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Methodology:
M001

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V1.1

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TEMPLATE

Validation Report M001

Project title	
Project ID	
Report ID	

Report title	
Audit Type	Validation
Methodology(ies)	M001.1
Date of issue	
Prepared by	
Contact	
Approved by	

SUMMARY DESCRIPTION OF THE PROJECT

Provide a summary description of the Project (must be under one page).

SUMMARY DESCRIPTION OF THE VALIDATION

Provide a summary description of the Validation (must be under one page).

Table of *Contents*

Introduction

OBJECTIVE

Explain the purpose of the Validation.

SCOPE

Describe the scope of the Validation.

LEVEL OF ASSURANCE

Indicate the level of assurance of the Validation.

Validation *Process*

💡 All tables provided in the template are for reference purposes and can be adjusted as required by VVBs.

METHODS

Detail the method, encompassing the evidence-gathering plan, implemented for conducting Validation. This should include an explanation of the evidence-gathering approach, performed activities, pivotal assumptions, and the reasoning for selecting this specific approach.

Include learnings from what verification methods could not be performed, why, and how this affects the overall Report.

AUDIT TEAM

Name	Role	Email

DOCUMENT REVIEW

#	Document title
1	

INTERVIEWS (if applicable)

Describe the interview process, including the rationale behind the interviews, where it was carried out and the language used. Insert in Appendix 2 the detailed content of the interviews. In the table below, insert Stakeholders that have been interviewed.

Date	Name	Affiliation	Title/Role

SITE VISITS (if applicable)

Describe the methods and objectives for any site visit performed. Include details of all Project activity locations visited, the physical and organisational aspects of the Project inspected and the dates when such site inspections took place.

Insert the visited site(s) in the table below.

Date	Location	Team members

SUMMARY OF REQUESTS

- State the total number of corrective action requests, clarification requests and forward action requests.
- Describe the process for the resolution of any findings (corrective actions or other findings) raised by the Validation team during the Validation.
- In the appendix, provide a summary of each request, including the issues raised, the response(s) provided by the project proponent, and the final conclusions and any resulting changes to project documents.

Validation *findings*

💡 Fill out the tables below with:

- Means of verification: These are the techniques used to confirm adherence of the Project design to the established criteria or principles in the Programme /Methodology.
- Findings: These refer to any deviations from the established criteria or principles, or a lack of adequate evidence.
- Conclusion: This involves making a comprehensive assessment to determine if the Project design's content is sufficiently accurate and complete to adhere to the specified criteria or principles.

GENERAL PROJECT REQUIREMENTS

#	
Topic	General Principles
Criteria	1. Projects must establish the baseline scenario for each pillar according to the latest version of the applicable ERS methodology.
Affiliated Resources	Project Design Document - Carbon, Livelihoods and Ecological Recovery Baseline Assessment
Means of verification	

Findings	
Conclusion	

#	
Topic	Compliance with ERS principles and methods
Criteria	1. Projects must apply the latest version of the applicable ERS Methodology and its associated tools, procedures, and guidelines and demonstrate compliance with the requirements and procedures established therein. 2. Projects must meet and not violate any applicable national and local law.
Affiliated Resources	Project Design Document - The Project
Means of verification	
Findings	
Conclusion	

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Topic	Geography and Project Boundaries
Criteria	1. The Standard allows project development across the globe. A Project type may be limited by geography by the Methodology. Where proposed interventions span across boundaries of more than one national jurisdiction, the Developer must submit separate Projects for each jurisdiction. 2. The Project must define the geographic boundaries by specifying the physical delineation and geographic area, including the limits such as city, state, region, and country, along with the geographical coordinates.
Affiliated Resources	Feasibility Study
Means of verification	
Findings	
Conclusion	

#	
Topic	Start Date and Crediting Period
Criteria	1. The Project start date corresponds to the date when Project Activities started, including Pre-submission activities. Such activities may be preparation of land, preparation of soil, direct or indirect planting, among others, whichever is the earliest.

