SOUTHERN CARDAMOM REDD+ PROJECT VERIFICATION REPORT

AENOR INTERNACIONAL S.A.U.

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Summary

AENOR INTERNACIONAL S.A.U. (herein referred to as AENOR) was contracted by Wildlife Alliance to conduct the third monitoring period verification (VCS: 01 January 2021 – 31 December 2021- 1 year; and CCB: 01 January 2021 – 31 December 2021 - 1 year) of The Southern Cardamom REDD+ Project [Validated Project Description (PD) dated 08 March 2018 V1]. The Project falls under the VCS sectoral scope 14: – Agriculture. Forestry, and Other Land Uses (AFOLU), under the category Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the project falls under the REDD+ category Avoided Unplanned Deforestation (AUD).

The Southern Cardamom REDD+ Project encompasses 493,582.6 hectares (442,870.85 eligible forest ha) in the Southern portion of the Cardamom Mountains of the Koh Kong Province in Southwestern Cambodia. Through adherence and validation to VCS Methodology VM0009 for Avoided Ecosystem Conversion and Climate, Community & Biodiversity Standards (Third Edition, June 2017), Southern Cardamom REDD+ "is an initiative designed to promote climate change mitigation and adaptation, maintain biodiversity and create alternative livelihoods under the United Nations scheme of Reducing Emissions from Deforestation and forest Degradation (REDD+)" as stated in the CCB & VCS Project Description Document (PDD/PD).

The VCS verification assessed compliance with the VCS Version 4.2 Program Guide, Standard 4.3, VM0009 Methodology, all associated normative documents as well as the validated PD, and the likelihood that implementation of the planned GHG project has resulted in the GHG emission removal enhancements as stated by the Project Proponent (ISO 14064-3:2006).

The CCBA verification purpose assessed that implementation of the planned GHG project has occurred, resulting in the GHG emission removal enhancements (climate), community, and biodiversity benefits as stated by the project developer (ISO 14064-3:2006). The verification objective is to ensure the validated project design documentation has been implemented in compliance with CCB Standards (Third Edition).

The criteria followed the verification guidance documents provided by Verra located at https://verra.org. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS guidance documentation.

The scope of the verification followed Section 4.3.4 of ISO 14064-3:2006, and methods included assessment of the GHG project implementation; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. Southern Cardamom REDD+ follows the framework of project activities listed above.

During the verification 19 CARs and 11 CLs were raised. All these issues where appropriately closed by means of corrections, more clear explanations, and other supporting documents. 3 FARs from the previous verification event were properly attended as well. Findings are included in Appendix A of this document.

A risk-based approach was used to guide the verification and reach a reasonable level of assurance that no errors, omissions, nor misrepresentations resulting in a material misstatement have occurred. The materiality threshold dictated by the large project size was 1%. All findings were satisfied to a reasonable level of assurance.

After completion of a site inspection by the Lead auditor and the Local expert, and review of all project information, procedures, calculations, and supporting documentation, AENOR confirms the Project is accurate, consistent, and complies with all aforementioned VCS Version 4 criteria, CCB Third Edition criteria, the selected methodology (VM0009), and the validated PD. AENOR confirms The Southern Cardamom REDD+ Project Monitoring Report has been implemented in accordance with VCS Version 4 and CCB Third Edition criteria.

AENOR confirms all verification activities – including objectives, scope and criteria, level of assurance, and PD implementation adherence to VCS Version 4 (and all associated updates) and CCB Project Design Standards (Third Edition), as documented in this report – are complete. AENOR concludes without any qualifications or limiting conditions The Southern Cardamom REDD+ Project Monitoring Report (Version 3, dated 21 September 2022) meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Third Edition), and the validated PD. In addition, AENOR asserts the project complies with the criteria for projects set out in the Third Edition of the CCB Standards to achieve Gold Level distinction for Climate and Biodiversity.

The GHG assertion provided by Wildlife Alliance and the Royal Government of Cambodia and verified by AENOR has resulted in the gross GHG emissions reductions of 4,271,282 tCO2e over the monitoring period (VCS and CCB: 01 January 2021 – 31 December 2021 - 1 year). Considering a 10% buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation, this results in 3,841,272 tCO2 equivalents of credits eligible for issuance as VCUs.

Table of Contents

1 INTRODUCTION

1.1 Objective

The objective of the verification audit was to conduct an independent assessment of the project to determine:

• The extent to which methods, procedures -including monitoring procedures- and project activities, have been implemented in accordance with the validated project description, including the monitoring plan.

• The extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.

1.2 Scope and Criteria

The scope of the verification (Section 4.3.4 of ISO 14064-3:2006) includes the GHG project and baseline scenarios; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; time periods covered; and evaluation of the project's net climate, community, and biodiversity benefits. The geographic verification scope is defined by the project boundary, the carbon reservoir types, management activities, inventory program, and contract periods. The scope of the project was outlined by the Project Proponent within the Project Description and is re-defined as follows for the GHG project:

Baseline Scenario	Conversion of native ecosystems from a natural forested land cover to a non-forest or agricultural state
Activities/Technologies/Processes	Utilizing VM0009 – Methodology for Avoided Ecosystem Conversion, CCB 3rd Edition for Climate, Community and Biodiversity benefits
Sources/Sinks/Reservoirs	Above-ground other (nonmerchantable) tree Above-ground non-tree Below-ground other (nonmerchantable) tree Below-ground non-tree
GHG Types	CO_2
Time Period (start date and monitoring/verification period)	Project State Date: 01 January 2015 Third Monitoring/verification Period VCS/CCB: 01 January 2021 to 31 December 2021 Crediting Period: 30 years
Project Boundary	493,582.6 hectares Southwestern Cambodia

The criteria followed the verification guidance documents provided by VCS and CCBA located at https://verra.org/project/vcs-program/rules-and-requirements/ and https://verra.org/project/ccb-program/rules-requirements-and-guidance/. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS and CCB guidance documents. These documents include the following:

• VCS Program Guide (v4.2, 22 June 2022)

- VCS Standard (v4.3, 22 June 2022)
- VCS Program Definitions (v4.2, 22 June 2022)
- AFOLU Non-Permanence Risk Tool (v4, 19 September 2019)
- VM0009 - Methodology for Avoided Ecosystem Conversion, v3.0
- Validated PD and previous monitoring reports (VCS and CCB)
- CCB Program Rules, v3.1 (21 June 2017)
- CCB Standards (Third Edition, v3.1, June 2017)
- CCB Program Definitions; v3.0 (21 June 2017)

1.3 Level of Assurance

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

The threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission reductions/removals was one percent (1%), as established for large projects by the VCS Standard.

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

1.4 Summary Description of the Project

The project is located in the southern portion of the Cardamom Mountains of the Koh Kong Province in Southwestern Cambodia, and is aimed at reducing and avoiding emissions from the Project Area by halting deforestation and forest degradation. This is achieved through a variety of measures undertaken by the Project Proponent, such as Training on Agricultural Methods and Intensification, Community-based Eco-Tourism Development, Micro-finance, Participatory Land Use Planning, Strengthening Community Organizations, Enhanced Security and Law Enforcement, Sensitization and Awareness Raising, Community Scholarship Fund, and Direct Employment and Training on Income Generating Activities (IGAs). The Southern Cardamom REDD+ Project activity has been fully implemented since the Project start date of January 1st, 2015.

2 VERIFICATION PROCESS

2.1 Audit Team Composition (*Rules* 4.3.1)

Name	Position in the team
Carlos Jiménez	Team leader
Lakhena Chan	Local Expert
Javier Cócera	Auditor
José Luis Fuentes	Technical Reviewer

Carlos Jimenez is a Forestry Engineer and holds a Master in Forest Management and a Master in Rural Development. He has 11 years of experience in natural resources management and sustainable development. His experience covers working with public and private sector, as well as civil society organizations; with focus in forest risk commodities, community-based development projects, and consultancy on ecosystem services. Since 2016 he works as an auditor of sustainable forest management (FSC), having carried out +70 audits in Mexico, Nicaragua, Guatemala, Belize, Honduras, Costa Rica, Panama, Colombia, Ecuador, Bolivia, Surinam, Uruguay, Lao PDR, Thailand, Spain, Chile, Paraguay. Since 2018 he also performs as forest carbon certification schemes validator and verifier (Verra: VCS/CCB and SDVista; FCPF; Cercarbono; Proclima), participating in +30 validations/verifications in Mexico, Colombia, Cambodia, Canada, Belize, Guatemala, Indonesia and Madagascar. In The Southern Cardamom REDD+ Project he has participated as desk and onsite audit for the complete VCS and CCB requirements.

Lakhena Chan holds a Bachelor in Environmental Science, a Bachelor in Financial and Banking and a Master of Environment (Melbourne University, Australia), and her experience covers social and environmental inter relations, including gender, NTFP, legality, etc. Khmer is her mother tongue, and in The Southern Cardamom REDD+ Project she participated in the onsite audit as local expert (Khmer interpreter, legal social and cultural expert, and forest inventory verification support). She has also participated as local expert in the VCS/CCB 1650 project in Cambodia in 2020.

Javier Cócera is a forest engineer with a Master in forest management. He has developed his career focused to the forest management. Mainly he has been working through sustainability in two ways: the main one as forestry consultancy, developing forest management plans, working with GIS and LiDAR both in the field and the office and getting experience of the forest resources. The second one was developing environmental footprint projects and sustainability reports. Currently Javier is working in AENOR since 2021 focused in AFOLU projects. He has participated in +15 and +8 validations/verifications in VCS/CCB and 8 VCS respectively. In The Southern Cardamom REDD+ Project he has participated in the desk review of CCB records, GIS database, QA/QC reviewer and sampling methods.

José Luis Fuentes is the manager of the Climate Change Unit of AENOR. He is a Forestry Engineer and has a Master in Business Administration and a Post-Graduate in Environmental Management. He has more than 15 years of experience in auditing, consulting and training activities related to environmental and carbon management projects. Jose Luis has actively participated in the audit of international sustainable development projects in several carbon schemes, such as the Clean Development Mechanisms (CDM), Verified Carbon Standard (VCS), Climate, Community and Biodiversity Standards (CCB), Gold Standard (GS) and carbon footprints (ISO 14067 and ISO 14064). Jose Luis has extensive technical knowledge about the regulatory framework, policies and technical provisions emanating from the Paris Agreement, the Kyoto Protocol and the Conferences of the Parties.

2.2 Method and Criteria

The verification was performed through a combination of document review, onsite inspections and interviews with relevant stakeholders, as discussed in Sections 2.3 through 2.5 of this report. At all times, the project was assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in Section 2.6, findings were issued to ensure that the project was in full conformance to all requirements.

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

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

- Project proponent, developers/management team, local team onsite (management capacity)
- Project design and boundaries
- Project rights and legal requirements
- Stakeholders' consultation process & Public Comment Period and engagement.
- Project conflicts, barriers, or difficulties.
- Project Communication & Grievance Mechanism
- Financial issues, financial sustainability
- Benefit permanence (mid and long term)
- Project area context prior to the project initiation and the main deforestation drivers
- Additionality assessment
- Methodology used and deviations
- Risk assessment. NPRR and NPR tool used.
- Baseline scenario, project scenario, leakage
- Carbon calculations. Estimates and assumptions for determining GHG data. Remote sensing.
- Ex-post Quantification of emission reductions or removals
- Monitoring procedures. Monitoring team and equipment.
- Areas of high conservation value (HCV).
- Project activities conducted during the monitoring period
- Project impacts Climate, Community, and Biodiversity during the monitoring period (and related to PD)

- Exceptional benefits (Climate and biodiversity) in the monitoring period

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

- To carefully review the MR and supporting documentation for conformance to the verification criteria
- To reproduce 100% of sheets in the MR and the other spreadsheets for the monitoring report description crosschecking with used methodology requirements (VM009 Methodology for Avoided Ecosystem Conversion, v 3.0)
- To check 100% the project boundary and land cover classification and changes in the project area for the monitoring period using the GIS database
- To carefully review the NPRR and supporting documentation for conformance to the verification criteria and consistency with the monitoring report
- 100% verify Non-Permanent Risk Report results using the NPRR tool and considering the standard requirements
- To reproduce the GHG emissions reductions calculations (ex-post) presented in the spreadsheet and crosscheck with the Project Description and Monitoring Report
- To verify 100% the carbon stock changes and the land used classes in the project area for the monitoring period
- To examine the monitoring of the carbon variables. Due to current sanitary crisis circumstances, testimonial evidence of the inventory activities was provided by the PO (in field carbon inventory: data collection, equipment used, calibration, team members skills and knowledge, data control & Quality)
- To examine the monitoring of the community and biodiversity variables and indicators. To assess the project impacts expected/monitored on the community and biodiversity aspects.

The verification activities in which risks were assessed were the evaluations of the monitoring system (data flow, data control procedures, etc.) but mainly the quality of raw data as well as sources and the spreadsheet calculations.

AENOR reproduced and verified 100% of sheets in the spreadsheets referenced as D5 and D6 in section 2.3 below, for the monitoring period 01 January 2021 to 31 December 2021 for the project area. The project boundaries for the monitoring period were 100% checked using the GIS data, and crosschecked for a sample of random points onsite in the project boundaries and covering different land uses; also re measuring a sample inventory plots in project and leakage area. Other parameters were also verified and crosschecked with validated values.

AENOR carried out a deep and meticulous review of the spreadsheets in order to verify the correct application of the methodology (formulae, equations) and checked that data required calculating the GHG emissions reduction were appropriately provided. Based on the assessment carried out, AENOR confirms with a reasonable level of assurance that the claimed emissions reduction are free from material errors, omissions, or misstatements.

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

- Sufficient evidence available: The project participant has provided the 100% of data used in the calculations to achieve the final amount of GHG emissions reduction reported.
- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents and have been provided to the verification team and were checked during the interviews.
- Cross-checked evidence: AENOR cross-checked the collected information through interviews with stakeholders and reproducing calculations.

Hence, AENOR confirms that the stated figures in the MR are correct and confirms that is able to certify net anthropogenic GHG emissions reductions based on verifiable and reliable evidence.

2.3 Document Review

A detailed review of all project documentation was conducted to ensure consistency with, and identify any deviation from VCS program requirements, the methodology (VCS Methodology VM0009 v3.0), and the validated PD. Initial review focused on the MR and included an examination of the project details, implementation status and internal reports, data and parameters, and quantification of GHG emission reductions and removals as well as CCB requirements compliance' documented supporting evidences. Documents reviewed included data from monitoring, management plans, maps and satellite images, monitoring and grievance SOPs, carbon calculation spreadsheets, and responses to Corrective Action Requests and Clarifications (see Appendix A).

The verification included a review of the validated PD and the MR, relative to the field conditions, and interviews with project management staff and stakeholders. Modifications to the verification and sampling plan were made based upon the conditions observed for monitoring in order to detect the processes with highest risk of material discrepancy.

The VCS AFOLU Non-Permanence Risk Tool v 4.0 was used by the Project Proponent (PP) to assess overall project risk. AENOR reviewed the Non-Permanence Risk Report provided with the verification support documentation and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool. Each risk factor was thoroughly assessed for conformance. The final score was calculated to be 10%.

The list of documents assessed for this verification is the following:

Document reference[1]	**Documented evidence**
D1	S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V3.pdf
D2	SCRP_M2_SD-VISta-Monitoring-Report-v2.6.pdf
Carbon accounting	

[1] Note that this code is used along the document to reference the documented evidence reviewed by AENOR to support its assessment.

D3	**Cambodia FREL** - Initial Forest Reference Level for Cambodia under the UNFCCC Framework. July 22, 2016. - Second Forest Reference Level for Cambodia under the UNFCCC Framework. 8 January, 2021.
D4	**Carbon accounting training** - M3_SCRP_Biomass Inventory Training.docx - M3_SCRP_Leakage Training.docx - Annex 14 - Equipment List - SCRP.docx
D5	**Baseline and project emissions** - Annex 4 - Standard Operating Procedure Cardamoms - Forest Inventory v2_20180628.pdf - Annex 4.1 - Standard Operating Procedure - Disturbance Monitoring - v2.0_20220520.pdf - Annex 6 - Standard Operating Procedure Cardamoms - Proxy Area v1.1_20170525.pdf - Annex 7 - QA_QC Procedure Cardamoms v1.6.pdf - Annex 8.2 - Cardamoms REDD QAQC Carbon Inventory M3 v1.xlsm - Annex 8.1 - SCRP M3 FULL Data v2.3.xlsx - Annex 9 - Cardamoms REDD Proxy Area Carbon Inventory v4.xlsm
D6	**Leakage** - Annex 5 - Standard Operating Procedure_Densiometer Forest Leakage v4_02112016.pdf - Annex 11 - SCRP Leakage Model M3 v2.4.xlsx - Annex 11.1 - SCRP_Leakage_ControlPlots.xlsx - Annex 12 - SCRP_Market Leakage Tool M3 v2.4.xlsx
D7	**Market Leakage literature** - Cambodian agriculture in transition: opportunities and risks. Economic and Sector Work, Report No. 96308-KH. The World Bank. May 19, 2015. - Halperin J.J., and R.L. Turner. 2013. Forest degradation in Cambodia: an assessment of monitoring options in the Central Cardamom Protected Forest. United States Forest Service International Programs, Washington, DC. - FAOSTAT_data_11-23-2020-2.xlsx
D33	**GERs and NERs** - Annex 10 - Cardamoms RL M3 v2.4.xlsx
Non-Permanence Risk	
D8	- Annex 13 - SCRP_M3-Non-Permanence-Risk-Report-Template-v4.0_v2.6.pdf
D9	- SCRP NPV analysis final 8-24-18.xlsx
D10	- SC farm value.xlsx
D11	- Cambodia Governance Score_M3.xlsx
D12	- Southern Cardamom Non-Permanence Risk Tool_Annex 2_Natural Risk Narrative v4.pdf
D23	- Annex 15 - Southern Cardamom Breakeven Analysis 22.06.29_v2 CONFIDENTIAL.xlsx
D25	- Protected Area Law 2008.doc
Geodata base	
D13	- Cardamoms_BiomassPlots.shp.xml

	- LeakageArea_New.shp.xml - LeakagePlots_New.shp.xml - ProxyArea.shp.xml - ProxyArea_Plots.shp.xml
D14	- SCRP_Project_Zone.shp.xml - Forest_Cover_2015.shp.xml - SCRP_PAA_LandCover_2021_M3.shp.xml - SCRP_PAA_ClearedAreas_2021_M3.shp.xml
Activities with stakeholders	
D15	FPIC process: - FPIC Procedure_Summary.docx - SCRP_FPIC_Round5_2021_M3.xlsx - SCRP_FPIC_Round6_2021_M3.xlsx - FPIC minutes and their approval for all meetings were (hard copy in office)
D16	- The Assessment of Livelihood REDD+Project_2020 and 2021.docx - WILDLIFE ALLIANCE_social indicators_Jan-Dec21_by_Mr.Tola_Justification.xlsx
D17	- M3_Land Use Meetings with participation from Local Authorities_2021.docx
Summaries	
D18	- SCRP Project MR Summary_English_M3 v4.pdf - SCRP VCS & CCB MR Summary_M3 v4_Khm.pdf
D19	- SCRP SDVISta MR_M2_Summary_Engish v2.0.pdf - SCRP SDVISta MR_M2_Summary_Khm v1.1_Final.pdf
Other	
D20	- Annex 01 - SCRP Policy Manual.pdf
D21	- Annex 02 - SCRP Climate Monitoring Plan v1.0.pdf
D22	- Annex 03 - SCRP_Community & Biodiversity Monitoring Plan.pdf
D24	- Impact_of_Sub_Decree_30_2022_07_31.pdf - 2021_09_10_AGREEMENT_MOE_KK_SOUTHERN_CARDAMOM_REDD+_Eng.pdf (Agreement on SCRP between Ministry of Environment and Koh Kong Provincial Administration regarding Sub-Decree no. 30 dated March 2, 2021).
D26	SCRP CCC Agreement.pdf
D27	Southern Cardamom REDD+ 2021 Workplan_Fully Signed.pdf
D28	Wildlife Alliance HR Policies.pdf
D29	- WILDLIFE ALLIANCE_Health and Safety Training.pdf - WILDLIFE ALLIANCE_HSSE Policy and Procedures_Oct 2021.pdf (Health Safety Security And Environment Policy And Procedures) - WILDLIFE ALLIANCE_Snake Bite Policy and Venomous Snake Guide.pdf
D30	- Quarterly meetings (WA – communities to follow up activities progress) minutes (hard copies in office)
D31	- Biodiversity monitoring records (camera traps photographs, patrol surveys, flagship species studies, biodiversity consultant report, etc.)

D32	- Grievances and communications logbook

2.4 Interviews

Interviews were performed as part of the verification process in order to confirm and verify the information provided in the documents (see section 2.3). AENOR audit team met onsite in project area with individuals with various roles in the project. This included a series of interviews with in-country staff that support the mission of the project. In addition, interviews discussions were conducted with project members, leaders of the local communities and other project-related stakeholders. The following table summarizes the interviews carried out during the process.

Interview reference[2]	**Name**	**Title/Organization/Community**
I1	H.E. Choup Paris	Director general of the General Department of Environmental Knowledge and Information at the Ministry of Environment
I2	Suwanna Gauntlett	Wildlife Alliance (WA) CEO
I3	Vibol Neth	Wildlife Alliance Deputy Country director
I4	Eduard Lefter	Wildlife Alliance Law Enforcement manager
I5	Romica Grosu	Wildlife Alliance Watershed manager (including biodiversity monitoring and land use conflicts resolution)
I6	Setha Tun	Wildlife Alliance GIS specialist
I7	Tola Prom	Wildlife Alliance Community communication consultant (social strategy implementation)
I8	Sokun Hort	Wildlife Alliance Government Liasson
I9	Simon Bird	Wildlife Works Carbon (WWC) Director of Forest Science
I10	Lawson Henderson	Wildlife Works Carbon Manager of Validation and Verification
I11	Stephan Bognar	Wildlife Works Carbon Cambodia Country director
I12	2 teams (10 people) of WA forestry staff	Inventory team (biomass and leakage plots annual measurement)
I13	Touch Sophany	Ecoturism and Comunity Development Project Manager in WA
I14	25 people (head of the family)	Village 1. Chamnar (Chhai Areng sector).
I15	3 families (randomly selected)	Village 2. Chrak Russey (Chhai Areng sector).

[2] Note that this code is used along the document to reference the interview held by AENOR to support its assessment.

I16	2 families (randomly selected)	Village 3. Pralay (Chhai Areng sector).
I17	28 people (head of the family	Village 4. Samraong (Chhai Areng sector).
I18	15 people (head of the family	Village 5. Chumnoab (Chhai Areng sector).
I19	45 people (head of the family	Village 6. Kamlot. (Chhai Areng sector)
I20	30 people (head of the family	Village 7. Sovanna Baitong.
I21	36 people (head of the family	Village 8. Beun Chay Reab.
I22	Team (5 people)	Chi Pat CBET Committee (Community-Based Ecotourism)
I23	1 person	Scholarship recipient family en Chi Pat
I24	Rangers - Team (4 people) - Team (6 people) - Team (4 people)	 Tiger Reintroduction Station Sre Ambel Patrol Station Chambak Patrol Station

In the case of employees, rangers, villagers and other beneficiaries, the interviews were carried out as a group between the stakeholders and the AENOR verification team, and in the absence of WA and WWC management personnel in order to safeguard the objectivity and confidentiality of the responses.

