



THE SOUTHERN CARDAMOM REDD+ PROJECT VERIFICATION REPORT

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Summary

Aster Global Environmental Solutions, Inc., (herein referred to as Aster Global, the Verification Team, or the audit team) was contracted by Wildlife Alliance on 06 November 2020 to conduct the second monitoring period verification (VCS: 01 January 2018 – 31 December 2020- 3 years; and CCB: 01 January 2018 – 31 December 2020 - 3 years) 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 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.

The VCS verification assessed compliance with the VCS Version 4 Program Guide, Standard, the VM0009 Methodology, all associated updates, the validated Project Document, 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 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.

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.

Verification to the VCS Program, and CCB Standards resulted in findings raised. A summary of all VCS findings is included in Appendix B, and CCB findings are included in Appendix C.

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 and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., 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 (PDD/PD). Aster

Global confirms *The Southern Cardamom REDD+ Project Monitoring Report* (Version 3.3, dated 03 August 2021) has been implemented in accordance with VCS Version 4 and CCB Third Edition criteria.

Aster Global confirms all verification activities – including objectives, scope and criteria, 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. Aster Global concludes without any qualifications or limiting conditions *The Southern Cardamom REDD+ Project Monitoring Report* (Version 3.3, dated 103 August 2021) meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Third Edition), and the validated PD. In addition, Aster Global 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 Aster Global has resulted in the baseline emissions or removals of 13,252,916 tCO₂ equivalents by the project during the verification period/reporting period (VCS and CCB: 01 January 2018 – 31 December 2020 - 3 years). This value is gross of the 10% (1,325,292 tCO₂ equivalents) buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation. This results in 11,838,830 tCO₂ equivalents of credits eligible for issuance as VCUs.

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1 INTRODUCTION

1.1 Objective

For this project, the verification objective was to ensure implementation of project activities and project compliance with the VCS Program Guide, VCS Standard, CCBA Standards, selected methodology, and the validated VCS Project Description (PD). Aster Global assessed the GHG emission removals for the AFOLU project, specifically REDD.

1.2 Scope and Criteria

The scope of the verification¹ generally 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 landcover 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 Second Monitoring/verification Period VCS/CCB: 01 January 2018 to 31 December 2020 Crediting Period: 30 years
Project Boundary	493,582.6 hectares Southwestern Cambodia

¹ Section 4.3.4 of ISO 14064-3:2006

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

- *VCS Program Guide (v4, 19 September 2019)*
- *VCS Standard (v4, 19 September 2019)*
- *VCS Program Definitions (v4, 19 September 2019)*
- *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 Program Definitions; v3.0 (21 June 2017)*
- *CCB Standards (Third Edition, v3.1, June 2017)*
- *Guidance for the Use of the CCB Standards (May 2014)*

1.3 Level of Assurance

The level of assurance was used to determine the depth of detail the Verification Team placed in the Verification and Sampling Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3:2006). Aster Global assessed the project's implementation of general principles, data collection and processing, sampling descriptions, documentation, ex post calculations, etc., to provide reasonable assurance to meet the Project Level requirements of the VCS Program. Based on the verification findings, a final evaluation statement reasonably assures the project GHG representations are materially accurate. The evidence used to achieve a reasonable level of assurance is specified in subsequent sections of this report.

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 related to Planned Deforestation and Reforestation in combination with Avoiding Unplanned Deforestation and Avoiding Ecosystem Conversion. According to the Project Description Document, this goal will be achieved by "training on improved agricultural methods, creating alternative income sources, creating new jobs and employment opportunities, and supporting stricter environmental law enforcement across the landscape."

2 VERIFICATION PROCESS

2.1 Audit Team Composition (*Rules 4.3.1*)

For VCS/CCB verifications, Aster Global maintains an experienced internal staff of Lead Verifiers, in addition to Certified Foresters, Registered Professional Foresters, The Wildlife Society Biologists, M.S. Forest Biometricians, Remote Sensing/GIS Specialists, and VCS-approved AFOLU Experts in IFM, REDD, and WRC categories. Direct employees of Aster Global conducted all desktop validation activities. Due to travel restrictions, the site visit was conducted by a well-experienced community specialist and a forester who were contracted by Aster Global to assist. Aster Global completes all calculation/modeling review in-house with our team of forest biometricians and GIS/remote sensing specialists, and a soil scientist. Aster Global has been

involved in over 68 VCS verifications and 36 CCB verifications, including a large number of methodology assessments. Aster Global has a specialist on staff with nine years of CCB experience who handles all CCB components for project review. All Aster Global staff involved in the verification audit have ecological, biodiversity, natural resources and forestry background to fulfill these requirements. As identified in Section 2.5, the two in-country contractors used to conduct the site visits have master's degrees in environmental studies and forestry, respectively, and together have previous social and community, biodiversity, and forestry and REDD project experience demonstrating relevant expertise to conduct the site visits in support of the audit.

2.2 Method and Criteria

The verification assessed the Project's compliance with VCS Version 4, CCB Third Edition, and all associated updates, the selected methodology (VM0009, v3.0), and the validated Project Description (PD) dated 08 March 2018. The Verification Team assessed the Greenhouse Gas (GHG) emission removals for the monitoring period/verification period (01 January 2018 – 31 December 2020, 3 years) through Agriculture, Forestry, and Other Land-Use (AFOLU) criteria under the categories Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the Project falls under the REDD+ category Avoided Unplanned Deforestation (AUD). The Verification Team assessed whether the Project Proponent adequately addressed project emissions, unplanned reductions in carbon stocks, and any possible leakage outside of the project boundary.

The non-permanence risk analysis was assessed for this verification. Further, following Section 2.1.2 of the VCS Validation & Verification Manual, V3.2, the objectives of the verification exercise were to evaluate the monitoring report and assess:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description. This includes ensuring conformance with the monitoring plan.
- The extent to which GHG Emission Reductions or Removals reported in the monitoring report are materially accurate.

The criteria followed the verification guidance documents provided by VCS and CCBA. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS or CCBA guidance document. Please also see Section 1.2 of this report.

In the verification process, there is a risk that potential errors, omissions, and misrepresentations will be found; therefore, a risk-based approach was used to guide the collection of appropriate and sufficient evidence to support a reasonable level of assurance. A risk-based approach means that the verification team focused on items that might result in a material misstatement of the reported GHG assertion.

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 and Sampling Plan methodology was derived from all items in our verification process stated above. Specifically, the sampling plan utilized the VCS and CCBA guidance documents and ISO 14064-3. Any modifications applied to the Verification and Sampling plan were made based upon the conditions observed for monitoring to detect the processes with highest risk of material discrepancy.

A detailed field plan was developed to guide the verification site visit and is embedded within the Verification & Sampling Plan. For the field sampling effort, direct measurement, observation, interviews, and review of the monitoring period emission reductions in the key areas were determined to be the greatest risk, followed by ground-truthing and review of project activities. Field sampling and techniques were based on the project parameters/scope and best professional judgment of the VVB to meet a reasonable level of assurance as directed by the professional judgment of the Lead Verifier.