	2. The Project must submit the Project Design Document within three (3) years of the start date. 3. A Project's total crediting period is forty (40) years from its start date or certification date, whichever is earlier. 4. To allow for progressive ambition, the Project Design Document (PDD) must be revised and adapted every four (4) years.
Affiliated Resources	PDD - Pre-submission activities PDD - Monitoring Plan
Means of verification	
Findings	
Conclusion	

#	
Topic	Ownership and Carbon Rights
Criteria	1. Developers must demonstrate ownership and carbon rights for the entire crediting period through the following options: When land tenure is held directly by the Developer, they must submit a valid property title. When land tenure is held by a third-party, the Developer must demonstrate exclusive and indisputable right for the entirety of the crediting period via a binding and enforceable agreement signed with the right's holder(s). If the right's holder(s) are designated as

	IPLCs, the agreement must be done following the Free, Prior, and Informed Consent (FPIC). 2. In cases where carbon rights are not intrinsically attached to the land tenure, two different binding and enforceable agreements must be signed with the rightful rights holders. 3. All documentation submitted must demonstrate the absence of conflicting disputes over land tenure.
Affiliated Resources	PDD - Project Summary
Means of verification	
Findings	
Conclusion	

#	
Topic	No Double Counting - Double registration
Criteria	1. No double registration. Activities registered, previously registered, or seeking registration under another carbon crediting program are not eligible for ERS certification. Restoration Units must only be credited to Project activities that are uniquely registered with ERS and have not been issued carbon credits or similar instruments for the same activities. 2. Proof of rejection. Projects rejected by another carbon crediting scheme are eligible for ERS certification only upon proof of rejection (such as official communication by the carbon crediting program

	administrator) and providing evidence of the official grounds for their rejection. 3. Proof of cancellation. Projects that were seeking registration under other carbon crediting programs but did not undergo validation by a VVB, can only apply for ERS certification if they submit proof that the former application has been withdrawn and no credits were or will be issued. This can include application by Developers for cancellation or voluntary withdrawal of Projects and subsequent acceptance by the carbon crediting program. 4. Distinction between Project Zones. Projects that are or have been registered under other carbon crediting programs can only apply for ERS certification for the activities taking place in areas that have not been included in current or former Projects.
Affiliated Resources	PDD - Double counting
Means of verification	
Findings	
Conclusion	

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Topic	No Double Counting - Double claiming
Criteria	1. To qualify for the authorised uses and obtain the corresponding eligibility on the Registry, Projects must: • Obtain a Letter of Authorisation from the Host Country;

	• Establish an arbitration mechanism with the Host Country for dispute resolution; • Contract a pre-approved insurance mechanism to cover the risks of double claiming. 2. The Letter of Authorisation from the Host Country, the arbitration mechanism and the pre-approved insurance mechanism must comply with the requirements enunciated in the Avoiding Double Claiming - Procedure.
Affiliated Resources	PDD - Carbon - Double Counting
Means of verification	
Findings	
Conclusion	

#	
Topic	Stakeholder Participation - FPIC
Criteria	1. The Free, Prior and Informed Consent (FPIC) must be applied prior to the start and throughout the crediting period of any Project directly or indirectly impacting lands, territories and resources of Indigenous Peoples and Local Communities (IPLCs). 2. The FPIC must meet the requirements enunciated in the ERS Programme.

Affiliated Resources	PDD - Livelihoods
Means of verification	
Findings	
Conclusion	

#	
Topic	Safeguards - National and International frameworks
Criteria	1. Projects must abide by the host country's national and local laws, regulations and policies. If applicable, compliance with universal agreements or international conventions is also required. 2. Projects must respect and protect universal human rights and freedoms as defined by the Universal Declaration of Human Rights, the International Covenant on Economic Social and Cultural Rights, the International Covenant on Civil and Political Rights, and any other instrument ratified by the Project's host country on Human Rights. 3. Projects must abide by the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and its Follow-up. 4. Projects must recognise, respect, and preserve indigenous lands, collective rights, cultural heritage, and ancestral practices following the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), particularly Article 3, and ILO's Convention 169 on

	Indigenous and Tribal Peoples. 5. Projects must prevent the displacement and involuntary resettlement of residents and/or their economic activities. If the Project generates a community's physical displacement, provided that this is based on community-based decisions, the International Finance Corporation (IFC) Performance Standard 5 on Land Acquisition and Involuntary Resettlement must be followed.
Affiliated Resources	Programme; PDD - Safeguards Declaration
Means of verification	
Findings	
Conclusion	

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Topic	Safeguards - Environmental Safeguards
Criteria	1. Projects must be designed to: • Avoid employing techniques for ecological restoration that may lead to release of hazardous waste/materials to land, water, air, including chemical fertilisers, insecticides, and pesticides. • Identify and where applicable minimise and mitigate any impacts related to pollutant emissions to air, noise and vibration, e.g., during preparation of land for planting.