Within the project area there are no people living or communities, all of them are on the periphery (a total of 28, of which 21 are priority and permanent participants and 8 receive punctual support from the project – due to their greater distance or better socioeconomic condition). Of the 28 communities in the area of influence of the project, 8 (28%) were consulted during the field visit by the AENOR team, in collective events where a total of 184 people (heads of families) participated, with representation from various ethnic groups, religions, geographical sectors of the project and a 40-60% balance between men/women.

2.5 Site Inspections

The objectives of the on-site inspections performed were mainly to cross check the description provided in the MR related to the environmental and social conditions of the project area, but also:

- Ensure that the geographic area of the project, as reported in the MR and the accompanying geodatabase base is in conformance with Section 3.10.1 of the VCS Standard.

- Perform a risk-based review of the project area to ensure that the project conforms to all other requirements of the VCS/CCB rules and the methodology.

- Observe the PP's evidence and collect and record data in order to assess whether data collection techniques conform to the monitoring plan and related documentation and to evaluate data quality control systems.

- Select samples of data and information for verification in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 4.1.2 of the VCS Standard, including the re measurement of at least 5% of the inventory plots.

- Assess the implementation of the project activities reported.

- Carry out interview with stakeholders (staff, communities, institutions, rangers) in order to cross check the documentary information provided.

In fulfillment of the above objectives, the audit team (Lead auditor and Local expert) performed an on-site inspection of the project area from 16th June to 24th June (9 days x audit team member) observing the project area and vicinity to assess whether conditions are as described in the joint PD/MR.

The following bullets summarize the activities carried out during the onsite visit.

Onsite reference[3]	**Verified by AENOR team**
-	An opening (June 16, 2022) and closing (June 24, 2022) meeting was held with WA management staff and WWC project staff at WA head office in Phnom Penh.
O1	Remeasurement of a random sample of biomass monitoring plots in the project area in the two types of forest land use (Evergreen Forest and Deciduous Forest) present. Plots 159, 193, 223,169 and 241, which are 10% of the plots measured in the monitoring period (approx. 40-50, annually 20% of the total of 250 initial plots). In the remeasurement by the verification team following inventory procedures (Standard Operating Procedure Cardamoms - Forest Inventory v2_20180628.pdf) an accuracy of ±1% was obtained in all of them. The pool for measurement included standing live trees only, but not standing dead, lying dead, or non-tree biomass as these pools have been conservatively excluded. Effort was made to ensure plot re-measurement was performed in an unbiased manner using the inventory methodology and best practices for forest measurement.
O2	Remeasurement of a random sample of activity-shifting leakage monitoring plots in the leakage area. Plots E1 and E5, which are 6% of the total measured in each monitoring period (36). In the remeasurement by the verification team an accuracy of ±1% was obtained in all of them when the procedures were followed (Annex 5 - Standard Operating Procedure_Densiometer Forest Leakage v4_02112016.pdf).
O3	A full walkthrough of project calculations in order to give verifiers a chance to follow the process followed and where to find key information in the documents provided. The following topics were discussed: Demo of the major quantified pools- Net emission reduction (NER) generation, REL and FREL discussion, market leakage determination, monitoring plot data incorporation and inventory update procedures, disturbance and burnt area monitoring, areal assumptions for monitoring, VM0009 accounting procedures, and any adjustments to quantification methods from validation until the final VCUs issued.

[3] Note that this code is used along the document to reference the onsite visit evidence witnessed by AENOR to support its assessment.

O4	The project boundaries for the monitoring period were checked using the GIS data and crosschecking a sample of random points onsite in the project boundaries and covering different land uses (non-forest, evergreen forest, deciduous forest, etc.) and land use change (forest to non-forest) in the monitoring period.
Project activities: At least one project activity of each type was visited (and its implementers/beneficiaries were interviewed, reported in section 2.4 above):	
O5.1	A. Ranger patrols/anti poachers. Three patrol stations were visited (Tiger Reintroduction Station, Sre Ambel Patrol Station, Chambak Patrol Station), where the operation of the law enforcement system was learned, surveillance records were reviewed, rangers from MoE, PDOE, WA, Military Police were consulted, etc.
O5.2	Agricultural intensification center in Sovanna Baitong and extensive sustainable farming (agriculture and cattle) training in villages (-I24 to I21 above).
O5.3	Community-based ecotourism in Chhay Areng CBET and Chi Pat CBET
O5.4	Scholarship recipient schools in Chi Pat.
O5.5	Microfinance program beneficiaries (several beneficiaries among those interviewed in 2.4 above –I14 to I21- belong to the 'saving groups')
O5.6	Community land use planning meetings (participating communities interviewed in 2.4 above)
O5.7	Infrastructure. The interviewed communities reported in 2.4 (Chamnar, Chrak Russey, Pralay, Samraong, Chumnoab, Kamlot, Sovanna Baitong, Beun Chay Reab) have been benefited with wells, water intakes, toilets water pumps, road improvements, Health Service Clinics, etc. that could be visited on site and/or confirmed with their beneficiaries.

2.6 Resolution of Findings

All documentation provided by the PP was assessed against the applicable version of the relevant VCS and CCB guidance document. Several clarification requests (CL) and corrective action requests (CAR) were raised and submitted to the PP, which addressed them either by providing to the audit team the requested information or by making the appropriate corrections. Updated versions of the documentation were submitted by the PP and the audit team reassessed them against the guidance documentation. This process was repeated iteratively until all CL and CAR were fully closed. Specifically, 19 CAR and 11 CLs and were raised for VCS and CCB.

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

2.6.1 Forward Action Requests

No Forward Action Request (FAR) has been raised during the verification process. 3 FARs from the previous verification event were properly attended as well. Findings are included in Appendix A of this document.

2.7 Eligibility for Validation Activities

Validation activities are not applicable to this verification.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The verification team is not aware of project involvement in other forms of environmental credits from its activities. The project has not been registered, and is not seeking registration, under any other GHG programs. The Southern Cardamom REDD+ Project currently only seeks carbon credits with the CCB label under the VCS program. This was confirmed through a risk-based internet review and interview with project proponents. Therefore, the verification team deems the project eligible to participate under the VCS Program.

3.2 Methodology Deviations

Three methodology deviations were announced this monitoring period: two in common from the first verification. The current audit team agrees with the first verifier rationale for the activity shifting leakage area and market leakage determination methodology deviations. The Southern Cardamom REDD+ Project deviates from VM0009 v3.0, Section 8.3.2.1 “Delineating the Activity-Shifting Leakage Area”. This deviation was not found to have any significant consequences; the only potential result is the increased chance for leakage plots to be initially located in deforested areas and the inherent possibility of a change in location. Besides, the SCRP deviates from the VCS module VM0037 “Global Commodity Leakage Module: Production Approach” in several ways. This deviation has no significant consequences for this third current monitoring period since the first one.

On the other hand, since the second verification, a new methodology deviation pertains to the activity shifting leakage model and application of Cambodia’s national Forest Reference Emission Level (FREL). The SCRP deviates from VM0009 v.3.0, Section 8.3.2.2 “The Leakage Emissions Model.” This is appropriate as the project has elected to apply the nationally submitted FREL for the baseline, therefore the leakage emission model should follow suit. The PD section 3.2.3.1.2 mentioned the project's intention at MR2. The audit team agrees that the deviation does not affect the conservativeness of leakage calculations as the modified equation follows the same theoretical basis as the methodology. The deviation does not relate to any other part of the methodology but only to leakage emissions from LEMF. Then the methodology deviation is allowable and appropriate.

In conclusion, no new methodology deviations were issued in this monitoring period, further than the three ones already present in previous monitoring periods (two deviations in the first monitoring period and one deviation during the second monitoring period). The rationales for these deviations remain and are valid according to AENOR opinion, since the allowance conditions did not changed, also supported by previous verifiers.

3.3 Project Description Deviations (*Rules* 3.5.7 – 3.5.10)

During this monitoring period there are no new PD deviations.

On the other hand, SCRP had one deviation from the Project Description since the second monitoring period. It was noted that during the original validation process, monitoring frequencies were listed that did not align with the project's existing data collection and management objectives that were listed on the simultaneously verified first monitoring report. However, the frequencies listed in the first monitoring report have been adhered to throughout the project and will be used for on-going monitoring.

The verification team agrees that the deviation does not affect the applicability of the methodology, additionality, or appropriateness of the baseline scenario. Further, no change occurred to the number or language of the indicators (for social and biodiversity). The resulting change to the frequency of monitoring to "monitoring period" for most social and biodiversity indicators appears to achieve the goals of the project's monitoring, and the current verification team confirms the project description deviation is consistent with Verra rules since the previous verification event when de deviation was noted.

3.4 Minor Changes to Project Description (*Rules* 3.5.6)

The Southern Cardamom REDD+ Project did not have any minor changes to the Project Description document.

3.5 Grouped Project (G1.13 – G1.15, G4.1)

This section is not applicable as the project is not a grouped project.

4 VERIFICATION FINDINGS

Note that the evidence used by AENOR to support its assessment has been reference in the text below using D (Documents, see section 2.3 above), I (Interviews, see section 2.4 above), and O (Onsite visit, see section 2.5 above).

4.1 Public Comments (*Rules* 4.6)

The MR was listed on Verra webpage for its public comments period as required by the CCB standard. No comments were received during the 30-days period (07 June 2022 to 06 July 2022), according to the official information provided by Verra by email (27 July 2022) and Verra Registry[4]. Therefore, there was no need to attend any inquiry.

4.2 Summary of Project Benefits

Please see Section 1.4 of this report for a summary description of The Southern Cardamom REDD+ Project.

The project seeks to reduce emissions in Cambodia by halting deforestation and forest degradation in the Project Area. As stated in Section 2.1.1 of the Monitoring Report, "The Project Activities are focused on actions that will reduce the surrounding communities' dependence on the resources of the Project Area,

[4] https://registry.verra.org/app/projectDetail/VCS/1748

either by improving agricultural methods, creating new income-generating opportunities or otherwise addressing drivers of deforestation." Section 1 of the Monitoring Report describes unique project benefits including climate, community and biodiversity, and standardized benefit metrics, including achievements specific to metrics.

The climate impacts are described in the Monitoring Report as reducing emissions by reducing deforestation in the Project Area. The avoided emissions claimed for climate impacts are evaluated elsewhere in this review and allow AENOR verification team to corroborate the claims.

Prior to the (CCB) verification site visit the verification team assessed (desk review) the monitoring plan and the documented community benefits reported by project proponents. A list of questions to guide interviews on site was developed to confirm the documented reported community benefits and crosscheck with the onsite inspection. The verification and sampling plan was designed to consider this. The list of extensive documented evidences (including soft evidences and hard copy evidences provided in the field) is included in section 2.3 of this report.

AENOR verification team confirmed that reported community benefits are correct. Community members throughout the project zone were confirmed to take part in various activities including Community Based Eco-Tourism (CBET) activities, microfinance and savings groups, sustainable agricultural techniques, community patrols and participatory land use planning. It is clear to the verification team that these benefits are having a positive impact. The list of the extensive consultations and onsite inspections is described in section 2.4 and 2.5 of this report.

AENOR verification team was able to confirm that the successes of the project in restoration and protection of the project area are inextricably linked to community benefits providing alternative income sources to unsustainable logging and clearing for slash and burn agriculture. Net positive biodiversity benefits can be expected from reducing deforestation and degradation pressure and developing income sources which depend on the intact forest ecosystem.

In the opinion of AENOR, the project benefits are credible based on the supporting documents provided by PP and evidence received during the AENOR interviews to stakeholders, records checked and field records. SCRP has shown substantial climate, community and biodiversity benefits from avoided emissions. AENOR verification team was also able to confirm that the project has demonstrated that the rights and needs of local communities have been appropriately addressed as well as important biodiversity conservation issues.

4.3 General

4.3.1 Implementation Status (G1.9)

A comparison of the implementation schedules in the MR and PD show the project has met key milestones identified in the PD for the period from the Project start date through M1, M2 and the current 01 January 2021 – 31 December 2021 monitoring period and has identified additional key dates and milestones for the monitoring periods, including continued operations. There are no discrepancies between the monitoring system and the monitoring plan.

AENOR verification team requested to visit examples of all activities (see evidences verified O5.1 to O5.7 in section 2.5 above) during the site visit and subsequently confirmed the implementation of items related

to climate, community, and biodiversity (D27). Climate objectives achieved included avoiding the emission of 4,271,282 tCO2e (of which 3,841,272 are VCUs).

For this period, the verification team confirmed the project has maintained the ecoturistic model of Chi Phat CBET and Chhay Areng CBET, although conditioned by travel restrictions to a within Cambodia, and it and continued to build upon activities conducted during the last monitoring period (savings groups, sustainable agricultural practices, patrols). The verification team witnessed examples of each activity and noted that understanding of the project and adherence to project requirements was strongly correlated to the degree to which project activities are implemented in any given area of the project zone, as well as the co relation amongst the project activities and project objective in terms of forest and biodiversity conservation.

As revenues accrue, the project is extending activities to more parts of the project zone, prioritizing most vulnerable villages and adapting the project activities to the particularities and demands of each one.

The GHG emission reductions generated by the project have not become included in an emissions trading program other than the VCS program and it has not received or sought any other form of environmental credit as confirmed through a risk-based review by the verification team (see Section 3.1).

Sustainable development contributions are applicable to this project and the project was confirmed to be actively supporting 15 of the UN SDGs as reported in Table 1 of the monitoring report, through the site visit interviews, and document review as part of the verification. SCRP is also validated under SDVista standard and under verification for the same monitoring period at this regard.

The GHG emission reductions or removals generated by the project have not become included in an emission trading program or any other mechanism that includes GHG allowance trading (see section 3.1 above). The project has not received or sought any other form of environmental credit, or has become eligible to do so since validation or previous verification. The project has participated or been rejected under any other GHG programs since validation or previous verification.

There are no new methodology deviations (see section 3.2 above) and no new PD deviations (see 3.3 above).

The goal of the project activities is the reduction of carbon emissions from the 442,871 hectare Project Accounting Area by halting deforestation and forest degradation through awareness, alternative income generating activities, increased patrols and social capacity building. Verifiers can conclude that the project has been implemented as described in the validated project description.

4.3.2 Risks to the Community and Biodiversity Benefits (G1.10)

The monitoring report states in section 4.3.2 that human induces risks include illegal logging and charcoal production, slash and burn agriculture, anthropogenic fires. Natural risks are said to be few, as the area is not susceptible to severe or destructive natural events. Also, since it is largely intact, natural forest habitat, it is more resilient than other systems.

Political and policy risks exist which could potentially affect the community and biodiversity benefits offered by the project. The project area is a national park and wildlife sanctuary, and the Royal government of Cambodia could decide management should entail land clearing or development. AENOR

team considers this to be low risk as the project area is highly visible, there are no apparent governmental entities which intend to change management, and assurances were offered by project staff (Wildlife Alliance). Policy risks resulting in reversals are also considered low as community outreach has now been occurring for more than 7 years and capacity to reach all community members is increasing. Insufficient revenue is not considered to be a high risk as the project is well-funded through credit issuance on the international voluntary market.

Site visit observations and interviews with community members indicate land clearing for logging and farming purposes is still occurring in some parts of the project area, while mitigation activities are very effective in other areas. The degree to which communities are involved in project activities appears to be strongly related to how well human-induced risks are being mitigated through the project activities.

Having recognized this correlation, project management is planning for greater community engagement, particularly in more remote areas without access to services. Project activities are spread based on the availability of funds.

Natural disasters have not been reported in the area. Large areas of complex, native vegetation are known for resilience to natural risks, should they occur.

Reasonable methods, already proven in the project area by project management will be used to further mitigate the human-induced risks.

In addition to the description of the risks included in the MR, these were crosschecked during the onsite visit (onsite references O5.1 to O5.7 in section 2.5 above) and the extensive round of interviews held (see section 2.4 above).

In addition to these risks, the PP has developed a Non-Permanence Risk Report to estimate the risks on Climate benefits in accordance with the VCS AFOLU Non-Permanence Risk Tool v 4.0 (see section 4.4.3 in this report).

AENOR deems that the PP correctly identified the risks to the project benefits but on the other hand it t has designed and is implementing actions to reduce or diminish the negative impacts of these risks in the benefits on the climate, community and biodiversity.

4.3.3 Community and Biodiversity Benefit Permanence (G1.11)

The project activities are designed to enhance CCB benefits beyond the Project's Lifetime by transforming local economies and developing local business and income-generating activities that are components of a long-term low carbon economy. The promotion of education, sustainable agriculture, community-based ecotourism, and sustainable natural resource management will reduce the need for community members to deforest and degrade the Project Area.

Project activities provide alternatives to illegal logging, land clearing and poaching. AENOR team's site visit confirmed the effectiveness of implementing these activities. It is unlikely they will be discontinued at the conclusion of the project.

Community structure is improved through business committees; more community members will be better educated due to the project. Sustainable agriculture practices can be taught through generations.

The project has demonstrated the local communities can take over CBET activities. These skills and the community structure needed will not be lost. Agricultural and business/financial training will almost certainly be carried into the future, as will the benefits of today's scholarships.

Further than the documented evidences, AENOR confirmed through interviews (see section 2.4 above) and onsite inspections (onsite references O5.1 to O5.7 in section 2.5 above) that the permanence of the project's benefits has a direct positive impact on their well-being. Thus, AENOR considers that the activities planned and implemented by the PP are appropriate to ensure project benefits permanence beyond the project lifetime.

4.3.4 Stakeholder Access to Information (G3.1- G3.3)

The MR states "the project field office will maintain a full, printed copy of the PD and monitoring report in English for public viewing. The executive summary for the PD and monitoring report has been translated into Khmer and is posted in public places in communities throughout the Project Zone" (as verified in Phnom Penh offices, as well as in village centers of communities interviewed –Interview references I14 to I21- and onsite evidence O5.3). The PD and executive summaries are also available on social media and other websites.

At community meetings, community members said they were made aware of the MR summary and the auditor's visit several days to a week before the meeting. Posters in khmer announcing the site visit were confirmed by the auditing team, and the channels to contact AENOR team were communicated. The dates and places of the verification meetings were publicly announced. Cards with contact information for WA staff and a description of the communications and complaints mechanism were distributed to a large number of communities and households. This was observed by AENOR in villages consulted (interview references I14 to I21)

Documentary information (Documented evidence D15) of the annual process of the FPIC annual round (2021-2022) was provided to the audit team, and coincides with what was expressed in the interviews (interview references I14 to I21). The risks, costs and benefits of the project were communicated and during the interviews an adequate understanding of the objectives of the project was observed, without notable complaints or not addressed by WA.

Thus, AENOR deems that the PP has provided appropriate access to information to communities and other stakeholders regarding project implementation and results, about potential costs, risks and benefits of the project to the local stakeholders, and regarding the VCS/CCB verification process.

4.3.5 Stakeholder Consultation (G3.4 – G3.5)

Section 2.3.7 of the MR describes the stakeholder consultation process:

- A round of FPICs is held annually. Documentary information (Documented evidence D15) of the annual process of the FPIC annual round (2021-2022) was provided to the audit team, and coincides with what was expressed in the interviews (interview references I14 to I21). The comments registered in writing in the minutes of the meetings include questions, thanks, requests, but no complaints were observed or comments/requests that have not been addressed or well clarified. This coincides with what was expressed in the closed-door meetings held between the audit team and the eight communities consulted.

- Additionally, there is a mechanism for dealing with complaints (see section 4.3.8 in this report). According to the interviews (Interview references I14 to I21) and the documentary records (Documented evidence D32), today there are no notable or unaddressed complaints by WA. Review of the grievances and communications logbook in the office showed that all communications (even if received via different channels as indicated in section 4.3.8, such as communications with WA workers, communications through field mailboxes, or communications via the hotline) are registered. The audit team found no complaints or queries that had not been addressed or clarified, which coincides with the information provided by the stakeholders in the field.

- Information is also disseminated directly to stakeholders during frequent meetings (Documented evidence D30). The minutes of these local follow-up meetings to the project were reviewed and it was observed that the comments were recorded and the doubts related to the Project were resolved. In this case, no complaints or comments were found that require further follow-up. The documentary information coincides with that provided by the people interviewed related to the project activities visited (O5.2 to O5.7).

As an example of stakeholders influencing project implementation, project management described the participatory planning process to develop CBET (Chi Pat and Chhay Areng) activities in surrounding villages. This included the villages envisioning the tourism product and how they wanted it to work.

The project also provided the example of the Sovanna Baitong development, where four slash and burn communities helped plan their sustainable agricultural community. The communities chose the activity and had full input into its implementation.

Another example is the repair of the road from Pur Beung Kamlot to Bakangrout (approx. 7 km) by WA in collaboration with the government, demanded by the communities and prioritized over other activities that will be carried out later.

AENOR deems that the stakeholder consultation practices carried out by WA during the monitoring period ensures the participation of all community groups and other stakeholders in the design and implementation of the project, respecting their values, customs, and institution, as well as optimizing community benefits. Based on the evidence provided and the testimonies of community members and representatives directly consulted by the audit team, AENOR considers that continuous communication with stakeholders has been properly carried out throughout the monitoring period, directly with communities and other stakeholders or through their legitimate representatives, and that this communication has been effective in allowing stakeholders to influence the project implementation. The stakeholder input has been properly documented and it is appropriately reflected in the project's documents.

4.3.6 Stakeholder Participation in Decision-making and Implementation (G3.6)

The site visit observations and interviews clearly demonstrated to the auditors that project activities were very effective at replacing any need for community members to engage in illegal activities that degrade the forest, such as logging or poaching. The project is enabling effective participation of all communities in the project zone, as funding allows, through the channels described in section 4.3.5 above. In addition to this, AENOR observed that the approach is culturally appropriate: constant communication is maintained through workshops (D16, D17), FPIC meetings (D15), follow up meetings (D30); information is channeled through local leaders, using oral information and in Khmer (instead of written

communications, unless it is essential), socializations are carried out at times and spaces that allow a representative convocation, both in terms of gender, generational and religious, as stated by the interviewed communities (I14 to I21). On the other hand, grievances and communications logbook (D32) didn't show notable or unaddressed complaints by WA. The communities participate in the monitoring and evaluation of impacts, since every 2 years an evaluation of the impact of the project on community livelihoods is carried out (so far a baseline and a remeasurement have been carried out, reference D16 in section 2.3) through field surveys and field-collection data.

Plans are in place to extend the activities to more remote villages and to provide grants and technical support for the same.

In opinion of AENOR, the project has enabled effective community participation and will continue to do so, as funding becomes available.

4.3.7 Anti-discrimination (G3.7)

The audit team confirmed that the project has a Human Resources Policy (D28) that includes, among other things prohibition on harassment and discrimination based on race, color, religion, sex, age, sexual orientation, national origin, ancestry, disability, medical condition, marital status, veteran status or any other protected status defined by law based on a review of documentation provided in a clarification request.

Site visit interviews by AENOR with staff and community members did not reveal any instances of discrimination or sexual harassment.