Because the biomass inventory (REDD) utilizes permanent sampling plots which require periodic re-inventory for stock estimates and to monitor disturbance, inventory plots were selected for detailed review/re-measurement. Stratification was assessed via GIS (Geographic Information System).

Fires of lower intensity and anthropogenic deforestation occurred during this reporting period. Extensive review of remote sensing data (primarily Sentinel-2 L2A) was undertaken of the project area to aid the VVB in establishing a reasonable level of assurance regarding confirming the reported areas of ex post disturbance (from the remote sensing-based analysis) for any possible quantification of project emissions.

Please see Section 2.4 and 2.5 of this report for more details regarding the site visit as it was held despite the COVID-19 global pandemic.

2.3 Document Review

A detailed review of all project documentation was conducted as part of the desktop verification component to ensure consistency with, and identify any deviation from, VCS Program requirements, CCB program requirements, the methodology (VM0009), and the validated PD. Initial review focused on the validated PD and Monitoring Report (MR) relative to the field conditions observed and interviews with project management staff. Project details, implementation status, data and parameters, and quantification of GHG emission reductions and removals were thoroughly examined. Key supporting documents were also reviewed. These included monitoring data (i.e., remote sensing/Geographic Information System (GIS) data), Standard Operating Procedures (SOPs), financial analyses, boundaries, maps and aerial images, fire-specific monitoring data, biomass and carbon calculation spreadsheets, CCB interview/survey results, and responses to Clarification Requests (CLs).

The VCS AFOLU Non-Permanence Risk Tool was used by the Project Proponent to assess overall project risk. The VVB reviewed the Non-Permanence Risk Report provided with the verification supporting 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. Any identified NCR and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are presented in Appendix B. The final score was calculated to be 10%.

For a listing of all documents received from the project proponents for this verification, please see Appendix A.

2.4 Interviews

Interviews were performed during the verification site inspection and as part of the overall verification process which was additional to that provided in the project description, monitoring report and any supporting documents. The verification team met with individuals with various roles in the project. This included a series of interviews with on-site and in-country staff that support the mission of the project and other conservation objectives.

Due to the COVID-19 global pandemic, the core Aster Global audit team was unable to travel to Cambodia. However, the site visit was performed in the conventional manner with interviews and observations performed by Aster Global's in-country subcontractors, Ms. Lakhena Chan and Mr. Neab Keng, of the project's monitoring period activities and features for both VCS and CCB.

The COVID-19 global pandemic caused careful consideration of safety protocols, communication, and widespread awareness. The project proponents, technical consultants, Ms. Chen, and Mr. Keng were aware of safety risk and took key steps to mitigate risks including implementation of the Wildlife Alliance health and safety protocol.

Onsite interviews and informal discussions were conducted with Wildlife Alliance staff, Wildlife Works staff, members and leaders of the local communities.

Individual	Affiliation	Role	Date
Suwanna Gauntlett	Wildlife Alliance	Chief Executive Officer	Virtual interview on 23 February 2021
Ms. Lakhena Chan	Self	Aster Global Subcontractor/Verification Team Member	February 2021
Mr. Neab Keng	Self	Aster Global Subcontractor/Verification Team Member	February 2021
Simon Bird	Wildlife Works Carbon	Director of Forest Science	Throughout audit
Jeremy Freund	Wildlife Works Carbon	VP Carbon Development	Throughout audit
Brian Williams	Wildlife Works Carbon	Director of Asia	Throughout audit
Mr. Prom Tola	Wildlife Alliance	Livelihoods Assessment	16 February 2021

In addition to the individuals listed, several community groups were visited and interviewed by Ms. Chan, including:

- Chhay Areng Savings Group
- Chhay Areng CBET Committee
- Chi Phat CBET Committee
- Sovanna Baitong Village
- Chhay Reap Village

Attendance lists were not passed around at these meetings. Photos of the meetings indicate that most had between 12 and 20 attendees from the communities.

A calculation walkthrough call was held on 20 January 2021 which included a full walkthrough of project calculations in order to give verifiers a chance to learn 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.

2.5 Site Inspections

The verification site inspection followed the VVB's prepared Verification and Sampling Plan process and was conducted on 15-21 February 2021 by Ms. Lakhena Chan and Mr. Neab Keng of the audit team. The verification site visit was a required tool to help the VVB reach reasonable assurance for verification of monitoring period reported elements. It also allowed the VVB to; understand application of the methodology on-site, confirm the implementation of project activities, and to identify possible sources of error to focus desktop verification efforts.

The objectives of the on-site inspections performed were to:

- Conduct a risk-based review of the project area and project activities to check that the project adhered to the requirements of the VCS rules and the methodology during the monitoring period
- Select data samples from ground measurements for verification purposes in order to achieve a reasonable level of assurance and meet the materiality requirements of the project following Section 4.1.2 of the VCS Standard
- Check that monitoring was conducted in accordance with the requirements of the validated monitoring plan, the VM0009 methodology and VCS rules

An assessment of risk was considered for the site visit conducted by Ms. Lakhena and Mr. Neab as follows:

Item	Results	Can the Site Visit Achieve Reasonable Assurance?
Identify Risk/Opportunity that may affect effectiveness	Because the subcontractors are not a member of Aster Global staff and is a subcontractor, there is a risk that inexperience with VCS field verification could affect data collection or other verification observations. However, Ms. Lakhena and Mr. Keng both have master's degrees in environmental studies and forestry (respectively) with significant forestry and REDD project experience. Both individuals are local Cambodians familiar with the parameters of the project area and aware of the project activities. Visitation of all major project activities is planned and expected. Aster Global staff will be available and present for video conference calls and to facilitate communication. There are no documented significant changes affecting the current reporting period, and in some ways, the local subcontractor could identify cultural/natural risks the VB may not necessarily observe. Therefore, we believe the risks have been mitigated to the greatest extent possible, and the site visit will be effective.	Yes, the VB can reach reasonable assurance, as the verification field visit was completed as prescribed in the sampling plan.
Do Aster Global and subcontractors have proper tools for the site visit?	After discussions with Ms. Lakhena and Mr. Keng, the client and the audit team, all have the proper tools to carry out the site visit. Notes, photos and other evidence were collected by them	Yes, the VB can reach reasonable assurance, as long as proper tools are utilized during the verification site visit as prescribed in the sampling plan.

	in the field for the core Aster Global audit team.	
Do Aster Global and subcontractors have proper competencies for the site visit?	After interviews and discussions with Ms. Lakhena and Mr. Keng, and upon review of their CVs, Aster Global is assured of their competencies. Additionally, the client and the verification team all had the proper competencies for the site visit.	Yes, the VB is reasonably assured each team member contains the necessary competencies in order for the site visit to be completed in an effective manner.