Affiliated Resources	PDD - Safeguards Declaration; Restoration Plan
Means of verification	
Findings	
Conclusion	

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Topic	Safeguards - Social Safeguards
Criteria	1. Projects must be designed to provide a safe and healthy workplace, including: • Access to the Project Area by workers (i.e. commuting doesn't imply crossing conflict or unstable zones); • Proper housing on the Project's site if they have to sleep at the Project's premises; • No exposition to physically dangerous working conditions such as exposition to dangerous chemicals, dangerous wildlife, climate adversity or unstable terrain; • Adequate Personal Protective Equipment (PPE). 2. Projects must treat workers fairly, providing equal opportunities, provide equal and fair pay and compensation, and avoiding discrimination of all types, including but not limited to gender, age, religion, colour, caste, nationality, sexual orientation. 3. Projects must forbid the use of forced labour, child labour and trafficked people.

	4. Projects must be designed to protect contracted workers employed by third parties 5. Projects must protect against and appropriately respond to violence against children, women and girls related to their activities.
Affiliated Resources	Programme; PDD - Safeguards Declaration
Means of verification	
Findings	
Conclusion	

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Topic	Safeguards - General
Criteria	1. Developers are requested to identify if the Project poses a risk to the safeguards listed above using the Safeguards Declaration. ● Information in the Safeguards Declaration must be disclosed in the Project Design Document. ● Where an existential risk is identified, the Project must propose and implement measures to reduce and as much as possible mitigate risks as part of social and environmental risk mitigation plan.
Affiliated Resources	PDD - Safeguards Declaration

Means of verification	
Findings	
Conclusion	

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Topic	SDGs
Criteria	1. Projects must demonstrate positive impact on at least three (3) United Nations Sustainable Development Goals (SDGs). 2. Contribution to SDGs must be directly included in the Ecological Recovery and Livelihoods intervention plans. When a Project intervention is expected to contribute to one or more Sustainable Development Goals (SDGs), the specific SDGs must be identified in the intervention details. For each SDG contribution, Projects must establish indicators to track progress. Projects must include these indicators in the Monitoring Plan and report on their progress annually.
Affiliated Resources	PDD - Monitoring Plan
Means of verification	
Findings	

Conclusion	

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Topic	Benefit Sharing
Criteria	1. Benefits arising from the sale of Restoration Units must be shared among IPLCs through a Benefit Sharing plan. • The plan must be appropriate to the context and consistent with applicable national rules and regulations. • The plan must be agreed upon and arranged between the Developer, the IPLCs and all relevant Stakeholders. The final plan must be shared with the affected IPsLCs in a form, manner, and language that is understandable to them. 2. The Developer must ensure that the parties withholding land tenure receive fair compensation for land use.
Affiliated Resources	PDD - Benefit Sharing
Means of verification	
Findings	
Conclusion	

#	
Topic	Risk Management

Criteria	1. If risks are identified, ERS notifies the Developer, who must provide mitigation and monitoring plans, where required. Risks are subject to different treatments depending on their likelihood and severity evaluations.
	• All risks with Likelihood and Severity evaluations one (1) or higher must be monitored.
	• All risks with Likelihood or Severity evaluations four (4) or higher must be mitigated and mitigation actions must be monitored.
	• The Developer is responsible for indicating directly in the Risk Assessment Matrix:
	  ○ The monitoring and mitigation plans;
	  ○ Indicators and methods for monitoring.
	• The Developer must define the monitoring schedule of each mitigation and monitoring plans, to which the interval cannot exceed eleven (11) months. The schedule must be disclosed in the PDD.
	• ERS must review the plans and approves them, or request corrective actions (CARs) or clarifications (CLs). If after CARs and CLs ERS still deems the mitigation and/or monitoring plans do not provide sufficient risk mitigation assurance, the Project certification can be put on hold or provide ground for refusal regardless of its advancement stage. In cases where mitigation is necessary, a new risk evaluation must be issued based on its effectiveness.

