




**Verification and certification report form for
CDM project activities
(Version 02.1)**

Complete this form in accordance with the instructions attached at the end of this form.

BASIC INFORMATION

Title and UNFCCC reference number of the project activity	Southern Nicaragua CDM Reforestation Project Reference number: 3970
Version number of the verification and certification report	2
Completion date of the verification and certification report	11/02/2019
Monitoring period number and duration of this monitoring period	Second monitoring period: 07/01/2012 to 31/12/2017
Version number of the monitoring report to which this report applies	02
Crediting period of the project activity corresponding to this monitoring period	04/07/2003-03/07/2033
Project participants	<ul style="list-style-type: none"> - Italy: Government of Italy - Ministry for the Environment, Land and Sea. - France: Eco-Carbone S.A.S. - Japan: The Tokyo Electric Power Company Holdings, Inc, Idemitsu Kosan Co., Ltd., Japan Iron and Steel Federation (JISF), Japan Petroleum Exploration Co., Ltd.(JAPEX), The Okinawa Electric Power Co., Inc. Sumitomo Chemical., Sumitomo Joint Electric Power Co., Ltd., Suntory Holdings Limited - Spain: Kingdom of Spain - Ministry for the Ecological Transition & Ministry of Economy and Business - Luxembourg: Ministry of Sustainable Development and Infrastructure
Host Party	Nicaragua Authorized Participants: Novelteak AG
Applied methodologies and standardized baselines	AR-AMS0001 ver. 5 "Simplified baseline and monitoring methodologies for small-scale afforestation and reforestation project activities under the clean development mechanism implemented on grasslands or croplands"
Mandatory sectoral scopes linked to the applied methodologies	14
Conditional sectoral scope(s) linked to the applied methodologies	-
Estimated amount of GHG emission reductions or GHG removals for this monitoring duration in the registered PDD	250,315 tCO ₂ -e

Certified amount of GHG emission reductions or GHG removals for this monitoring period	143,121 tCO ₂ e
Name and UNFCCC reference number of the DOE	AENOR INTERNACIONAL S.A.U Reference number: E-0021
Name, position and signature of the approver of the verification and certification report	José Magro Environmental Manager 

SECTION A. Executive summary

AENOR Internacional S.A.U (hereinafter AENOR) has performed the verification of the net anthropogenic GHG removals reported for the “Southern Nicaragua CDM Reforestation Project” (UNFCCC Registration Ref. No. 3970) for the period 07/01/2012-31/12/2017.

The project was initially based on the reforestation of 813 ha with teak and native wood species in Southern Nicaragua to reduce GHG emissions, however the project area was reduced during the first verification event to 747.94 ha, 65.06 ha were unsuccessful and PPs decided to remove them from the project boundary. Therefore, for the present monitoring period 747.94 ha have been established in the different strata specified in the monitoring report.

The reforestation is carried out on former pasturelands aiming to contribute to the sustainable development of Nicaragua through reforestation to generate sustainable wood supplies to reduce pressure on natural forests and to serve as carbon sink and generating new employment opportunities for rural areas.

The main specie planted under the project is teak (*Tectona grandis*), but there are also a variety of valuable native species. Most of these native species have become rare or threatened due to overexploitation of natural forest in Central America.

This is the second verification event, then, tCERs have been issued from previous verification. The verification team confirms that the current verification and certification is for the first time in the current commitment period. Likewise, AENOR confirms that all net anthropogenic GHG removals achieved since the start of the project activity are allocated to the commitment period in which the monitoring period ends. (Paragraphs 385 and 386 VVS version 02.0).

The scope of the Verification

The verification, as an independent and objective review, shall assess and verify that the implementation of the project activity and the steps taken to report emission reductions comply with the CDM criteria and relevant guidance provided by the CMP and the CDM Executive Board.

The verification shall:

1. Ensure that the project activity has been implemented and operated as per the registered PDD /1/ and that all physical features (technology, project equipment, and monitoring and metering equipment) of the project are in place. It is, therefore, necessary to:

- Interview relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the monitoring plan /2/.
- Check the monitoring equipment, including calibration performance and observations of monitoring practices, against the requirements of the registered PDD and the selected methodology.
- Check that the manual operating provisions are duly followed (processes, routines, instructions, forms and the like).

2. Ensure that the monitoring report /4/ and other supporting documents such as spreadsheet calculation for the ERs /5/, GIS package /6/ provided are complete and verifiable and in accordance with applicable CDM requirements. It is, therefore, necessary to:

- Review relevant documentation and conduct an on-site visit.
- Review data and information presented to verify their completeness.
- Review indicators that must be addressed in the monitoring plan.
- Review the monitoring plan and monitoring methodology, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures.

3. Ensure that actual monitoring systems and procedures comply with the monitoring systems and procedures described in the monitoring plan and the approved methodology, carrying out:

- A review of information flows for generating, aggregating and reporting the monitoring parameters.
- A cross-check between information provided in the monitoring report and data from other sources such as plant logbooks, inventories, purchase records or similar data sources.
- A review of calculations /4/ and assumptions made in determining GHG data and emission reductions.
- A review of the project documentation provided by the project participant to check that it is based upon both quantitative and qualitative information on emission reductions. Quantitative information comprises the reported numbers in the monitoring report submitted to the DOE. Qualitative information comprises information on internal management controls, calculation procedures, and procedures for transfer of data, frequency of emissions reports, and review and internal audit of calculations.

4. Evaluate the data recorded and stored as per the monitoring methodology, carrying out:

- An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.
- An identification of quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.

5. Identify and inform the project participant of any concerns related to the project's activity and operation conformance with the registered project design document. The project participant shall address the concerns and supply additional relevant information.

6. Provide a verification report to the project participant, the Parties involved and the CDM Executive Board. The report shall be made publicly available.

The verification is not meant to provide any consultancy services to the client. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the monitoring report.

AENOR, based on the Specific Instruction for the Validation, verification and certification of clean development mechanism (CDM) project activities (IE/DTC/039), /7/ which is in turn based on the CDM Validation and Verification Standard for project activities version 02.0 (VVS) /7/, has used a risk-based approach to the verification, focusing on the identification of significant risks for the generation of CERs and verifying the mitigation measures for these issues.

Verification Process and Conclusion

The verification was performed through means of the requirements of validation and verification standard for project activities Version 02.0, the applied methodology /9/, and relevant CDM rules /10-13/. The process of the verification includes:

- I. A desk review of the monitoring report and all support documents.
- II. Follow-up interviews and site inspection.
- III. The resolution of outstanding issues and the issuance of the verification report and statement.

The verification of the emission reductions has assessed all factors and issues that constitute the basis for emission reductions from the project. These include:

- The emission reduction calculations and the relevant data records.
- The calibration/maintenance records for the monitoring equipment.
- The management systems to support the project operation and monitoring.

The audit team took into consideration the registered PDD and verified that it has been adequately considered during this verification. Moreover, AENOR also checked during the verification activities the final monitoring report for the first verification event /3/ in order to verify the consistency in the implementation of the project. After checking the documents provided by PP, AENOR deems that the monitoring system is in place and the emission reductions are calculated without material misstatements.

The quality assurance of the data used in the calculation of the emission reduction was verified during the on-site visit. The implementation of the project was also verified and the proper use of the scales and procedure controls were tested.

Calibration and maintenance evidence allowed the AENOR team to verify that the scales worked correctly during the monitoring period and when errors were detected conservative assumptions were applied.

The GHG emission reductions were thus calculated correctly based on the approved methodology AR-AMS0001 version 05, the final version of the monitoring report and formulas given in the registered PDD and the monitoring plan. Therefore, in AENOR's opinion, the GHG emissions reductions reported for the project in the latest version of the monitoring report are correct.

All Corrective Action Requests (CAR) and Clarification Actions (CL) for the current monitoring period have been checked by the verification team and have been adequately resolved. This is the second verification event and there are not pending issues from the previous verification period.

The verification team confirms that the current verification and certification is for the first time in the current commitment period.

In opinion of the verification team, the net anthropogenic GHG removals reported for the project are fairly stated and they are calculated correctly on the basis of the approved monitoring methodology AR-AMS0001 (version 05) and the monitoring plan contained in the registered PDD.

AENOR Internacional S.A.U is able to certify that the net anthropogenic GHG removals by sinks from the "Southern Nicaragua CDM Reforestation Project" during the period 7 January 2012 to 31 December 2017 amount to 143,121 tCO₂eq.

SECTION B. Verification team, technical reviewer and approver

B.1. Verification team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Team Leader, verifier and technical expert	IR	Fuentes	José Luis	AENOR	Yes	Yes	Yes	Yes
2.	Verifier	IR	Llorente	Elena	AENOR	Yes			Yes
3.	Verifier	IR	Arribas	Javier	AENOR	Yes			Yes

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

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of DOE or outsourced entity)
1.	Technical reviewer	IR	Pellitero	Marcelino	AENOR
2.	Technical expert	IR	Torres	Asier	AENOR
3.	Approver	IR	Magro	José	AENOR

SECTION C. Application of materiality

AENOR verification team has considered the CDM requirements on materiality concept according to:

- Decision 9/CMP.7 Materiality standard under the clean development mechanism.
- CDM Validation and Verification Standard (VVS) for project activities version 02.0
- Guideline: Application of materiality in verifications version 02.0 /21/

“Southern Nicaragua CDM Reforestation Project” is a small-scale A/R CDM project activity achieving total emission reductions of 143,121 tCO₂eq for the whole monitoring period, i.e, from 7 January 2012 to 31 December 2017 which means less than 30,000 tons of CO₂e per year; as such, a 5 per cent materiality threshold is applied for this verification as per VVS.