The audit team members split up to conduct separate activities for CCB and VCS.

CCB:

During the project site visit, a strong sample of CCB components of the project were assessed including the full range of Community Based Development Activities which were active and achieved during the monitoring period. The following itinerary was followed for CCB:

Day 1 (Mon, Feb 15) - Travel from Phnom Penh to Chhay Areng,

Day 2 (Tue, Feb 16) - meet with Stueng Areng CBET Committee, interview Mr. Prom Tola regarding livelihood survey, visit homestays, travel to Chhay Taping Waterfall, Camping at Mrek Kang Kep Mountain

Day 3 (Wed, Feb 17) - Meet micro-credit ladies in Areng's CBET Visitor Center, visit Chhay Areng Patrol Station, visit Veal Pi Patrol Station, meet with Chi Phat CBET Committee, interview Chi Phat CBET Homestay owners, interview Chi Phat CBET Cooks, interview Chi Phat CBET jungle guide, etc., meet Community Anti-Poaching Unit, Kayaking on Prek Piphot River.

Day 4 (Thu, Feb 18) – Visit Stung Proat Station, take slow boat from Chi Phat to Andoung Teuk, arrive at Andoung Teuk bridge, take car to Sovanna Baitong meet with farmer, visit agriculture store – Meet Mr. Yim Sam At, visit demo plot and nursery – Meet Mr. At Noch, see community orchard – meet 2 women workers, visit farmer farms.

Day 5 (Fri, Feb 19) – Travel to Phnom Penh

Observations and interview questions were designed to confirm and clarify statements made by the project developers, regarding CCB indicators. The site visit team was interested in degree of understanding of the project by community members, communications between the project and communities, attitudes of community members toward the project, training received by community members and project employees, capacity development and other general observations of the realities of the project on the ground.

VCS:

A field plan was developed for the VCS verification, as the site visit is a required tool to help the audit team reach reasonable assurance for verification of monitoring period reported elements. It also allowed the audit team to understand application of the carbon inventory methodology on-site, confirm the implementation of VCS project activities, and to identify possible sources of error to focus desktop verification efforts.

For the field sampling effort, direct measurement, observation of measurement, interviews with project staff, and review of any carbon losses in the key areas are determined to be the greatest risk, followed by ground-truthing of boundaries and review of other project activities. Plot re-measurement locations were selected and sampled based on access and safety. While conducting sampling efforts, the audit team visited as many examples of project activities that have been implemented as possible. They tended to be sampled opportunistically with a focus on viewing at least one instance of each implemented project activity.

Biomass Plot Sampling: The pool for measurement includes standing live trees only. The audit team did not measure standing dead, lying dead, or non-tree biomass as these pools have been conservatively excluded. Mr. Neab Keng of the audit team visited pre-selected plots for independent re-measurement following inventory procedures established at validation (Standard Operating Procedure Cardamoms - Forest Inventory v2_20180628.pdf). Effort was made to ensure plot re-measurement was performed in an unbiased manner using the inventory methodology and best practices for forest measurement.

A total of 14 biomass and 6 leakage plots were selected for field visitation for the VCS component of the audit on 15 – 21 February 2021. Project proponents assisted in the selection of plots for visitation by the audit team in order to facilitate access, ensure safety, and encourage efficiency where feasible. 10 biomass and 3 leakage plots were re-measured and observed because of limited time, and also due to the fact that some plots had locations which were unfavorable. Based on field observation, 8 plots located in undisturbed evergreen forest and 2 plots located in the disturbed deciduous forest – understory burned.

No	Re-measure Date	Plot Name	X	Y	Accurate	Strata
1	15-Feb-21	Travel to the project Area				
2	16-Feb-21	CM158	341341	1274633	±1	Evergreen Forest
3	16-Feb-21	CM240	346591	1302268	±1	Evergreen Forest
4	17-Feb-21	CM138	293026	1303606	±1	Evergreen Forest
5	17-Feb-21	CM088	305318	1298582	±1	Evergreen Forest
6	18-Feb-21	CM135	293554	1298378	±1	Evergreen Forest
7	19-Feb-21	CM222	362159	1273767	±1	Deciduous Forest
8	19-Feb-21	CM227	356991	1268805	±1	Deciduous Forest
9	19-Feb-21	CM021	352440	1265304	±1	Evergreen Forest
10	20-Feb-21	CM 242	363956	1259745	±1	Evergreen Forest
11	20-Feb-21	CM236	366211	1267306	±1	Evergreen Forest

12	20-Feb-21	Leakage F6	373341	1240597	±1	Regrowth evergreen Forest
13	21-Feb-21	Leakage E1	385703	1238911	±1	Regrowth evergreen Forest
14	21-Feb-21	Leakage C1	396316	1260348	±1	50% Evergreen forest 50% Deciduous Forest
15	21-Feb-21	Leave the project area for Phnom Penh				

Leakage Plot Sampling: Mr. Neab Keng of the audit team visited pre-selected leakage plots for independent re-measurement following inventory procedures established at validation (Annex 07 - Standard Operating Procedure_Densiometer Forest Leakage v4_02112016.pdf). Effort was made to ensure plot re-measurement was performed in an unbiased manner using the inventory methodology and best practices for forest measurement. A leakage plot was located in regrowth evergreen forest, another one in disturbed deciduous forest. The third leakage plot was more than 40% canopy cover located in undisturbed evergreen forest and 60% canopy cover in the disturbed deciduous forest. Out of the 10 biomass plots, 6 plots were recorded with 12 new-trees, and a live tree was lost in the deciduous plot by fire.

The result indicated that the sampling team is able to consistently find the plot center – steel bar, plot establishment, DBH measurement, tree tags checking, etc. following the standard operating procedures (SOPs). Based on the checklist, which was developed, 12 criteria were used to score the sampling team. An overall score of 98% was found for the checklist scoring. In addition, the leakage plots measurements were found to have been conducted following the SOP as well. The sampling team recorded more open area data using the densiometer as compared to the field auditor.

During the monitoring period it was noted that some areas of the project area are experiencing out of control forest fires. The audit team speculates that forest fires are due to accident or negligence in the dry season. During field observation along the track to the plots, land encroachment and illegal logging inside the accounting area were surrounding the village nearby and inside the project boundaries are happening in some places. It was noted that the project team – firefighting team and law enforcement team – use all means to stop illegal activities such as forest fire by direct fighting, billboard announcement, awareness-raising to local people are living near and inside the project, and supporting some project activities for alternative income to reduce the number of families who depend on forest resources.

Transmission line construction was noted to cross the project accounting area, which subsequently resulted in these areas received a zero-carbon estimate for the remainder of the project lifetime. The field audit team also noted that the accounting area surrounding the village would benefit from buffer more than 500m from the boundaries.

2.6 Resolution of Findings

During the verification process, there was a risk that potential errors, omissions, and misrepresentations would be found. The actions taken when errors, omissions, and

misrepresentations were found included: notifying the client of the issue(s) identified and expanding our review to the extent that satisfied the Lead Verifier's professional judgment.