Affiliated Resources	PDD - Risk Assessment Matrix; Monitoring Plan
Means of verification	

Findings	
Conclusion	

#	
Topic	Financing and Project Budget
Criteria	1. If Developers secure part of the funding through sources other than the sale of Restoration Units, they must be included in the Additionality demonstration and justified as insufficient to cover the Project's expenses. 2. Developers must provide transparency about the budget use. At the start of a four-year period, Developers must inform the period's estimated budget in the Project Budget template.
Affiliated Resources	PDD - Carbon; Additionality
Means of verification	
Findings	
Conclusion	

CERTIFICATION PROCEDURES

#	
Topic	Project Feasibility
Criteria	1. A Due Diligence must be performed on the Developer. 2. A Feasibility Study must be submitted per Project.
Affiliated Resources	PDD - Developer DD Feasibility Report; Shapefile
Means of verification	
Findings	
Conclusion	

#	
Topic	Project Design
Criteria	1. The Preliminary PDD has been cleared of all CARs and CLs;

	2. The Risk Matrix has been cleared of any “Blocker” risk, and necessary surveillance and mitigation plans have been validated by ERS. 3. The Preliminary PDD is published by ERS on the Project’s page in the ERS Registry.
Affiliated Resources	PDD - Risk Matrix
Means of verification	
Findings	
Conclusion	

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Topic	Comment Period
Criteria	1. Following the publication of the Preliminary PDD and before Validation, Projects must undergo a thirty-calendar-day Public Comment Period. ERS must publish a dedicated form for public comments on its website. 2. At the end of the Project Public Comment Period: • ERS must compile all comments in the Project Public Comment Digest within fifteen (15) working days following the end date and share the document with the Developer. • If grievances, infractions or other topics of concern arise, the Certification Agent can issue Corrective Actions Requests

	(CAR) and/or Clarification Requests (CL). 3. Developers must address all feedback within twenty (20) working days directly in the Project Public Comment Digest. • When ERS requests Corrective Actions, Developers must indicate their resolution in the Project Public Comment Digest document and make all necessary modifications in the PDD and related certification documentation. • All changes must be indicated to the ERS Certification Agent, who must validate them within five (5) working days from submission by the Developer. • Developers have three (3) rounds of submission to address all CARs. If they fail to address them within this timeframe, the Project must restart the Project Design Review phase.
Affiliated Resources	PDD - Public Comment Digest
Means of verification	
Findings	
Conclusion	

MRV PROCEDURES

#	
Topic	Establishing Data for Monitoring
Criteria	1. Carbon parameters are established by ERS in the Quantification Methodology. For each Carbon parameter, ERS must provide: • A description (e.g., above ground biomass density);

	• The unit that will be used to monitor its progress (e.g., tDM/ha); • The equations that use the parameter in the Quantification Methodology; • The source of data (e.g. AGB provider); • The methods used to collect the information (e.g., satellite imagery); • The monitoring frequency; • Where applicable, the Quality Assurance and Quality Control procedures. • The Quantification Methodology specifies which Carbon parameters are fixed (if applicable) and which must be monitored. 2. Developers must establish indicators from the Project interventions, the Safeguards Declaration and the Risk Assessment. For each indicator, Developers must provide: • A description (e.g., job creation under livelihoods); • The unit that will be used to monitor its progress (e.g., number of full time jobs); • The methods that will be used to collect the information (e.g., full time contracts); this must include groups or individuals responsible for monitoring (e.g, Developers or on ground implementation partner); • Relevant SDG and subsequent target (national targets when available) it relates to (e.g., SDG 8 Decent Work and Economic Growth). 3. All indicators must be adequately and appropriately compiled in the Monitoring Plan in the Project Design Document.
Affiliated Resources	PDD - Monitoring Plan
Means of verification	
Findings	

Conclusion	

ELIGIBILITY CRITERIA

#	
Topic	Project Scope
Criteria	1. The Project must be situated in inland forest landscapes between latitudes 51.6° N and 51.6° S. 2. The Project must be restored to one of the following biomes according to the IUCN Global Ecosystem Typology: 'Tropical-subtropical forests' (T1), 'Temperate-boreal forests' (T2), 'Trophic savannas' (T4.1), 'Pyric tussock savannas' (T4.2), 'Hummock savannas' (T4.3) or 'Temperate woodlands' (T4.4).
Affiliated Resources	PDD - The Project
Means of verification	
Findings	
Conclusion	

ECOLOGICAL RECOVERY

#	
Topic	Ecosystem Restoration
Principle(s)	1. The Project must strive to restore ecosystem composition, functionality, and adaptivity in line with a Reference Ecosystem. 2. The Developer must identify a Reference Site to conduct the Ecological Recovery Assessment and inform the Restoration Plan. The Developer must use multiple sources of information to select the Reference Ecosystem, including consultation with local stakeholders, archives, sites with different recovery levels, literature, and any relevant source. The Reference Site must be physically accessible by the Developer.
Affiliated Resources	PDD - Reference Ecosystem
Means of verification	
Findings	
Conclusion	