C.1. Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	Human errors in the data collection and data aggregation	Low	<p>The potential risk of data collection and aggregation has been identified in the course of monitoring system implementation. However the following measures were taken in order to minimize the risks:</p> <ul style="list-style-type: none"> • Cross-check of data • Plausibility checks of various parameters. • Appropriate archiving system • Clear allocation of responsibilities • Application of CDM Management system procedures. • Usage of standard software solutions (Spreadsheets) • Limited access to IT systems • Data protection procedures 	<p>The additional verification testing performed is described. Testing may include:</p> <p>Check of data aggregation steps</p> <ul style="list-style-type: none"> • Counter-calculation • Data integrity checks by means of graphical data analysis and calculation of specific performance figures • Check of management system certification • Check of data archiving system • Check of application of Management system procedures. <p>The conclusions should be noted in the verification protocol where errors and uncertainties are highlighted.</p>
2	Errors in the raw data generation/calculation methods	Low	<p>The potential risk of raw data generation and calculation methods was identified in the course of verification event. However the following</p>	<p>The additional verification testing performed is described. Testing may include:</p> <ul style="list-style-type: none"> • Sample cross checking of manual transfers of data. • Recalculation

			<p>measures were taken in order to minimize the risks:</p> <ul style="list-style-type: none"> • State of the art equipment • Process control automation • Internal data review • Regular visual inspections of monitoring equipment • Only skilled and trained personnel operates the relevant equipment • Daily raw data checks • Immediate exchange of dysfunctional equipment • Stand-by duties is organized. • Training • Internal audit procedures • Internal check of QA/QC measures of involved Third Parties • Advanced calculation and reporting tools. • A complete structure for CDM coordination is defined for CDM related calculations. • Usage of tested / counterchecked Excel spreadsheets • Involvement of external consultants 	<ul style="list-style-type: none"> • Spreadsheet to check links and equations • Inspection of calibration and maintenance records for key equipment, if applicable • Check sampling analysis results • Discussions with monitoring crews who have detailed knowledge of process uncertainty/error bands. • Site visit and checks of plots, equipment, technical data sheets, counter-check of raw data and commercial data, CDM management system, CDM related procedures • Application of CDM management system procedures • Check of trainings • Check of responsibilities • Check of QA/QC documentation / evidence of involved Third Parties • Countercheck on the basis of own calculation. • Plausibility checks
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C.2. Consideration of materiality in conducting the verification

The verification has been performed through a desk review and on-site inspection including interviews with relevant personnel.

The verification activities in which risks were assessed are, the evaluations of:

- Monitoring system including calibration/maintenance of equipment.
- Calculation spreadsheets.
- Quality of raw data and procedures for its collection.
- Data flow.
- Data control procedures.

The risks identified were mitigated through the assessment of all sets of documents and calculation spreadsheets and the review of samplings of data collected. The verification plan was designed to take into account the risks from the activities detailed in the table above. Accordingly, testings above were carried out.

Some mistakes were identified and subsequently corrected. These findings are detailed in Appendix 4 and they were successfully closed. Therefore, related identified mistakes as listed in findings in Appendix 4 to this report have been determined to be immaterial. All identified inconsistencies and clarification requests have been successfully closed.

Based on the assessment carried out, AENOR confirms with a reasonable level of assurance that the claimed emission reductions are free from material errors, omissions or misstatements.

SECTION D. Means of verification

D.1. Desk/document review

The desk review involved a review of:

- Project documentation: registered PDD and registered PDD, final monitoring report for this first verification event.
- CDM project standard version for project activities 02.0/10/ and CDM project cycle procedure for project activities version 02.0./22/
- CDM Monitoring report form and the instruction for filling out the MR./23/
- Relevant decisions, clarifications and guidance from the CMP and the CDM Executive Board.
- The monitoring plan and the applied monitoring methodology, paying close attention to the sampling practices carried out by the PP and the quality assurance and quality control procedures.
- The data and information presented to verify their completeness, including the monitoring report and the measuring records of the different monitored parameters.
- The influence of data management and the quality assurance and quality control system on the generation and reporting of emission reductions.
- A comparison of the actual CERs claimed in the monitoring period with the estimate in the PDD, and explanation of any significant increase.

A complete list of all documents reviewed is attached in Appendix 3 of this report.

D.2. On-site inspection

Duration of on-site inspection: 01/10/2018 to 02/10/2018				
No.	Activity performed on-site	Site location	Date	Team member
1.	Confirmation of the on-site visit planning. Technical description of the project activity and GIS package. Clarifications related to monitoring procedures. Implementation schedule of project activity. Status of project implementation and changes in the project implementation or operation in relation to the registered PDD; Confirmation of the control of the project boundary. Organizational structure.	Novelteak AG Headquarter	01/10/2018	Jose Luis Fuentes
2.	A review of information flows for generating, aggregating and reporting the monitoring parameters; Interviews with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the monitoring plan in the registered PDD; A cross check between information provided in the monitoring report and logbooks, inventories, purchase records or similar data sources; A check of the monitoring equipment including calibration performance and observations of monitoring practices against the requirements of monitoring plan.	Farms: La Pimienta and La Javalina	02/10/2018	Jose Luis Fuentes

	<p>Monitoring of forest establishment and forest management: standard operating procedures in place, information flows from data collection to archiving and QA/QC measures;</p> <p>Monitoring of carbon stocks: stratification, foreseen sampling plan, standard operating procedures in place, information flows from data collection to archiving and QA/QC measures;</p> <p>The assumptions used for determining the net anthropogenic GHG removals by sinks; Confirmation that the quality control and quality assurance procedures were in Place.</p> <p>The verification team visited 7 plots in these nucleuses to check that the operational and data collection procedures were implemented in accordance with the monitoring plan of the registered PDD and verified the information flows for generating, aggregating and reporting the monitoring parameters. Furthermore, the monitoring equipment was checked in order to confirm that the monitoring practices followed the requirements of the registered PDD and the applicable methodology. Furthermore, AENOR performed a consistency check in order to verify the consistency of the previous measurement and the re-measurement, and to verify the correctness of the reported stand growth.</p> <p>Final meeting: Summary of main issues detected</p>			
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D.3. Interviews

No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Arce	Victor	Office Manager	1 and 2 October 2018	<p>A cross check between information provided in the monitoring report and logbooks, inventories, purchase records or similar data sources.</p> <p>A check of the monitoring equipment including maintenance performance and observations of</p>	Jose Luis Fuentes

					<p>monitoring practices against the requirements of monitoring plan.</p> <p>Monitoring of forest establishment and forest management: standard operating procedures in place, information flows from data collection to archiving and QA/QC measures;</p> <p>Monitoring of carbon stocks: stratification, foreseen sampling plan, standard operating procedures in place, information flows from data collection to archiving and QA/QC measures;</p>	
2.	Salinas	Zenia	World Bank	1 and 2 October 2018	<p>Status of project implementation and changes in the project implementation or operation in relation to the registered PDD;</p> <p>Confirmation of the control of the project boundary. Legal issues.</p>	Jose Luis Fuentes
3.	Mayorga	Alexander	Forestry Regent of La Javalina	2 October 2018	Monitoring activities, measurement of PSPs.	Jose Luis Fuentes

D.4. Sampling approach

Appendix 3 states the main documents checked during the verification process.

AENOR paid close attention to the review of the final version of the monitoring report for the present verification event, the calculation of the net anthropogenic GHG removals, the forest

inventory raw data, the implementation of the Standard Operating Procedures (SOP) for carrying out the forest inventory, the registered PDD, the validation report and the applicable approved methodology AR-AMS0001 (version 05).

AENOR also assessed other documentation related to the project design, the forest establishment and the forest management. AENOR verified a complete GIS package in order to confirm the project implementation and project boundary. The title of lands and right of use for the plots randomly selected were requested to the PP/27/. Likewise, the verification team reproduced with the monitoring crews the application of the procedures and protocols developed to measure the field parameters. /24-26/

During the desk review, AENOR verified all parameters in section D of the monitoring report and reproduced all calculations of the spreadsheet calculation (file called by PP: NPW-ARAMS0001V1 Report), hereinafter "spreadsheet calculations". AENOR verified equations and values fixed ex ante in the sheet "standard values" of the spreadsheet. Likewise, AENOR verified the correctness of equations applied in the sheet: "treebiomass" of the spreadsheet calculation for the teak and native species, different strata and for the above ground biomass and below ground biomass.

Regarding data collected during the forest inventory and applied in calculations for this verification event, AENOR performed a consistency check in order to verify the consistency of the previous measurement and the re-measurement of data collected during the inventories in the visited plots to verify the correctness of the reported stand growth.