4.3.8 Stakeholder Feedback and Grievance Redress Procedure (G3.8)

The PD and the Policies Manual (D20) includes a grievance procedure with all the steps recommended by the CCB Standards, including first trying to amicably resolve the grievance, then going to third party mediation before finally resorting to the legal system. The monitoring report states that no grievances were raised during the monitoring period, as was also crosschecked with documented evidences (D32, D15) and interviews with mechanism responsible (I8), liaison staff (I7, I13) and consulted communities (I14 to I21). Review of the grievances and communications logbook in the office showed that all communications (even if received via different channels, such as communications with WA workers, communications through field offices mailboxes, or communications via the hotline) are registered. The audit team found no complaints or queries that had not been addressed or clarified, which coincides with the information provided by the stakeholders in the field. In conclusion, AENOR verified that there were no grievances in the monitored period.

The grievance procedure involves the placement of grievance boxes, placed throughout the project area. At least five of these grievance boxes were seen by the on-site audit team (four of which did not have any communication inside; and the only box that contained a communication was not a complaint, but a request not related to the project), with posters describing what they are for. They appear little used and community members stated that if they had a grievance, they would go directly to project staff or community leadership. Cards with contact information for WA staff and a description of the communications and complaints mechanism were distributed to a large number of households.

The grievance procedure, as described in the validated PD, is being followed, as confirmed by AENOR.

4.3.9 Worker Relations (G3.9 – G3.12)

The site visit interviews and observations confirm effective training is being given to both staff and community members involved in project activities, according to its positions and relation to the project. The project has an equal opportunity policy in place (D28): local hiring is preferred when local applicants are qualified. The project also particularly encourages women to join. Training opportunities are available to all. Participant demographics are reported, indicating many women, youth and minority groups take advantage of the opportunities.

- Sixty percent of the activities of the recently developed CBET committee in Chhay Areng (O5.3) are conducted by the community members, themselves. The Chi Phat CBET committee (O5.3, I22) is now run solely by community members, without input from the project.

- Similar results were found with agricultural training and financial training (I20, O5.2): community members were trained; structure was provided where needed and community members took it from there.

- The only project-related occupations to face risks beyond that of everyday life in Cambodia are those who are involved in anti-logging/anti-poaching patrols. When interviewed (I24, O5.1), members of patrol groups stated they were adequately trained and they had sufficient material means to carry out their work. Law enforcement training was provided by the government of Cambodia. Employees are informed of their rights during the training, according to the interviews (I13).

- The carbon inventory crew also received adequate training for their activity, cross-checked in the training records (D4), interviews (I12) and in the re measurement of the biomass plots of the project area (O1) and the market leakage monitoring plots (O2).

- Workers who work in the field, such as rangers or the inventory team, receive training in first aid (D29). On the other hand, there is a Health and Safety Plan, which was reviewed by AENOR (D29), where it is confirmed that the main risks for workers are identified (for example, related to criminality, physical injuries, snake bites, etc.) and risk mitigation measures (including procedures, use of personal protective equipment, rescue chain measures, training, etc.). AENOR found that the plan is complete and adequate and that it is being implemented, according to the interviews with the field staff (I4, I5, I13, I22, I24).- Finally, when it comes to project activities where infrastructure that requires maintenance is built, such as wells, water intakes, toilets water pumps (O5.7), training is always provided so that there is no dependence on technology or maintenance services outside the community.

Relations between the project and employees are as intended by the validated project description; and AENOR deems that the project fulfills with CCB requirements related to labor relations.

4.3.10 Management Capacity (G4.2 – G4.3)

The project proponent is the Royal Government of Cambodia's Ministry of the Environment and receives annual budget support from the government, but most funding is raised by the WA. WWC also supports the project and is experienced at marketing and sales of credits.

Due to previous project experience and credentials of the project development team, all the skills needed to implement a project of this nature can be supplied by the project proponents and associates. Interviews

with PP (I1), WA project management staff (I1 to I8) and WWC as support for the carbon project (I10 to I12) confirmed their knowledge and abilities.

The project provided confidential documents, including the project workplan (D27), including costs of all aspects of the project, as well as the agreement between the Ministry of the Environment and the Cardamom Carbon Company –CCC- (D26). The CCC is an LLC created to avoid corruption and manage project funds.

The project has the capacity to implement the project in accordance with the validated project description. The audit team considers that the project management has defined and set a strong and comprehensive framework to prevent the commitment any kind of illicit acts by project staff. No evidence of any form of corruption or illegality was found during the review of the provided evidence and the site visit. Internal procedures, audits, and best management practices (D28) to avoid the involvement of the teams and collaborators in in any form of corruption such as bribery, embezzlement, fraud, favoritism, cronyism, nepotism, extortion, and collusion are implemented.

4.3.11 Commercially Sensitive Information (*Rules* 3.5.13 – 3.5.14)

Commercially sensitive information is listed in Section 2.4.6 of the MR. AENOR checked the information and is able to confirm that it meets the VCS Program definition of commercially sensitive information and that it is not related to the determination of the baseline scenario, demonstration of additionality, and estimation and monitoring of GHG emission reductions and removals of the project. The verification team concludes that the listed information is appropriately categorized and was respected in such manner during the audit process: the audit team had access to this information, although it will not be publicly available.

4.3.12 Rights Protection and Free, Prior and Informed Consent (G5.1-G5.5)

The project area has clearly established boundaries and is state owned, as described in the validated PD. Boundaries have not changed since the project start date.

One of the project activities is helping communities delineate community lands and develop land use plans, verified in records (D17, O5.6) and interviews with responsible WA staff (I5). As this activity continues, there should be fewer land use disputes as a result of misunderstandings of boundaries.

Extensive meetings and consultations have been occurring annually throughout the project's lifetime, as documented (D15) and crosschecked with the consulted villages (I14 to I21). The project has a dedicated FPIC team that holds meetings throughout the project area (I7, I8).

The site visit did not find any instances of the project encroaching on private property. Additionally, after onsite interviews with community members (I14 to I21), interviews with project management (I2, I5, I7, I8), interviews in law enforcement team (I4) and rangers (I24) and observations during the site visit, there is no clue that indicates that anyone was involuntarily relocated as a result of the project. Project activities will not at any time lead to the involuntary removal or relocation of land ownership rights and do not oblige communities associated with the PA to relocate activities important to their culture or livelihood.

No restitution or compensation has been allocated since no community lands are affected by the project.

The illegal activities threatening the project are the same activities the project was designed to mitigate against. Strong action is being taken against these activities, including active patrols for violations (O5.1) and project activities meant to provide alternative sources of income that do not require the degradation of the forest or hunting important species (O5.2, O5.3, O5.5). The Project does not and has not benefited from any illegal activity.

There are instances of community members and outsiders clearing land they know they do not own, in order to try and claim it. However, these disputes are new and the legal right to the land is clear. The project is protecting the rights of stakeholders.

According to information provided in the MR and gathered from PP, WA and WWC, AENOR can confirm that the project protects the rights of local peoples, communities, and other stakeholders in accordance with the Climate, Community & Biodiversity Standards and the validated project design.

4.3.13 Legal Status (G5.6)

The MR lists all the relevant national and local laws and regulations in section 2.5.6. Evidence of its fulfillment is considered complete. A local expert familiar with the legal context of the project attended the interviews (see section 2.4 in this report), as part of the verification team. AENOR did not detect during the verification process any incompliances related to laws and regulations.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

AENOR conducted an intensive review of all input data, parameters, formulae, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS Standard, the validated PD, and VM0009. Data with associated conversion factors, formulas, and calculations were provided by the project proponent in spreadsheet format to ensure all formulae were accessible for review. The verification team recalculated subsets of the analyses to confirm correctness and assess if data transposition errors occurred to achieve a reasonable level of assurance and to meet the materiality requirements of the project, as required by the VCS Standard. The project proponent, through WA and WWC, also provided answers to questions on calculations to ensure the verification team understood the approach and could confirm its consistency with VM0009 and the PD (interview references I9, I10, I6; onsite reference O3).

An overview of the data and parameters monitored, along with verification team findings, are included in the table below. This is not an exhaustive list of all monitored parameters that are available for verification, but all were data checked as part of the comprehensive desktop review:

Data Unit / Parameter	Accuracy of GHG emission reductions and removals	Whether methods and formulae set out in the PD have been followed	Appropriateness of default values
Area of avoided conversion	Verification team confirmed this parameter is not applicable as the BEM is not used.	N/A	Not applicable.
Area of Project Accounting Area	The area of this stratum was checked and confirmed correct by recalculating	This parameter was reviewed and re-	Not applicable.

stratum 1 prior to first verification event – Evergreen Forest	and checking input values for downstream calculations. The value was traced to the quantification of carbon stock changes for the baseline and, ultimately net GHG emission reductions during the monitoring period.	calculated using methods set forth in the methodology, the PD, and best practice in GIS and confirmed followed.	
Area of Project Accounting Area stratum 2 prior to first verification event – Deciduous Forest	The area of this stratum was checked and confirmed correct by recalculating and checking input values for downstream calculations. The value was traced to the quantification of carbon stock changes for the baseline and, ultimately net GHG emission reductions during the monitoring period.	This parameter was reviewed and re-calculated using methods set forth in the methodology, the PD, and best practice in GIS and confirmed followed.	Not applicable.
Area of Project Accounting Area stratum 3 prior to first verification event – Out Area	The area of this stratum was checked and confirmed correct by recalculating and checking input values for downstream calculations. The value was traced to the quantification of carbon stock changes for the baseline and, ultimately net GHG emission reductions during the monitoring period.	This parameter was reviewed and re-calculated using methods set forth in the methodology, the PD, and best practice in GIS and confirmed followed.	Not applicable.
Baseline carbon stocks at the end of the current monitoring period for the Project Accounting Area (proxy area sampling)	This parameter was confirmed unchanged from validation through an independent data check. It was properly inputted in the spreadsheets.	Not applicable as it was data checked to confirm no change.	Not applicable.
Baseline scenario average carbon stock in selected carbon pools	This parameter was confirmed through sourcing of values from the validated PD. Independent re-calculation was performed to confirm correctness of values applied and confirmed.	This parameter was reviewed and re-calculated using methods set forth in the methodology and the PD and confirmed followed.	Not applicable.
Baseline carbon stocks in biomass at the end of the current monitoring period for the Project Accounting Area	This parameter was confirmed through sourcing of values from the validated PD. Independent re-calculation was performed to confirm correctness of values applied and confirmed.	This parameter was reviewed and re-calculated using methods set forth in the methodology and the PD and confirmed followed.	Not applicable.

As in the previous monitoring period, the project relied upon a network of forest inventory plots to monitor disturbance and actual on-site carbon stock estimates. The proponents clarified that 20% of the 250 initial plots were re-measured for this 3rd monitoring period which covers 1 year. This is allowable per VM0009 as long as the remaining 50 plots are re-measured by 2022 (assumes first plots measured in 2017) and considering that 150 plots were re-measured during the second monitoring period.

During the m3 monitoring period forest loss from small-scale anthropogenic disturbances exceeded the de minimis value of forest loss as defined by the project's disturbance monitoring plan (250 ha). Analysis performed following the requirements of the disturbance monitoring SOP found a total of 311.63 ha to have been cleared during 2021. As such, the resulting emission from the deforestation was calculated and removed from project baseline emissions for m3. The sources to verify this were provided to the audit team (D14).

On the other hand, there are no planned project activities that involve the burning of biomass.

Activity shifting leakage was confirmed correct through sourcing of field measurements: 36 monitoring plots in the leakage area that are re measured every monitoring period, according to the PD and VM0009. Since the measured emissions from the activity-shifting leakage area were less than the reference level for the activity-shifting leakage area, activity shifting leakage in the project scenario is zero. Market leakage was calculated using the VMD0037 Global Commodity Leakage Module, employing data from bibliography and project-based parameters.

Uncertainty calculations were reviewed at length as prescribed by the methodology and confirmed to result in a correct estimate of uncertainty. No uncertainty deduction was required for this monitoring period since the total combined error was less than 15%.

A full walkthrough of project calculations with WWC was held in order to give verifiers a chance to follow the process followed and where to find key information in the documents provided. The following topics were discussed: Demo of the major quantified pools- Net emission reduction (NER) generation, REL and FREL discussion, market leakage determination, monitoring plot data incorporation and inventory update procedures, disturbance and burnt area monitoring, areal assumptions for monitoring, VM0009 accounting procedures, and any adjustments to quantification methods from validation until the final VCUs issued (onsite visit activity reference O3, with information provided by I9, I10, I6). It was confirmed that the project's on-going analysis methods for monitoring are in line with the methodology. All data was confirmed to employ the appropriate characteristics following VM0009 requirements.

Summarizing, the following table includes the sources verified by the audit team (further than the interviews indicated in the previous paragraph) to determine the accurateness of the information regarding the verified emissions reductions:

	Sources	**Findings[5] (Referenced in Appendix A)**
General	D1. S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V3.pdf D21. Annex 02 - SCRP Climate Monitoring Plan v1.0.pdf	See appendix A.
Baseline emissions	**Cambodia FREL (D3):** - Initial Forest Reference Level for Cambodia under the UNFCCC Framework. July 22, 2016. - Second Forest Reference Level for Cambodia under the UNFCCC Framework. 8 January, 2021.	CAR 14, 15, 16 CL 06 FAR-03 (M2)

[5] All the findings were closed (see section 2.6 above).

	Forest and proxy inventory: D5: - Annex 4 - Standard Operating Procedure Cardamoms - Forest Inventory v2_20180628.pdf - Annex 7 - QA_QC Procedure Cardamoms v1.6.pdf - Annex 8.2 - Cardamoms REDD QAQC Carbon Inventory M3 v1.xlsm - Annex 6 - Standard Operating Procedure Cardamoms - Proxy Area v1.1_20170525.pdf - Annex 9 - Cardamoms REDD Proxy Area Carbon Inventory v4.xlsm - Annex 8.1 - SCRP M3 FULL Data v2.3.xlsx O1: Remeasurement of a random sample of biomass monitoring plots in the project area in the two types of forest land use (Evergreen Forest and Deciduous Forest) present. Plots 159, 193, 223,169 and 241, which are 10% of the plots measured in the monitoring period (approx. 40-50, annually 20% of the total of 250 initial plots). In the remeasurement by the verification team following inventory procedures (Standard Operating Procedure Cardamoms - Forest Inventory v2_20180628.pdf) an accuracy of ±1% was obtained in all of them. The pool for measurement included standing live trees only, but not standing dead, lying dead, or non-tree biomass as these pools have been conservatively excluded. Effort was made to ensure plot re-measurement was performed in an unbiased manner using the inventory methodology and best practices for forest measurement. GIS database (D13): - Cardamoms_BiomassPlots.shp.xml - LeakageArea_New.shp.xml - LeakagePlots_New.shp.xml - ProxyArea.shp.xml - ProxyArea_Plots.shp.xml	
Project emissions	D5. Annex 4.1 - Standard Operating Procedure - Disturbance Monitoring - v2.0_20220520.pdf D14. GIS database: - SCRP_Project_Zone.shp.xml - Forest_Cover_2015.shp.xml - SCRP_PAA_LandCover_2021_M3.shp.xml - SCRP_PAA_ClearedAreas_2021_M3.shp.xml (Regionally-produced shapefiles by project staff containing perimeters of cleared areas detected on the ground, GLAD deforestation alerts for the monitoring period, and satellite imagery from the beginning and end of the monitoring period to capture small-scale natural	CAR 16 FAR-01, 02 (M2)

	and anthropogenic disturbances within the project accounting area) O4. The project boundaries for the monitoring period were checked using the GIS data and crosschecking a sample of random points onsite in the project boundaries and covering different land uses (non-forest, evergreen forest, deciduous forest, etc.) and land use change (forest to non-forest) in the monitoring period.	
Leakage	**Activity-shifting leakage (D6):** - Annex 5 - Standard Operating Procedure_Densiometer Forest Leakage v4_02112016.pdf - Annex 11 - SCRP Leakage Model M3 v2.4.xlsx - Annex 11.1 - SCRP_Leakage_ControlPlots.xlsx - O2. Remeasurement of a random sample of activity-shifting leakage monitoring plots in the leakage area. Plots E1 and E5, which are 6% of the total measured in each monitoring period (36). In the remeasurement by the verification team an accuracy of ±1% was obtained in all of them when the procedures were followed (Annex 5 - Standard Operating Procedure_Densiometer Forest Leakage v4_02112016.pdf). **Market leakage:** D6. Annex 12 - SCRP_Market Leakage Tool M3 v2.4.xlsx D7. Market Leakage literature: - Cambodian agriculture in transition: opportunities and risks. Economic and Sector Work, Report No. 96308-KH. The World Bank. May 19, 2015. - Halperin J.J., and R.L. Turner. 2013. Forest degradation in Cambodia: an assessment of monitoring options in the Central Cardamom Protected Forest. United States Forest Service International Programs, Washington, DC. - FAOSTAT_data_11-23-2020-2.xlsx	CAR 14, 15, 17
Uncertainty	D33. Annex 10 - Cardamoms RL M3 v2.4.xlsx	CAR 18
Non Permanence Risk	See section 4.4.3 below.	-
GERs, NERs/VCUs	D33. Annex 10 - Cardamoms RL M3 v2.4.xlsx	CAR 01, 15, 16, 18

AENOR reproduced the calculations to achieve the same results and deems they are depicted clearly and correctly in the provided sheets. AENOR verification team was able to trace them directly from the data sources. Formulae used are in compliance with monitoring plan, PD, and methodology, as well as the default values used to determine the parameters. Thus, the net amount of VCUs to be issued is accurate and realistic. Assumptions used by PP at verification were appropriately cross-checked and assessed with requested evidence.

In order to calculate the above terms, the MR details the data and parameters used during the verification process. For each of them, AENOR checked its accuracy, consistency, and reliability by reproducing the spreadsheets calculations, verifying the correctness of formulae and methods used and crosschecking the data values with above referenced sources.

AENOR verified the consistency and accuracy of each parameter detailed in sections 3.1.1 and 3.1.2 of the MR by crosschecking the information with the information in sections 3.1.1 and 3.1.2 of the PD as well as checking values and reproducing the calculations in the calculation spreadsheets and did not find inconsistencies between them after the closing of CARs and CLs requested. Therefore, AENOR deems that values reported for the parameters are accurate and consistent. Information was deemed accurate and consistent taking into account sources used. Other default values used are from sources well accredited and validated at validation stage.

AENOR verified the list of parameter available at validation reported in the MR and values applied (if applicable) or the references to the documents. The list is complete and in compliance with the methodology and the validated PD.

The data and parameters monitored and used to determine the emissions reduction of the project are also detailed in section 3.1.2 of the MR. AENOR verified that list is complete and in compliance with the applicable methodology and the PD. For each parameter, the references to the tables where they are used are provided.

In order to verify the accuracy and consistency of parameters monitored and used to calculate the avoided emissions achieved for the monitoring period, AENOR verification team reproduced table by table using the sequence established in the methodology, checking the correctness of the formulae applied and assumptions used, when applicable and that values used matched with data sources.

After a deep and thorough review and reproduction of calculation sheets and sample inventory plots, AENOR deems the parameters monitored and available at validation are correct, reliable and consistent. Information in the MR is in compliance with the validated PD, the calculations provided and the methodology VM0009. Then, the results showed in the MR are reliable, consistent and accurate.

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

During this verification assessment, the evidence provided by the project proponent was sufficient in both quantity and quality to support the determination of GHG emission removals reported by the project. Throughout the verification, the project proponent demonstrated a commitment toward conservativeness and took all measures appropriate to ensure the reliability of evidence provided.

The threshold for materiality with respect to the aggregate of errors, omissions and misrepresentations relative to the total reported GHG emission reductions and/or removals was met for this project as defined in the Verification Sampling Plan (see section 2.2 above). Materiality is a concept that errors, omissions and misrepresentations could affect the GHG reduction assertion and influence the intended users (ISO 14064-3:2006). As defined by VCS Version 4, the materiality will be 1% for this large project.

The evidence provided to determine emission reductions reported in the MR included values, notations, units and sources. This evidence has been cross-checked with supplied emission reduction calculation spreadsheets (see 4.4.1 above). The procedure for data recording, transfer and final transposition was

also verified and found to be in compliance with the monitoring plan outlined in the PD and MR (section 3.1.3). The verification team confirmed through cross checks that adequate monitoring mechanisms are in place where the required parameters need to be monitored.

AENOR verified that the monitoring plan was implemented as the described in the PD. AENOR checked that key workers are fully involved (D4) in monitoring events (training, measuring, archiving, reporting, quality control, etc.). QA/QC procedures are considered strict at identifying, reviewing, and handling inconsistencies found in order to improve the management of the project (D5). AENOR carried out a cross check of the information of a sample of plots, amongst the data collected onsite and the captured information for inventory calculations and no inconsistencies were found (O1, O2).

The audit team was provided access to the project's series of monitoring worksheets and inventory data where monitoring data is compiled for quantification steps and reporting. These tools ensure accurate information flow for monitoring efforts. Section 3.1.3 of the Monitoring Report provides additional detail on project data management methods and structure. Roles and responsibilities along with data management and archival system are also detailed in the MR and other supported documents.

Interviews conducted are outlined in Section 2.4 above, and the final documents received from the Project Proponent supporting the determination of GHG removals can be viewed in section 2.3 and 4.4.1 above.

Data presented to the audit team were clear and coherent and processing steps could be traced to the corresponding sections of the methodology and monitoring plan with transparency.

4.4.3 Non-Permanence Risk Analysis

The project utilized the non-permanence risk analysis tool (AFOLU Non-Permanence Risk Tool 4.0) to assess risk according to internal risk, external risk, natural risk, and mitigation measures for minimizing risk. The audit team reviewed the Non-Permanence Risk Report (D8) following VCS Standard v4.3 and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool.

At all levels, the audit team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the PP. Each risk factor was thoroughly assessed for conformance. CAR 19 was issued and closed after providing the information requested.

A brief review of each factor is shown in the table below:

Risk factor	**AENOR assessment and evidence reviewed** ***NOTE: see references in section 2.3 (D, documents), 2.4 (I, interviews) and 2.5 (O, onsite visit)***	**Rating**
Internal Risks		
Project Management	Protection is required to prevent encroachment into the project area and the stocks from which GHG credits have been previously issued. Encroachment risk is evidenced by D17, I4, I5, I24. The management team includes individuals with skills	A risk rating of -2 is appropriate given the rationale provided and all statements made are substantiated.

	necessary to undertake all project activities. Project proponents have experience in the development of carbon projects with the same project activities thus also lowering overall internal risk. A management capacity summary is provided in MR section 2.4. The project has an adaptive management plan according to VCS definition. The adaptive management plan is summarized in PD and MR in different sections, and along the MR is evidenced it is in place. Evidences provided are accurate, applicable and reliable to support the risk rating.	
Financial viability	Project proponents provided the verification team appropriate and verifiable documentation to prove project financial breakeven is less than 4 years from this risk assessment (D23, I3). Items presented to the verification team by project proponents give reasonable assurance that the risk rating for financial viability is appropriately set. Values were sourced from reputable sources and calculations were confirmed.	A risk rating of 0 is appropriate given the rationale provided and all statements made are substantiated.
Opportunity Cost	A comprehensive NPV analysiswas provided to substantiate the most profitable alternative (where baseline activities are subsistence-driven). The financial model (D9, D10, I3) was confirmed through materials that substantiate NPV assumptions. Sources of assumptions were found to be reputable. The verification team traced key values in the NPV calculations worksheet to confirm their source and correctness. Both mitigation elements are applicable for this period as the project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over the length of the project crediting period.	A risk rating of -2 is appropriate given the rationale provided.
Project Longevity	A legal contractual agreement exists (2008 Cambodian National Law -evidence D25) to address enforceability of carbon stock protection that covers the entire project lifetime. As such, the value applied was appropriate.	A risk rating of 0 is appropriate given the rationale provided.
	Total Internal Risks	**0**
External Risks		
Land Tenure	For this Cambodian project, the ownership and resource access/use are held by the Royal Cambodian Government Ministry of Environment, and all resource and carbon rights are also held by the Ministry of Environment (D25, I1). The government owns the land, and the project retains ownership rights.	A risk rating of 0 is appropriate given the rationale provided.
Community Engagement	Extensive stakeholder consultation and community institution building was confirmed during the site visit (I14 to I21). Consultation on community needs was confirmed for those communities visited that are close to the project area. However, since the quantification of the	A risk rating of 0 is appropriate given the rationale provided.