#

Topic	Restoration Interventions
Principle(s)	1. The Project must engage an ecologist, naturalist, or biologist, and someone holding Traditional or Local Ecological Knowledge of the ecosystem 2. The Developer must design a mitigation plan for existing threats to increase the success rate of restoration efforts. 3. The Developer must strive to minimise the environmental impacts of restoration activities, including site preparation. More precisely, the Developer must not: Use fire for soil preparation; Invert the soil to a depth greater than twenty-five cm; Use nitrogen fertilisers; 4. The Project is not allowed to harvest timber for commercial purposes.
Affiliated Resources	PDD - Ecosystem Recovery Assessment PDD - Restoration Plan
Means of verification	
Findings	
Conclusion	

#	
Topic	Genetic Diversity
Principle(s)	1. The Project must strive to retain and augment genetically diverse

	populations. The Project must strive to select seeds and plant materials that are genetically diverse and generated within or in the vicinity of the Project Area to ensure the conservation of locally adapted traits.
Affiliated Resources	PDD - Restoration Plan
Means of verification	
Findings	
Conclusion	

#	
Topic	Species Diversity
Principle(s)	1. The Project must include a mix of native species, favouring endemic and threatened ones when possible. The Project must select species according to the state of degradation of the Restoration Site. The Project must consider succession dynamics and population dynamics. The Project must strive to favour mutualistic interactions between species. 2. The Project must exclude exotic species as part of the Restoration Plan. Refer to exceptions in M001.
Affiliated Resources	PDD - Restoration Plan

Means of verification	
Findings	
Conclusion	

#	
Topic	Habitat Provision
Principle(s)	1. The Project must strive to increase and improve available habitat for native species (i.e., maintaining deadwood in the forest to benefit insects and fungi, providing habitat for birds, etc.).
Affiliated Resources	PDD - Restoration Plan
Means of verification	
Findings	
Conclusion	

#

Topic	Connectivity and Buffer Zones
Principle(s)	1. The Project must strive to identify and remove, or mitigate, the impact of human-made barriers to ecological connectivity. If the barrier is considered “linear” (e.g. roads, fences), the Project must strive to remove it or create corridors to connect the patches. If the barrier is “spanning large areas” (e.g. agricultural fields, urban areas), the Project should strive to create one or more corridors to connect the patches.
Affiliated Resources	Restoration Plan
Means of verification	
Findings	
Conclusion	

#	
Topic	Ecosystem Services
Principle(s)	1. The Project must strive to restore and/or maintain soil health, including soil fertility, soil biodiversity, nutrient cycling and preventing soil erosion. 2. Where applicable, the Project must strive to: ● Protect and restore freshwater sources within and around the Project Area.

	• Maintain the natural purification and filtration functions of the ecosystem. • Mitigate the impacts of future extreme weather events. • Enhance and restore the capacity of the ecosystem to regulate water flow, reducing the risk of future flood events by restoring watersheds, floodplains, and water cycles.
Affiliated Resources	PDD - Ecological Recovery Assessment; Restoration Plan
Means of verification	
Findings	
Conclusion	

#	
Topic	Threats and Degradation Drivers
Principle(s)	1. The Developer must identify the threats to the ecosystem and determine what has caused degradation in the past. 2. The Developer must strive to remove degradation drivers affecting the Project Area, such as browsing, overgrazing, illegal or unsustainable harvesting or hunting practices, nutrients and chemical runoffs, and invasive species. 3. The Developer must strive to eliminate emergent and recurring barriers to regeneration and forest regrowth, such as but not limited to invasive species, grazing, fire, soil erosion, flooding, pests, disease and smothering. If invasive species and/or other aggressive woody and non-woody vegetation are present and interfere with natural forest recovery, they must be removed before the Project begins to

	lay the ground for restoration. The Developer must detail plans for the proper disposal of removed invasive floral species, focusing on minimising carbon emissions linked to their disposal.
Affiliated Resources	PDD - Ecological Recovery Assessment; Restoration Plan
Means of verification	
Findings	
Conclusion	