Moreover, AENOR verified that the operational and data collection procedures were implemented in accordance with the monitoring plan of the registered PDD and verified the information flows for generating, aggregating and reporting the monitoring parameters. Furthermore, the monitoring equipment were checked in order to confirm that the monitoring practices followed the requirements of the registered PDD and the applicable methodology. Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.

Regarding the sampling approaches during the on-site visit, the verification team followed the Forest Stewardship Council standard /36/ on sampling which determines the number of plots to be verified considering the formula $x = 0.8 * (y)^{1/2}$

Where:

x=sample size for verification

y= total no. of sample plots of the project

By applying the above formula the sample size for the site visit is: $7 = 0.8 * (72)^{1/2}$.

The number of samples determined by PPs to achieve with the confidence level of 90% and precision of 10% was 72 although the PPs measured pretty more due to information is used for other needs such as silvicultural treatments.

A sample of 7 plots was finally selected by AENOR. 7 sample plots have been selected considering time and accessibility of plots during the site visit as the project area is quite large, the forest areas are spread in many small patches and the infrastructure is sometimes difficult due to safety conditions in Nicaragua. Nevertheless, AENOR selected plots covering more relevant strata. In the field, re-measurements were undertaken. The verification team observed the field team in measuring DBH and the use of GPS. Further, tree species determination was checked. The measurements were all within an acceptable margin considering human error. The verification team can conclude that measurements followed best forest practice.

D.5. Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring			

report form			
Compliance of the project implementation and operation with the registered PDD	3		
Post-registration changes			
Compliance of the registered monitoring plan with the methodologies including applicable tools and standardized baselines			
Compliance of monitoring activities with the registered monitoring plan	2	1	
Compliance with the calibration frequency requirements for measuring instruments			
Assessment of data and calculation of emission reductions or net removals			
Assessment of reported sustainable development co-benefits			
Global stakeholder consultation			
Others (please specify)			
Total	5	1	

SECTION E. Verification findings

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

Means of verification	The compliance of the monitoring report with the monitoring report form was verified through desk-review of last version of monitoring report, last version of applicable monitoring report form and CDM rules.
Findings	No findings were raised to the PP.
Conclusion	According to Paragraph 356 of VVS version 02.0, AENOR verification team confirms that the final version of the monitoring report was completed using the last version of the applicable monitoring report form and has followed the instructions for filling it attached at the end of the form.

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

There is not FAR from the previous verification.

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

Means of verification	<p>This is the second verification event.</p> <p>The compliance of the project implementation with the registered project design document was verified through the on-site visit and desk-review of documents provided by the project participants (All revised documents are listed in Appendix 3). The audit team reviewed the main technical features of the project activity, including all species to be planted, the densities of plantation, the project boundaries, the management activities/23-25/ The monitoring report details the planted areas per native and teak and by strata. Site visits to the selected plots and interviews with monitoring crew also allowed to AENOR confirmed the information in the registered PDD /26/.</p> <p>AENOR verified that project participant keeps the control over all project area (747.94 ha). The project is implemented according to the description presented in the registered PDD and the MP. No changes occurred during the present monitoring period.</p> <p>According to information in the final verification report and final monitoring report of the first verification event dated on 09/11/2012 /28/ and 07/9/2012, respectively, a minor change in project implementation occurred in line with EB 63, Annex 27 for the A/R CDM project activities and in line with the EB66, annex 24.</p> <p>The initially proposed planted area of 813 ha was reduced to 747.94 ha since an area of 65.06 ha was not replanted due to poor soil conditions and high mortality.</p>
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	<p>In accordance with EB guidelines (EB 63, Annex 27) and subsequently with EB 66, annex 24, the change was identified as minor in nature and therefore was addressed through the verification stage by the designated operational entity without submitting a notification or a request for approval. This change is correctly addresses in section B.2.6 of the current monitoring report.</p> <p>The audit team checked this matter during the site visit with the responsible personnel. Likewise, the audit team confirmed that the activity scheduled for replanting 59.02 ha in 2013 was not implemented but the PPs confirmed they are control by them and under the project boundary and removals were not requested for these 59.02 hectares.</p> <p>On the other hand, the project was validated as a small-scale project activity and AENOR confirms that remains as small scale A/R project as required by Decision 9/CMP.3.</p> <p>The host country of the project is Nicaragua, but following countries are also parties involved: Italy, France, Japan, Spain and Luxemburg.</p> <p>Novelteak AG is the project participant from Nicaragua and as AENOR could confirm during site visit is the entity in charge of operation and monitoring of the CDM project as stated in the monitoring report of the first verification event and the PDD.</p> <p>AENOR did not find any misstatement and confirmed that information regarding operation and implementation of the project monitoring is correct. This includes the exclusive right to perform the A/R activity with the aim of achieving net anthropogenic GHG acceptable under the legal system of the host country; and that the boundary of the A/R project activity geographically delineates exclusively the afforestation or reforestation project activity under the control of the project participants as required by the VVS.</p> <p>Therefore, AENOR is able to confirm that the project implementation is in accordance with the project description contained in the registered PDD /1/.</p> <p>The boundary as defined in the field was found to be consistent with the indications in the registered PDD as well as the GIS package. In the field, the boundary delineation was cross-checked by the audit team using a GPS unit. The most relevant documents assessed in order to confirm the project boundary were the followings:</p> <ul style="list-style-type: none"> • Overview maps of the location of the project area and boundaries. They are detailed in the monitoring report and the registered PDD • Digital boundary files in a Geographic Information System (GIS) • Field sheets including coordinates obtained from GPS point documenting the assessment of the audit team during the onsite visits. <p>AENOR confirms that the identified boundaries as documented in the registered PDD and attached documents are adequately defined for the project activity.</p> <p>Therefore, AENOR is able to confirm that the project implementation is in accordance with the registered PDD version 4 dated on 30 November 2010.</p>
Findings	<p>Three clarifications were requested to the project participant in this regard:</p> <p>A CL1 to provide maps of the three farms and GIS package, a CL 2 to provide information regarding roles and responsibilities of the personnel involved in the monitoring activities and a CL 5 was requested to provide further information on training of personnel involved in the project.</p>
Conclusion	<p>All clarifications CL1, CL2 and CL5 were closed as more information and evidence were provided to AENOR.</p> <p>According to paragraph 359 of VVS version 02.0, AENOR verification team</p>

	<p>confirms that:</p> <p>The implementation status and technology of the project are consistent with the registered PDD; the actual operation of the Project is as per the registered PDD; Information (data and variables) provided in the monitoring report is in accordance with that stated in the registered PDD.</p>
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E.4. Post-registration changes

E.4.1. Temporary deviations from the registered monitoring plan, applied methodologies or applied standardized baselines

No temporary deviations have been approved for this monitoring period or to be submitted with the request for issuance.

E.4.2. Corrections

No Corrections have been approved for this monitoring period or to be submitted with the request for issuance.

E.4.3. Change to the start date of the crediting period of the project activity

No changes to the start date of the crediting period have been notified for the monitoring period.

E.4.4. Inclusion of a monitoring plan

No inclusion of a monitoring plan has been approved for this monitoring period.

E.4.5. Permanent changes from registered monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardized baselines or other applied standards or tools

No Permanent changes have been approved for this monitoring period or to be submitted with the request for issuance.

E.4.6. Changes to the project design

No changes to the PDD have been approved for this monitoring period or to be submitted with the request for issuance.

E.4.7. Changes specific to afforestation and reforestation project activities

No changes specific to afforestation and reforestation project activities have been approved for this monitoring period or to be submitted with the request for issuance.

During the first monitoring period, there was a change that did not require prior approval taking into account the EB Guidelines from EB 66 annex 24 "Guidelines on accounting of specified types of changes in A/R CDM project activities from the description in registered project design documents" version 02.0 and its first version 01.0 from EB 63 annex 27. The change was related to item a) of the guidelines "Change in year-wise areas planted, possibly resulting in a part of the project area not being planted". The PPs decided to remove 65.06 hectares from the initially planted area of 813 ha, then, the planted area was reduced from 813 ha to 747.94 ha.

This post registration change was approved by the Board through the request of issuance process of the first verification on 15 November 2012 that approved the monitoring report with the reference WWOZ8G2N71HA5ROQY3PM5GFVF85T17 (reference given in the request of issuance form) Version 03 of 07/09/2012.