	% is not clear, it was rated as a risk. The SCRP is CCB verified. The project, through partnerships has strong intentions to improve the social and economic well-being of local communities.	
Political Risk	Verification Team confirmed the political risk to be rated correctly for the average governance score from the World Bank (D11). The information used was the official one and properly calculated. Cambodia participates in REDD+ Readiness, through support of the World Bank Forest Carbon Partnership and UN-REDD as confirmed through an internet search.	A risk rating of 2 is appropriate given the rationale provided.
	Total External Risks	**2**
Natural Risks		
Natural Risk	The risk rating given for fire was justified due to the infrequency of natural fires within the evergreen forest type. In addition, fire protection activities are widespread through deployment of Wildlife Alliance's ranger teams. The verification team agrees with this assessment as being appropriate as the overall potential for fire is low and the impact of fire on the stocks is insignificant where it occurs. Verification Team agrees that the forests of the project area have a high species diversity and therefore resistant to catastrophic disturbance caused by insect pests or forests diseases. Approximately 5% of the Project area has been affected by extreme flooding of the tributaries to the Stung Sen River in the last 50 years. Local geology (i.e. volcanos, fault lines) are not active in the project area and the risk rating was appropriately given as zero. The NPR report contains a proper justification regarding the livelihood and significance (D12, I9, I10) of each factor, supported by reliable bibliography sources in opinion of AENOR.	A combined natural risk rating of 3 is appropriate given the rationale provided and all statements made are substantiated.
	Total Natural Risks	**3**
	Total NPR rating	**5%**
	Minimum NPR rating	**10%**

The allocation of GERs to the buffer account was determined following the AFOLU Non-Permanence Risk Tool, version 4.0. After applying the tool, the total value obtained was 5%, therefore, a 10% (which is the minimum) was used to determine the buffer account allocation.

AENOR has checked that information provided in the NPRR (D8) for the period is consistent with supporting documents provided. The assumptions and justifications provided to determine the risk rating of each risk factor are elaborated and they are based on provided documents using conservative assessments. AENOR deems that information provided is reliable and appropriate from reliable sources, thus, the overall risk rating is credible and realistic. Thus, the overall risk rating of 10% is credible and realistic and in such a way it was applied to calculate NERs (VCUs).

4.4.4 Dissemination of Monitoring Plan and Results (CL4.2)

The project field offices maintain a full, printed copy of each monitoring report in English for public viewing. The executive summary for the PD, which contains the climate monitoring plans, and the monitoring report has been translated into Khmer and is posted in public places in communities throughout the Project Zone (D18). This was observed in village centers of communities interviewed (Interview references I14 to I21 and onsite evidence O5.3). The PD and executive summaries in English and Khmer are also available on social media and WA website, as well as in Verra Registry. At community meetings, members said they were made aware of the MR summary, that contains the results of the climate monitoring.

This was verified by the audit team during stakeholder interviews, in which interviewees confirmed that they were aware of the monitoring procedures and that WA has already shared with them monitoring results on a regular basis, and in accordance with the validated project description.

4.4.5 Optional Gold Level: Climate Change Adaptation Measures (GL1.3)

The monitoring report lists four climate change risks, their effects and the mitigation provided through the project, including:

- More intense droughts
- Increased flood risk
- Low capacity to adapt to disasters.
- Decreased biodiversity, lost of forest cover, temperature change.

Reduction in dependence on livestock and land through alternative IGAs (Income Generating Activities), agricultural training and promotion of drought-tolerant crops and increasing the ability to store water are all mitigation measures for droughts.

Conservation of forest should help reduce the effect of floods, and improved agricultural techniques should help agriculture survive flooding.

Support for local infrastructure and governance plus alternative IGAs and inclusion of women in decision making should increase participation in all decision making at the local level.

Helping maintain interconnected ecosystems and allowing the regeneration of drought resistant trees should mitigate loss in biodiversity and forest cover.

The project activities described increase the abilities of local communities to adapt to climate change, by reducing pressure on the landscape, providing alternative income sources, and providing training and introducing drought resistant crops. These are direct and reasonable approaches to the problems of adaptation to climate change that are considered by the PD and implemented across the MR.

4.4.6 Optional Gold Level: Climate Change Adaptation Benefits (GL1.4)

Project activities should have multiple positive impacts, largely revolving around providing alternative sources of income and agricultural training to make the local economy less dependent on forest products, which would both make the economy more diverse and resilient and reduce the pressure to clear or otherwise degrade the forest. As a natural ecosystem, the forest itself is most resilient when it is largely intact, with connectivity between habitats.

The communities participate in the monitoring and evaluation of impacts, since every 2 years an evaluation of the impact of the project on community livelihoods is carried out (so far a baseline and a remeasurement have been carried out, reference D16 in section 2.3) through field surveys and field-collection data. The study (D16) shows an increase in the income received by the families (SIA049), also confirmed in an interview by the consultant responsible for monitoring the social impact and facilitating processes with communities (I7).

The site visit indicated that the project activities are very effective at reducing pressure on the forest for those individuals and communities involved in project activities. Despite this, WA recognizes that since COVID-19 reduced economic opportunities in the area the pressure on the forest has increased: for example, the 2021 livelihoods study (D16) shows that confiscated wood increased in 2020 and 2021 (indicator SIA004), as well as the confiscated chainsaws (indicator SIA005) and the legal cases submitted against forest criminals by SCRP patrol rangers. However this correlation is also due not only to the increase in pressure, but also to the increase in the effort by the SCRP for law enforcement, mainly through patrols. In any case, although climate monitoring shows project emissions due to land use change (section 3.2.2 of the MR) these are well below the baseline reference emissions.

In conclusion, to the extent that the objective of the project is the maintenance of forest conditions, the activities implemented assist communities and biodiversity to adapt to the probable impacts of climate change.

4.5 Community

4.5.1 Community Impacts (CM2.1)

The impacts described in the monitoring report are reasonable and largely amount to improved livelihoods through better education, health and food security. This is largely due to the increased availability of jobs due to CBETs and other alternative income generating activities.

Every 2 years an evaluation of the impact of the project on community livelihoods is carried out (so far a baseline and a remeasurement have been carried out, reference D16 in section 2.3) through field surveys and field-collection data. The study collects information segregated by stakeholder groups, such as family composition, ethnic group (to consider minorities) and disaggregated by gender.

It was confirmed during the site visit activities including CBETs (O5.3), the savings groups (O5.5) and agricultural training (O5.2), are building abilities in English, business management, financial and computer literacy, accounting/bookkeeping and tourism-related occupations.

One CBET committee is run by the Chong ethnic minority. Women are significant beneficiaries of many jobs. Savings groups visited was composed mainly of women. Young people benefit from both jobs and educational opportunities.

The only potential negative impacts on stakeholders would be on illegal loggers and poachers who could lose income. This is offset by alternative income activities that have been shown to be effective.

According to the evidences provided, in opinion of AENOR the impacts described in the monitoring report are reasonable and were evident during the site visit.

4.5.2 Negative Community Impact Mitigation (CM2.2)

The negative impacts on people involved in illegal logging, clearing and poaching are effectively mitigated by the alternative income generating activities spawned by the project (see section 4.5.1 above).

Ownership of the entire project area is clear and in favor of the state. However, the greater control that the project has exercised over land use to prevent, not only illegal logging and poaching, but also the advance of the agricultural frontier (shifting-agriculture), has made it evident that some communities did not have a clear which are the areas where they can exercise their traditional activities. To this end, the project has implemented community land use planning meetings (O5.6) for years in order to delimit the areas, complemented by training in sustainable farming (O5.2) to reduce the practice of activity shifting agriculture.

During the site visit, stakeholder attitudes toward the project and the conservation of the forest were noted as very positive in the parts of the project area where income generating activities were introduced. As the project spreads these activities throughout the project area, it is reasonable to expect all impacts due to the loss of illegal activities will be mitigated. In the interviews, no negative impacts that were not previously revealed, or that are not currently being addressed, or that are avoidable, although their optimal result is expected in the medium and long term, according to the validated PD and the achievements observed to date.

Community-related HCVs cannot be negatively impacted by a project of this nature, as they are dependent on conservation of the forest resource.

4.5.3 Net Positive Community Well-being (CM2.3)

The impact of the activities is measured through the Community Monitoring Plan (section 4.3.1 of the MR) and periodic studies to measure the impact of the project on livelihoods (D16).

Interviews with community groups (I14 to I21) and site visit observations (O5.2, O5.3, O5.5) confirmed project income generating activities have multiple positive impacts on the majority of community populations, wherever the project activities have been implemented. Negative impacts on illegal loggers, land clearers and poachers are being effectively mitigated (see section 4.5.2 above).

Other indirect benefits are the generation of employment as WA staff, the granting of scholarships to young people for all their studies up to a higher degree –I23, O5.4- (with the commitment to return to their community to use the knowledge acquired), or the improvement in basic infrastructure (O5.7) to improve communications and hygienic and health conditions.

One of the clear observations made during the site visit was the greater the presence of project activities and project personnel in a part of the project zone, the more satisfied the people were with the project.

Thus, in opinion of ANEOR, the overall impact of the project on stakeholders is positive.

4.5.4 Protection of High Conservation Values (CM2.4)

The community-related HCVs all depend on reducing pressure on the forest by diversifying livelihoods away from direct natural resource exploitation and enhancing forest protection. The conservation and restoration of this forest is the purpose of the project, for both community and biodiversity sustainability. There are no negative effects on HCVs anticipated because of the project activities.

4.5.5 Other Stakeholder Impacts (CM3.2-CM3.3)

AENOR had no evidence of negative impacts on anyone aside from the illegal loggers and poachers; on the other hand, it is not probable que someone is not benefited at least indirectly from the project. Regarding these stakeholders, as well as charcoal producers and subsistence hunters, the potential negative impact that they may notice is related to the prohibition of their previous economic activities since they are currently activities not permitted by the Project and/or considered illegal. For this, the Project has generated economic alternatives that allow the non-dependence of said activities. Since the poachers, loggers, charcoal producers and subsistence hunters belong to the communities involved in the project, the impacts and their mitigation measures are similar to those described in sections 4.5.1, 4.5.2, 4.5.3 above. During the visit, interviews with community groups (I14 to I21) and site visit observations (O5.2, O5.3, O5.5) to income generating activities confirmed their multiple positive impacts on the majority of community inhabitants (including these specific stakeholders , who were present during the meetings), wherever the project activities have been implemented. In conclusion, there are no other stakeholders to which the negative impacts derived from the Project have not been adequately mitigated by WA activities.

The net impact on other stakeholders is positive because the only impact, outside the project zone, is the protection of the watershed for many communities beyond the project zone and the protection of the water that feeds the nurseries for fisheries in the Gulf of Thailand.

4.5.6 Community Monitoring Plan (CM4.1, CM4.2, GL2.2, GL2.3, GL2.5)

The impact of the activities is measured through the Community Monitoring Plan (section 4.3.1 of the MR), Annex 03 - SCRP_Community & Biodiversity Monitoring Plan.pdf (D22) and periodic studies to measure the impact of the project on livelihoods (D16).

The MR provides a table with all monitored activities and the results of the monitoring for both periods. All the indicators are measured each monitoring period and sources include field surveys, field-data collection and records assessments, according to the nature of the indicator. When relevant, the information is collected by stakeholder groups, such as family composition, ethnic group (to consider minorities) and disaggregated by gender. Monitoring was carried out as described in the validated PD.

The reader can see the results as well as read the summary of activity numbers, like meetings and numbers of people trained.

Reported indicators show an increase in illegal logging. WA recognizes that since COVID-19 reduced economic opportunities in the area the pressure on the forest has increased, although this correlation is also due to the result of increased patrolling and reporting.

AENOR noticed during the interviews to villages that they agreed in the assessment of the project's community monitoring, that well-being of community members is improving, overall, though some communities have not yet benefited from project activities.

The site visit also confirmed local stakeholders had the opportunity to examine the report.

The monitoring plan should be effective in monitoring the community-related HCV, through forest cover monitoring and logging patrols.

The project is not seeking Gold Level for Exceptional Community Criteria.

4.5.7 Community Monitoring Plan Dissemination (CM4.3)

The project field offices maintain a full, printed copy of each monitoring report in English for public viewing. The executive summary for the PD, which contains the community monitoring plan, and the monitoring report has been translated into Khmer and is posted in public places in communities throughout the Project Zone (D18). This was observed in village centers of communities interviewed (Interview references I14 to I21 and onsite evidence O5.3). The PD and executive summaries in English and Khmer are also available on social media and WA website, as well as in Verra Registry. At community meetings, members said they were made aware of the MR summary that contains the results of the community monitoring. The results of the monitoring are disseminated in accordance with the validated project description.

4.5.8 Optional Gold Level: Short-term and Long-term Community Benefits (GL2.2)

This item is not applicable for this project.

4.5.9 Optional Gold Level: Smallholder/community member Risks (GL2.3)

This item is not applicable for this project.

4.5.10 Optional Gold Level: Marginalized and/or Vulnerable Community Groups (GL2.4)

This item is not applicable for this project.

4.5.11 Optional Gold Level: Net Impacts on Women (GL2.5)

This item is not applicable for this project.

4.5.12 Optional Gold Level: Benefit Sharing Mechanisms (GL2.6)

This item is not applicable for this project.

4.5.13 Optional Gold Level: Governance and Implementation Structures (GL2.8)

This item is not applicable for this project.

4.5.14 Optional Gold Level: Smallholders/Community Members Capacity Development (GL2.9)

This item is not applicable for this project.

4.6 Biodiversity

4.6.1 Biodiversity Changes (B2.1)

Steps taken to verify reported changes in biodiversity in the project zone due to project activities included review of expected biodiversity changes identified in the validated PD; review of biodiversity changes identified in the MR v3; review of biodiversity monitoring records (D31); interview to biodiversity monitoring team (I5, I6) to review data collection techniques, compilations and quantitative results; interviews to rangers (I24) regarding the law enforcement activity and results of the vigilance patrols supported to site visit to patrol and monitoring stations (O5.1), interviews to community members (I14 to I21) regarding the wildlife abundance perception, poaching and bushmeat consumption.

AENOR team determined that monitoring data collected is appropriately based on the data identified for monitoring in the validated PD. Monitoring data is accurately recorded and reported.

Some changes in biodiversity as a result of monitoring were reported during this verification period. The monitoring report included counting of the number of elephant sightings, which appear to be increasing. A report was also presented of the number of ranger stations built and number of rangers equipped and the patrol coverage increase.

The MR reports no elephant poaching occurred with consistent sightings, what matches the information provided in the interviews. Elephants were also recorded by camera traps. Thousands of snares are found and removed from the forest by patrollers each year, number that increased in 2021 regarding 2020 (probably a combination of an increased effort in vigilance but also due to an incremented pressure in wildlife hunting for domestic consumption due to the reduction of economic opportunities since COVID-19 pandemic began).

Since the project seeks to protect a large area from deforestation, maintaining the current high level of biodiversity is the best that can be expected. There is little scope for increase due to natural limiting factors. Changes in biodiversity are mostly limited to loss. A small amount of deforestation occurred this monitoring period, it likely did not have a material effect on populations depending on a wider area. It is reasonable to assume wildlife populations and diversity have not changed significantly.

In opinion of AENOR, information about benefits on biodiversity from project activities is accurate since is based on record taken diversified and reliable, and the attribution of biodiversity changes to the project's activities is properly justified.

4.6.2 Mitigation Actions (B2.3)

Steps taken to verify the actions taken by the project to mitigate negative impacts on biodiversity and measures taken for maintenance or enhancement of the high conservation value attributes included review of mitigation measures identified in the validated PD; review of mitigation efforts identified in the MR v3; review of biodiversity monitoring records (D31); interview to biodiversity monitoring team (I5, I6) and interviews to rangers (I24) supported to site visit to patrol and monitoring stations (O5.1).

There were no negative impacts on biodiversity or HCV attributes from project activities identified in the validated PD that would require mitigation and no negative impacts from project activities on biodiversity or HCV attributes were identified in the MR or recorded during the site visit or interviews, so no measures

were necessary to mitigate impacts, beyond the routine operation of the project: the objective of the project is large-scale habitat conservation, and there is no evidence that project activities negatively affect biodiversity conservation as such, if not the other way around. Based on the evidence provided by the PP and the opinion of the stakeholders consulted by the audit team, AENOR deems that no mitigation actions are needed, which is consistent and in accordance with the project's validated PD.

4.6.3 Net Positive Biodiversity Impacts (B2.2)

Steps taken to verify that the project's net impacts on biodiversity are positive included review of projected net positive impacts identified in the validated PD, review of net positive impacts identified in the MR v3, review of biodiversity monitoring records (D31), interview to biodiversity monitoring team (I5, I6) and interviews to rangers (I24) supported to site visit to patrol and monitoring stations (O5.1).

The MR states the likely situation in the absence of the project and its activities to reduce forest degradation and deforestation. In a project such as this, where biodiverse habitat is under pressure of degradation and deforestation and the project activities are all geared to stopping and monitoring the degradation/deforestation, it is difficult to imagine the impacts on biodiversity could be anything but positive, compared to the without project scenario. During the interviews with the villagers (I14 to I21) they evidenced that, in the absence of surveillance by SCRP and alternative economic activities, the pressure on wildlife (particularly bushmeat for domestic consumption, trafficking of some species of fauna with high black market demand, and illegal logging of some timber species) would be at least as intense as before the start of the project.

AENOR deems the project is having and going to have a positive net gain for biodiversity in the project area. Thus, it is the opinion of AENOR, based on monitoring data, site observations, and site interviews, that the project has reduced the pressure for land-clearing and poaching, justifying an overall conclusion that the net impact of the project's activities on biodiversity are positive. The audit team deems that the PP has demonstrated that project activities will assist the biodiversity to adapt to the probable impacts of climate change, as per GL1.4 of the CCB Standard v3.1.

4.6.4 High Conservation Values Protected (B2.4)

Steps taken to verify that no High Conservation Values (HCVs) were negatively affected by the project included review of high conservation values identified in the validated PD, review of HCVs protected by the project as identified in the MR v3, review of biodiversity monitoring records (D31); interview to biodiversity monitoring team (I5, I6), interviews to rangers (I24) supported to site visit to patrol and monitoring stations (O5.1), and interviews with villagers (I14 to I21).

The project zone includes three biodiversity-related HCVs: wildlife under threat, threatened ecosystems – both forests and wetlands, and critical ecological functions – mainly corridor and watershed services. The HCVs identified in the validate PD include the rare habitat, protected area and the presence of rare species. The project's goal is to protect and preserve these HCVs. It is unlikely that a project of this nature would negatively affect the habitat it is protecting. Based on the evidence provided by the PP and the opinion of the stakeholders consulted by the audit team, AENOR deems that no HCV is negatively affected by the project: furthermore, the project is actively working on protecting these HCVs.

4.6.5 Invasive Species (B2.5)

Reforestation in forest areas is not a widespread activity within the project, however, if necessary, species used in planting efforts will be native or naturalized to the area, and will be nurtured in nurseries on-site. All agricultural areas in the SCRP landscape were excised from the Project Accounting Area, and in any case the planted species correspond to non-invasive agricultural species. There is no evidence of affections due to invasive flora in the project, as observed during the onsite visit (section 2.5 above) and supported in conversation with the management team (see 2.4 above).

4.6.6 Impacts of Non-native Species (B2.6)

Reforestation in forest areas is not a widespread activity within the project, however, if necessary, species used in planting efforts will be native or naturalized to the area. The project proponent state that non-native species are not and will not be used in the project. This was also confirmed through discussion with the project team (see 2.4 above) and observed during the onsite visit (section 2.5 above).

4.6.7 GMO Exclusion (B2.7)

Reforestation in forest areas is not a widespread activity within the project, however, if necessary, species used in planting efforts will be native or naturalized to the area. The project management's word that no GMOs were used to generate GHG emissions reductions or removals was accepted. This was confirmed through discussion with the project team (see 2.4 above) and observed during the onsite visit (section 2.5 above).

4.6.8 Inputs Justification (B2.8)

Project proponents state that no inputs such as fertilizers, chemical pesticides or biological control agents have been or will be used for the project. This was confirmed through discussions with the project team (see 2.4 above).

4.6.9 Negative Offsite Biodiversity Impacts (B3.1) and Mitigation Actions (B3.2)

The project does not negatively affect offsite biodiversity, which is why no actions were taken to mitigate negative impacts, other than those caused by leakage. On the contrary, the protection of these forest areas ensures connectivity between the surrounding areas improving in-site and offsite biodiversity. All protected areas in Cambodia face threats due to illegal wildlife trade and deforestation. Many of the local drivers of deforestation and biodiversity loss will be targeted by the Project through livelihood interventions or judicial action, prosecution, and custodial sentencing. This was also confirmed through discussion with the project team (see 2.4 above) and observed during the onsite visit (section 2.5 above).

4.6.10 Net Offsite Biodiversity Benefits (B3.3)

Net biodiversity impacts from a project that protects habitat within a project area is unlikely to be anything but positive or neutral. Biodiversity within the project zone is unquestionably impacted positively, especially over the 'without project' scenario. Activity shifting leakage is unlikely to affect an area greater than the area under protection. With no detected negative offsite biodiversity impacts, net biodiversity impacts are positive, as confirmed through discussion with the project team and villagers in the surrounding communities (see 2.4 above) and observed during the onsite visit (section 2.5 above).

4.6.11 Biodiversity Monitoring Plan (B4.1, B4.2, GL3.4)

The impact of the activities is measured through the Biodiversity Impact Monitoring (section 5.3.1 of the MR) and Annex 03 - SCRP_Community & Biodiversity Monitoring Plan.pdf (D22) which were validated previously as a part of the PD. The monitoring plan is largely followed, except the frequency of monitoring was changed from annually, or more frequently, to a per monitoring period basis for a number of the variables monitored. This change was approved during the second verification event (see section 3.3 above in this report). The sampling methods used are in accordance with the validated project description, and include two main sources of information: 1) remote sensing and carbon monitoring plots for monitoring land use change, 2) rangers patrols and camera traps surveys for monitoring of the species.

Results from the three monitoring periods were reported, and included a suitable narrative of the significance of the changes in range. The threats to most, if not all species include habitat loss and degradation. Poaching is also a threat to some species due to wildlife trafficking and hunting for domestic consumption. The steps taken to maintain or enhance trigger species populations – increased patrolling, alternative IGAs, monitoring and education appear to be reasonable steps.