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Topic	Baseline Assessment
Principle(s)	The baseline assessment must include: • The Project Zonation, following the Zonation Guidelines. • Field Assessments using the ERS App, following the Field Assessment Guidelines. • Summary of Key Findings, Objectives and Interventions in the Ecological Recovery Assessment Tool. • Inputs from Community Consultations informed in the Ecological Recovery Assessment Tool following the Community Consultation Guidelines, if IPLCs are among the Stakeholders.
Affiliated Resources	PDD - Baseline Assessment

Means of verification	
Findings	
Conclusion	

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Topic	Restoration Plan
Principle(s)	1. The Restoration Plan must: • Be informed by the Ecological Recovery Assessment Tool and the Pre-submission Activities Report, if applicable. • Include measurable ecosystem and biodiversity objectives, interventions and indicators to assess ecological additionality. When relevant, interventions must be linked to SDG indicators. • Include proposed practices for increasing landscape connectivity. • Detail the envisaged restoration practices. • Detail the level of human intervention required for the proposed restoration activities. 2. The Project's appointed ecologist or related professional must sign the final version of the Restoration Plan.
Affiliated Resources	PDD - Restoration Plan
Means of verification	

Findings	
Conclusion	

CARBON

#	
Topic	Additionality
Principle(s)	1. The Projects must demonstrate that the net GHG removals to be generated would have not been possible without the revenue from sales of Restoration Units. 2. Projects must demonstrate additionality in the following three-step approach: Regulatory Surplus: Developers must demonstrate that there is no enforced legal obligation to restore the Restoration Site(s). Environmental Surplus: Developers must demonstrate the preceding deforestation drivers and their related degradation did not occur to obtain carbon credits. Barrier Analysis: Developers must identify existing barriers that would prevent the desired Project activities from taking place without the revenues from Restoration Units.
Affiliated Resources	Feasibility Study PDD - Additionality Sheet

Means of verification	
Findings	
Conclusion	

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Topic	Permanence

Principle(s)	1. Safeguards. Developers must ensure the permanence of carbon sequestration by developing ecosystem-specific safeguards to avoid reversals and include them in the Restoration Plan.
	• Developers must reduce the risk of unintended fires by:
	  ○ Removing fuel from the Project Area.
	  ○ Installing fire breaks and fire towers in the Project Area.
	  ○ Providing access to fire-fighting equipment to the Project's on-the-ground team.
	• Developers must demonstrate that the Project can secure access to its irrigation needs and will not increase pressure on water resources by identifying:
	  ○ Infrastructure for water access in the Project Area.
	  ○ Any potential tensions regarding access to water resources around the Project Area.
	• Developers must assess whether dangerous activities are carried out in the Project's neighbouring areas and, if so, put safeguards in place to ensure the Project is not negatively affected. Dangerous activities include but are not limited to, chemical processing/treatment, non-organic industrial agriculture or animal farming, waste treatment facilities, and

	any other activity generating classified dangerous residues. 2. All reversal risks must be assessed, monitored and mitigated. • Every identified risk must be actively monitored by the Developer. If an increase in likelihood or severity is detected, the Developer must immediately implement a contingency plan and inform ERS. • According to their risk score, a mitigation plan or corrective action is required prior to certification.
Affiliated Resources	PDD - Restoration Plan; Risk Matrix
Means of verification	
Findings	
Conclusion	

#	
Topic	Leakage
Principle(s)	1. The Developer must identify the activities in the Project Area that will be displaced. During a Community Consultation, the Developer must consult local Stakeholders and decide to either maintain or shift the activities causing leakage. 2. The Developer must define a leakage mitigation plan to minimise the impact of the displaced activities, ensure, to the possible extent, equitable displacement, avoiding higher impact on the most vulnerable community members and manage for the potential loss

	of the non-displaced activities. The mitigation plan must include mitigation objectives and interventions. The interventions of the mitigation plan must then be detailed in the Social Additionality Plan. 3. When possible, the Developer must identify the Hosting Area(s). If not possible, the Developer must inform the displacement percentage.
Affiliated Resources	PDD - Leakage Mitigation Declaration; Social Additionality Plan
Means of verification	
Findings	
Conclusion	