The process of resolution of findings involved one formal round of assessment by the VVB. Findings were resolved during the verification by the Project Proponent implementing corrective actions such as amending the Monitoring Report and calculations, as well as providing written responses. This resulted in project documentation that was in conformance with the requirements of the VCS Standard and CCB Third Edition for GHG projects.

Findings were characterized in the following manner:

Non-Conformity Reports (NCRs) were issued as a response to material discrepancies in a part of the project and generally fell into one category:

- Non-conformity to a VCS or CCB guiding document listed in Sections 1.2 and 2.2 above
- Consistency among project documentation or calculations was lacking
- Mathematical formulae were incorrect
- Additional information was required by the VVB to confirm reasonable assurance for compliance

Clarifications (CL) were issued when language within a project document needed extra clarification to avoid ambiguity.

Opportunities for Improvement (OFI) were issued to the Project Proponents when an opportunity for improvement was identified.

During the verification, twenty (20) essential VCS findings were identified. Detailed summaries of each VCS finding, including the issue raised, responses, and final conclusions, are provided in Appendix B VCS NCRS/CLS/OFI SUMMARY. Please also see APPENDIX C: CCB NCRS/CLS/OFI SUMMARY for all findings raised during the CCB review. All NCRs/CLs were satisfactorily addressed.

2.6.1 Forward Action Requests

No forward action requests (FARs) are outstanding from the previous verification. However, at this verification three (3) forward action request are issued.

The first FAR pertains to 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.

Secondly, 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.

Thirdly, a forward action request is issued for 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.

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 with the previous verification. The current monitoring period audit team agrees with the previous 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.

The SCRPP deviates from the VCS module VM0037 “Global Commodity Leakage Module: Production Approach” in several ways. This deviation has no significant consequences for the current monitoring period.

The new methodology deviation pertains to the activity shifting leakage model and application of Cambodia’s national Forest Reference Emission Level (FREL). The SCRPP 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 mentions 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. The methodology deviation is allowable and appropriate.

3.3 Project Description Deviations (Rules 3.5.7 – 3.5.10)

The Southern Cardamom REDD+ Project had one deviation from the Project Description. 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 verification team confirms the project description deviation is consistent with Verra rules.

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

4.1 Public Comments (Rules 4.6)

The CCB public comment period was held from 04 January 2021 to 05 February 2021. No public comments were received for this project as confirmed by viewing the project summary page on the Verra website² "CCB Other Documents" Section as publicly posted. The period for VCS and CCB public comment period on draft project documents has expired.

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, either by improving agricultural methods, creating new income-generating

² <https://registry.verra.org/app/projectDetail/VCS/1748>. Accessed 14 March 2021 and 21 April 2021.

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 the verification team to corroborate the claims.

Prior to the (CCB) verification site visit the verification team assessed the monitoring plan and the reported community benefits reported by project proponents. A list of questions to guide interviews on site were developed to confirm reported community benefits. The 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 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.

The verification team concludes that through site visit observations, interviews and document review that during this monitoring period, The Southern Cardamom REDD+ Project has shown substantial climate, community and biodiversity benefits from avoided emissions. The 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 the 2018 – 2020 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.

The verification team requested to visit examples of all activities during the site visit and subsequently confirmed the implementation of items related to climate, community, and biodiversity. Climate objectives achieved included avoiding the emission of 11,838,830 tCO₂e.

For this period, the verification team confirmed the project has successfully spread the model of the Chi Phat CBET activity to the Chhay Areng area and continued to build upon activities conducted during the last monitoring period (savings groups, sustainable agricultural practices, community 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 revenues accrue, the project is extending activities to more parts of the project zone.

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. The goal of the project activities is the reduction of carbon emissions from the 442,870-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 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. The audit 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 5 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.

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.

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. The auditor'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 on into the future, as will the benefits of today's scholarships.

It is reasonable to think many project community and biodiversity benefits will continue beyond the project's 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." The PD and executive summaries are also available on social media and other websites.

At many 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. Community members less connected with project activities were unaware of the MR, however, their community leaders had all received the MR and were aware of the site visit.

Posters announcing the site visit were confirmed by the auditing team.

The project auditors met the 4-member FPIC team, which meets with each community twice a year. While attendance is low, the effort is made.

Community members involved in project activities are very aware of risks and benefits and told auditors they understood these before activities began.

At community meetings during the site visit, community members reported that they were informed of the site visit and the MR availability several days to about a week before the meeting. Posters

announcing the site visit and verification were seen by the site visit team, in several communities. Community leaders had received the MR summaries.

It was confirmed the project has open communications with the communities and keeps stakeholders informed about project activities in a timely manner.

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

As an example of stakeholders influencing project implementation, project management described the participatory planning process to develop CBET activities in 12 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.

The auditor's site visit confirmed that community members involved in project activities consider themselves to be in control of their activities and the decisions made about them. The project appears to have consulted extensively with the communities through their traditional representatives. Information is also disseminated directly to stakeholders during meetings.

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. The project is enabling effective participation of all communities in the project zone, as funding allows.

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

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 policy manual 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 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 monitoring report states that no grievances were raised during the monitoring period. The original PDD 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 grievance procedure involves the placement of grievance boxes, placed throughout the project area. At least seven of these grievance boxes were seen by the on-site audit team, 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.

The grievance procedure, as described in the validate PDD, is being followed, as confirmed from site visit interviews. The audit team does not expect that the grievance procedure would be used to open communications between the project and the communities but instead to resolve disputes or disagreements.

4.3.9 Worker Relations (G3.9 – G3.12)

Extensive training in different subjects is described in the monitoring report.

The site visit interviews and observations confirm effective training is being given to both staff and community members involved in project activities. Sixty percent of the activities of the recently developed CBET committee in Cchey Areng are conducted by the community members, themselves. The Chi Phat CBET committee is now run solely by community members, without input from the project.

Similar results were found with agricultural training and financial training: community members were trained; structure was provided where needed and community members took it from there.

The project has an equal opportunity policy in place, which is provided in a monitoring report annex. Local hiring is preferred when local applicants are qualified.

Training opportunities are available to all. Participant demographics are reported, indicating many women, youth and minority groups take advantage of the opportunities.

Employees are informed of their rights during orientation, according to both the monitoring report and site visit interviews.

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, members of patrol groups stated they were adequately trained. Law enforcement training was provided by the government of Cambodia.

Relations between the project and employees are as intended, by the validated project description.

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

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

Interviews with project management and staff confirmed their knowledge and abilities.

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 Wildlife Alliance. Wildlife Works also supports the project and is experienced at marketing and sales of credits.

The project provided confidential documents, including the project workplan, 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). 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.

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 monitoring report. The verification team concludes that the listed information is appropriately categorized and was respected in such manner during the audit process.

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.