E.5. Compliance of the registered monitoring plan with the methodology including applicable tools and standardized baselines

Means of verification	AENOR is able to confirm that the monitoring plan contained in the registered PDD
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	<p>is in accordance with the approved methodology applied by the project activity, i.e. AR-AMS0001 ver. 5 including the applicable tools. AENOR performed a detailed comparison of data/variables of each parameter included in the monitoring plan required for the estimation of the net anthropogenic GHG removals by sinks.</p> <p>The compliance of monitoring plan with the monitoring methodology was verified by reviewing whether the CDM project activity was in accordance with the applied methodology and if any other monitoring aspect of the project activity that is not specified in the methodology was established. During the on-site visit, the audit team was able to review different records (all documents reviewed are detailed in appendix 3 below) and whether the monitoring methodology has been adequately considered and documented.</p> <p>The audit team verified the monitoring of reductions in GHG emissions to result from the proposed CDM project activity and whether it was implemented in accordance with the registered PDD. The project participant is recording the data and parameters following the monitoring methodology applied.</p> <p>The verification team reviewed:</p> <ul style="list-style-type: none"> • The monitoring of reductions in GHG emissions to result from the proposed CDM project activity was implemented in accordance with the Monitoring Plan contained in the registered PDD. • The monitoring plan and the applied methodology have been properly implemented and followed by the project participant. • All parameters stated in the monitoring plan, the applied methodology and relevant CDM EB decisions have been sufficiently monitored and updated. • The responsibilities and authorities for monitoring and reporting were in accordance with the responsibilities and authorities stated in the monitoring plan. <p>The audit team has verified that the monitoring of reductions in GHG emissions to result from the proposed CDM project activity is implemented in accordance with the monitoring plan contained in the registered PDD.</p>
Findings	No findings detected in this regard.
Conclusion	The audit team confirms that the revised monitoring plan is in accordance with the approved methodology applied by the CDM project activity, including applicable tools and EB Guidance, and no need for additional review or deviation has been identified.(paragraph 362 of the VVS version 02.0)

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

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

Means of verification	<p>Data and parameters fixed ex ante were verified through desk-review of final version of monitoring report and the registered PDD.</p> <p>The fixed parameters used for calculating the removals have been indicated and verified as follows:</p> <ul style="list-style-type: none"> • Stratum ID: Area that has a particular combination of soil type, climate, existing vegetation and land form Values applied from stratification map Stratum 1 - Area planted with teak for harvesting at 30 years Stratum 2 - Area planted with teak for harvesting at 18 years Stratum 3 - Area planted with native tree species • Sub-stratum ID: Area that has a particular year to be planted and a particular site quality under each stratum from stratification map: N03A, T04M, N04A, T05A, N05A, T05M, N06A, T06M, T03H, T06P, T03M, T13M, T03P. • Confidence level: Is the range of values (calculated in a sample) in which is the true value of the parameter with a given probability. Value applied 90% following the guidelines from the CDM EB (EB 68, Annex 31) that for all methodologies sets the maximum allowable relative margin of error of the mean, for estimation of aboveground tree biomass, to $\pm 10\%$ at 90% confidence level • Precision level: It is the probability of error. 10% applied from EB 68 annex 31.
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	<ul style="list-style-type: none"> Standard deviation of each stratum. Measure of centralization or dispersion of data. Number of sample plot. Quantity of permanent sample plots established. 648 PSPs. Sample plot ID. Numeric series ID of each permanent sample plot. Carbon fraction. Content of C of the dry matter in tn C/ t.d.m. Value=0.5. Default value from applicable methodology. <p>Verification of data generation, aggregation and recording in this case is not applicable since they are fixed parameters from the registered PDD. The value for the fixed parameters has been correctly used in calculation and reporting of emissions reductions for the monitoring period verified.</p>
Findings	No findings detected in this regard.
Conclusion	Data parameters fixed at validation, used for calculating the emission reduction, are in accordance with the registered PDD, IPCC reports and CDM requirements. All data sources and assumptions are appropriate and calculations are correct as applicable to the proposed CDM project activity.

E.6.2. Data and parameters monitored

Means of verification	<p>AENOR has verified that the project monitoring has been implemented; it has been carried out in accordance with the M.P of the registered PDD (paragraph 366 of the VVS version 02.0).</p> <p>Following the structure of the monitoring plan of an A/R project activity, AENOR has verified the implementation of the monitoring of the project boundary; the monitoring of the forest establishment and management; the implementation of the sampling and stratification provisions; and the implementation of the monitoring of the actual net GHG removals by sinks.</p> <p>It is worth noting that following the provisions of 'Guidelines on application of specified versions of AR CDM methodologies in verification of registered AR CDM project activities' (version 01.1) /18/ the project participant is required to monitor only data and parameters obtained from field measurement, and not being required to monitor data, parameters, or variables appearing as intermediate values in calculation steps and those taken from existing sources (e.g. published literature). Therefore, AENOR includes only a description of parameters which are monitored through field measurement.</p> <p>AENOR verified that the list of parameters in section D.2 of the monitoring report matches with the monitoring plan of the registered PDD for the second monitoring period and it also matches with the monitoring report of the first monitoring period.</p> <p>The audit team carried out a review of information flow for generating, aggregating and reporting the monitoring parameters to assess a completeness of monitoring in line with the monitoring plan and the applied methodology, including:</p> <ul style="list-style-type: none"> The measurement/determination method used. The parameters values in the monitoring report. In this regard, in this verification report are only detailed the values for some monitored parameters since most of them have multiple values in several sheets. However, information is provided regarding the documents which provide them. Relevant monitoring equipment, their features and the control and calibration/maintenance procedures. Significant inaccuracies occurred in case of measured or estimated values of some parameters. Measuring, reading and/or recording frequency. QA/QC procedures applied to prevent or identify and correct any errors or omissions in the reported monitoring parameters. <p>Data and monitored parameters were verified through the on-site visit and desk-review. The monitoring system and all applied procedures are in compliance with the monitoring plan and the applied methodology based on the information included</p>
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in the final monitoring report.

AENOR confirmed that the monitoring of the forest establishment and management has been carried out in accordance with the monitoring plan and formula contained in the registered PDD.

The list of all parameters monitored and the means of verification used are detailed as follows:

- Plot location. It is a parameter measured that give the geographic location of each permanent sample plot in Degrees, minutes and seconds and latitude, longitude projection (Datum WGS84).

The annex 1 of the M.R provides the plot location. The organization has an expert in image processing that was interviewed during the site visit. The GIS package was provided to AENOR. Likewise, during the site visit AENOR sampled 7 plots and took GPS coordinates and cross-checked with the GIS documents in order to check the consistency between documents. The total project area is 747.94 ha.

The PP has a protocol for measurement and installation of permanent sample plots and design of growth maps in plantations which have been applied for this monitoring event. This protocol includes the QC/QA procedures for collecting information of this parameter.

The GIS package was provided to AENOR showing values applied to the monitoring report for the present monitoring period. AENOR confirmed during the site visit through direct supervision, interviews with the GIS expert and through review of relevant documentation that the monitoring procedure for this parameter is in place. In addition, AENOR conducted the following actions: visited 7 randomly selected plots, confirming the accurate delineation of the planted area and the soundness of the polygon classification, crosschecked the gathered information with the GIS package and confirmed that they were consistent.

AENOR confirmed that plot locations in the final MR are correct and consistent with GIS package. No inconsistencies were detected between data sources and information in the final version of the monitoring report.

- Trees species. The identification of the species of each tree measured. AENOR verified during site visit for the sampled plots that trees planted were correctly identified and consistent with information used in calculations and formulas applied. This information is gathering every 5 years. No inconsistencies were detected.

The PP has a protocol for measurement and installation of permanent sample plots and design of growth maps in plantations which have been applied for this monitoring event. This protocol includes the QC/QA procedures for collecting information of this parameter.

- Age of plantation: Calculated in years and counted since the planted year. The annex 3 in the M.R provides age of plantation for all PSPs. During onsite visit the audit team verified the information by assessing the age of the plantation identified in the field records and spreadsheet calculations. No inconsistencies were detected.

This information is gathering every 5 years.

The PP has a protocol for measurement and installation of permanent sample plots and design of growth maps in plantations which have been applied for this monitoring event. This protocol includes the QC/QA procedures for collecting information of this parameter.

- Number of trees: The quantity of trees include in the sample plots is measured and gathering every 5 years. The number of trees measured was 11662 which is consistent with data in the spreadsheet calculations. No inconsistencies were detected.

The PP has a protocol for measurement and installation of permanent sample plots and design of growth maps in plantations which have been applied for this monitoring event. This protocol includes the QC/QA procedures for collecting information of this parameter.

- Diameter at breast height (DBH). The diameter at the breast height is measured in the field with diametric tape with accuracy ± 0.05 cm at every 5 years. Data cross checking is done in the sample plots. The Protocol for taking dendrometric measurement variables is correctly applied as AENOR verified during the site visit. Likewise, some measurements were taken when in presence of AENOR reproducing the monitoring activities during the site visit and DBH information gathered is reasonable and consistent with data from inventories provided to AENOR and detailed in the spreadsheet calculation. No inconsistencies were detected.
- Above ground biomass. The dry matter contained in each tree over the ground calculated in m³/ha from DBH field measurements. This data is gathered every 5 years. The audit team assessed the calculations provided and verified the sources of applied values and equations. No inconsistencies were detected
- Area of stratum. The actual area of each stratum is measured in ha every 5 years using the protocol for measurement and installation of permanent simple plots and design of growth maps in plantations. 2018. The audit team assessed the GIS shape files provided and verified the boundaries of the project area by using GPS devices. The data obtained in the field have been compared with the data provided by the client and no inconsistencies were detected.