The results of the camera traps related to fauna species show a general increase in sightings, although it is not possible to infer population sizes or trends from the camera trap data and it is not the objective now. Indicators related to illegal activities (snares, fines, confiscated animals, wood or chainsaws, etc.) show an increase, which may be due to a combination of an increased effort in surveillance but also due to an increased pressure in wildlife hunting for domestic consumption due to the reduction of economic opportunities since COVID-19 pandemic began. In any case, the results do not undermine the fulfillment of the project's objectives.

Project activities are aimed at reducing pressure on the forest. Since all HCVs are related to the conservation of habitats and their species, the project activities are also protecting HCVs. According to the monitoring results, the measures are effective (see also section 4.6.4 above).

A tiger reintroduction center, extinct in the country since 2007, has been built in the monitoring period, and the reintroduction program, advised by specialists with similar experiences in India, is underway, with a forecast of reintroduced individuals in 2023. The center, which also functions as a ranger patrols station, was visited during the audit.

The monitoring plan includes indicators on trigger species, with a narrative on the results and their threats. The trigger species are protected via protection of habitat and increased patrols for poaching and logging.

According to interviews with project staff (I5, I6, I24) and observations during the site visit (O5.1), AENOR confirms dates, frequency and sampling methods used are in accordance with the validated PD and with the procedures and systematics used in the verification event. AENOR confirms that community monitoring plan is implemented according to the MR and the validated PD.

4.6.12 Biodiversity Monitoring Plan Dissemination (B4.3)

The project field offices maintain a full, printed copy of each monitoring report in English for public viewing. The executive summary for the PD, which contains the biodiversity monitoring plan, and the

monitoring report has been translated into Khmer and is posted in public places in communities throughout the Project Zone (D18). This was observed in village centers of communities interviewed (Interview references I14 to I21 and onsite evidence O5.3). The PD and executive summaries in English and Khmer are also available on social media and WA website, as well as in Verra Registry. At community meetings, members said they were made aware of the MR summary that contains the results of the biodiversity monitoring. The results of the monitoring are disseminated in accordance with the validated project description.

4.6.13 Optional Gold Level: Trigger Species Population Trends (GL3.3)

This Gold Level Indicator is applicable for the project. The applicability of gold level is based on the presence of ecologically important IUCN Red Listed Species within the project area. Based on the CCB definition of trigger species, the project has identified 35 trigger species present on the project (9 birds, 18 mammals, and 8 reptiles). The main protection measure was confirmed during the site visit which was to maintain the population status of each trigger species thereby avoiding the conversion of their habitats (311.63 ha deforested in the project area during 2021), improve habitat by rewetting and reforestation (no realized during this monitoring period), and to continue to protect and patrol it for fires and illegal logging as a component in project activities (4,629 patrols and 166,274 km during M3).

The results of the camera traps related to fauna species show a general increase in sightings, although it is not possible to infer population sizes or trends from the system yet. Estimations of wildlife populations in the project area are planned.

In conclusion, during the visit it was observed that the project activities contribute to maintaining the habitat of the trigger species (documented in MR section 4.6), that the monitoring of biodiversity (camera traps records reviewed during interviews I5 and I6) shows that the populations of trigger species are at least effectively maintained (documented in D31); and that efforts for law enforcement have increased (interview I24, visit O5.1) so the risks (wildlife trafficking, bushmeat consumption and illegal logging) for trigger species have been reduced.

4.6.14 Optional Gold Level: Effectiveness of Threat Reduction Actions (GL3.4)

This Gold Level Indicator is applicable for the project. The effectiveness of threat reduction actions was inherently confirmed through verification of the monitoring results for trigger species which will be protected via protection of habitat and increased patrols for poaching and logging. See findings in section 4.6.13 above.

4.7 Additional Project Implementation Information

No additional project implementation is relevant for reporting here as details on project implementation are included in preceding sections.

4.8 Additional Project Impact Information

The project has been able to demonstrate impacts to all CCB indicators as mentioned throughout this report in addition to achieving CCB Gold Level. No further steps to verify additional monitoring were warranted. The reported project impact information was sufficient and suitable for the verification of the project's CCB impacts.

5 VERIFICATION CONCLUSION

After completion of a site inspection and review of all project information, procedures, calculations, and supporting documentation, AENOR confirms the Project is accurate, consistent, and complies with all aforementioned VCS Version 4 criteria, CCB Third Edition criteria, the selected methodology (VM0009), and the validated Project Design Documentation. AENOR confirms The Southern Cardamom REDD+ Project Monitoring Report (Version 3, dated 21 September 2022) has been implemented in accordance with VCS Version 4 and CCB Third Edition criteria.

AENOR confirms all verification activities – including objectives, scope and criteria, reasonable level of assurance, and Project Description implementation adherence to VCS Version 4 (and all associated updates) and CCB Project Design Standards (Third Edition), as documented in this report – are complete. AENOR concludes without any qualifications or limiting conditions The Southern Cardamom REDD+ Project Monitoring Report (Version 3, dated 21 September 2022) meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Third Edition), and the validated PD. In addition, AENOR asserts the project complies with the criteria for projects set out in the Third Edition of the CCB Standards to achieve Gold Level distinction for Climate and Biodiversity.

AENOR confirms that the three methodology deviations and one Project Description deviation adhere to VCS Version 4 (and all associated updates), and CCB Standards Third Edition.

For this period there is no release of buffer credits following VCS Registration and Issuance Process Document 20 January 2022, v4.1.

The GHG assertion provided by Wildlife Alliance and the Royal Government of Cambodia and verified by AENOR has resulted in the baseline emissions or removals of 4,433,527 tCO2e by the project during the verification period/reporting period (VCS and CCB: 01 January 2021 – 31 December 2021 - 1 year). This value is gross of the 10% (430,009 tCO2e) buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation. This results in 3,841,272 tCO2e of credits eligible for issuance as VCUs.

Monitoring period: From 01 January 2021 to 31 December 2021

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

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
2021	4,433,527	133,435	28,811	3,841,272
Total	4,433,527	133,435	28,811	3,841,272

Equation F.55 of VM0009 was used to compute the total net GHG emission reductions and removals for this monitoring period. Another equation, F.53, is actually used to compute the gross emission reductions, 4,271,282 tCO2e, because VM0009 accounting does not follow the usual calculation of baseline emissions minus project emissions minus leakage emissions. The buffer allocation is subtracted from equation F.55 for the total net GHG emission reductions and removals for this monitoring period, as indicated in table below for annual vintages.

Year	Gross Emission Reductions (tCO2e)	Buffer Allocation (tCO2e)	Net GHG emission reductions or removals (tCO_2e)[6] / VCUs eligible for issuance
2021	4,271,282	430,009	3,841,272
Total	4,271,282	430,009	3,841,272

APPENDIX A: VCS/CCB CORRECTIVE ACTIONS (CAR) AND CLARIFICATIONS (CL) REQUESTED; FORWARD ACTION REQUESTS (FAR) FROM PREVIOUS VERIFICATION

NON CONFORMITIES (NCS)

CAR ID:	**01**	**Date: 18/07/2022**
Description of NC		
VCS/CCB MR3 (Front page, 1.2, 2.1.1, 3.1, 3.2, etc.) The values of Baseline emissions, Project Emissions, Leakage Emissions, GERs and NERs/VCUs indicated throughout the document (S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.1) do not match with the results obtained from Excel 'Annex 10 - Cardamoms RL M3 v1.2'. See finding VCS/CCB CAR #16.		
Project Participant response		**Date:** 10/08/2022
All relevant reporting values and figures, including baseline emissions, project emissions, leakage emissions, GERs and NERs/VCUs have been updated throughout the revised MR, for consistency with the updates and corrections made to the applicable supporting project documentation. Refer to the updated v2.3 of the MR, and the supporting documents cited below.		
Documentation provided by the Project Participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf SCRP M3 FULL Data v2.3.xlsx Annex 11 - SCRP Leakage Model M3 v2.4.xlsx Annex 10 - Cardamoms RL M3 v2.4.xlsx		

[6] According to Cardamoms RL M3 v2.4.xlsx (Evidence D33 in section 2.3 above).

VVB Assessment	**Date:** 31/12/2022
Closed. The values have been updated.	

CAR ID:	**02**	**Date: 18/07/2022**
Description of NC		
1.1 Unique Project Benefits Outcome 2). Community-based Eco- Tourism Development. 'Achievements during the Monitoring Period' and 'Achievements during the Project Lifetime' do not match amongst MR3 and MR2 and Table 18 SIA020 MR3.		
Project Participant response		**Date:** 10/08/2022
After checking the figures from the previous monitoring reports entered in section 1.2 of the M1 & M2 MRs, a mistake was identified in the M1 MR for the total number of tourists for impact 2, Community-based Ecotourism Development. In M1, the correct total number of tourist visits to Chi Phat and Chhay Areng was 9,929. To correct the figure for this impact in the M3 MR, the value entered into the "Achievements During the Project Lifetime" column was revised to 23,178 (sum of M1: 9,929, M2: 11,829 & M3: 1,853). Refer to section 1.2 of updated v2.3 of the M3.		
Documentation provided by the Project Participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf		
VVB Assessment		**Date:** 31/08/2022
Not closed. A- (M1: 9,929 + M2: 11,829 + M3: 1,853) is not 23,178. Either way, in SDVista MR2 is reported 23,**0**78. B- If figures are not correct, please update SIA020 for M1(9,929 or 9,829) and M2 (11,829 or 11,396). C- Review also $ in section 1.1 since figure in Chhay Areng total and break down do not match and update SIA020 if proceeds. D- Update in Table 18 of the VCS/CCB MR3 and SDVista M2 if applicable regarding the points above.		
Project Participant response		**Date:** 21/09/2022
We apologize. The M2 value indicated for the total number of tourists for this Impact category in the written response above was not correct. The correct value for M2 is 11,396 as presented for SIA20 in Table 18 of the MR. The M1 value was previously confirmed with WA as 9,929 is the correct value. The correct total for this indicator over the lifetime of the project therefore remains 23,178 (9,929 + 11,396 + 1,853). In the SD VISta MR, the correct value of 23,178 for the achievement over the project lifetime for this indicator is now entered in Table 1. The correct indicator value for M1 (9,929) has now been entered for SIA20 in Table 18 of the updated MR. The value for M2 (11,396) was previously correct. Regarding C. WA has confirmed the correct total amount of revenue to service providers and Community Fund for Chhay Areng CBET ($11,209.16) The previous total entered has incorrectly included CBET spending (repairs, maintenance etc.) which should not have been reported. Please refer to the updated copies of the VCS/CCB MR & SD VISta MR provided.		
Documentation provided by the Project Participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.5.pdf SCRP_M2_SD-VISta-Monitoring-Report-v2.6.pdf		
VVB Assessment		**Date:** 23/09/2022
Closed. Figures updated.		

CAR ID:	03	Date: 18/07/2022

Description of NC

1.2 Standardized Benefit Metrics

1- Training. Total number of community members who have improved skills and/or knowledge resulting from training provided as part of project activities. Column 'Achievements during the Project Lifetime'. The figure do not considers the 'Achievements during Current Monitoring Period M3', according to M2 Report.

2- Water. Total number of people who experienced increased water quality and/or improved access to drinking water as a result of project activities, measured against the without-project scenario. Column 'Achievements during the Project Lifetime': Clarify that the figure corresponds to entire landscape communities due to maintaining watersheds, not to people who have direct access to 18 water wells provided by the Project.

3- Well-being. 'Total number of community members whose well-being was improved as a result of project activities' and 'Number of women whose well-being was improved as a result of project activities'. Please, break down the figure to check how it is aligned with M2 Report figures.

Project Participant response	Date: 10/08/2022

1) After checking the figures entered in section 1.2, the total figure for this project benefit in the "Achievements during Current Monitoring Period" column is 317, and 835 in the "Achievements During the Project Lifetime". However, in the M2 MR, this figure under the "Achievements During the Project Lifetime" is also shown as 835. To correct this, 835 (total through M2) was added to 317 (total in M3) to get the total through the project life (through M3) which is 1,152. This value has been entered into the "Achievements During the Project Lifetime" column in section 1.2 of updated the M3 MR.

   In addition, other training activities involving local community members implemented during M3 included planting and care of fruit trees, CBET Managers training on IGAs, tourism hospitality, nature guiding, housekeeping and cooking skills and financial literacy. The number of individuals participating in these various training activities are summarized in the Standardized Benefit Metrics table found in section 1.2 of the MR.

2) After seeking clarification from WA, it was confirmed that for the standardized benefit metric "Water", the impact values that were given in the table of section 1.2 for M3 (3,329) represented the total number of people with access to the 18 water wells provided by the project (e.g. access to clear water only). However, in the value reported in the M1 & M2 MRs (82,548) assumed the entire population of communities in the landscape due to maintaining watersheds. However, it is noted that the figure reported in the M1 & M2 MRs (82,548) should have been 27,516, not 82,548, which represented the annual figure over a 3-year monitoring period covered by both M1 & M3 (e.g. 27,516x3). Therefore, for consistency with the M1 & M2 MRs, the impact value has been entered as 27,516, representing the impact value assuming the entire population of communities in the landscape due to maintaining watersheds. A note has been included in the "Achievements over the Project Lifetime" column clarifying that the reported value (27,516) is the same as the achievements in M3 as this figure represents the entire population of communities in the landscape, and that this figure in the M1 & M2 MRs should have also been 27,517, not 82,548, which represented the annual figure over a 3-year monitoring period.

3) After seeking clarification from WA, it was confirmed that for the standardized benefit metric "Well-being", the total number of people with improved livelihoods or income generated as a result of project activities was 16,319 (of which 8,160 are women) in M1, was 16,319 (of which 8,160 are women) in M2, and was 13,345 (of which 934 are women) in M3. Therefore, the total achievements over the project lifetime as of the end of M3 is 45,983 people, of which 17,254 are women. The M3 figures for this impact, including the breakdown by number of women has been corrected in the updated v2.2 of the MR.

Documentation provided by the Project Participant

S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf

VVB Assessment	Date: 31/08/2022

1,2. Closed. The figures have been clarified and/or corrected to be aligned with previous reports.

3. Not closed. According to M2, the figure 16,319 of beneficiaries is “Assuming entire Project Zone communities”. Then it shouldn’t be considered as an accumulative value across monitoring periods but being maintained. On the other hand, value for M3 is consider 13,345, instead of the 16,319 (total population). Clarify also for SDVista M2 section 1 rows 26) and 31).

Project Participant response	**Date:** 07/09/2022

We agree that the appropriate figure to report for the achievements over the project lifetime should not be considered accumulative across the monitoring periods. The value reported for this indicator in M3 and for the achievements over the project lifetime in the updated MR reflects 13,345. Clarification was provided from WA confirming the difference between what is being in the M3 MR, and the previous M1 & M2 MRs (16,319). In previous monitoring periods, the value for this indicator was determined using the total populations of villages served. However, for M3, the figure for this indicator represents the members of families who are actually served by the project rather than the total population. This is considered to be a more accurate representation on the project’s impacts to community well-being. Therefore, the value reported for this indicator in M3 & for the achievements over the project lifetime is now entered as 13,345, and the following text has been included to explain the differences in reporting in M3 from the previous monitoring periods.

“Achievements in M3 is the same as that the over the project lifetime, as this figure represents the members of families actually served by the project. In previous monitoring periods, the value for this indicator (16,319) was determined using the total population of villages served. Reporting the members of families actually served by the project for this indicator in M3 is considered to provide a more accurate representation."

Regarding the SD VISta component of the project and rows 26 & 31 of Table 1 – achievements over the project lifetime, we feel that an accumulative value is best to report for this indicator. As these awareness and sensitization events are ongoing, and may include differing discussions and content, a cumulative figure seems most appropriate for reporting of the achievements over the project lifetime. Further, attendees participating in these events may not be the same individuals year to year, and there is no way of knowing which individuals attended such events one year to the other, and therefore it is our opinion that reporting on a cumulative basis for this indicator is appropriate.

Documentation provided by the Project Participant

S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.5.pdf

SCRP_M2_SD-VISta-Monitoring-Report-v2.5.pdf

VVB Assessment	**Date: 16/09/2022**

Closed. Clarification accepted.

CAR ID:	**04**	**Date: 18/07/2022**

Description of NC

2.3.7 Stakeholder Consultation

Please include in this section for the 2021 FPIC campaign: a summary of outputs/results (comments, complaints, approvals of the FPIC, etc.), and how they have been considered in the project implementation (if applicable), according to the template “indicate if and how project design has been affected by stakeholder input”.

Project Participant response	**Date:** 10/08/2022

Information with specific descriptions on how communities, including community groups and other stakeholders have influenced project implementation can be found in Table 7 in the MR version 2.3, which lists the FPIC meetings held during m3. Additionally, please refer to Sections 2.3.8, 2.3.9 and 2.3.10 for a summary of outputs/results (comments, complaints, approvals of the FPIC, etc.), and how they have been considered in the project implementation. An example of how project design has been affected by stakeholder input has been added into section 2.3.8 of the updated MR as follows.

One example of how project design has been affected by stakeholder input is the road project implemented in Pour

Bang. Wildlife Alliance conducted a socio-economic survey and discussed infrastructure plans with the Pour Bang village chief and Commune Council. They found that the most urgent need to improve livelihoods was the completion of the road from Pour Bang Village to Sre Ambel Town and the 26 concrete culverts to enable villagers to bring their agriculture products to Sre Ambel Market. In addition, a bridge across the river to Pur Bang Village, a secondary school and health center were identified as essential infrastructure needed by the community. Wildlife Alliance also found that the road, bridge, school and health center are for the public benefit and was part of Dong Peng commune development plan before the financial support was disbursed. Construction of the bridge, secondary school and health center will be implemented in future monitoring periods.
Documentation provided by the Project Participant
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf

VVB Assessment	**Date:** 31/08/2022
Closed. A reference to the updated sections 2.3.8, 2.3.9 and 2.3.10 with the information requested was included.	

CAR ID:	**05**	**Date: 18/07/2022**
Description of NC		
2.3.8 Continued Consultation and Adaptive Management Please provide updated results on “how communication and consultation about the project has continued between the project proponent(s) and communities and other stakeholders. Explain the processes the project proponent has used to consider this input and how this communication and consultation has influenced the project through adaptive management” during the monitoring period (M3), beyond the initial description in the PD.		
Project Participant response		**Date:** 10/08/2021
Please see Section 2.3.7 in the MR version 2.3 for updated results on how communication and consultation about the project has continued between the SCRP and communities and other stakeholders. Table 7 outlines the location, date and attendance of FPIC meetings held during the third monitoring period. Please refer to Section 2.3.9 for a detailed description of the processes used to consider this input and how this communication and consultation has influenced the project through adaptive management. An example of how project design has been affected by stakeholder input has been added into section 2.3.8 of the updated MR as follows. One example of how project design has been affected by stakeholder input is the road project implemented in Pour Bang. Wildlife Alliance conducted a socio-economic survey and discussed infrastructure plans with the Pour Bang village chief and Commune Council. They found that the most urgent need to improve livelihoods was the completion of the road from Pour Bang Village to Sre Ambel Town and the 26 concrete culverts to enable villagers to bring their agriculture products to Sre Ambel Market. In addition, a bridge across the river to Pur Bang Village, a secondary school and health center were identified as essential infrastructure needed by the community. Wildlife Alliance also found that the road, bridge, school and health center are for the public benefit and was part of Dong Peng commune development plan before the financial support was disbursed. Construction of the bridge, secondary school and health center will be implemented in future monitoring periods.		
Documentation provided by the Project Participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf		
VVB Assessment		**Date: 31/08/2022**
Closed. Section 2.3.8 has been updated with the requested information.		

CAR ID:	**06**	**Date: 18/07/2022**

Description of NC	
2.3.9 Stakeholder Consultation Channels Please, respond with specific results for the **third monitoring period**, beyond the "community meetings and workshops during the Project development process" and other information described in the PD, and "provide justification that adequate levels of information sharing have occurred" (according to the template request).	
Project Participant response	**Date:** 10/08/2022
Additional information with specific results of ongoing and continued community & stakeholder communication implemented over the third monitoring period has been entered into section 2.3.9 of the updated v2.3 of the MR. Specifically, the following text has now been added to the existing text of section 2.3.9 of the MR to address this finding. During this monitoring period (m3) stakeholder consultations continued with public meetings held throughout the project communities (**¡Error! No se encuentra el origen de la referencia.**). These meetings are open to all and advertised by the project's community outreach staff using the dominant methods of communication for the area. At these meetings stakeholders are informed of the project, are provided information on the project benefits and opportunities available to them through the project activities and can provide comments, suggestions or complaints to project staff. This is generally through WhatsApp messages, word of mouth and phone calls. Stakeholders additionally provide consultation to the project directly through anonymous or signed comments in suggestion boxes that are placed in several locations in the project zone, responses received through Facebook, WhatsApp or other digital methods, and personal communications to project staff, either directly or through community leaders, political leaders, or faith leaders. Project information is also communicated to the project stakeholders by providing copies of this monitoring report at various locations in the project zone and digitally on the project website and on the project Facebook page. A summary of this monitoring report containing the project's monitoring results and other key information is translated into Khmer and posted throughout the project zone and on the project's website and Facebook site. See the updated v2.3 of the MR.	
Documentation provided by the Project Participant	
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf	
VVB Assessment	**Date: 31/08/2022**
Closed. Section 2.3.9 has been updated with the requested information.	

CAR ID:	**07**	**Date: 18/07/2022**
Description of NC		
2.3.10 Stakeholder Participation in Decision-Making and Implementation Please, "demonstrate the gender-sensitivity of implementation of such actions" according to the request in the template.		
Project Participant response		**Date:** 10/08/2022
The following information has been entered into section 2.3.10 of the updated v2.3 of the MR to demonstrate efforts made to ensure gender equality and gender sensitivity in stakeholder participation and decision making. WA has incorporated gender equality and sensitivity into their existing stakeholder participation and decision-making practices and strives to ensure gender equality is represented in stakeholder participation. Women were consulted and are included in all project activities. All capacity building activities in the local communities in the Project Zone will be open to all villagers, including women and vulnerable populations. The SCRP operates a strict non-discrimination policy such that women and vulnerable groups of people will receive equal chances regardless of the type of work. Equal opportunity is also extended to all capacity building activities (CBA). All employees and any interested local community members, including women and vulnerable populations shall be allowed to join any CBA which includes agricultural training and other technical skills, English language, cooking and hospitality training for Community Based Ecotourism service providers to improve the livelihood of their families and community. It is acknowledged that in the		

Cambodian traditional family structure, women are responsible for caring for their children, which may restrict their ability and willingness to travel away from home for certain activities. However, based on participation records from the SBIA workshops and FPIC meetings, women represented 37% and 50% (53% for M3 specifically) respectively of participating attendees. In addition, 61% of CBET members are women.
Documentation provided by the Project Participant
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf
VVB Assessment **Date: 31/08/2022**
Closed. Section 2.3.10 has been updated with the requested information.