One of the project activities is helping communities delineate community lands and develop land use plans. 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 throughout the project's lifetime. The project has a dedicated FPIC team that holds meetings throughout the project area.

The site visit did not find any instances of the project encroaching on private property. Additionally, after onsite interviews with community members, interviews with project management and observations during the site visit, there is no reason to believe anyone was involuntarily relocated as a result of 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 and project activities meant to provide alternative sources of income that do not require the degradation of the forest or hunting important species.

The project is geared toward solving these disputes and it does not have the power to decide them.

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.

4.3.13 Legal Status (G5.6)

It appears that the project is complying with all relevant laws. The project activities are of a nature that would not violate laws. Conserving land that is designated by the Cambodian government as conservation land is not expected to be unlawful.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

Aster Global 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 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.

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 stratum 1 prior to first verification event – Evergreen 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 recalculated using methods set forth in the methodology, the PD, and best practice in GIS and confirmed followed.	Not applicable.
Area of Project Accounting Area	The area of this stratum was checked and confirmed correct by recalculating and checking input values for downstream	This parameter was reviewed and recalculated using methods set forth in	Not applicable.

stratum 2 prior to first verification event – Deciduous Forest	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.	the methodology, the PD, and best practice in GIS and confirmed followed.	
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. The area of 167.56ha was found through imagery review and site visit observations as a result of powerline right-of-way clearing 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.	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.

For this 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 100 plots were re-measured for this 2nd monitoring period which covers 3 years. This is allowable per VM0009 as long as the remaining 150 plots are re-measured by 2022 (assumes first plots measured in 2017). To further review for disturbance or deforestation, in addition to ground truthing efforts from the site visit, the audit team acquired multispectral satellite imagery. Sentinel 2 sensor data was pulled in for the beginning and end of the reporting period to monitor the project area and detect any land cover changes. VM0009 does not clarify whether a particular source of remote sensing data is suitable.

The audit team observed analysis methods during a calculation walkthrough meeting with project proponents where the features of VM0009 were discussed. It was confirmed that the project's ongoing analysis methods for monitoring are in line with the methodology. All data was confirmed to employ the appropriate characteristics following VM0009 requirements. The verification team reviewed the monitoring period inventory results independently and confirmed that data sources are suitable.

Low intensity burning occurred this monitoring period as was witnessed by the audit team during the site visit. Ocular evaluation of the Sentinel 2 data indicated that burning tended to be low intensity and is a seasonal phenomenon. Activity shifting leakage was confirmed correct through sourcing of field measurements.

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.

The methods and formulae set out in the PD for calculating baseline emissions, project emissions, and leakage were confirmed to have been followed. The total end of the monitoring period carbon stocks in all project activities for all relevant pools resulting from carbon stock changes were correctly quantified. Analysis of project inventory data used appropriate formulas, conversions, and parameters, supported by scientific literature. Where ranges of parameters exist, or other types of formulaic uncertainty, appropriately conservative values were used in data analysis.

In conclusion, the quantification methods for GHG emission reductions and removals have been performed correctly and in accordance with the validated PD and VM0009.

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. 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 3, the materiality will be 1% for this large project.

The evidence provided to determine emission reductions reported in the Monitoring Report included values, notations, units and sources. This evidence has been cross-checked with supplied emission reduction calculation spreadsheets. 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. The verification team confirmed through cross checks that adequate monitoring mechanisms are in place where the required parameters need to be monitored.

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 3.1.3.1 of the Monitoring Report provides additional detail on project data management methods and structure.

Interviews conducted (oral evidence) 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 Appendix A.

4.4.3 Non-Permanence Risk Analysis

The Southern Cardamom REDD+ Project Monitoring Report utilized the non-permanence risk analysis tool, AFOLU Non-Permanence Risk Tool, to assess risk according to internal risk, external risk, natural risk, and mitigation measures for minimizing risk. The verification team reviewed the Non-Permanence Risk Report following VCS AFOLU Requirements Section 3.7.3 and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool. At all levels, the verification team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the project proponent. Each risk factor was thoroughly assessed for conformance. Any identified NCR and/or CL findings related to the AFOLU Non-Permanence Risk Tool/Report are presented in Appendix B.

The final score was calculated to be 10%. A brief review of each factor is found in the table below:

Risk Factor	Rationale & Quality	Conclusion
Internal Risks		
Project Management	The management team includes individuals with skills 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. Other project management components were confirmed to have been applied during the site visit.	A risk rating of -4 is appropriate given the rationale provided and all statements made are substantiated.
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. Items	A risk rating of 0 is appropriate given the rationale provided and all

	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.	statements made are substantiated.
Opportunity Cost	A comprehensive NPV analysis was provided to substantiate the most profitable alternative (where baseline activities are subsistence-driven). The financial model 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 (Cambodian National Law) to address enforceability of carbon stock protection for the that cover 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. 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. Consultation on community needs was confirmed for those communities visited that are close to the project area. The project, through partnerships has strong intentions to improve the social and economic well-being of local communities.	A risk rating of 0 is appropriate given the rationale provided.

Political Risk	Verification Team confirmed the political risk to be rated correctly for the average governance score from the World Bank. 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. Local geology (i.e. volcanos, fault lines) are not active in the project area and the risk rating was appropriately given as zero.	A combined natural risk rating of 3 is appropriate given the rationale provided and all statements made are substantiated.
Total Natural Risks		3
Overall Risk Rating = 5% Non-Permanence Risk Rating = 10%		

In summary, project proponents have accounted for risk factors in a reasonable manner and have reached an overall risk rating that encompasses all risks of non-permanence. The project has applied the minimum Non-Permanence Risk Rating of 10%. As required, risk will be reassessed and given risk scores at each verification period.

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

The monitoring report describes dissemination of project monitoring plan and results in Section 3.1.4. An identical process is to be applied as for dissemination of other stakeholder materials. The audit team interviewed community members, including village leadership during the site visit to determine the extent of distribution of project materials to all stakeholders. Site visit interviews

suggested that project materials are being disseminated to village leadership and further dissemination to community members and disadvantaged individuals.

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, agricultural training and promotion of drought-tolerant crops and increasing the ability to store water are all mitigation 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 should 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.

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 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. The nature of the activities also provides a buffer between expected climate changes and the well-being of community stakeholders.

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 CBET and other alternative income generating activities.

It was confirmed during the site visit activities including CBET, the savings groups and agricultural training, 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. One savings group visited was composed entirely of women. Young people benefit from both jobs and educational opportunities.

The first CBET committee is now independent of the project.

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.

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.

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.

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)

Interviews with community groups and site visit observations 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.

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. 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)

It is difficult to imagine negative impacts on anyone aside from the illegal loggers and poachers. Neither of these groups is considered part of this stakeholder group.

The net impact on other stakeholders is positive because the only impacts, 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 monitoring report provides a table with all monitored activities and the results of the monitoring for both periods. 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, however this appears to be the result of increased patrolling and reporting, rather than an increase in instances.