The area of plantation by stratum is measured in hectares with GPS (GPS garmin 76csx, accuracy + 3 m). The values reported for the present monitoring period are the following:

Stratum Ha

N03A	6.97
N04A	12.81
N05A	2.1
N06A	0
T03H	48.44
T03M	55.28
T03P	20.55
T04M	251.46
T05A	0.2
T05M	146.17
T06M	113.98
T06P	30.98
T13M	59

Total area: 747.94 ha

AENOR held an interview with the GIS expert during the site visit where the most important values of parameters were checked. Likewise, the procedure and information flow was checked. The field monitoring crews are in charge of measuring areas with GPS, after the information is managed with a GIS and remote sensing package.

AENOR visited 7 randomly selected plots, confirming the accurate delineation of the planted area and the soundness of the polygon classification, crosschecked the gathered information with the GIS and confirmed that they were consistent.

AENOR confirmed that the reported values in the final MR and in the spreadsheet calculation are consistent with the values compiled in the GIS package. No inconsistencies were detected between data sources and information in the final version of the monitoring report.

	<ul style="list-style-type: none"> Project Boundary: The boundary of the project verified at the start of the project and at time of each field measurement is measured with GPS devices and project maps, every 5 years. The data obtained in the field have been compared with the data provided by the client. <p>AENOR confirmed during the site visit through direct supervision, interviews with the project entity and through review of relevant documentation /26/ /23/ /24-26/ that the monitoring procedure is in place and it is in compliance with the monitoring plan of the registered PDD.</p> <p>AENOR checked the values reported in the monitoring report and supporting documents (GIS package) and confirmed that they were consistent with the forest establishment database /23/. No inconsistencies were detected.</p> <p>Definitively, all data and supporting evidences were verified, which include:</p> <ul style="list-style-type: none"> Registered PDD Monitoring plan Final version of Monitoring Report Spreadsheet calculations Quality control of equipment GIS package Field records and others
Findings	<p>Two Clarifications were raised to the PPs in this regard and one CAR. The CL3 was raised to request further information on measurements and installation of PSPs. A CL4 was raised to request field measurements of DBHs taken in inventories and CAR 1 was raised due to inconsistencies detected between the monitoring report information and spreadsheet calculations.</p> <p>Appendix 4 summarizes the findings found during the verification process and how they were closed.</p>
Conclusion	<p>The two Clarifications were closed since PPs provided required information related to protocol for measurement and installation of permanent sample plots and design of growth maps in plantations as well as the field measurements for DBH that were also cross-checked during site visit reproducing calculations with PPs and taken similar measurements by the audit team in a sample of plots.</p> <p>Likewise, the CAR was closed since inconsistencies between the M.R and spreadsheet calculations were corrected.</p> <p>AENOR deems that the registered monitoring plan has been properly implemented and followed by the PP. The list of parameters above is consistent with the parameters in the monitoring plan of the registered PDD and the first monitoring report already issued and 'Guidelines on application of specified versions of AR CDM methodologies in verification of registered AR CDM project activities' (version 01.1).</p> <p>According to paragraphs 366 and 367 of VVS version 01.0, AENOR verification team confirms that the monitoring for the verified period has been carried out in accordance with the monitoring plan in the registered PDD. The applied methodology have been properly implemented and followed by the PP and all management and operational system parameters have been sufficiently monitored and updated.</p> <p>All parameters required by the monitoring plan have been measured / determined without material misstatements and in line with all applicable standards and relevant requirements.</p>

E.6.3. Implementation of sampling plan

Means of verification	<p>According to the monitoring plan of the registered PDD stratification will be carried-out in an ex-post basis on the type specie, age and growth. An ex post stratification is allowed by the applicable methodology but it shall be based on the actual implementation of the project. The management plan and the actual project operation and project implementation evidence the following strata: N03A; N04A,</p>
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	<p>N05A, N06A, T003H, T03M, T03P, T04M, T05A, T05M, T06M, T06P and T13M.</p> <p>Taking into account this requirement, the ex-post stratification was therefore established through the information coming from the geographic information system where all the information regarding these factors is recorded by PPs. The stratification in terms of growth was made using a grid of geo-referenced circular temporary sample plots, using the DBH information of those temporary sample plots and the IDW (inverse distance weighting) method, the growth stratification was obtained, resulting in areas for different growth categories according age and specie. After the on-site inspection and visiting 7 plots in the different strata AENOR deems that stratification criterion is reasonable as it aids to define homogenous groups, therefore reducing the variability of the estimation.</p> <p>Therefore, the ex-post stratification is in compliance with the provisions for stratification stated in the monitoring plan and the applied methodology.</p> <p>Regarding the sampling approach and taking into account the A/R Methodological Tool "Calculation of the number of sample plots for measurements within A/R CDM project activities" V.02.1 /13/ used by PP, a sampling would be carried-out via permanent sampling plots in order to achieve a 10% precision at a 90% confidence. AENOR verified that calculations meet the desired precision level.</p> <p>For the present monitoring period, considering the ex post data and the results from the application of the methodological tool the number of sampling plots should be 72, however, the number of plots sampled in the strata by the PP was 648 which is quite above of the required sample, then correct.</p> <p>The allocation of plots is provided in the monitoring report and the procedure for their distribution has been also provided to AENOR. AENOR, during the site visit, collected the location of the sample plots and confirmed the correctness of data. As commented before, at the present verification event, the PP is not requesting removals from strata N05A, N06A and T13M.</p> <p>In opinion of the AENOR verification team the sampling has been carried out in line with the methodology requirements and as per best forest practice.</p> <p>According to the information in the registered PDD a stratified sampling design is used to estimate the verifiable changes in carbon stocks in the carbon pools of the project and the corresponding sampling error. The monitoring data are based on the record of field measurements at each monitoring interval as per the monitoring frequency adopted for the pool.</p> <p>The PP uses permanent sample plots to estimate the changes in the biomass pool. The system applied is best adopted for the specific project conditions.</p> <p>It is to point out that only 72 sample plots are necessary as per methodology requirements, nevertheless the PP applied 648 sample plots. This leads to high precision of the final results. Likewise, the PP applied its internal quality control procedures and re-measured a sample of plots. Data were provided to AENOR. Then, AENOR deems that quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.</p>
Findings	No findings were raised
Conclusion	After checking the formula applied to calculate the sampling plots for the present verification period and crosschecked with the monitoring plan in the registered PDD and the applicable methodological tool, AENOR deems that sampling efforts and surveys are in compliance with the validated sampling plan and monitoring plan in the registered PDD.

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

Means of verification	The measuring instruments used in the forest inventories are checked according to the Standard Operating Procedures mentioned in the monitoring report. The procedures are based on standard forest management practices and operating
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procedures for inventories.

Due to the measuring instruments are elementary, they are replaced by new ones when they do not work appropriately. The protocols described how the monitoring crews check the instruments.

During the site visit, AENOR verified the enforcement of the protocols and checked that all instruments used for the whole monitoring period were appropriately checked in compliance with instructions in the monitoring report.

The main equipment used during the monitoring activities were the GPS, the metric and the diameter tapes. Measuring instruments were checked in order to confirm that the monitoring practices followed the requirements of the monitoring report and registered PDD and the applicable methodology. Furthermore, AENOR performed a consistency check in order to verify the consistency of the previous measurement and the re-measurement, and to verify the correctness of the reported stand growth.

The list of measuring instruments for monitoring the parameters is below:

- Plot location. Geographic location of each permanent sample plot.

According to the information from the registered PDD, the monitoring report and cross-checks from the site visit, the GPS Global Position System (Garmin map 76CSx) is used to determine the geographical coordinates of all polygons/plots...along with the GIS software. The GPS are verified before to start the fieldworks and they are replaced by new one when they do not work appropriately. For the present verification event, the PP provided the manufacturer specifications for the GPS and during site visit AENOR verified how monitoring crews apply the protocols for measurements /30/. AENOR considers that GPS equipment were checked in accordance with the internal quality control and quality assurance procedures shown during the site visit and the measuring.

AENOR considers that GPS equipment were checked in accordance with the internal quality control and quality assurance procedures shown during the site visit and the measuring.

- Tree species. Identification of the species of each tree measured. No monitoring equipment are used.
- Age of plantation. It is counted since the planted year. No monitoring equipment are used.
- Number of trees. The quantity of trees included in the sample plots is accounted without any monitoring equipment.
- DBH. The diameter at the breast height is measured by Stewe diameter tapes

Diametric tapes are used to determine the diameter at breast height. During the site visit, the monitoring crew demonstrated the use of these instruments showing knowledge of the protocols and best forestry practices.

AENOR considers that diametric tapes equipment used have been checked in accordance with the internal quality control and quality assurance protocols. In general, the tapes do not exactly match with the reference tape must be discarded and replaced by new ones.

- Above ground biomass. To determine the dry matter contained in each tree over the ground no monitoring equipment were used.
- Area of stratum. To determine the area of strata GPS garmin 76csx were used. The GPS are verified before to start the fieldworks and they are replaced by new one when they do not work appropriately.

