.031.06.8	Chavero	Habitante	Chavero	07-03-2022	
10	Federación Francisco	1.946.100.00	Chavero	Habitante	Chavero	07-03-2022	
11	Arnoldo Gómez Gómez	12.517.001	Chavero	Habitante	Chavero	07-03-2022	
12	Luis Roselino	1.121.720.207	1' Agosto	Habitante	Chavero	07-03-2022	
13	Cecilia D. Gómez	1.126.000.00	1' Agosto	Habitante	San Agosto	07-03-2022	
14	Patricia Gómez Gómez	12.517.001	1' Agosto	Habitante	San Agosto	07-03-2022	
15	Lucrécia Roselino Gómez	12.510.208	1' Agosto	Habitante	San Agosto	07-03-2022	
16	Isabel Gómez Gómez	12.510.661	1' Agosto	Habitante	San Agosto	07-03-2022	
17	Edy Lourdes Gómez R.	12.510.963	1' Agosto	Habitante	San Agosto	07-03-2022	
18	Emilia Gómez Gómez	1.901.137	1' Agosto	Miembro	1' Agosto	07-03-2022	
19	Edmundo Gómez Gómez	19.003.237	1' Agosto	Miembro	1' Agosto	07-03-2022	
20	Wenceslao Gómez Gómez	11.981.437.09	1' Agosto	Miembro	1' Agosto	07-03-2022	
21	Rosy Gómez Gómez	11.056.533	1' Agosto	Miembro	1' Agosto	07-03-2022	

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LISTADO DE ASISTENCIA ENTREVISTAS



Nombre del programa: Planeta Agradecido Bajos Res. Guina P. Negro
 Lugar: Barrio Guina Fecha: 07-03-2017

Facilitador: _____

Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Dionisia milena tellez	1010333407	Habitante		Dabajito, 100	07-03-2017	Milena
2	Miguel J. Tachón Sandoval	103-3616353	Habitante		Dabajito, 100	07-03-2017	Miguel
3	Monseñor Agustín	1715553584	Habitante		Dabajito, 100	07-03-2017	Monseñor
4	Oliver Camilo Francisco	1713562100	Habitante		Dabajito, 100	07-03-2017	Oliver
5	Ariana Antonio P. Cornejo	1113211923	Habitante		Dabajito, 100	07-03-2017	Ariana
6	Mario Antonio Cornejo	421010220	Habitante		Dabajito, 100	07-03-2017	Mario
7	Dulce Lucía Estimación	421509746	Habitante		Dabajito, 100	07-03-2017	Dulce
8	Nicolas Camacho Sánchez	40-517755	Habitante		Dabajito, 100	07-03-2017	Nicolas
9	Adolfo Camacho C.	170021689	Habitante		Dabajito, 100	07-03-2017	Adolfo
10	Juan Carlos Llorente	24-719103	Habitante		Dabajito, 100	07-03-2017	Juan
11	Ricardo Benavides G.	11101045265	Habitante		Dabajito, 100	07-03-2017	Ricardo
12	Edgardo C. Camacho	17011056160	Habitante		Dabajito, 100	07-03-2017	Edgardo
13	Orlando Grasero L.	1121106194	Habitante		Dabajito, 100	07-03-2017	Orlando
14	Miguel Angel Camacho	17111081604	Habitante		Dabajito, 100	07-03-2017	Miguel
15	Geraldo Camacho Y.	19-010391	Habitante		Dabajito, 100	07-03-2017	Geraldo
16	Ramundo Camacho	19-001242	Habitante		Dabajito, 100	07-03-2017	Ramundo
17	Yessica Camacho	103-502160	Habitante		Dabajito, 100	07-03-2017	Yessica
18	Soriano Cordero	11141141206	Habitante		Dabajito, 100	07-03-2017	Soriano
19	Zulma Tomasi	1192897004	Habitante		Dabajito, 100	07-03-2017	Zulma
20	Priscila Yamileth Vaca	42-510-300	Habitante		Dabajito, 100	07-03-2017	Priscila
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LISTADO DE ASISTENCIA ENTREVISTAS