The site visit team reported 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, though none of them were inclined to comment on it.

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 Community Monitoring Plan was made available for public review at the Southern Cardamom REDD+ Project Office. A monitoring report summary was written in both English and Khmer and provided to communities throughout the Project Area as well as on the CCB website. During the site visit, community groups and leaders said they were aware of the monitoring plan and that it had been distributed to community leaders, prior to the site visit.

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 monitoring report, and efforts to verify the reported changes through arranging site visits to review data collection techniques and compilations, site observations, and interviews with rangers and community members. The VVB determined that monitoring data collected is appropriately based on the data identified for monitoring in the validated PD. Monitoring data appears to be 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 stable. A report was also presented of the number of ranger stations built and number of rangers equipped and the patrol coverage increase (which doubled over the previous monitoring period).

The MR reports no elephant poaching occurred with consistent sightings. Elephants were also recorded by camera traps. While not mentioned in the biodiversity section, thousands of snares are found and removed from the forest by patrollers, each year and they are decreasing incrementally.

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.

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 monitoring report, and efforts to verify project activities through site observations, and interviews with rangers and community members. 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. Findings by the VVB are that no mitigation actions were required, consistent with and in accordance with the 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 monitoring report, and efforts to verify net positive biodiversity impacts through site observations and interviews with rangers and community members. The MR recites 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. Monitoring data, site observations, and site interviews confirm 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.

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 monitoring report, and efforts to verify through site observations and interviews with rangers and community members that no HCVs were negatively affected by the project. 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. As expected, the site visit confirmed that the project is not negatively affecting the project area's HCVs.

4.6.5 Invasive Species (B2.5)

Species used in planting efforts are native to the area. Several of these species were seen during the site visit as part of the planting effort. The list of species used was checked against the ISSG invasive species list for Cambodia to confirm none were considered invasive.

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

The project proponent state that non-native species are not and will not be used in the project. This was also confirmed through site visit observations and discussion with the project team.

4.6.7 GMO Exclusion (B2.7)

The project management's word that no GMOs were used to generate GHG emissions reductions or removals was accepted. This was confirmed through site visit observations on planting efforts and discussions with project management.

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 site visit observations and discussions with the project team.

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

There is little chance for the project to produce negative offsite biodiversity impacts, other than those cause by leakage. 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.

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.

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

A full monitoring plan was developed and implemented, and was reviewed and validated, previously. This 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.

Results from both monitoring periods were reported for camera trap results, as ranges, and included a suitable narrative of the significance of the changes in range. The threats to most, if not all species includes habitat loss and degradation. Poaching is also a threat, to some species. The steps taken to maintain or enhance trigger species populations – increased patrolling, alternative IGAs, monitoring and education appear to be reasonable steps.

The trigger species will be protected via protection of habitat and increased patrols for poaching and logging. According to interviews with project staff and observations during the site visit, biodiversity monitoring is being conducted as described in the validated project description.

4.6.12 Biodiversity Monitoring Plan Dissemination (B4.3)

The site visit interviews confirmed that the monitoring plan and report was distributed to local villages and was also available at the main camp and online. The action plan for monitoring plan dissemination is also described under Indicators G3.1, G3.3, G3.5 and CM4.3.

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 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, improve habitat by rewetting and reforestation, and to continue to protect and patrol it for fires and illegal logging as a component in project activities.

It is too early to determine population trends for the project area due to project activities, as estimations of wildlife populations in the project area have not yet been made. The site visit confirmed two vulnerable species, including the agile gibbon and the sun bear. During the site visit, sun bear claw marks on a tree were observed. The calls of agile gibbons were heard from the main camp during the site visit, though the calls were coming from the adjacent conservation area left by the neighboring acacia plantation.

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.

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, Aster Global Environmental Solutions, Inc., 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 (PDD/PD). Aster Global confirms *The Southern Cardamom REDD+ Project Monitoring Report* (Version 3.3, dated 03 August 2021) has been implemented in accordance with VCS Version 4 and CCB Third Edition criteria.

Aster Global 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. Aster Global concludes without any qualifications or limiting conditions *The Southern Cardamom REDD+ Project Monitoring Report* (Version 3.3, dated 03 August 2021) meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Third Edition), and the validated PD. In addition, Aster Global 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 Aster Global has resulted in the baseline emissions or removals of 13,252,916 tCO₂e equivalents by the project during the verification period/reporting period (VCS and CCB: 01 January 2018 – 31 December 2020 - 3 years). This value is gross of the 10% (1,325,292 tCO₂e equivalents) buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation. This results in 11,838,830 tCO₂e equivalents of credits eligible for issuance as VCUs.

Monitoring period: From 01 January 2018 to 31 December 2020

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

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2018	4,417,639	0	29,598	3,946,277
2019	4,417,639	0	29,598	3,946,277
2020	4,417,639	0	29,598	3,946,277
Total	13,252,916	0	88,794	11,838,830

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, 13,164,122 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. Please see accompanying table below for annual vintages.

Year	Gross Emission Reductions (tCO ₂ e)	Buffer Allocation (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2018	4,388,041	441,764	3,946,277
2019	4,388,041	441,764	3,946,277
2020	4,388,041	441,764	3,946,277
Total	13,164,122	1,325,292	11,838,830

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APPENDIX A: DOCUMENTS RECEIVED/REVIEWED

Name	Date Received
Annex 01 & 2 - SCRP Policy Manual.pdf	2021-01-04
Annex 03 - SCRP Climate Monitoring Plan v1.0.pdf	2021-01-04
Annex 04 - SCRP_Community & Biodiverstiy Monitoring Plan.pdf	2021-01-04
Annex 05 - Standard Operating Procedure Cardamoms - Forest Inventory v1_20170112.pdf	2021-01-04
Annex 06 - Standard Operating Procedure - Disturbance Monitoring - v1.0_2012-10-02.pdf	2021-01-04
Annex 07 - Standard Operating Procedure_Densimeter Forest Leakage v4_02112016.pdf	2021-01-04
Annex 08 - Standard Operating Procedure Cardamoms - Proxy Area v1.1_20170525.pdf	2021-01-04
Annex 09 - QA_QC Procedure Cardamoms v1.6.pdf	2021-01-04
Annex 10 - Cardamoms REDD Carbon Inventory M2 v3.xlsm	2021-01-04
Annex 11 - Cardamoms REDD Proxy Area Carbon Inventory v1.xlsm	2021-01-04
Annex 12 - Cardamoms RL M2 v1.xlsx	2021-01-04
Annex 14 - SCRP Leakage Model M2 v3.xlsx	2021-01-04
Annex 15 - SCRP_Market Leakage Tool M2 v1.xlsx	2021-01-04
Annex 18 - Equipment List - SCRP.docx	2021-01-04
SCRP M2 MR Annex List.docx	2021-01-04
S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0_VCSv3.4_V2.pdf	2021-01-04
~\$RP M2 MR Annex List.docx	2021-01-04
SCRP_SD-VISa-Monitoring-Report-v2.pdf	2021-01-11
SCRP_SD-VISa-Project-Description-v2.pdf	2021-01-11
Agenda Val & 1st Ver SCRP 4-2018 v2.xlsx	2021-01-13
96308-ESW-KH-White-cover-P145838-PUBLIC-Cambodian-Agriculture-in-Transition.pdf	2021-01-15
SCRP M2 Project Non-Permanence Risk Report template v3.2 v1.pdf	2021-01-15
SCRP NPV analysis final 8-24-18.xlsx	2021-01-15
Southern Cardamom Non-Permanence Risk Tool_Annex 2_Natural Risk Narrative v3.pdf	2021-01-15
Cardamoms RL v13.xlsx	2021-01-20
Chave et al 2005.pdf	2021-01-20
SCRP M2 FULL Data v3_to auditor.xlsx	2021-01-20
SCRP Monitoring Plot List.xlsx	2021-01-20
VERRA Guidance_Project Use of Jurisdictional FRELS.pdf	2021-01-20
SCRP MR Summary Khm_final.pdf	2021-02-02
SCRP Project MR Summary_English.pdf	2021-02-02
Standard Operating Procedure Cardamoms - Forest Inventory v2_20180628.pdf	2021-02-09
Cardamoms_BiomassPlots.cpg	2021-02-10
Cardamoms_BiomassPlots.dbf	2021-02-10