For the present verification event, the PP provided the manufacturer specifications for the GPS and during site visit AENOR verified how monitoring crews apply the protocols for measurements /30/

	<p>AENOR considers that GPS equipment were checked in accordance with the internal quality control and quality assurance procedures shown during the site visit and the measuring.</p> <ul style="list-style-type: none"> Project boundary. To determine the boundary GPS garmin 76csx were used. The GPS are verified before to start the fieldworks and they are replaced by new one when they do not work appropriately. <p>For the present verification event, the PP provided the manufacturer specifications for the GPS and during site visit AENOR verified how monitoring crews apply the protocols for measurements /30/</p> <p>AENOR considers that GPS equipment were checked in accordance with the internal quality control and quality assurance procedures shown during the site visit and the measuring</p>
Findings	No findings raised
Conclusion	AENOR verified that the equipment used for the monitoring parameters detailed in section D.2 of the monitoring report are correctly detailed and they have been checked in compliance with the protocols detailed in the monitoring report, according to the forest management standards and quality control procedures as states the registered PDD. The checks carried out to the measuring instruments were at the frequency established in the protocols covering the whole monitoring period.

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

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

Means of verification	<p>According to the information in the registered PDD, the baseline net greenhouse gas removals by sinks is determined ex ante and remains fixed for the whole first crediting period. Baseline removals are considered zero which is compliance with the applicable methodology.</p> <p>AENOR verified that approaches and assumptions to estimate baseline emissions for the monitoring period are consistent with the applicable methodology and the registered PDD.</p>
Findings	No findings raised
Conclusion	<p>According to paragraph 376 of VVS version 02.0, AENOR verification team confirms that:</p> <ul style="list-style-type: none"> A complete set of data/information for the monitoring period is available. Information on the baseline GHG emission calculation provided in the monitoring report has been cross-checked with other sources. Calculations of baseline emissions have been carried out in accordance with the formulae and methods described in the monitoring plan and the applied methodology. Operational data collection and processing obligations from the operator follows the internal procedures. There are no assumptions in emission calculations. <p>No errors, miscalculations, omissions, misstatements or incomplete information has been identified.</p>

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

Means of verification	<p>The actual net GHG removals by sinks (C_{ACTUAL}) are equal to the project sum of changes in living biomass carbon stocks ($\Delta C_{CP, LB}$) for the carbon pools considered under the applicable methodology and selected by the project participant, i.e. above ground biomass and below ground biomass) minus the sum of the increases in GHG emissions by sources within the project boundary as a result of the implementation of the project activity (GHGE).</p> $\Delta C_{ACTUAL, t} = \Delta C_{PROJ, t} - GHG_{PROJ, t}$ <p>where:</p>
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$\Delta C_{ACTUAL,t}$: Actual net greenhouse gas removals by sinks in year t (t CO₂-e/year)

$\Delta C_{PROJ,t}$: Project GHG removals by sinks (t CO₂-e/year)

$GHG_{PROJ,t}$: Project emissions (t CO₂-e/year)

In accordance with the requirements of the methodology, the project emissions are considered insignificant and therefore: $GHG_{proj,t} = 0$

The carbon stocks expressed in tCO₂-e shall be based on the following equations:

$$P(t) = \sum_{i=1}^I (PA(t)_i + PB(t)_i) \cdot A_i \cdot (44/12)$$

where:

$P(t)$ carbon stocks within project boundary at time t achieved by the project (tCO₂e)

$PA(t)_i$ carbon stocks in above-ground biomass at time t of stratum i achieved by the project activity during the monitoring interval (t C/ha) which is calculated as follows: $PA(t)_i = E(t)_i \cdot 0.5$ being $E(t)_i$ the estimate of above-ground biomass at time t achieved by the project activity (t dm/ha) and 0.5 the Carbon fraction of dry matter (t C/t dm) - IPCC default value / AR-AMS0001 ver. 5.

$PB(t)_i$ carbon stocks in below-ground biomass at time t of stratum i achieved by the project activity during the monitoring interval (t C/ha)

A_i : project activity area of stratum i (ha)

I , stratum i (I = total number of strata)

To calculate the AGB, allometric equations are used relating biomass to DBH given in GPG LULUCF Table 4.A.1 for native species in tropical moist forests and Table 4.A.3 for Teak.

The following were used in calculations:

$$\text{Teak: } AGB(t)_{\text{teak}} = 0.153 \cdot DBH^{2.382}$$

$$\text{For native species: } AGB(t)_{\text{native}} = \exp^{[-2.289 + 2.649 \cdot \ln(DBH) - 0.021 \cdot (\ln(DBH))^2]}$$

$$\text{Biomass per hectare } E(t)_i = AGB(t)_i \cdot NT_i$$

Where: DBH is diameter at breast height and NT the number of trees per hectare.

AENOR verified that equations applied are those defined in the monitoring report and registered PDD. AENOR verified that equations used are consistent with sources provided to define them /16//29/, the spreadsheet calculations, the applicability conditions of the methodology and compliance with the registered PDD.

To calculate the BGB, also allometric equation for both teak and native species were used relating belowground biomass to aboveground biomass in tropical forests (GPG LULUCF Table 4.A.4), as follows:

$$PB = 0.5 \cdot BGB_i$$

$$BGB = \exp[-1.085 + 0.9256 \cdot \ln(AGB)]$$

Where:

EB estimated below ground biomass per tree

0.5 carbon fraction of dry matter (t C/t dm) (IPCC default value / AR-AMS0001 ver. 5)

Since the project participant has chosen in the registered PDD as approach to address permanency the use of tCERs, the resulting temporary certified emission

	<p>reductions (tCERs) at the year of assumed verification t_v are calculated as follows:</p> $tCER(t_v) = \sum ER_{AR-CDM,t} \cdot \Delta t$ <p>where: $tCER(t)$ Temporary certified emission reductions (tCERs) at the year of assumed verification t_v $ER_{AR-CDM,t}$ Net anthropogenic GHG removals by sinks (t CO₂-e/year) t_v Assumed year of verification (year) Δt Time increment = 1 (year)</p> <p>Taking into account above considerations,</p> $\Delta C_{ACTUAL,t} = \Delta C_{PROJ,t} - GHG_{PROJ,t} = 143,121 \text{ tn CO}_2\text{e}$ <p>AENOR validated the consistency and correctness of each formula cross-checking equations used in the spreadsheets with equations/formulas detailed in the monitoring report and registered PDD.</p> <p>AENOR checked the calculations and confirmed that these are accurate and correct. The applied equations for the different species are consistent with the registered PDD.</p>
Findings	No findings were raised.
Conclusion	<p>Equations in the monitoring report are consistent with the spreadsheet calculations and data between different sheets in the spreadsheet calculations are consistent. Sources of the equations are provided and evidence submitted to AENOR /16/. The audit team has reproduced the calculation made by the PP in the spreadsheets calculations and the same results have been obtained. Data values were crosschecked with sources and found correctly determined or calculated. Therefore, the calculation is deemed appropriate and consistent with the evidence provided and cross-checked by AENOR. Furthermore, appropriate methods and formulae for calculating project emissions have been followed.</p> <p>In AENOR's opinion, monitoring practices are deemed appropriate and consistent with the monitoring plan and the relevant guidance provided by the CDM Executive Board.</p>

E.8.3. Calculation of leakage GHG emissions

Means of verification	<p>Regarding leakage, it is considered to be zero and does not need monitoring if evidence can be provided that the activity shift of the previous owners does not lead to deforestation or if the lands surrounding the areas that receive the activity shift are not forested, as defined by methodology.</p> <p>In the registered PDD, it was stated that leakage is expected to be zero and does not need monitoring. In this regard the PP provided an analysis that the three different project sites had three previous owners, all of them cattle farmers. At project start, interviews with them were conducted. In order to obtain more detailed information on the current status, a second interview was conducted in 2009. The goal was to evaluate their future plans regarding location and businesses. A table in the M.R confirmed this situation. During site visit, AENOR verified that situation has not changed. The LK=0.</p>
Findings	No findings were raised.
Conclusion	The assumptions considered by the PP for the present monitoring period are in compliance with the registered PDD and the applied methodology and applicable tools and the approach has not changed from the validation.