CAR ID:	**08**	**Date: 18/07/2022**
Description of NC		
2.3.13 Worker Training **1-** Further than the achievements of the Project Lifetime, please provide updated information for MR3 particularly. Include specific reference to inventory team trainings during M3. **2-** Align figures reported in section 2.2.3 Worker Training of the SDVista MR2, according to finding SDVista MR2 CAR#1, and aligned with all applicable sections in both documents.		
Project Participant response		**Date:** 10/08/2022
1) Documentation on the Biomass Inventory Training activities implemented during the third monitoring period has been provided. The following summary information on this training has been entered into the updated v2.3 of the MR. During the monitoring period, biomass inventory training was held from 3 – 7 December 2021. The training covered the SCRP Forest Inventory SOP and its implementation for the biomass plot sampling on the SCRP. 10 biomass inventory team members participated in the training, 4 of which were existing team members, while 6 were new members to the team. Supporting documentation on this training activity has been made available to the verifier. In addition, other training activities involving local community members implemented during M3 included planting and care of fruit trees, CBET Managers training on IGAs, tourism hospitality, nature guiding, housekeeping and cooking skills and financial literacy. The number of individuals participating in these various training activities are summarized in the Standardized Benefit Metrics table found in section 1.2 of the MR. 2) The worker training figures in section 2.2.3 of the updated v2.3 of the MR have been aligned with the figures given in the updated SD VISta MR.		
Documentation provided by the Project Participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf M3_SCRP_Biomass Inventory Training.docx		
VVB Assessment		**Date: 31/08/2022**
Closed. Section 2.3.13 has been updated with the requested information.		

CAR ID:	**09**	**Date: 18/07/2022**
Description of NC		
2.3.14 Community Employment Opportunities Provide updated results for M3 and according the request of the template.		

Project Participant response	**Date:** 10/08/2022
As stated in Section 2.3.13 of the MR version 2.3, the SCRP priorities local employment and sourcing for all levels of the Project. Furthermore, the Project aims to ensure that all community members, especially women and marginalized community members, have equal employment opportunities. The auditor was provided with evidence on-site during the verification field visit demonstrating the Project's hiring process and compliance with this rule. Please see Section 2.3.13 and Section 4.3.1.1 for a detailed description of activities and processes implemented to ensure all community members, including women and marginalized community members, are given a fair chance to fill positions for which they can be trained during m3.	
Documentation provided by the Project Participant	
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf	
VVB Assessment	**Date: 31/08/2022**
Closed. Section 2.3.14 has been updated with a reference to the sections in which the requested information is provided.	

CAR ID:	**10**	**Date: 18/07/2022**
Description of NC		
2.3.15 Relevant Laws and Regulations Related to Worker's Rights Provide assurance that the project has met or exceeded law requirements covering worker's rights **for the M3**, and describe activities and/or processes implemented to inform workers about their rights during the same period (M3).		
Project Participant response		**Date:** 10/08/2022
To address this finding, the following text has been entered into section 2.3.15 of the updated v2.3 of the MR document. WA confirms that they have and continue to, over the duration of the monitoring period, strictly and fully respect the Labor Law of the Kingdom of Cambodia, under the Ministry of Labour and Vocational Training. During the recruitment and selection process for new employees, all workers are informed about their rights. All employees, including part-time workers of WA receive orientation of WA's HR Policy Manual which covers all HR related aspects, including Labour Laws. A copy of the HR Policy Manual has been made available to the verifier.		
Documentation provided by the Project Participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf Wildlife Alliance HR Policies.pdf		
VVB Assessment		**Date: 31/08/2022**
Closed. Section 2.3.15 was updated with the requested information and HR Policy was provided.		

CAR ID:	**11**	**Date: 18/07/2022**
Description of NC		
2.3.16 Occupational Safety Assessment Describe activities and/or processes implemented to inform workers of risks and how to minimize such risks during the M3 if applicable.		
Project Participant response		**Date:** 10/08/2022
The following information has been entered into section 2.3.16 of the updated v2.3 of the MR.		

WA confirms that they have and continue to, over the duration of the monitoring period, inform workers about job related risk, and take steps to mitigate these risks where possible. During the recruitment and selection process for new employees, all workers are informed about job related risk, and during the probationary period workers receive on-the-job training and are given the opportunity to understand and become familiar with the potential risk their job entails. To mitigate work related risks, WA provides on-the-job training to new employees, provides appropriate and adequate work equipment suited for the specific job, and also provides health insurance to employees. As part of the orientation process received by all new WA employees, workers are informed on work related risk and safe working practices are given according to the WA Health and Safety Plan. Ongoing training activities are implemented which cover various health and safety related topics. For example, SCRP field staff received training on first aid and patrol safety, patrol strategy and technique, rescue and care for snared wildlife, guidance on identifying venomous snake and snake bite response, and conflict resolution for apprehending poachers and illegal loggers.
Documentation provided by the Project Participant
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf WILDLIFE ALLIANCE_Health and Safety Training.pdf WILDLIFE ALLIANCE_HSSE Policy and Procedures_Oct 2021.pdf WILDLIFE ALLIANCE_Snake Bite Policy and Venomous Snake Guide.pdf

VVB Assessment	**Date: 31/08/2022**
Closed. Section 2.3.15 was updated with the requested information and Occupational Safety procedures were provided.	

CAR ID:	**12**	**Date: 18/07/2022**
Description of NC		
2.5.1 Recognition of Property Rights Describe main achievements in M3 period at this regard, such as Participatory land use planning meetings carried out, as requested by the template (“If applicable, describe activities and/or processes implemented by the project to help to secure statutory rights”).		
Project Participant response		**Date:** 10/08/2022
We feel that achievements obtained during M3, as it pertains to the recognition of property rights, including the implementation of participatory land use planning meetings held during the monitoring period are adequately described within section 4.3.1.1 of the MR. Here it describes how WA has worked with the RGC and provincial, district and commune authorities since 2003 to develop clear spatial land-use plans for the Southern Cardamom, including land-tenure across the Project Zone communities. Specific to M3, the continued participatory land use planning and activities are described, which included 9 land-use planning meetings. Supporting documentation of the M3 Participatory Land Use Planning Meetings was provided in the 7/12/2022 document submission to the verifier. We consider this information to be sufficient. Therefore, a reference to the information in section 4.3.1.1 (4) of the MR has been entered in section 2.5.1 of the MR to address this finding as follows. Under Order 001 all land in the Project Zone has been titled and all property clearly delineated. As such, the Project works with communities to clarify property zones and demarcate boundaries between separate property types. This is an important Project activity that avoid land tenure conflicts. During the current m3 monitoring period, the zoning and demarcation activities have continued, so that the land for local communities is clearly delineated. 9 land use planning meetings have been conducted with participation and support from local authorities. 411 demarcation posts were installed along 63 kilometers of the community land boundaries in Tatai Leu and Russey Chrum communes. Section **¡Error! No se encuentra el origen de la referencia.** provides greater detail of the Project’s achievements in participatory land use planning.		
Documentation provided by the Project Participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf		

VVB Assessment	**Date: 31/08/2022**
Closed. Section 2.5.1 was updated with the requested information and with a reference to the section in which the information is extended.	

CAR ID:	**13**	**Date: 18/07/2022**
Description of NC		
2.5.2 Free, Prior and Informed Consent **1-** Describe if appropriate restitution or compensation has been allocated to any parties whose lands have been or will be affected by the project. **2-** Refer to '2.3.7 Stakeholder Consultation' section for FPIC process if not further explanation is going to be included in section 2.5.2 regarding the M3 results at this regard.		
Project Participant response		**Date:** 10/08/2022
The text of section 2.5.2 has been revised as follows in the updated v2.3 of the MR. As the project has not, and will not encroach uninvited on private property, community property or government property, appropriate restitution or compensation has not been applicable. This section also now includes a reference to section 2.3.7 "The Project has not, and will not encroach uninvited on private property, community property or government property. Therefore, appropriate restitution or compensation has not been applicable. Land tenure of the Project Area is outlined in the SCRP PD Section 2.5. Furthermore, Section 2.3.7 of the SCRP PD outlines the comprehensive procedure of FPIC activities which ensures that all stakeholders and communities are consulted."		
Documentation provided by the Project Participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf		
VVB Assessment		**Date: 31/08/2022**
Closed. Section 2.5.2 to clarify the request. **OBS.** "Furthermore, Section 2.3 of the SCRP PD outlines the comprehensive procedure of FPIC activities which ensures that all stakeholders and communities are consulted." Please, note that is 2.3.7 of the M3. WWC: 9/7/2022 This statement has been revised as follows: "Furthermore, Section 2.3 of the SCRP PD, as well as Section 2.3.7 of this MR outline the comprehensive procedure of FPIC activities which ensures that all stakeholders and communities are consulted." **Closed.**		

CAR ID:	**14**	**Date: 18/07/2022**
Description of NC		
3.1.1 Data and Parameters Available at Validation **1-** 'Area of proxy area for the Project Accounting Area' is indicated as 27,717.7 ha in this section. However, according to 'Annex 09 - Cardamoms REDD Proxy Area Carbon Inventory v1.xlsm', 'Annex 10 - Cardamoms RL M3 v1.2.xlsx' and PD, the value 29,193 was used. **2-** 'Cambodia area of deforestation 2006-2014' is indicated as 2,319,087 ha in this section. However, according to 'Annex 10 - Cardamoms RL M3 v1.2' and used in 'Annex 12 - SCRP_Market Leakage Tool M3 v1' it was 2,313,554 ha. **3-'**Global at-risk carbon stock' is indicated as 8,638,799,061.73 tonnes Carbon in this section. However, according to 'Annex 12 - SCRP_Market Leakage Tool M3 v1' and 'FAOSTAT_data_11-23-2020-2' the value used was		

8,638,799,429.73.

Project Participant response	**Date:** 10/08/2022

1. We acknowledge that the 'Area of proxy area for the Project Accounting Area' is indicated as 29,193 ha in the 'Annex 09 - Cardamoms REDD Proxy Area Carbon Inventory v1.xlsm', 'Annex 10 - Cardamoms RL M3 v1.2.xlsx'. However, the correct value is 27,717 ha, which is consistent with the GIS shapefile and PD. The discrepancy is due to that fact that we have been accidently suppling the auditors with the incorrect Proxy Area carbon model for multiple verifications. Please see 'Annex 09 - Cardamoms REDD Proxy Area Carbon Inventory v4.xlsm' for the correct model. Furthermore, the value within the PD reflects the correct value of 27,717.7 ha.

2. The area 2,313,554 ha was originally calculated by taking the difference between the non-forest area in 2014 and 2006 according to the Forest Reference Emission Level analysis carried out by the Ministry of Environment, as calculated in cell P33 of the "National FRL" tab of the "Cardamoms RL M3 v2.3" workbook. However, this value is slightly different from the difference between the forested area in 2006 and 2014 (in cells K17 and O17 of the "National FRL" tab, respectively), which is the basis for the jurisdictional baseline. After this was pointed out during the first verification (M1), the difference between the forested areas in 2006 and 2014 (in cell P34 in the same tab) has been used in the PD and MRs since validation.

3. Global at-risk carbon stock' is indicated as 8,638,799,061.73 tonnes Carbon in this section. However, 'Annex 12 - SCRP_Market Leakage Tool M3 v1' (now version 2.4) and 'FAOSTAT_data_11-23-2020-2' used the correct value of 8,638,799,429.73. This is because market leakage is expected to fluctuate as the market fluctuates; therefore, updating these values as the FAOSTAT file is updated is the correct course of action.

Documentation provided by the Project Participant

S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf

Annex 09 - Cardamoms REDD Proxy Area Carbon Inventory v3.xlsx

Annex 12 - SCRP_Market Leakage Tool M3 v2.4.xlsx

VVB Assessment	**Date:** 31/08/2022

1. Not closed. Although the issue has been clarified, 'Annex 9 - Cardamoms REDD Proxy Area Carbon Inventory v4' in tab 'Analysis – Strata' is not updated to correct value.

2. Not closed. Please add a clarification at this regard in 3.1.1.

3. Closed. The value has been updated in section 3.1.1.

Project Participant response	**Date:** 21/09/2022

1. We apologize. The Analyze button just needs to be pressed on the "Analysis-Total" tab to rerun the models. When that is done all of the information and values will update, including the area shown on the "Analysis – Strata" tab mentioned. When done it is seen that the total carbon stock value does change, however the value for t CO2e / ha and error in t CO2e / ha which are the values used in downstream equations, do not change. We have rerun the models and provided this file to show that it is utilizing the correct values.
2. The Total Deforested Area in Cambodia (2006-2014) was miscalculated in the previous monitoring period (m2). Previously, the value was calculated by calculating the difference between the total non-forested area in 2006 and the total non-forested area in 2014. It has since been corrected to calculate the difference between total forested area in 2006 and total forested area in 2014. Therefore, 2,313,554 ha will remain as the value for the 'Cambodia area of deforestation 2006-2014' parameter. Please see the 'National FRL' Tab in Annex 10 to view this correction.

However, for the purposes of transparency, and to explain the differences in the values entered for this figure in the M2 & M3 MRs, the following text has been added into the comment row of this parameter table.

"In the M2 MRs, the value for this parameter was incorrectly reported as reported as 2,319,087 ha. The Total Deforested Area in Cambodia (2006-2014) was miscalculated in the previous monitoring period (m2). Previously, the value was determined by calculating the difference between the total non-forested area in 2006 and the total non-forested area in 2014. It has since been corrected to calculate the difference between total forested area in 2006 and total forested area in 2014. No downstream calculations were affected because of this correction as the deforestation rate (%) was previously calculated correctly."

Documentation provided by the Project Participant	
Annex 09 - Cardamoms REDD Proxy Area Carbon Inventory v4.xlsx S S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.6.pdf	
VVB Assessment	**Date:** 23/09/2022
Closed. The correction and the clarification requested were addressed.	

CAR ID:	**15**	**Date: 18/07/2022**
Description of NC		

3.1.2 Data and Parameters Monitored

1- 'Project carbon stocks at the end of the current monitoring period for the Forest Project Accounting Area' is reported as 422.37 tCO2e/ha in this section (as well as in parameter 'Average carbon in biomass in the project accounting area' in 3.1.1), and it is also result obtained in 'Annex 08 - Cardamoms REDD Carbon Inventory M3 v2.. However the value inputted in 'Annex 10 - Cardamoms RL M3 v1.2' is 422.06. See also finding VCS/CCB CAR #16.

2- 'Project carbon stocks in biomass in Project Accounting Area stratum 2 at Project start – Deciduous Forest' is reported in this section as 258.4 tCO2e/ha, however the PD reports 285.38 (285.4).

3- 'Project carbon stocks in biomass in Project Accounting Area stratum 1 at end of the current monitoring period – Evergreen Forest', it is said 'All measurements were made between 2020 and 2021". However these measurements were done in 2022. Same in case of 'Project carbon stocks in biomass in Project Accounting Area stratum 1 at end of current monitoring period – Deciduous Forest', 'Project carbon stocks in biomass in Project Accounting Area stratum 1 at end of current monitoring period – Out Area' and 'Average carbon in biomass in the project accounting area'; plots were remeasured in 2022.

4-'GERs for the current monitoring period' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

5-'GERs for monitoring period $(m-1)$' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

6- 'NERs for monitoring period $(m-1)$' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

7- 'Cumulative baseline emissions at the end of the current monitoring period' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

8- 'Change in baseline emissions' and 'Cumulative baseline emissions from biomass at the end of the current monitoring period' figures report 4,430,552 tCO2e. However, according to 'Annex 10 - Cardamoms RL M3 v1.2' is 4,427,351.

9- 'Cumulative baseline emissions from activity-shifting leakage' figure do not match 'Annex 11 - SCRP Leakage Model M3 v1.4'.

10- 'Cumulative emissions allocated to the buffer account at the end of the current monitoring period' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

11- 'Cumulative emissions from leakage at the end of the current monitoring period' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

12- 'Cumulative emissions from leakage at the beginning of the current monitoring period' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

13- 'Change in emissions due to leakage' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

14- In 'Cumulative emissions from activity-shifting leakage at the end of the current monitoring period' it is stated "All measurements were made in 2021". However, they were done in 2022.

15- 'Cumulative emissions from market leakage at the end of the current monitoring period' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

16- 'Change in project emissions' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

17- 'Area of avoided deforestation for monitoring period'. The value is indicated as 31,590 ha is not correct, according to 'Annex 10 - Cardamoms RL M3 v1.2' and used in 'Annex 12 - SCRP_Market Leakage Tool M3'.

Project Participant response	**Date:** 10/08/2022

Due to some of the biomass data being received after the deadline to submit the monitoring report, the data in the report was preliminary and was not consistent with the carbon model. This has since been amended.

1. Project carbon stocks at the end of the current monitoring period for the Forest Project Accounting Area' is now consistently reported as 422.65 tCO2e/ha in this section (as well as in parameter 'Average carbon in biomass in the project accounting area' in 3.1.1), and it is also consistent with 'Annex 08 - Cardamoms REDD Carbon Inventory M3 v2.4, and in 'Annex 10 - Cardamoms RL M3 v2.4.

2. The value reported in 'Project carbon stocks in biomass in Project Accounting Area stratum 2 at Project start – Deciduous Forest' was a typo and has since been corrected, as the validated carbon stock value of 285.38 tCO2e/ha (285.4 tCO2e/ha).

3. We acknowledge that this data was collected in 2022, and the MR has now been corrected to reflect this.

4. The updated GERs are now 4,271,282 tCO2e which is consistent with the supporting Annex 10 file (v2.4).

5-'GERs for monitoring period (m−1)', which are 13,164,122 tCO2e , are now consistent with Annex 10 (v2.4).

6- 'NERs for monitoring period (m−1)', which are 11,838,830 tCO2, are now consistent with Annex 10 (v2.4).

7- The reported values for 'Cumulative baseline emissions at the end of the current monitoring period' (btCO2) now matches 'Annex 10 - Cardamoms RL M3 v2,4'

8- The reported values for 'Change in baseline emissions' and 'Cumulative baseline emissions from biomass at the end of the current monitoring period' are now consistently report 4,433,527 tCO2e across the project documents.

9- The reported value for 'Cumulative baseline emissions from activity-shifting leakage' is now consistently reported as 3,093,780 tCO2 across the project documents.

10- The reported value for 'Cumulative emissions allocated to the buffer account at the end of the current monitoring period' is now consistently reported as 3,093,780 t CO2 across the project documents.

11- The reported value for 'Cumulative emissions from leakage at the end of the current monitoring period' is now consistently reported as 216,786 tCO2 across the project documents.

12- The reported value for 'Cumulative emissions from leakage at the beginning of the current monitoring period' is now consistently reported as 187,975.5 t CO2 across the project documents.

13- The reported value for 'Change in emissions due to leakage' is now consistently reported as 28,811 tCO2 across the project documents.

14- For the figure 'Cumulative emissions from activity-shifting leakage at the end of the current monitoring period' measurements were gathered in 2022, which is now reflected in the updated MR.

15- The reported value for 'Cumulative emissions from market leakage at the end of the current monitoring period' is now consistently reported as 28,811 tCO2 across the project documents.

16- The reported value for 'Change in project emissions' is now consistently reported as 133,435 across the project documents.

17- The reported value for 'Area of avoided deforestation for monitoring period' is now consistently reported as 10,530 ha across the project documents.

Documentation provided by the Project Participant

S S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf

Annex 8 - Cardamoms REDD QAQC Carbon Inventory M3 v2.4.xlsx

Annex 10 - Cardamoms RL M3 v2.4.xlsx

Annex 12 - SCRP_Market Leakage Tool M3 v2.4.xlsx

VVB Assessment	**Date:** 31/10/2022

1. Closed. The correct values of carbon stocks are aligned in the forest inventory and accounting spreadsheets, and the MR3 document.

2. Closed. Value corrected.

3. Not closed. 'Average carbon in biomass in the project accounting area' was not corrected.

4. Closed. Correct value updated in MR3.

5- Not closed. 'GERs for monitoring period (m−1)' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

6- Not closed. 'NERs for monitoring period (m−1)' figure do not match 'Annex 10 - Cardamoms RL M3 v1.2'.

7. Closed. Correct value updated in MR3.

8. Not closed. 'Change in baseline emissions' and 'Cumulative baseline emissions from biomass at the end of the current monitoring period' is not 31,071,237?

9-13. Closed. Correct value updated in MR3.

14. Closed. Clarified.

15. Not closed. 'Cumulative emissions from market leakage at the end of the current monitoring period' is not 216,786?

16. Closed. Correct value updated in MR3.

17. Closed. Correct value updated in MR3.

Project Participant response	**Date:** 21/09/2022

3. We are unsure what the error being noted here is, but we have updated this to state that "All measurements were made in 2021 and 2022" as some plot measurements were made in 2022.

5. We provided a revised version of Annex 10 – Cardamoms RL M3 in the last round of findings, it is now Cardamoms RL M3 v2.4. In that file we clarified the presentation of the GERs and the values that are shown are now consistent with those shown in the MR. Please see cell I43 & I44 on the tab "Cardamoms NERs" for these values.

6. We are unsure of the error being noted, as the NERs presented in in this section for monitoring period M2 (m-1) are consistent between the MR and the file noted Annex 10 – Cardamoms RL M3 v1.2 or the revised version provided Cardamoms RL M3 v2.4. The verified NERs for M2 (m-1) are 11,838,830 t CO2e.

8. The value presented in the MR, 31,071,237 t CO2e, is the correct value for Cumulative baseline emissions from biomass . Please see the file Cardamoms RL M3 2.4 on the tab "Cardamoms NERs" cell C48.

15. The value presented in the MR, 216,786 t CO2e, is the correct value for Cumulative baseline emissions from biomass . Please see the file Cardamoms RL M3 2.4 on the tab "Cardamoms NERs" cell H48

Documentation provided by the Project Participant

S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.5.pdf

S S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.6.pdf

SCRP_M2_SD-VISta-Monitoring-Report-v2.5.pdf

Cardamoms RL M3 v2.4.xlsx

VVB Assessment	**Date:** 23/09/2022

Closed. Correct figures were provided.

CAR ID:	**16**	**Date: 18/07/2022**

Description of NC

3.1.3 Monitoring Plan

1- Regarding MR.88. Although it is not wrong to leave information from previous monitoring to maintain traceability, please provide updated and specific information for MR3.

2- Input (tCO2e per plot) data used for the T-Test in SCRP M3 FULL Data v2.2.xls (source on Table 9 in MR3 3.1.3) regarding the 'original inventory':

Plots	All Pools Total (tCO2e) from QC test	All Pools Total (tCO2e) from Project inventory	Difference (tCO2e)
CM073	735.974453	740.2672305	-4.293
CM075	211.2902387	199.0293626	12.261
CM081	498.6318865	562.3758158	-63.744
CM083	456.349993	486.3997064	-30.050
CM159	554.6361215	561.9993644	-7.363
CM206	228.306821	228.306821	0.000
CM211	658.5646512	658.5646512	0.000
CM247	198.6882626	198.6882626	0.000
Estimated Mean	400.924	413.623	-11.649
Estimated Standard Deviation			24.213
Paired Sample Size			8

Do not corresponds to the ones obtained in 'Annex 08 - Cardamoms REDD Carbon Inventory M3 v2.2.xls':

Plot Numbe	Stratum Name	All Pools Total (tCO2e)	M
CM073	Evergreen Forest	740.2672305	
CM075	Evergreen Forest	199.0293626	
CM081	Evergreen Forest	562.3758158	
CM083	Evergreen Forest	486.3997064	
CM159	Evergreen Forest	561.9993644	
CM206	Deciduous Forest	224.7488566	
CM211	Deciduous Forest	628.0263276	
CM247	Deciduous Forest	192.7830538	

Please, align and provide the correct T-Test results.