Cardamoms_BiomassPlots.prj	2021-02-10
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SCRP__Project_Zone.shp.xml	2021-02-10
SCRP__Project_Zone.shx	2021-02-10
SCRP_REDD+_Project_Shapefiles.zip	2021-02-10
Standard Operating Procedure - Disturbance Monitoring - v2.0_2018-07-20.pdf	2021-02-10
Cardamoms REDD Carbon Inventory v8.xlsm	2021-02-13
SCRP CCC Agreement.pdf	2021-04-09
SCRP MR Summary Khm_M2 v1.pdf	2021-04-09
SCRP Project MR Summary_English_M2 v1.pdf	2021-04-09
SCRP Project Workplan.pdf	2021-04-09
Annex 01 & 2 - SCR Policy Manual.pdf	2021-04-09
SCRP_Clearing_Sentinel.png	2021-04-09
SCRP Leakage Model M2 v4.xlsx	2021-04-09
SCRP_Clearing_Coordinates.png	2021-04-09
SCRP_Clearing_TransmissionLine.png	2021-04-09

SCR_PAA_LandcoverAndOutAreas.xlsx	2021-04-09
SCR_PAA_M2 Project Non-Permanence Risk Report template v3.2 v2.pdf	2021-04-09
Southern Cardamom Breakeven Analysis_21.04.06.xlsx	2021-04-09
Protected Area Law 2008.doc	2021-04-09
S_Cardamom_Zones_PAA.pdf	2021-04-09
Southern Cardamom Non-Permanence Risk Tool_Annex 2_Natural Risk Narrative v4.pdf	2021-04-09
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SCRIP_Incursion_Classified_Vector_Dist_NonDist_PRJ.shp	2021-04-15
SCRIP_Incursion_Classified_Vector_Dist_NonDist_PRJ.shp.xml	2021-04-15
SCRIP_Incursion_Classified_Vector_Dist_NonDist_PRJ.shx	2021-04-15
SCRIP_Incursion_ClippedToPAA.cpg	2021-04-15
SCRIP_Incursion_ClippedToPAA.dbf	2021-04-15
SCRIP_Incursion_ClippedToPAA.prj	2021-04-15
SCRIP_Incursion_ClippedToPAA.sbn	2021-04-15
SCRIP_Incursion_ClippedToPAA.sbx	2021-04-15

SCRP_Incursion_ClippedToPAA.shp	2021-04-15
SCRP_Incursion_ClippedToPAA.shp.BNIP.12076.3856.sr.lock	2021-04-15
SCRP_Incursion_ClippedToPAA.shp.xml	2021-04-15
SCRP_Incursion_ClippedToPAA.shx	2021-04-15
Cardamoms REDD Carbon Inventory M2 v4.xlsm	2021-04-16
S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4 _V2.2.pdf	2021-04-16
SCRP Leakage Model M2 v5.xlsx	2021-04-16
20100_Cardamom_SDVISta_Round1_Findings_20210319_wwcresponse.xlsx	2021-04-22
SCRP_SD-VISta-Monitoring-Report-v2.2.pdf	2021-04-22
SCRP_SD-VISta-Project-Description-v2.2.pdf	2021-04-22
Cardamoms RL M2 v4.xlsx	2021-05-07
S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4 _V3.pdf	2021-05-07
SCRP M2 Project Non-Permanence Risk Report template v3.2 v3.pdf	2021-05-07
SCRP_SD-VISta-Monitoring-Report-v3.pdf	2021-05-07
SCRP_SD-VISta-Project-Description-v3.pdf	2021-05-07
Cardamoms RL M2 v5.xlsx	2021-05-10
S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4 _V3.1.pdf	2021-05-10
S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4 _V3.2.pdf	2021-07-15
SCRP_SD-VISta-Monitoring-Report-v3.1.pdf	2021-07-05
SCRP_SD-VISta-Project-Description-v3.1.pdf	2021-07-15
Southern Cardamom REDD+ _PAA.kml	2021-07-05
VCSCCBV2_SDVR+V1_PRR_1748_2JUL2021_wwc.docx	2021-07-15
SCRP_SD-VISta-Project-Description-v3.2.pdf	2021-07-30
S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4 _V3.3.pdf	2021-08-03
SCRP_SD-VISta-Monitoring-Report-v3.2.pdf	2021-08-03
SCRP_SD-VISta-Project-Description-v3.3.pdf	2021-08-03
VCSCCBV2_SDVR+V1_PRR_1748_2JUL2021_AsterGlobal_V2_wwc.docx	2021-08-03

APPENDIX B: VCS NCRS/CLS/OFI SUMMARY

Item Number	1
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Section)	3.6 Ownership
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	Concept Project and jurisdictional proponents shall demonstrate that they have the legal right to control and operate project or program activities. Requirements 3.6.1 The project description shall be accompanied by one or more of the following types of evidence establishing project ownership accorded to the project proponent(s), or program ownership accorded to the jurisdictional proponent(s), as the case may be (see the VCS Program document Program Definitions for definitions of project ownership and program ownership). To aid the readability of this section, the term project ownership is used below, but should be substituted by the term program ownership, as appropriate:
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4_V2.pdf
Aster Global Findings	Section 2.2.6.3 Political Risks in the MR states, "The Project Area is currently under government ownership." Clarification is requested on whether any changes have taken place during the monitoring period.
Round 1 NCR/CL/OFI	CL: Please clarify whether there have been any changes to project area ownership, right of use, and legal right to control.
Round 1 Response from Project Proponent	There were no changes to the ownership or land tenure of the Project Area during the m2 monitoring period. Section 2.2.6.3 of the monitoring report has been revised to add the following text "During the m2 monitoring period there were no changes to the ownership/ or land tenure of the Project Area or any changes in legislation or government policies that could potentially affect natural resource management and/or land tenure in the Project Area."
Aster Global Findings	Section 2.2.6.3 of the MR was confirmed to include this additional language. As the project area is under governmental ownership, the likelihood of changes in ownership or right-of-use is low. The item is addressed.