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

Means of verification	<p>Thus, The net anthropogenic GHG removals by sinks for each year during the first crediting period are calculated as follows:</p> <p>The net anthropogenic GHG removals by sinks is the actual net GHG removals by sinks minus the baseline net GHG removals by sinks minus leakage, therefore, the following general formula can be used to calculate the net anthropogenic GHG removals by sinks of an A/R CDM project activity (CAR-CDM), in Tco2e:</p> $C_{AR-CDM} = C_{ACTUAL} - C_{BSL} - LK$ <p>Where:</p> <p>C_{AR-CDM} Net anthropogenic greenhouse gas removals by sinks; t CO2-e C_{ACTUAL} Actual net greenhouse gas removals by sinks; t CO2-e C_{BSL} Baseline net greenhouse gas removals by sinks (as pre-determined in the PDD); t CO2-e LK Leakage; t CO2-e</p> <p>As commented above the PP chose temporary CERs, then: tCERs = $C_{AR-CDM,t2}$</p> <p>Where:</p> <p>tCERs Number of units of temporary Certified Emission Reductions $C_{AR-CDM,t2}$ Net anthropogenic greenhouse gas removals by sinks, as estimated for t* = t2; t CO2-e</p> <p>Therefore, the total tCERs, would be expressed as:</p> $tCERs = C_{AR-CDM,t2} = C_{ACTUAL,t2} - C_{BSL,t2} - LK_{t2} = 143,121 \text{ t CO2} - 0 - 0 - 0 = 143,121 \text{ t CO2e}$ <p>Considering all values of the parameters as assessed in sections above, AENOR is able to confirm that the tCERs generated in this monitoring period would be, tCERs = 143,121 t CO2 according to paragraph 398 (j) of the VVS 02.0.</p>
Findings	No findings were raised
Conclusion	<p>AENOR was able to confirm that the calculations are based on reliable data gathered during the monitoring activities. Likewise, AENOR verified that equations used to calculate the biomass of the different species are from reliable sources and consistent with the spreadsheet calculation and in compliance with the registered PDD. Default values used were also crosschecked with data sources detailed in the monitoring report and registered PDD and AENOR deems they are valid and correct. The spreadsheet used to calculate the emission reductions (CER) calculations and all figures were tracked, checked and found to be consistent. All data and parameters monitored are stored and processed.</p> <p>AENOR validated the consistency and correctness of each formulas cross-checking equations used in the spreadsheets with equations/formulas detailed in the monitoring report and registered PDD.</p> <p>According to paragraph 376 of VVS version 02.0, AENOR verification team confirms that:</p> <ul style="list-style-type: none"> • A complete set of data for the monitoring period is available. No partial data are available. • Information provided in the monitoring report has been cross-checked with other sources, when possible (e.g, inventories from sampled plots) • Calculations of baseline emissions, project activity emissions and leakage, as appropriate, have been carried out in accordance with the formulae and methods described in the monitoring plan, the applied methodology and associated tools. • Assumptions used in emission calculations have been justified. • Appropriate emission factors, IPCC default values, and other reference values have been correctly applied; • The summary table in the MR has been filled correctly and the values are in line with the related emissions reduction calculation spreadsheet.

	<ul style="list-style-type: none"> The assumptions in emission calculations were verified by AENOR and they are reasonable. They are correctly justified.
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E.8.5. Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

Means of verification	The actual emission reductions achieved during the current monitoring period (from 07/01/2012 to 31/12/2017) are lower than the emission reductions stated in the revised CDM-PDD.		
	Item	Values estimated in ex ante calculation of registered PDD	Actual values achieved during this monitoring period
	Emission reductions (t CO ₂ e)	250,315 tCO ₂ -e	143,121 tCO ₂ -e
Findings	No findings were raised		
Conclusion	AENOR verification team confirms that a comparison of actual GHG emission reductions or net anthropogenic GHG removal of the project activity achieved during this monitoring period with the estimates in the registered PDD has been provided. The verification team considers the calculation of the comparison is correct.		

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

Means of verification	The claimed GHG removals for the present monitoring period are lower than ex ante estimated in the registered PDD.
Findings	No findings were raised
Conclusion	AENOR confirms that value ex ante in the PDD and value in the present monitoring period are consistent. The ex post value is lower than the ex ante estimated.

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

Means of verification	<p>This monitoring period under verification is the second one, which began on 07/01/2012 to 31/12/2017. The verification team confirms that the current verification and certification is for the first time in the current commitment period as required by paragraph 385 of the VVS v2.0</p> <p>The emission reduction during the first commitment period and the period from 01/01/2013 onwards are as follows:</p> <table border="1"> <thead> <tr> <th>GHG emission reductions reported up to 31/12/2012</th><th>GHG emission reductions reported from 01/01/2013 onwards</th></tr> </thead> <tbody> <tr> <td>0</td><td>143,121 tCO₂-e</td></tr> </tbody> </table> <p>This allocation is in compliance with paragraph 386 of the VVS v 2.0</p>	GHG emission reductions reported up to 31/12/2012	GHG emission reductions reported from 01/01/2013 onwards	0	143,121 tCO ₂ -e
GHG emission reductions reported up to 31/12/2012	GHG emission reductions reported from 01/01/2013 onwards				
0	143,121 tCO ₂ -e				
Findings	No findings were raised				
Conclusion	AENOR confirms the emission reduction achieved during this monitoring period.				

E.9. Assessment of reported sustainable development co-benefits

Means of verification	The project participants did not request to AENOR to verify sustainable developments co-benefits.
Findings	No findings were raised
Conclusion	The project participants did not request to AENOR to verify sustainable developments co-benefits.

E.10. Global stakeholder consultation

Means of verification	No comments were received after the publication of the monitoring report.
Findings	No findings were raised.

Conclusion	AENOR confirms that no comments were received during the public comment period.
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SECTION F. Internal quality control

Following the completion of the assessment process by the verification team, all documentation undergoes an internal quality control through a technical review before the request for Issuance of CERs is submitted.

The Technical reviewer is a qualified member of AENOR, independent from the team that carried out the verification of the project activity. The technical reviewer or the team appointed for the technical review is qualified in the technical area(s) and sectoral scope(s) of the project activity.

SECTION G. Verification opinion

In AENOR's opinion, the amount of 143,121 tn CO₂e achieved by the project "Southern Nicaragua CDM Reforestation Project" for the monitoring period from 7 January 2012 to 31 December 2017 in the final version of the monitoring report are fairly stated. These GHG emissions reductions were calculated correctly on the basis of the approved baseline and monitoring methodology AR-AMS0001/version 5, the monitoring plan, formulas provided in the registered PDD and all applicable CDM requirements

SECTION H. Certification statement

Reporting period: from 7 January 2012 to 31 December 2017

Verified emission reductions in the above reporting period: 143,121 tn CO₂ equivalent.

VERIFICATION AND CERTIFICATION STATEMENT

AENOR has performed the verification of the emission reductions of the CDM Project Southern Nicaragua CDM Reforestation Project in Nicaragua for the monitoring period from 7 January 2012 to 31 December 2017.

Verification is performed in accordance with the Validation and Verification Standard for project activities, version 01.0, and relevant decisions of the CDM EB and COP/MOP.

AENOR planned and performed the verification by obtaining evidence, the information and explanations that AENOR considers necessary to give reasonable assurance that the reported amount of GHG emission reductions for the period is fairly stated.

AENOR conducted the verification having regard to the Monitoring Plan included in the Project Design Document, and the applied baseline as registered for the project. This assessment included:

- Collection of evidence supporting the reported data.
- Checking whether the provisions of the Monitoring Plan, were consistently and appropriately applied.

AENOR has verified whether the information included in the final monitoring report is correct and that the emission reductions achieved have been determined correctly.

In AENOR's opinion, GHG emissions reported for the project in the final monitoring report are fairly stated.

The GHG emissions reductions were calculated correctly on the basis of the approved methodology AR-AMS0001, version 05, and the monitoring plan and formulae provided in the registered PDD.

AENOR is able to certify that the emission reductions for the project in the monitoring period from 7 January 2012 to 31 December 2017 amount to 143,121 tn CO2 equivalent.

Madrid, 11/02/2019

A handwritten signature in black ink, consisting of a large 'J' followed by 'L' and 'P' with a horizontal line underneath.

José Luis Fuentes Pérez
Team leader

A handwritten signature in purple ink, featuring a stylized 'J' and 'M' with a long horizontal line extending to the right.

José Magro
Authorized person

Appendix 1. Abbreviations

Abbreviations	Full texts
CAI	Current Annual Increment
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CEF	Carbon Emission Factor
CER	Certified Emission Reduction(s)
CFI	Continuous Forest Inventory
CH ₄	Methane
CL	Clarification request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
DBH	Diameter at Breast Height
DNA	Designated National Authority
FAR	Forward Action Request
GHG	Greenhouse gas(es)
GIS	Geographic Information System
GWP	Global Warming Potential
IPCC	Intergovernmental Panel on Climate Change
MAI	Mean Annual Increment
MP	Monitoring Plan
MR	Monitoring Report
PDD	Project Design Document
PE	Project Entity
PP	Project Participant
PS	CDM Project Standard for Project activities
T _{cer}	Temporary Certified Emission Reduction(s)
SOP	Standard Operating Procedures
UNFCCC	United Nations Framework Convention on Climate Change
VVS	Validation and Verification Standard for project activities

Appendix 2. Competence of team members and technical reviewers

CERTIFICATE OF QUALIFICATION

Subject: Verification and Technical Review Team for Southern Nicaragua CDM Reforestation Project

Madrid, 1/2/2019

Hereby I confirm the following records of qualification, according with AENOR internal instruction "Validation, Verification and Certification of Clean Development Mechanism (CDM) project activities" IE-DTC-039, and in relation with the verification process of the above mentioned project activity:

Name: Jose Luis Fuentes Pérez

CDM Team Leader: Yes

CDM Verifier: Yes

CDM Technical Reviewer: N/A

External Technical Expert: N/A

Technical areas related with the project activity:

TA 14.1. Afforestation/Reforestation



José Magro González
Authorised person

CERTIFICATE OF QUALIFICATION

Subject: Verification and Technical Review Team for Southern Nicaragua CDM Reforestation Project

Madrid, 1/2/2019

Hereby I confirm the following records of qualification, according with AENOR internal instruction "Validation, Verification and Certification of Clean Development Mechanism (CDM) project activities" IE-DTC-039, and in relation with the verification process of the above mentioned project activity:

Name: Elena Llorente

CDM Team Leader: No

CDM Verifier: Yes

CDM Technical Reviewer: N/A

External Technical Expert: N/A

Technical areas related with the project activity: N/A



José Magro González
Authorised person

CERTIFICATE OF QUALIFICATION

Subject: Verification and Technical Review Team for "Southern Nicaragua CDM Reforestation Project.