3- Results obtained in 'Annex 08 - Cardamoms REDD Carbon Inventory M3 v2.2' for the Average Stock (tCO2e/ha) were:

- Evergreen Forest: 428.5758664
- Deciduous Forest: 274.0597699
- Total: 422.3657301

As is reported in section 3.1.1, and 3.1.2 and Table 11 of MR3.

However the values inputted in 'Annex 10 - Cardamoms RL M3 v1.2' were:

- Evergreen Forest: 428.26
- Deciduous Forest: 274.06
- Total: 422.06

Which may explain the difference amongst the figures reported in all MR3 (baseline emissions, leakage emissions, project emissions, GERs and NERs) and the ones obtained in 'Annex 10 - Cardamoms RL M3 v12'. Please, explain in this table the reason of the difference and align for all the Excels and MR3.

4- Some of the elements requested in the MR template section 3.1.3 are missing in the MR3 (although are include in 'Annex 02 - SCRP Climate Monitoring Plan v1.0' and SOP's). Please, make a brief reference on these elements (e.g. structure, internal audits, etc.) and refer to the external documents for more information.

Project Participant response	**Date:** 10/08/2022

1- For MRR.88, The following verbiage was added in the updated v2.3 of the MR: "During this third monitoring period, biomass inventory training was held from 3 – 7 December 2021. The training covered the SCRP Forest Inventory SOP and its implementation for the biomass plot sampling on the SCRP. 10 biomass inventory team members participated in the training, 4 of which were existing team members, while 6 were new members to the team. In addition, the same 10 members of the biomass inventory team were trained on the leakage plot sampling procedures. Supporting documentation on this training activity has been made available to the verifier."

2- The discrepancy between the QA/QC data and the original data for plots CM206, CM211, and CM247 has been addressed. The correct original values can now be seen below, and found in the updated SCRP M3 Full Data v.2.3 file:

	All Pools Total (tCO2e) from QC test	All Pools Total (tCO2e) from Project inventory
CM206	228.306821	224.7488566
CM211	658.5646512	628.0263276
CM247	198.6882626	192.7830538

3- The slight discrepancies for the average carbon stock figures between the inventory workbook, MR, and Annex 10 was due to an earlier version of the MR being supplied to the auditor that did not align with the other documents. We have now provided the most up-to-date versions of all of these project documents where the carbon stock figures are now all consistent with one another as follows:

- Evergreen Forest: 428.87 tCO2e/ha
- Deciduous Forest: 274.03 tCO2e/ha
- Total: 422.65 tCO2e/ha

4- We feel that the instructional guidance in section 3.1.3 of the MR template has been followed with a reasonable level of detail, and it is not clear what additional information is being sought. The finding references the structure and internal audits of the monitoring plan and data collection, but we consider these elements to already be generally covered in the existing text of section 3.1.3.

In terms of the organizational structure, Table 8 identifies the project teams associated with each monitoring activity in the “Method” column. Here it indicates that patrol teams (e.g. rangers) are responsible for forest patrols and project perimeter observation and sampling teams are responsible for plot measurements. Training of field crews is described under MRR.88, which generally describes the expected competencies of staff responsible for monitoring, and this section has been updated in response to other findings to include biomass team training activities implemented during M3. Monitoring methods regarding quantification of carbon stocks through biomass measurements (sampling approaches) are summarized under MRR.93, and QA/QC procedures as well as the M3 results are given under MRR.90. Target precision levels, and results are given under MRR.95 and in Table 11. It is our opinion that we have followed the instructional guidance from the MR template and provided reasonable detail, so no further updates to section 3.1.3 of the updated v2.3 of the MR have been made at this time.

Documentation provided by the Project Participant

S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf

M3_SCRP_Biomass Inventory Training.docx

SCRP M3 FULL Data v2.3.xlsx

VVB Assessment	**Date:** 31/08/2022

1. Closed. The documented information regarding m3 inventory team was provided.

2. Closed. The T-Test has been corrected and now is aligned with the correct carbon pools values from project inventory.

3. Closed. The correct carbon stocks values in Annex 8 have been inputted in the carbon accounting models.

4. Not closed. “The procedures [beyond the current QA/QC results] used for handling any internal auditing performed and any non-conformities identified” are not described.

Project Participant response	**Date:** 08/09/2022

4. We have included information from the QA_QC Procedure document in section 3.1.3. This new information includes detail on the how the project will address any issues where the forest monitoring data does not pass the QAQC process.
Documentation provided by the Project Participant
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.5.pdf
VVB Assessment **Date:** 16/09/2022
4. Closed. The procedures used for handling any internal auditing performed and any non-conformities identified are now included in MR3.

CAR ID:	**17**	**Date: 18/07/2022**
Description of NC		
3.2.3 Leakage **1.** Update 'Average carbon stock before deforestation' in '2. Avoided biomass and soil emissions, this period (tCO2e)' in 'Annex 12 - SCRP_Market Leakage Tool M3 v1.xlsx' to have it aligned with the rest of the calculations. **2.** Update 'Annex 11 - SCRP Leakage Model M3 v1.4' with correct Average carbon stocks per strata and average.		
Project Participant response		**Date:** 10/08/2022
The value for 'average carbon stock before deforestation' under '2. Avoided biomass and soil emissions, this period (tCO2e)' in 'Annex 12 - SCRP_Market Leakage Tool M3 v1.xlsx' has been updated to align with the rest of the calculations. Please see 'Annex 12 - SCRP_Market Leakage Tool M3 v2.4.xlsx' for the most up to date version of this annex. Likewise, 'Annex 11 - SCRP Leakage Model M3 v1.4' has been updated to v2.4 to depict the correct Average carbon stocks per strata and average. All of the relevant carbon stock figures corrected in the updated Leakage Tool and Leakage Model documents have been carried through to all applicable sections of the updated v2.3 of the MR as appropriate.		
Documentation provided by the Project Participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf Annex 12 - SCRP_Market Leakage Tool M3 v2.4.xlsx Annex 11 - SCRP Leakage Model M3 v1.4.xlsx		
VVB Assessment		**Date:** 31/12/2022
Closed. Correct value updated in spreadsheets.		

CAR ID:	**18**	**Date: 18/07/2022**
Description of NC		
3.2.4.3 Quantifying Net Emission Reductions for a PAA: **1-** MR.68, MR.69. Confidence deduction in MR3 does not match 'Annex 10 - Cardamoms RL M3 v1.2'. [m=3] is not using the SE (tCO2e/ha) value from the 'Annex 08 - Cardamoms REDD Carbon Inventory M3 v2.2'. **2-** In 'Annex 10 - Cardamoms RL M3 v1.2', GERs were calculated as: $E\Delta\ GER[m] = EB\ \Delta[m] - EP\ \Delta[m]$		

Instead of:

$E\Delta\ GER[m3] = EB\ \Delta[m] - EP\ \Delta[m] - EL\ \Delta[m] - EU\ [m]$ (correct F.53 equation)

For all the periods.

3- MR.77 is not updated with m3 information (version of standard, tool, annexes, etc.).

4- MR.74, MR.75. Buffer has been allocated to (Annex 10 - Cardamoms RL M3 v1.2, and MR3):

$E\Delta\ GER[m] = EB\ \Delta[m] - EP\ \Delta[m]$

Instead of:

$E\Delta\ GER[m3] = EB\ \Delta[m] - EP\ \Delta[m] - EL\ \Delta[m] - EU\ [m]$ (correct F.53 equation)

For all the periods. In other words, buffer has been allocated to the incorrect calculation of GERs indicated above (point 2), that is, applied to 'Baseline - Project Emissions', instead applying it to 'Baseline - Project Emissions - Leakage'.

Please update at this regard also MR.82, MR.83, MR.84.

Finally, NERs=GERs-%Buffer.

Project Participant response	**Date:** 10/08/2022

1. The confidence deduction is not considered when calculating the GERs if it is below 15%, which is indicated in the 'Cardamoms REL' tab of Annex 10 by the parenthesis that surround the value in Cell B66. The parentheses indicates that the confidence deduction is a negative value and below the 15% threshold.

2. The equation has been corrected to $E\Delta\ [m3] = EB\ \Delta[m] - EP\ \Delta[m] - EL\ \Delta[m] - EU\ [m]$ (correct F.53 equation) for all periods in MRR.65.

3. MR.77 has since been updated to reflect the most up-to-date versions of the supporting project documents.

4- MR.74, MR.75. Buffer has been allocated to (Annex 10 - Cardamoms RL M3 v1.2, and MR3):

The correct equation is being followed. Baseline Emissions net of Emissions (tCO2e) is the result of subtracting the Project Emissions from the Baseline Emissions ($EB\ \Delta[m] - EP\ \Delta[m]$). The total leakage ($EL\ \Delta[m]$) is then subtracted from that result ($EB\ \Delta[m] - EP\ \Delta[m] - EL\ \Delta[m]$). $EU\ [m]$ is not relevant as the confidence deduction is under the 15% threshold. Therefore, the statement, NERs=GERs-%Buffer, still holds true. To check this, on the 'Cardamoms NERs' tab of the Annex 10 – Cardamoms LR M3 v2.4 workbook, please subtract cell from K10 from J10, this will equal L10.

Documentation provided by the Project Participant

S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf

Annex 10 - Cardamoms RL M3 v2.4.xlsx

VVB Assessment	**Date:** 31/08/2022

1. Not closed. MR.68, MR.69 have been updated according Annex 10, and SE from Annex 08 has been updated for $U_p^{[m]}$ calculation. However, 'Uncertainty in carbon stock estimates in the Project accounting area' in MRR.68 has not been updated according Annex 10 (tab Cardamoms REL) (6,612,756), although the calculations are correct.

2. Closed. The calculation has been corrected according to the proper formula.

3. Not closed. 'VCS Standard Version 3.4, VCS Registration and Issuance Process Version 3.4, and the VCS Non-Permanence Risk Tool Version 3.2.' is not updated.

4. Not closed. The buffer (10%) has to be applied to GERs; then if you subtract GER-10%GER=NER. In other words, the new column J (Annex 10 v2.4 Tab Cardamoms NERs) is right; but the buffer (column K) should be applied to column J (not to column F). Column L formula would be ok once the column K is correct.

3.14.15 The number of GHG credits issued to projects is determined by subtracting out the buffer credits from the net GHG emission reductions or removals (including leakage) associated with the project. The buffer credits are calculated by multiplying the non-permanence risk rating (as determined by the *AFOLU Non-Permanence Risk Tool*) times the change in carbon stocks only. The full rules and procedures with respect to assignment of buffer credits are set out in the VCS Program document *Registration and Issuance Process*.

Note that when it is said 'net GHG emission reductions' it means the GERs, because the standard considers NERs-Buffer=VCUs in the same way that the methodology does with GERs-Buffer=NERs.

This makes a small variation in the finals NERs and the buffer regarding your results (although not in GERs). This applies to MR78, MR.74, MR.75, MR.82, MR.83, and table 12. We accept this is confusing but is the way Verra has requested it to VVB in previous projects. On the other hand, to have consistency with previous reports, the other option is you maintain it (since the GERs are finally the same, and the buffer pool result is more conservative with your approach) but indicate then the formula of the Buffer pool allocation in MR.78

5. NEW. Table 12. Please, include in this section only Baseline emissions (column D in Annex 10 v2.4 Tab Cardamoms NERs), since the Leakages do not belong to the baseline, and also including the Buffer and the NERs is confusing. In table 15 please include the buffer pool, if you want to include the information from the previous monitoring reports is better in Table 15 than in Table 12.

Project Participant response	**Date:** 21/09/2022

1. We have corrected the error noted. The value for the parameter $U_P^{[m=3]}$ has been updated and is now consistent with the value in the FREL document and MRR.69.

3. We apologize for the oversight. MRR.77 has been updated to state the current versions of the noted documents.

4. We have a differing interpretation from the auditor on the calculation of the buffer pool contribution. WWC has been developing projects under the Verra standard for over 10 years and are very familiar with the procedure described in the finding, and it has always been consistent practice that the buffer contribution is calculated from the change in carbon stocks, which does not include any accounting of leakage. This is described in the language from the standard quoted in the finding where it states "The buffer credits are calculated by multiplying the non-permanence risk rating times the change in carbon stocks *only*." The use of the word "*only*" (italicized by WWC) is meant to differentiate from above where it states that the buffer pool credits are subtracted from the net GHG emission reduction or removal, which they state *does* include leakage. As it states that the method that we used is conservative and the auditor is stating that at our discretion we can continue to calculate the NERs in this manner, that is what we elect to do. Therefore, we have not made any changes to the calculation of the buffer pool credits or NERs in response to this finding.

5. The project proponent inserted table 12 as we believe it adds clarity to the MR to have a summary of the project's emission reductions calculations and a comparison to previous years at the beginning of the calculations sections. We placed table 12 in this location so that readers do not have to search through all of section 3.2 to find this important information, but can easily find and reference it at the outset of the section. As well, the MR template does not contain any table that is comparable to this one, where all of this information is presented that includes previous monitoring periods. We therefore would like to leave this table as is in the current position.

Table 15 is part of the Verra MR template and as such cannot be modified by project proponents to include any other information or columns than what is present. We agree with the auditor that this table could be made clearer and more valuable to readers by including information like the buffer credits and previous monitoring periods, but we have received clear guidance from Verra that we cannot modify this table. Therefore, we have not made any changes to Table 15.

Documentation provided by the Project Participant
S S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.6.pdf

VVB Assessment	**Date:** 23/09/2022

Closed. The changes requested were addressed.

CAR ID:	19	Date: 18/07/2022

Description of NC

NPR Report

1. Project Management.

b) Develop the argument, given that previous credits do have been issued for this Project.

c) Refer to the section in MR3 where this is evidenced.

f) Develop the argument considering the definition of 'Adaptive management plan' in AFOLU Non-Permanence Risk-Tool v4.0, and provide specific reference to the sections in MR3 were the compliance is evidenced.

2. Opportunity Cost.

a) Develop this argument considering the evidence provided.

h) Develop this argument referencing specific evidences.

f) Develop this argument referencing specific evidences.

3. Project Longevity.

b) Develop this argument referencing specific evidences.

4. Land Tenure and Resource Access/Impacts

c) Develop this argument referencing specific evidences.

d) Develop this argument referencing specific evidences.

f) Develop this argument referencing specific evidences.

5. Community Engagement

a) Please, state if there are no households living within the project area.

6. Risk Factor and/or Mitigation Description

b) Period to be provided is 2016-2020 (Governance score has not been updated since the M2).

7. Natural Risks

Please, move de analysis done in document 'Southern Cardamom Non-Permanence Risk Tool_Annex 2_Natural Risk Narrative v4' to AFOLU Non-Permanence Risk-Tool v4.0 template. For each type of risk, state clearly the explanation for the Likelihood and the Significance, and refer the bibliography used.

8. Complete section 4.2 of the AFOLU Non-Permanence Risk-Tool v4.0 template.

9. Delete template instructions.

Project Participant response	Date: 10/08/2022

It appears the verifier was not provided with the most up-to-date version of the Non-Permanence Risk report in the previous document submissions earlier in the verification process. However, the elements of this finding have been addressed in the updated NPR Risk report v2.4 as follows.

1. Project Management:

b) The following text has been added under this risk factor in the NPR to address this element of the finding.

This is the 3rd monitoring period for the project. Protection is required to prevent encroachment into the project area

and the stocks from which GHG credits have been previously issued.

c) Section 2.4 of the VBCS/CCB M3 MR is now referenced under this risk factor.

f) The following text has been added under this risk factor in the NPR to address this element of the finding.

Ongoing stakeholder consultation as described in section 2.3 of the MR, allows for continual community input on the project to be gathered, taken into consideration, and adaptive measures to be incorporated into the project to address any changing needs of the community members. Specific examples of how the project activities have been influenced by ongoing community input, including during M3 are given in section 2.3.8 of the MR.

2. Opportunity Cost:

a) A supporting NPV Analysis has been provided to justify the selection of this risk factor and score. A reference to the NPV analysis has been added to this risk factor in the NPR. ("Refer to the supporting SCRP NPV Analysis.")

h & f) The following text has been entered under this risk factor in the updated NPR.

The Project Area is comprised of two protected areas under the jurisdiction of the MOE, and as such is protected from deforestation activities. Under the Cambodian Land Law and Forestry Law the forest should be protected from resource extraction or conversion to other land uses. Refer to section 2.5.4 of the MR.

3. Project Longevity:

b) The following text has been entered under this risk factor in the updated NPR.

The Project Area is comprised of two protected areas under the jurisdiction of the MOE, and as such is protected from deforestation activities. Under the Cambodian Land Law and Forestry Law the forest should be protected from resource extraction or conversion to other land uses. Refer to section 2.5.4 of the MR.

4. Land Tenure and Resource Access/Impacts:

c & d) The following text has been entered under this risk factor in the updated NPR.

Under Order 001 all land in the Project Zone has been titled and all property clearly delineated. As such, the Project works with communities to clarify property zones and demarcate boundaries between separate property types. This is an important Project activity that avoid land tenure conflicts. During the current m3 monitoring period, the zoning and demarcation activities have continued, so that the land for local communities is clearly delineated. 9 land use planning meetings have been conducted with participation and support from local authorities. 411 demarcation posts were installed along 63 kilometers of the community land boundaries in Tatai Leu and Russey Chrum communes. Refer to sections 2.5.1 and **¡Error! No se encuentra el origen de la referencia.** of the MR for details of the Project's achievements in participatory land use planning.

f) The following text has been entered under this risk factor in the updated NPR.

The Project Area is comprised of two protected areas under the jurisdiction of the MOE, and as such is protected from deforestation activities. Under the Cambodian Land Law and Forestry Law the forest should be protected from resource extraction or conversion to other land uses. Refer to section 2.5.4 of the MR.

5. Community Engagement

a) The following text has been entered under this risk factor in the updated NPR.

There are no communities or people living within the project area. Refer also to the Land Tenure/Resource Access risk category above.

6. Risk Factor and/or Mitigation Description

b) We confirm that the governance score was/is correct, based on the 2016 – 2020 timeframe. However, the previous version of the NPR had incorrectly referred to the years 2015 – 2019 for this risk factor. The updated version of the NPR has been corrected to reflect 2016 – 2020.

7. Natural Risks

In the M3 NPR, the likelihood, significance, and resulting risk score for each applicable natural risk factor is provided. The NPR template instructions do not specifically state that justification for the likelihood and significance assessments need to be documented within the NPR. It is our opinion, that providing the justifications for the natural risk likelihood and significance assessments is not required to be presented within the NPR itself, and that providing this information in a separate supporting document is appropriate. Therefore, no changes have been made to the NPR regarding this element of the finding. **8. Complete section 4.2 of the AFOLU Non-Permanence Risk-Tool v4.0 template.** The table in section 4.2 of the updated NPR has been completed and reflects the updated emission reduction values that were revised based on the relevant project documents updated in response to the other findings raised in this verification. **9. Delete template instructions.** All instructions from the NPR template document have been deleted in the updated version.
Documentation provided by the Project Participant
Annex 13 - SCRP_M3-Non-Permanence-Risk-Report-Template-v4.0_v2.4.pdf SCRP NPV analysis final 8-24-18.xlsx Southern Cardamom Non-Permanence Risk Tool_Annex 2_Natural Risk Narrative v4.pdf

VVB Assessment	**Date:** 31/08/2022
1-6, 8, 9. **Closed.** 7. **Not closed.** The template states “Explain the significance and likelihood of the natural risk and any mitigation activities implemented, (copy table for each natural risk).” Thus, just indicating the rate of the ‘Significance’ and ‘Likelihood’ cannot be considered as an explanation itself. In any case, it has been requested in this way by Verra in the latest revisions (2022). **OBS.** Land Tenure and Resource Access/Impacts. c & d) Check ‘Error! Reference source not found.’	
Project Participant response	**Date:** 08/09/2022
7. Although we do not agree that the justification for each natural risk should be placed into the non-permanence template and cannot be provided as an annex as we have, we have now inserted this text into the NPR. We have now included the justification text for each natural risk category following the table. OBS: We have corrected the cross-reference error.	
Documentation provided by the Project Participant	
Annex 13 - SCRP_M3-Non-Permanence-Risk-Report-Template-v4.0_v2.6.pdf	
VVB Assessment	**Date:** 16/09/2022
7. Closed. NPR Report is a public document. The explanation that justifies significance and likelihood of the natural risk has been placed.	

CLARIFICATIONS (CLS)

CL ID	**01**	**Date: 18/07/2022**
Description of the CL		
2.1.9 Other Programs Please, state clearly (as requested by the template): 1- Where the project reduces GHG emissions from activities that are included in an emissions trading program or any other mechanism that includes GHG allowance. 2. Whether the project is registered under any other GHG program.		

Project Participant response	**Date:** 10/08/2022
To address this finding, the text quoted below has been entered into section 2.1.9 of the updated v2.3 of the VCS/CCB MR. "The SCRP was also validated under the Climate, Community, and Biodiversity (CCB) standard, Third Edition, Gold Level (April 2018). The Project also achieved validation and verification under Verra's SD Vista standard (April 2021). Outside of registration with the VCS, CCB & SD VISta standards of Verra, the Project does not reduce GHG emissions from activities that are included in an emissions trading program or any other mechanisms that include GHG allowance trading. In the future, the Project may seek to generate additional environmental or social credits, but no efforts have been made to date."	
Documentation provided by the Project participant	
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf	
VVB Assessment	**Date:** 31/08/2022
Closed. The request has been clarified in the text.	

CL ID	**02**	**Date: 18/07/2022**
Description of the CL		
2.3.4 Community Costs, Risks, and Benefits Update with current information: 1- "During the last year, Project Partners conducted a Social and Biodiversity Impact Assessment (SBIA)", which is not correct. 2- FPIC campaign 2021-2022 results are not mentioned or referred to the applicable section.		
Project Participant response		**Date:** 10/08/2022
It is correct that during the M3 monitoring period, no SBIA workshops were held. The SBIA workshops were organized in 2017 when the project was being developed. The statement in question has been revised and now states; "During 2017 when the project was being developed, the Project Partners conducted a Social and Biodiversity Impact Assessment (SBIA) and suite of community meetings focused on Free Prior and Informed Consent (FPIC)." Clarification provided from WA confirmed that for the third monitoring period, 2 rounds of community meetings (Round 5 & Round 6) were held. The first round of meetings (Round 5) were held between January 30 to February 10, 2021. The second round of meetings (Round 6) were held between November 20, 2021 to February 28, 2022. It is acknowledged that a portion of the meetings in this second round were held after the close of the M3 monitoring period. However, completion of this round of meetings was delayed due to the CVOID pandemic, and could not be completed until February 2022. The completion of these meetings although occurring in 2022, are still considered relevant to this third reporting period. This summary (paragraphs below) has been entered into section 2.3.4 of the updated v2.3 of the MR. "During this third monitoring period, 63 community meetings were conducted with all the 29 beneficiary communities. The meetings were held in two rounds, with the first taking place between January 30, 2021 – February 10, 2021, and the second between November 20, 2021 to February 28, 2022. A portion of the meetings in this second round were held after the close of the M3 monitoring period, due to delays caused by the COVID pandemic. Although the second round of community meetings wasn't completed until February 2022, after the close of the third monitoring period, the full set of these meetings are still considered relevant to M3, and are therefore being including in this M3 MR. From these two rounds of community meeting, there was a total of 2,196 participants (35 participants/community on average) of which 1,294 participants are women. Each participant is a representative of his/her household. These M3 community meetings had been planned to take place 3 months earlier. However due to the preventive measures against the Covid-19 pandemic taken by the government who placed restrictions on public gathering, the meetings were therefore not all completed by the end of December 2021, the end of the monitoring period. From these		

meetings, 95 comments were recorded of which 43% of them involve with infrastructure construction when 22% are land tenure related and only a few involve education, health and forest protection. All of the comments received were compiled, analyzed and submitted to the CEO of WA. Details for all SBIA consultation and FPIC meetings to date, including dates, locations and number of meeting attendants, are provided in Section **¡Error! No se encuentra el origen de la referencia.**."