LIVELIHOODS

#	
Topic	Stakeholder Engagement
Principle(s)	1. The Project must be designed based on the Stakeholders' needs and aspirations across social, economic, cultural, and spiritual domains, as expressed during the Community Consultation. 2. FPIC. The Free, Prior and Informed Consent must be applied before initiating any Project that may impact directly or indirectly lands, territories and resources of Indigenous Peoples and Local Communities (IPLCs), and consistently during the Project's implementation. Refer to the ERS Programme for more details on

	the FPIC requirements.
Affiliated Resources	Community Consultations Feasibility Study PDD - Livelihood Matrix; Social Additionality Plan
Means of verification	
Findings	
Conclusion	

#	
Topic	Stakeholder Mapping
Principle(s)	1. The Developer must map and classify Communities and moral persons participating in or impacted by the Project according to their influence. 2. The Developer must strive to identify past and existing social conflicts or unresolved grievances during the mapping phase. 3. Marginalised, vulnerable, and/or disadvantaged communities and individuals (hereinafter referred to as Vulnerable Communities) must be identified and reported in the Livelihood Matrix.
Affiliated Resources	Feasibility Study PDD - Livelihood Matrix

Means of verification	
Findings	
Conclusion	

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Topic	Employment & Fair Wages
Principle(s)	1. The Developer must ensure the health and safety of all of the Project's workers throughout the entire Project duration. • The Developer must ensure access to personal safety equipment. • The Developer must ensure adequate and equitable working conditions. • The Developer must ensure all of the Project's employees work of their own free will. • The Developer must comply with ILO's Convention on Forced Labour (No. 29) and ILO standards on occupational safety and health. • The Developer must ensure discrimination, of any kind, is not tolerated in the workplace. The Developer must have sanctions to respond to and protect employees from aggressions and violence, whether physical, verbal or mental. Special attention must be paid to Vulnerable Communities. • Planting and monitoring teams should be trained and hired from IPLCs within or surrounding the Project Area. 2. All Project workers must be paid fair wages and, when available, follow the country's living wage.

	3. The Project must guarantee equal opportunities for professional development regardless of gender, social and racial backgrounds.
Affiliated Resources	PDD - Safeguards Declaration; Social Additionality Plan; Restoration Plan; Project Budget
Means of verification	
Findings	
Conclusion	

#	
Topic	Communication
Principle(s)	1. The Developer must have an open-door policy so Stakeholders can learn more, ask questions, and air grievances. 2. The Developer must ensure that all Stakeholders are aware of, know how to use, and have access to the ERS Grievance Mechanism.
Affiliated Resources	PDD - Social Additionality Plan
Means of verification	
Findings	

Conclusion	

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Topic	Empowerment, Well-Being and Equity
Principle(s)	1. Where relevant, the Project must improve health and well-being conditions, including but not limited to improving food security, securing access to clean water, and improving sanitation systems. 2. Where relevant, the Project must enhance access to quality education and capacity building. 4. Where relevant, particular attention must be paid to increasing opportunities for women's empowerment (i.e. financial independence, training, capacity building, women's self-help groups, and organisational capacity, among others).
Affiliated Resources	PDD - Livelihood Matrix; Social Additionality Plan; Safeguards Declaration
Means of verification	
Findings	
Conclusion	

#	
Topic	Cultural Heritage & Traditional Knowledge
Principle(s)	1. Where relevant, the Project must preserve cultural heritage and Traditional Knowledge. 2. Where relevant, Developers must respect Traditional Knowledge, and must not try to adapt it to scientific-based knowledge. 3. Where relevant, Developers must acknowledge and compensate Traditional Knowledge transfers.
Affiliated Resources	Feasibility Report; PDD - Ecological Recovery Assessment; Restoration Plan; Social Additionality Plan
Means of verification	
Findings	
Conclusion	

#	
Topic	Non-Timber Forest Products (NTFPs)

Principle(s)	1. Planning. Before initiating exploitation, Developers must: • Assess and ensure to abide by the applicable regulatory framework. • Consult Stakeholders during the Community Consultation, notably to understand their traditional practices, the cultural and/or spiritual value attributed to NTFPs, and their subsistence reliance on them. Feedback must be integrated into the NTFPs' planning. 2. Harvesting Protocols. Developers must design a species-specific harvesting protocol that ensures the sustainable collection of NTFPs. The protocol must include: • The delimitation of collection sites in the Project area where harvesting can occur. • Safeguards to ensure that the regeneration rate of the NTFPs used surpasses its extraction rate. It must include the parts of the plant that can be harvested, the frequency, and quantity.
Affiliated Resources	PDD - Social Additionality Plan
Means of verification	
Findings	
Conclusion	