Madrid, 1/2/2019

Hereby I confirm the following records of qualification, according with AENOR internal instruction "Validation, Verification and Certification of Clean Development Mechanism (CDM) project activities" IE-DTC-039, and in relation with the verification process of the above mentioned project activity:

Name: Luis Javier Arribas

CDM Team Leader: N/A

CDM Verifier: Yes

CDM Technical Reviewer: N/A

External Technical Expert: N/A

Technical areas related with the project activity: N/A



José Magro González
Authorised person

CERTIFICATE OF QUALIFICATION

Subject: Verification and Technical Review Team for Southern Nicaragua CDM Reforestation Project

Madrid, 1/2/2019

Hereby I confirm the following records of qualification, according with AENOR internal instruction "Validation, Verification and Certification of Clean Development Mechanism (CDM) project activities" IE-DTC-039, and in relation with the verification process of the above mentioned project activity:

Name: Marcelino Pellitero

CDM Team Leader: N/A

CDM Verifier: N/A

CDM Technical Reviewer: Yes

External Technical Expert: N/A

Technical areas related with the project activity: N/A



José Magro González
Authorised person

CERTIFICATE OF QUALIFICATION

Subject: Verification and Technical Review Team for Southern Nicaragua CDM Reforestation Project

Madrid, 1/2/2019

Hereby I confirm the following records of qualification, according with AENOR internal instruction "Validation, Verification and Certification of Clean Development Mechanism (CDM) project activities" IE-DTC-039, and in relation with the verification process of the above mentioned project activity:

Name: Asier Torres González

CDM Team Leader: N/A

CDM Verifier: N/A

CDM Technical Reviewer: Yes

External Technical Expert: N/A

Technical areas related with the project activity:

14.1 Afforestation/Reforestation



José Magro González
Authorised person

Appendix 3. Documents reviewed or referenced

1.	Author	Title	References to the document	Provider
1.	PP	Registered PDD, version 04, dated on November 30, 2010	1.	PP
2.	PP	Monitoring Plan included in the registered PDD	2.	PP
3.	PP	Monitoring report v3 dated 7 September 2012 from the first verification event	3.	PP
4.	PP	Monitoring report v 02.0 dated 26 October 2018	4.	PP
5.	PP	Spreadsheet calculation (file called by PP: NPW-ARAMS0001V1 Report)	5.	PP
6.	PP	GIS package	6.	PP
7.	AENOR	Instruction for the Validation, Verification and Certification of CDM project activities I/DTC/039	7.	AENOR
8.	CDM-EB	Validation and Verification Standard for project activities v 02.0	8.	CDM-EB
9.	CDM-EB	CDM Executive Board: A/R-AMS0001 V5 "Simplified baseline and monitoring methodologies for small-scale afforestation and reforestation project activities under the clean development mechanism implemented on grasslands or croplands".	9.	CDM-EB
10.	CDM-EB	CDM Executive Board: 'Clean Development Mechanism Project Standard' for project activities (version 02.0)	10.	CDM-EB
11.	CDM-EB	Guidance on the application of the definition of project boundary to A/R CDM project activities, Version 01.	11.	CDM-EB
12.	CDM-EB	Guidance on accounting GHG Emissions in A/R CDM Project Activities (paragraph 35 in the report of the EB 42 meeting).	12.	CDM-EB
13.	CDM-EB	Calculation of the number of sample plots for measurements within A/R CDM project activities, Version 2.1	13.	CDM-EB
14.	CDM-EB	Anthropogenic GHG Removals by Sinks. Version 02 (EB 50, Annex 23).	14.	CDM-EB
15.	AENOR	On site inspection records. Maps, strata checked on site	15.	AENOR
16.	Kanninen and Perez	Allometric equation Teak Volume estimation	16.	PP
17.	CDM-EB	Demonstrating appropriateness of allometric equations for estimation of aboveground tree biomass in AR CDM project activities (version 1.0.0), Annex 28, EB65	17.	CDM-EB
18.	CDM-EB	Guidelines on application of specified versions of AR CDM methodologies in verification of registered AR CDM project activities (version 1.1), Annex 26, EB63	18.	CDM-EB
19.	CDM-EB	Guidelines on accounting of specified types of changes in AR CDM project activities from the description in registered PDD (version 02.0), Annex 24, EB66	19.	CDM-EB
20.	CDM-EB	Guideline on application of materiality version 02.0	20.	CDM-EB

21.	CDM-EB	CDM Project Cycle Procedure for project activities version 02.0	21.	CDM-EB
22.	CDM-EB	CDM Monitoring report form and the instruction for filling out the monitoring report. Version 06.	22.	CDM-EB
23.	PP	Forest Inventory Raw Data, logbooks, etc Database of forest establishment and forest management activities in the strata.	23.	PP
24.	PP	SOPs Fire prevention	24.	PP
25.	PP	Protocol for measurement and installation of PSPs and design of growth maps 2018	25.	PP
26.	PP	Field sheets plot measurements checked on site	26.	PP
27.	PP	Title of land and right of use for La Pimienta and Javalina farms	27.	PP
28.	CDM	Final verification report for the first monitoring period dated on 09/11/2012	28.	CDM
29.	IPCC	Good Practice Guidance for Land Use, Land Use Change and Forestry (LULUCF). 2003	29.	IPCC
30.	PP	Technical specifications from manufacturer for forestry equipment (GPSs, diameter tapes).	30.	IPCC

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

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

FAR ID	n/a	Section no.	Date: DD/MM/YYYY
Description of FAR			
Project participant response			Date: DD/MM/YYYY
Documentation provided by project participant			
DOE assessment			Date: DD/MM/YYYY

Table 2. CL from this verification

CL ID	01	Section no.	E.3	Date: 25/07/2018
Description of CL				
Detailed map of location of the three farms and GIS files detailing each plot are required.				
Project participant response				Date: 04/09/2018
GIS files are provided to AENOR				
Documentation provided by project participant				
GIS package, and maps				
DOE assessment				Date: 18/20/2018
The clarification was closed. PP provided GIS package along with maps.				

CL ID	02	Section no.	E.3	Date: 25/07/2018
Description of CL				
An organigram detailing the names, roles and responsibilities of the personnel involved in the monitoring activities is required.				
Project participant response				Date: 04/09/2018

Information was reviewed with the DOE during verification. An organigram was provided to AENOR	
Documentation provided by project participant	
During on site visit, AENOR team interviewed to the people in charge of the project and shown organigram with roles.	
DOE assessment	Date: 18/10/2018
The clarification was closed.	

CL ID	03	Section no.	E.6.2	Date: 25/07/2018
Description of CL				
Protocol for measurement and installation of permanent sample plots and design of growth maps in plantations, 2018, is required to be provided.				
Project participant response				Date: 04/09/2018
Information was reviewed with the DOE during verification.				
Documentation provided by project participant				
The protocol was shown during site visit and evidenced how monitoring crews use it to monitor the PSPs.				
DOE assessment				Date: 18/10/2018
The clarification was closed as PP provided the requested information				

CL ID	04	Section no.	E.6.2	Date: 25/07/2018
Description of CL				
Documented evidence of the field measurements taken of the diameter of each tree is required.				
Project participant response				Date: 04/09/2018
Information was reviewed with the DOE during verification.				
Documentation provided by project participant				
Records from field.				
DOE assessment				Date: 18/10/2018
The clarification was closed as PP provided the requested information. AENOR reproduced with PP calculations on site and also checked records from monitoring crews gathered during monitoring activities and verified that they were consistent.				

CL ID	05	Section no.	E.3	Date: 25/07/2018
Description of CL				
Training plan of the personnel involved is required if it is applicable.				
Project participant response				Date: 04/09/2018
There was not a specific training plan for monitoring crews.				
Documentation provided by project participant				
DOE assessment				Date: 18/10/2018
The clarification was closed. During site visit, AENOR checked that monitoring crews and people working on monitoring purposes are the same every year and they received appropriate training during first monitoring period. AENOR verified their knowledge reproducing with them the activities on the field.				

Table 3. CAR from this verification

CAR ID	01	Section no.	E.6.2	Date: 25/07/2018
Description of CAR				
Several inconsistencies have been detected between the Monitoring report and the excel spreadsheets:				
<ul style="list-style-type: none"> - Total number of trees. - Number of plots per stratum (page 8) - Type of stratum considered 				
Project participant response				Date: 04/09/2018
The calculations were reviewed and updated, further differences between calculations and the MR were not found				
Documentation provided by project participant				
Spreadsheet calculations				
DOE assessment				Date: 18/10/2018

The CAR is closed. New cross-checks of the audit team of spreadsheet calculations and M.R confirm closing of inconsistencies

Table 4. FAR from this verification

FAR ID	n/a	Section No.		Date: DD/MM/YYYY
Description of FAR				
Project participant response				Date: DD/MM/YYYY
Documentation provided by project participant				
DOE assessment				Date: DD/MM/YYYY