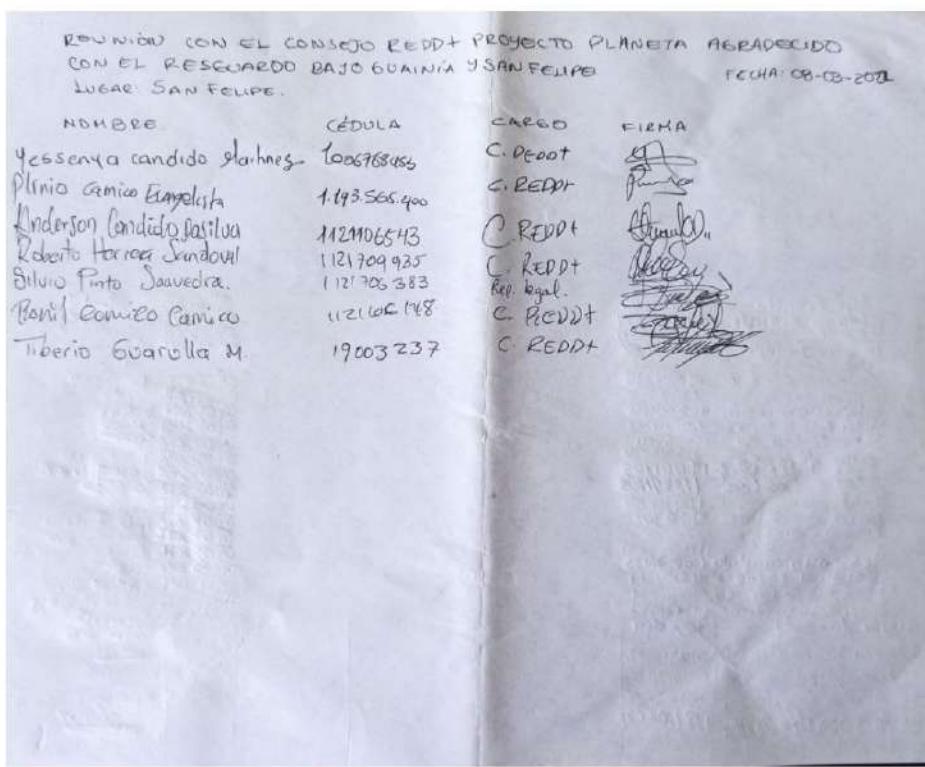


Nombre del programa: PLANETA AGRADECIDO CON EL RETORNADO DE CARBONO
 Lugar: 1 AGOSTO Fecha: 09 - 03 - 2017

Facilitador: LUCIA SANCHEZ, YOLANDA ORTIZ, ELIO ORTIZ, OLGA LIMA

Nº	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Elio Ortiz	1119-861411				07-03-2017	E. Ortiz
2	Edmundo Bernalista	1119-866524				07-03-2017	Edmundo
3	Edmundo Bernalista	1119-866550				07-03-2017	Edmundo
4	Yolanda Nuria Lopez	1133-919-105				07-03-2017	Yolanda
5	Carmen Leonel Leonel	1721611142				07-03-2017	Carmen
6	Erika Camacho (camino)	4715041371				07-03-2017	Erika
7	Wilson Venecia	1700202340				07-03-2017	Wilson
8	Karolina Estefany Cedeno	1150044406				07-03-2017	Karolina
9	Victor Antonio Rueda G.	1123-506225				07-03-2017	Victor
10	Edmundo Bernalista	1121105741				07-03-2017	Edmundo
11	Elio Ortiz	1119-919-105				07-03-2017	E. Ortiz
12	Elio Ortiz	113391105				07-03-2017	E. Ortiz
13	Elio Ortiz	113391105				07-03-2017	E. Ortiz
14	Paula deno decanta	12-1104461				07-03-2017	Paula
15	Elizabeth Candido Montes	42-910-305				07-03-2017	Elizabeth
16	Francesca Arriagada	4202066000				07-03-2017	Francesca
17	Yessica Cordero	1117-316-299				07-03-2017	Yessica
18	Yessica Cordero	100-0150483				07-03-2017	Yessica
19	Edwin Granda Rodriguez	02-510-294				07-03-2017	Edwin
20	Luzbelly Mayra Pani	1117161751				07-03-2017	Luzbelly
21	Lucero Diaz de la Torre	1124-96047				07-03-2017	Lucero
22	Julio Acosta	1120-4809				07-03-2017	Julio
23	Diana Solozá Bustillo	1010413512				07-03-2017	Diana
24	Aracelysjeni Desantes	1133919015				07-03-2017	Aracelysjeni
25	Aracelysjeni Desantes E.	43-542687				07-03-2017	Aracelysjeni
26	Luis Oswaldo Gomez	1121106637				07-03-2017	Luis O. Gomez
27	Lucila Cundido	4121-10678				07-03-2017	Lucila C. M.

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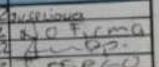
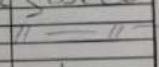
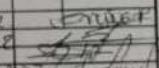
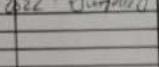
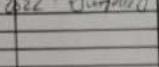
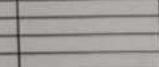


LISTADO DE ASISTENCIA ENTREVISTAS

Facilitador: Isaías Gómez

Nombre del programa: Comunidad Povenir - Manizales

Lugar: Comunidad Povenir - Manizales Fecha: 09/03/22

N.	Nombre	Cédula	Empresa	Cargo	Dirección	Fecha de Entrevista	Firma
1	Araceli Ruiz F.	1121106481		Miembro	Povenir M.	08/03/22	
2	Maya Túro Calmado	12.547.51		Miembro	Povenir M.	08/03/22	
3	Aurelio Sánchez	19001294		Miembro	Povenir M.	08/03/22	
4	José Eleazar G.	1121106179		Capitán	Povenir M.	08/03/22	
5							
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8	101031701						
9	Jony Soto Acosta J.	4010888104		Directivo Seccional	CDA	10/03/22	
10	Galán Pumariega J.	1121004766	Cooperación	SAPOC	10/03/22		
11	Timoteo Hernández	19001812	Asociado	Cooperación	10/03/22		
12	Yuber Pérez Torres B.	1120873	Personal	PERSONALIZO	10/03/22		
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