Please see the additional details below:

#Infrastructure related suggestions/comments	41
#Land tenure related suggestions/comments	21
#Community livelihood related suggestions/comments	15
#Education improvement related suggestions/comments	6
#Benefit sharing related suggestions/comments	5
#Health improvement related suggestions/comments	1
#Forest protection related suggestions/comments	4
#Information sharing related suggestions/comments	2
==	
Total of suggestions/comments	95

Documentation provided by the Project participant

S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf
SCRP_FPIC_Round5_2021_M3.xlsx
SCRP_FPIC_Round6_2021_M3.xlsx

VVB Assessment	**Date:** 31/08/2022

Closed. The clarification has been included in section 2.3.4 of the MR3, and a breakdown of the results of the FPIC rounds was provided. During the onsite visit, the FPIC meeting minutes were reviewed.

CL ID	**03**	**Date: 18/07/2022**

Description of the CL

2.3.12 Grievances

Mention the means through which complaints could be received during the monitoring period. During the visit, the following was observed: phone hotline, complaints box at CBET/meeting centers, cards with contact information for complaints delivered in the households, amongst others.

Project Participant response	**Date:** 10/08/2022

The following text is now entered in section 2.3.12. This section of the MR now provides a summary of the SCRP Grievance Redress policy and process as outlined in the validated PD, including a reference to the actual policy document.

"There were no grievances raised during this monitoring period. However, as set out in the PD, the SCRP has a feedback and grievance redress policy and process for resolving complaints in an efficient, fair, and accessible manner. Community members and project stakeholders are encouraged to submit grievances, comments or feedback to the Project Office through several channels. The primary method for communication is through the Project Office or Sub-office which is located at the Ministry of Environment branch office in Koh Kong town, the MOE Ranger stations located throughout the Project Zone and the Community Based Ecotourism offices in Chi Phat and Areng. In addition, the MOE/WA has published an email address, phone number and Facebook page that project Stakeholders can use to make comments or voice grievances. The full grievance policy is outlined in the document "Southern Cardamom REDD+ Project Grievance Redress Mechanism" made available to the verifier."

Documentation provided by the Project participant	
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf SCRP Policy Manual.pdf	
VVB Assessment	**Date:** 31/08/2022
Closed. The information requested has been clarified in the text regarding the Grievance Redress Mechanism.	

CL ID	**04**	**Date: 18/07/2022**
Description of the CL		
2.5.3 Property Right Protection Sub-Decree No. 30 on the land reclassification affects the protected areas of Southern Cardamom National Park, Tatai Wildlife Sanctuary and Botum Sakor National Park. Since the PA overlaps partially these areas, please clarify in this section if and how the Project Ownership, Project Area, the Project implementation, and/or its surrounding communities at this regard are affected. NOTE: The clarification of this fact was made to the auditor during the audit, but it is considered convenient that it be documented in the report for transparency of the process and respond to possible concerns from public opinion.		
Project Participant response		**Date:** 10/08/2022
A Supporting document, “Impact_of_Sub_Decree_30_2022_07_31” has been provided to the verifier which summaries the impact of Sub-Decreee 30 on the SCRP and the Project Account Area. Sub-Decree no. 30 that gives management authority over 126,928.39 hectares located in Koh Kong province to the Koh Kong Provincial Administration. The Sub-Decree no. 30 stipulates that Koh Kong Provincial Administration will have management authority over the 126,928.39 hectares in order to: - allocate land for local community members via land titling. - allocate land for local community infrastructure development. - manage the remaining forestland as private state property. Of these 126,928.39 hectares that Sub Decree no. 30 re-classifies under the Koh Kong Provincial Administration management, only 37,493.55 hectares fall inside the Southern Cardamom REDD+ Project Area. After series of discussions, meetings and consultations an agreement was signed, on November 10, 2021, covering the 37,493.55 hectares (Sub Decree no. 30 that fall inside the Southern Cardamom REDD+ Project Area) in between the following parties: (1) Project Proponent (MOE) represented by H.E. Chuop Paris. (2) Project Implementer (Wildlife Alliance) represented by Dr. Suwanna Gauntlett. (3) Koh Kong Provincial Administration represented by the Koh Kong Provincial Governor. The agreement signed by all 3 parties stipulates that Koh Kong Provincial Administration fully understands and agrees to: - preserve 36,612.82 hectares to remain part of the REDD+ Project Area - allocate 880.73 hectares for community member and for community public infrastructure developments.		

The Koh Kong Provincial Administration fully understands and commits that the 36,612.82 hectares cannot be cleared, cannot be sold, cannot be rented and that law enforcement must be implemented to the full extent of the Protected Area Law inside the REDD+ Project Area to ensure the full protection of the carbon stock. Project ownership is not affected as the project is located on state owned protected areas land. The project area was not affected as the 880.73 hectares allocated to communities were allocated to communities that are part of the project area. The Project Accounting Area was also not affected during M3 as the 880.73 hectares allocated for communities were still forested during M3. Please note that the 880.73 hectares allocated for communities represents in fact only 250.13 hectares of Accounting Area. While the finding is interpreted to imply that the verifier would like to see the summary information on the impacts of Sub-Decree 30 documented in the MR, no such information has been included in the updated v2.3 of the MR provided. It is our opinion that these details are not required to be documented within the MR, as Sub-Decree 30 has not had any effect on project ownership, has not resulted in any disputes or conflicts, and has had no impact on the quantification of the GHG emission reductions for this third monitoring period. This response to the finding, along with the supporting document provided is considered sufficient to address this clarification request.
Documentation provided by the Project participant
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf Impact_of_Sub_Decree_30_2022_07_31.pdf

VVB Assessment	**Date:** 31/08/2022
Closed. It was clarified in the external document 'Impact_of_Sub_Decree_30_2022_07_31.pdf' that Sub-Decree No. 30 is not affecting the Project regarding the Ownership, Project Area, the Project implementation, and/or its surrounding communities.	

CL ID	**05**	**Date: 18/07/2022**
Description of the CL		
2.5.5 Ongoing Disputes Describe (or refer to the applicable section in the MR) specific activities and/or processes implemented to resolve conflicts or disputes **during the M3**, such as Participatory land use planning meetings, or other activities "to prove ownership of their lands and gain tenure".		
Project Participant response		**Date:** 10/08/2022
Participatory Land Use Planning carried out by the SCRP is described in section 4.3.1.1, item 4 – Participatory Land Use Planning. Here it describes how WA has worked with the RGC and provincial, district and commune authorities since 2003 to develop clear spatial land-use plans for the Southern Cardamom, including land-tenure across the Project Zone communities. Specific to M3, the continued participatory land use planning and activities are described, which included 9 land-use planning meetings. Supporting documentation of the M3 Participatory Land Use Planning Meetings was provided in the 7/12/2022 document submission to the verifier. We consider this information to be sufficient. Therefore, a reference to the information in section 4.3.1.1 (4) of the MR has been entered in section 2.5.5 of the MR to address this finding as follows. Section 2.5.5 Refer to section 4.3.1.1 (4) of the MR for additional information on the Participatory Land Use Planning activities carried out by the SCRP, including land-use planning activities implemented during M_3. In addition, supporting documentation on the 9 Participatory Land Use Planning Meetings held during the third monitoring period were made available to the verifier.		
Documentation provided by the Project participant		

S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf	
VVB Assessment	**Date:** 31/08/2022
Closed. The clarification regarding specific activities and/or processes implemented to resolve conflicts or disputes during the M3 was included and referenced to the applicable section.	

CL ID	**06**	**Date: 18/07/2022**
Description of the CL		
3.2.1 Baseline Emissions Second UNFCCC Forest Reference Level for Cambodia under the Framework was launched on 8 January 2021 for the historical period 2010-2018, however, the Cardamoms Reference Emission Level has been estimated with the First FREL (historical period 2006-2014). Please, justify why the most updated version was not used in the MR3. NOTE: The clarification of this fact was made to the auditor during the audit, but it is considered convenient that it be documented in the report for transparency of the process and consistency with the traceability of the calculations for the following monitoring.		
Project Participant response		**Date:** 10/08/2022
The project proponent had a call with Verra concerning the Southern Cardamom REDD+ Project and other WWC projects and how to address their project baselines in light of anticipated new VCS requirements on the determination of a project's baseline. During this call Verra instructed the project proponent that the baseline should be maintained and not revised from what was initially validated. The SCRP project's validated baseline utilizes an allocation of the Cambodian national FREL to the project area, as submitted too and accepted by the UN FCCC. At this meeting, Verra requested that we do not update either the SCRP project baseline or the allocation of reference level and to maintain the use of the validated baseline until Verra has more certainty in their new approach to project baselines. The SCRP's next baseline reassessment is due in 2024; therefore, there is no requirement to reassess the baseline at this time.		
Documentation provided by the Project participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf		
VVB Assessment		**Date:** 31/08/2022
Closed. The clarification was included in section 3.2.1 in order to reflect the decision taken by Verra, that allows maintaining the baseline instead to update it to the newest version of the national FREL.		

CL ID	**07**	**Date: 18/07/2022**
Description of the CL		
4.1.1 Community Impacts Community Group: Youth and women. "In 2021, the Project provided training events to 975 families who are service providers involved in the Chi Phat and Chhay Areng Community-Based Ecotourism (CBET)". Please provide a break down (or the source or the rationale) of the information, in order to match this benefit with the reported in section 1.2 Standardized Benefit Metrics.		
Project Participant response		**Date:** 10/08/2022
In the "Change in Well-being row, of the Youth and Women Community Group table in section 4.1.1 of the updated v2.3 of the MR, the following text has been entered. The total figure (196 people) was confirmed by WA. This total		

number is now consistent between sections 1.2 & 4.1.1 in the updated MR. Section 4.1.1 now also provides a breakdown of this total number for M3 between Chi Phat and Areng, and by gender (e.g. # of women). "Major impact on communities and households, including youth and women groups. In 2021, the Project provided training events to 196 people who are service providers involved in the Chi Phat (103, 42 of which are women) and Chhay Areng (93, 33 of which are women) Community-Based Ecotourism (CBET). These trainings were on tourism hospitality, nature guiding, cooking skills and sanitation. In addition, the Project provides ongoing, on-the-job development, coaching and capacity building through mentoring and support."
Documentation provided by the Project participant
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf

VVB Assessment	**Date:** 31/08/2022
Not closed. - 4.1.1 Community Impacts. Community Group: Youth and women. Change in Well-being row. It still says '975 families', instead of 196 (103+96). - 2.3.13 Worker Training. Same case for "To date, 975 families have been trained in ecotourism management and hospitality and guiding skills in Chi Phat and Chay Arieng….", not aligned with this figures.	
Project Participant response	**Date:** 02/09/2022
In section 4.1.1, the total number of people in which the project provided community-based ecotourism training events for during the monitoring period has been corrected to reflect 196 individuals, consistent with section 1.2. In section 2.3.12, the reference to 975 families has been removed, and now reflects the total number of individual community members trained in ecotourism management and hospitality skills consistent with section 1.2. **(**"To date, 1,152 community members have been trained in ecotourism management and hospitality and guiding skills in Chi Phat and Chay Arieng.")	
Documentation provided by the Project Participant	
VVB Assessment	**Date:** 16/09/2022
Closed. The figures have been corrected.	

CL ID	**08**	**Date: 18/07/2022**
Description of the CL		
4.1.2 Negative Community Impact Mitigation "Explain how such actions are consistent with the precautionary principle", according to the template request.		
Project Participant response		**Date:** 10/08/2022
The following text was added at the end of the existing text in section 4.1.2 of the updated v2.3 of the MR. All community-based Project activities are considered to be consistent with the precautionary principle as required by the CCB standards. During the monitoring period, the community-wide activities undertaken including development of CBET activities, employment and deployment of rangers will start accruing benefits to mitigate for economic displacement for poachers and illegal logger, like access to bursary schemes, improved health access and agricultural training to help move them away from illegal activities. The community-based project activities are all intended to enhance protection of the forest and its biodiversity by diversifying livelihoods away from natural resource exploitation often associated with illegal activities. This inherently has a positive effect on the community well-being high conservation values (HCVs) identified, including water catchment protection and fisheries regulation. The community-wide activities are therefore consistent with the precautionary principle in that active measures are being taken to reduce the threat of		

reduction and loss to biodiversity and potential negative impacts to community well-being HCVs.
Documentation provided by the Project participant
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf
VVB Assessment | **Date:** 31/08/2022
Closed. The clarification has been included in section 4.1.2

CL ID	**09**	**Date: 18/07/2022**
Description of the CL		
4.1.3 Net Positive Community Well-Being "Projects validated at the Gold Level for climate change adaptation benefits: demonstrate how the project activities have assisted communities to adapt to the probable impacts of climate change." Please, make specific reference to this, according to the template.		
Project Participant response		**Date:** 10/08/2022
As demonstrated in Section 3.3.1 (Table 16) of the MR (version 2.3), the Project employs adaptive management; therefore, as new climate change risks and/or effects are identified during the Project's lifetime new adaptive strategies will be developed and implemented. The Project's casual model is shown in the PD Sections 2.1.11. These results chains demonstrate the how the Project activities will achieve the Project's stated adaptation benefits. Furthermore, as shown in Section 4.1.1, most of the activities initiated during the reporting period will have multiple positive impacts on a large segment of the communities under the SCRP. Further, Section 4.1.3 of the updated v2.3 of the MR has been revised as follows to address this finding. As demonstrated in Section **¡Error! No se encuentra el origen de la referencia.** (**¡Error! No se encuentra el origen de la referencia.**), the Project employs adaptive management; therefore, as new climate change risks and/or effects are identified during the Project's lifetime new adaptive strategies will be developed and implemented. The Project's casual model is shown in the PD Sections 2.1.11. These results chains demonstrate the how the Project activities will achieve the Project's stated adaptation benefits. Furthermore, as shown in Section **¡Error! No se encuentra el origen de la referencia.**, most of the activities initiated during the reporting period will have multiple positive impacts on a large segment of the communities under the SCRP. The potential costs or negative impacts from implementing the proposed Project activities are minimal and are being mitigated for to some extent through the community Projects (e.g., for poachers). Consequently, the net well-being impacts for the reporting period are overwhelmingly positive given the proportion of the population potentially impacted, the magnitude of the impacts and their long-term nature. Protection of High Conservation Values (CM2.4) As shown under Section **¡Error! No se encuentra el origen de la referencia.**, the Project activities undertaken during the reporting period were all geared towards reducing pressure on the forest by diversifying livelihoods away from direct natural resource exploitation and enhancing forest protection. This inherently provides positive effects on the two high conservation values identified – water catchment protection and fisheries regulation; no negative effects are anticipated because of the Project activities.		
Documentation provided by the Project participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf		
VVB Assessment		**Date:** 31/08/2022
Closed. The clarification has been included, as well as references to applicable sections.		

CL ID	10	Date: 18/07/2022
Description of the CL		
4.3.1.2 Community Impact Indicators Table 18. SIA049. According to 'The Assessment of Livelihood REDD+Project_2020 and 2021.docx', the '% increase in yields and sales in local and external' would correspond to a 'total agricultural income in 2021-22 about US$ 1,202' (not 1,800 USD) compared to previous $960. Consider it also for table in section 3.2 of SDVista MR2.		
Project Participant response		**Date:** 10/08/2022
The following offers clarification on the differences between the "Total Agricultural Income in 2021-22" figures found in the MR document and the supporting Assessment of Livelihood document provided to the verifier. In the MR, Social Impact Indicator SIA049 shows a 90% increase in yields and sales in local and external markets (e.g. $1,800 per household in 2021). This figure as reported for SIA049 is made in reference to the households of Sovanna Baitong Agriculture village which is a specific Community Agriculture Development component of the SCRP (i.e. the households in this community receive direct agriculture support from the SCRP) Regarding the figure $1,202 mentioned in the supporting Assessment of Livelihood document, this value is the average income of the households in all 29 beneficiary communities of the Project. However, not all those households are getting direct support from the SCRP. For reporting on SIA049, since it is known that the households of Sovanna Baitong Agriculture village receive direct agriculture benefit from SCRP, we consider this to be the appropriate value for SIA049 to be reported in the M9 MR. Therefore, the figure for SIA049 in the MR is correct, and no change has been made to this data point in the MR document.		
Documentation provided by the Project participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf The Assessment of Livelihood REDD+Project_2020 and 2021.docx		
VVB Assessment		**Date:** 31/08/2022
Closed. The clarification is accepted.		

CL ID	11	Date: 18/07/2022
Description of the CL		
5.1.1 Biodiversity Changes For changes 'Asian elephant' and 'Reduction in pressure (threats)', report the row 'Monitored Change' as requested by the template in terms of "predicted/actual, positive/negative, direct/indirect, quantitative/qualitative).		
Project Participant response		**Date:** 10/08/2022
The biodiversity changes regarding the Asian elephant, and reduction in pressure (threats) are both considered to be actual, positive, direct and qualitative changes based on the monitoring activities and data collected. The description of these biodiversity changes has been elaborated on in accordance with the instructional guidance of the MR template. For the Asian elephant, the Monitored Change now reads "Rangers have recorded an increase in elephant signs in the forest which is considered an actual, positive, direct and qualitative change (2021); (Figure 7)". For the reduction in pressure (threats), the Monitored Change now shows "Actual, Positive, Direct and Qualitative change". These revisions can be found in the tables of section 5.1.1 in the updated VCS/CCB MR v2.3.		
Documentation provided by the Project participant		
S_Cardamoms_RP_Monitoring Report_M3_CCBv3.0 _ VCSv3.4_V2.3.pdf		

VVB Assessment	**Date:** 31/08/2022
Closed. The Changes in Biodiversity 'Asian elephant' and 'Reduction in pressure (threats)' were updated according the template request.	

FORWARD ACTION REQUEST (FAR) FROM PREVIOUS VERIFICATION

FAR ID	**01**	**Date: M2 VCS/CCB Ver Report**
Description of the FAR		
Disturbance monitoring for the planned and unplanned disturbances resulting in deforestation: During the monitoring period unplanned deforestation was noted north east from Thma Bang (11.7023, 103.4984) and planned deforestation from a high voltage transmission line was constructed running northwest from Botum Sakor to Trapeang Rung. Future verifiers are encouraged to examine the prevalence of deforestation as a result of anthropogenic disturbances from encroachment of nearby villages.		
Project Participant response		**Date:** 09/09/2022
The project has revised its disturbance monitoring plan to be more robust and clear. This revised plan was in place for this monitoring period, and is documented in section 3.2.2. We have provided this revised disturbance monitoring plan to the audit team. **Not closed.** Please, provide a summary of the main updates to the disturbance monitoring plan that makes it more robust, since the changes are not clear in the v2 provided. **Second Response:** To increase the robustness of the disturbance monitoring plan several changes were made. The first clarified that in the definition of a significant disturbance the threshold is that there is more than 250 ha of total deforestation in the project area. Previously it was not clear whether this referred to 250 ha of total deforestation or that each area of deforestation had to be 250 contiguous hectares. We also added the option for project proponent to call any area of deforestation significant and account for the emission at their discretion. Section 4 was revised to add the paragraph of text after the 2nd criteria to add more clarity to the process and strengthen the process by stating that emissions from all planned deforestation must be accounted for. Lastly, section 5 was strengthened by clarifying the process by which the disturbance is accounted for, and including the option b) 2, where full loss of carbon can be assumed and accounted for accordingly.		
Documentation provided by the Project Participant		
Standard Operating Procedure - Disturbance Monitoring - v2.0_20220520.pdf		
VVB assessment		**Date:** 16/09/2022
FAR closed.		

FAR ID	**02**	**Date: M2 VCS/CCB Ver Report**
Description of the FAR		
Project proponents are suggested to improve upon disturbance monitoring procedures through the use of robust remote sensing methods following best practices. The next verifiers should examine whether disturbance monitoring SOPs are sufficient to capture the changing ground conditions and require updates to SOPs if warranted. Please also see Item #3 and #15 in Appendix B.		
Project Participant response		**Date:** 09/09/2022

The project has revised its disturbance monitoring plan to be more robust and clear. This revised plan was in place for this monitoring period, and is documented in section 3.2.2. We have provided this revised disturbance monitoring plan to the audit team. **Not closed.** Please, provide a summary of the main updates to the disturbance monitoring plan that improve the capture of changing ground conditions, since the changes are not clear in the v2 provided. **Second Response**: The disturbance monitoring procedure was updated to address the auditors concerns raised during the previous verification by changing the frequency of remote sensing based monitoring from every other year or in the event of potential disturbance to stating that it should occur annually or at a minimum of every monitoring event. Wildlife Works has always relayed mainly on ground patrols to identify areas of disturbance in project areas, however with improved technology and better access to current imagery, remote sensing is increasingly becoming more accurate and capable of performing at a more regular time intervals. Therefore, the disturbance monitoring procedure now states that "Project proponents should perform a remote sensing based analysis (described under Analysis of Imagery in the section above) annually, but at a minimum this must be performed at each monitoring period." Additionally, in section 2 the "analysis of imagery" section was revised to make it clearer and more consistent with the rest of the procedure. The changes listed in the above FAR 01 were also made, which contribute to the issues raised in this FAR02.
Documentation provided by the Project Participant
Standard Operating Procedure - Disturbance Monitoring - v2.0_20220520.pdf

VVB assessment	**Date:** 16/09/2022
FAR closed.	

FAR ID	**03**	**Date: M2 VCS/CCB Ver Report**
Description of the FAR		
Ongoing close examination of the permanent sample plot data and collection procedures: Following the methods of VM0009, inventory data feeds calculations for on-site stock estimates and downstream crediting. A reasonable amount of year over year carbon stock estimation fluctuation can be expected but errors in data collection, including differences in measurement methods between field-going personnel, should be evaluated for by future verifiers.		
Project Participant response		**Date:** 10/08/2022
We have continued to train the biomass sampling teams and instruct them on the importance of the accuracy and consistency of the measurements. It is an important component of the project that the biomass sampling team is comprised of community members or project stakeholders, providing an important source of income and engagement in the project. The biomass sampling work is challenging, requiring the members to traverse the project area through thick forest through all weather conditions. Despite this the teams are professional and perform the procedures with a high level of accuracy. We will continue to provide them with training and resources needed so the project has a consistent team of biomass plot samplers that can make the measurements required by the SOP with the best accuracy and consistency possible.		
Documentation provided by the Project Participant		
VVB assessment		**Date:** 16/09/2022
Closed. Permanent sample plot data measurement and collection were accurately implemented during the monitoring period, as verified through inventory cruise trainings records and interviews to flied staff, as well as a re measurement of a portion of the inventory and leakage plots during the onsite visit with minimum difference.		