#

Topic	Livelihoods Baseline Assessment
Principle(s)	1. The livelihoods baseline assessment must be performed using the Livelihood Matrix during the Community Consultation on Livelihoods at the Assessment phase of the certification. 2. Projects that have undertaken pre-submission activities must perform the Livelihoods baseline during the Assessment phase of the certification process. Previous livelihood activities will not be included in the baseline quantification.
Affiliated Resources	Community Consultations; Livelihood Matrix; Feasibility Report
Means of verification	
Findings	
Conclusion	

#	
Topic	Social Additionality Plan
Principle(s)	1. The Social Additionality Plan must result from the Community Consultation on Livelihoods and the Livelihood Matrix baseline assessment. 2. The Developer must ensure that all involved parties are heard and can freely express their desires. 3.The Developer must ensure the co-creation of the plan is done in

	a form, manner, and language understandable to IPLCs, following FPIC processes. 4. The Social Additionality Plan must include: • Objectives and interventions selected by the Developer and the Stakeholders. • Alternative income streams, when applicable. • Details of NTFPs use, following the Non-Timber Forest Products (NTFPs) guidelines, when applicable. • The detailed benefit-sharing arrangements, including format, amount, and disbursement schedule. If access to benefits is dependent on any condition, such as achieving Project objectives, the objectives and targets must be made explicit in the plan.
Affiliated Resources	Community Consultations; Livelihood Matrix; Social Additionality Plan
Means of verification	
Findings	
Conclusion	

GHG EMISSION QUANTIFICATION

#	
Topic	Initial carbon stock

Principle(s)	1. The procedures for calculating the Biomass Conversion to CO2 Equivalents are correctly followed. 2. The baseline scenario reasonably represents what would have occurred in the absence of the project.
Affiliated Resources	PDD - GHG Quantification
Means of verification	
Findings	
Conclusion	

#	
Topic	Final carbon stock
Principle(s)	1. The procedures for calculating the final carbon stock are correctly followed and the identified scenario reasonably represents the projected state of the restoration site.
Affiliated Resources	PDD - GHG Quantification
Means of verification	
Findings	

Conclusion	

#	
Topic	Quantification of GHG Removals
Principle(s)	1. The procedures for calculating the carbon sequestration potential are correctly followed.
Affiliated Resources	PDD - GHG Quantification
Means of verification	
Findings	
Conclusion	

#	
Topic	Adjustment factors - Leakage
Principle(s)	1. The procedures for calculating initial leakage are correctly followed.

Affiliated Resources	PDD - GHG Quantification
Means of verification	
Findings	
Conclusion	

#	
Topic	Carbon stock accounting
Principle(s)	1. The procedures for calculating PRUs are correctly followed.
Affiliated Resources	PDD - GHG Quantification
Means of verification	
Findings	
Conclusion	

#	
Topic	Uncertainty
Principle(s)	1. AGB error estimation must consider the entire process, from field measurements to modelling errors, including those associated with allometric equations. 2. The propagation of uncertainty through these various stages must be effectively managed. 3. A 95% confidence interval for AGB values must be generated.
Affiliated Resources	
Means of verification	
Findings	
Conclusion	

#	
Topic	Conservativeness

Principle(s)	1. Uncertainty is calculated holistically throughout the quantification process, from field measurements to model outputs. 2. When quantifying the initial baseline, the upper band of the 95% confidence interval is selected for Woody AGB values. 3. When quantifying carbon stock in the Reference Ecosystem, the lower band of the 95% confidence interval is chosen.
Affiliated Resources	
Means of verification	
Findings	
Conclusion	

Validation *Conclusion*

- Clearly state whether the Project complies with the Validation criteria set out in the Validation and verification Procedure.
- Provide an opinion on the Project Design Document.
- Provide a conclusion on the GHG calculations performed by ERS in the table below.

Total estimated PRUs	

Appendix 1 - Revision Requests

CORRECTIVE ACTION REQUESTS

CAR nº; Reference	
CAR description	Date
Developer Response	Date
Response Assessment	Date
Status	Date

CLARIFICATION REQUESTS

CL nº; Reference

CL description	Date
Developer Response	**Date**
Response Assessment	**Date**
Status	**Date**

FORWARD ACTION REQUESTS

FAR nº; Reference	
FAR description	Date
Developer Response	Date

Status	Date

Appendix 2 - Interviews

Interview #	
Location	
Date	
Person interviewed	
Interviewer	
Language	
Synthesis of the interview	