Item Number	2
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Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	VCS	MR.14
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)		MR.14 Calculations of cumulative baseline emissions from biomass for all prior monitoring periods.
Applicability to Project (Y or N/A)		Y
Requirement Met (Y, N or Pending)		Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)		S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4 _V2.pdf
Aster Global Findings		The audit team noted in the MR that MRR.14 is same as MRR.13. It seems like MRR.13 is directly used for MRR.14 calculation. The reporting of the calculation should be updated to be more clear to the reader.
Round NCR/CL/OFI	1	CL: Please address in line with findings.
Round 1 Response from Project Proponent		For this monitoring period the value reported under MRR.14 should not be the same as that reported for MRR.13. Under MRR.13 the value for E[m] sub B BM, baseline emissions, for the current monitoring period is reported, whereas under MRR.14 the value for for E[m] sub B BM in the previous monitoring period is reported. Due to an error the value of E[m] sub B BM in the current monitoring period was reported under both MRR.13 and MRR.14. MRR.14 has been revised state the correct value for the previous m1 monitoring period, 13,384,794 t CO ₂ e.
Aster Global Findings		The audit team confirmed that "13,384,794 t CO ₂ e" comes from "MONIT_REP_ENG_1748_01JAN2015_31DEC2017.pdf", and "13,384,794 t CO ₂ e" was correctly updated in MRR.14 of "S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4 _V2.1.pdf".

Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	VCS	8.2 Project Emissions
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)		Emissions from forest fire, grass fire, natural disturbances and logging are inherently captured by the monitoring of carbon stocks in the project area. Total project emissions for the current monitoring period can be negative if some major disturbance event occurs. The project proponent must have sufficient ongoing observation of the project lands such that disturbance that is likely to be greater than de minimis will be detected. These observations may consist of staff on the ground, aerial observation, remote sensing, or some other method that captures conversion in a timely manner.
Applicability to Project (Y or N/A)	to	Y
Requirement Met (Y, N or Pending)		Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)		Sentinel 2 imagery; project area geospatial boundaries
Aster Global Findings		Section 3.2.3.3 of the MR clarifies there were no significant disturbance events during the monitoring period. The audit team reviewed period imagery and noted a contiguous disturbance area which appears to be >=250ha. Deforestation encroachment was noted north east from Thma Bang (11.7023, 103.4984) in the project area. The disturbance SOP provides criteria to determine if it is significant (250ha) and steps the proponent shall take to account for the project case emissions. If burning has occurred as a part of this disturbance, it is not clear to the audit team if burnt area emissions will need to be accounted for.
Round NCR/CL/OFI	1	CL: Please address the findings as related to the noted significant disturbance, providing support and following the disturbance SOPs as needed. Please also clarify whether burnt emissions need to be accounted for in this instance.

Round 1 Response from Project Proponent	We confirm the existence of some encroachment in the area identified by the auditor. We have analyzed the area and found it to be under the 250 ha threshold of significance as dictated by the monitoring plan. To perform this analysis, we utilized a February 27, 2021 Sentinel-2 L2A satellite image with 0-1% cloud cover, we applied a Normalized Burn Ratio index (provided by EOS Data Analytics, Inc.), which captures disturbance in dense humid forested areas with a high degree of accuracy. We ran a GIS-based supervised classification on SCRP PAA ground regions with burn index values falling in the Low- to High-Severity classifications. Polygons representing these burn regions were exported as shapefiles. This resulted in an area of deforestation within the SCRP PAA of 221 ha. We have provided the auditor with a map demonstrating this analysis. In the case where the disturbance is measured at less than 250ha, the monitoring plan assumes emissions will be accounted for through measurement of existing permanent plots within the project area. Going forward, the Project will be working on a three pronged approach to address the deforestation in this area: 1. Under the 2021 Workplan, we are planning to increase community engagement efforts in the 2 villages of Thmor Bang district that are causing this deforestation: grants will be allocated to Trapeang Chetrau and Koki Chrum for development of fresh water infrastructure. 2. Increased ground patrols and enforcement actions on forest clearing 3. Increased aerial patrolling by helicopter to aid in early detection of land clearing.
Aster Global Findings	The audit team reviewed the remotely sensed analysis for determination of disturbed areas. The mapped disturbed area is in line with observations by audit team. While the mapped disturbed area (in this location northeast of Thma Bang) is less <250ha, the disturbance monitoring SOPs prescribe two methods to determine significance. The second method using a pilot sample of plots to compare stratum level emissions was not carried out. No emissions from the unplanned disturbance were included in accounting. The audit team suggests proponents update the disturbance monitoring procedures with respect to remote sensing to ensure unplanned disturbances can be captured moving forward. A forward action request is issued, please see relevant section of this report. The item is addressed.

Item Number	4
Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	8.3 Leakage

VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	Emissions from activity-shifting leakage are calculated using the Leakage Emissions Model and an activity-shifting leakage area, while emissions from market leakage are estimated using a market leakage area and default values specified in the AFOLU Requirements. To calculate market leakage, the project proponent must use either the production approach (section 8.3.3.4) or discount approach (section 8.3.3.3) as deemed appropriate through the flowchart in figure 13.
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Annex 14 - SCRP Leakage Model M2 v3.xlsx
Aster Global Findings	The audit team noted a number of observations related to the determination of activity shifting leakage. The use of national reference level data for application to leakage was found to be reasonably in line with baseline assumptions elsewhere. The methodology deviation is permissible. A change in equation form was warranted because the baseline does not use a logistic model and was noted to be the predicted leakage model result. However, the audit team was unable to locate the results of parameter E[m]B ASF (baseline emissions for the activity-shifting leakage area. (t CO₂e)). The audit team was unable to locate where the leakage proportion (F. 46 - F. 49) is determined (difference between monitored leakage and leakage model projection), with consideration to the adjustments for the FREL. In addition, it is not clear where the resulting leakage proportion is multiplied by the baseline emissions to result in leakage emissions. SCRP Leakage Model M2 v4.xlsx is cited in the monitoring report but the audit team received an earlier iteration based on the file naming convention. Annex 13 is mentioned in the MR Section 3.2.3.3 but that annex was submitted as "14".
Round NCR/CL/OFI 1	CL: Please address the findings and compute parameter E[m]B ASF in addition to a determination of the leakage proportion. Please also clarify in reporting, and in response to this finding, the correct version of the activity shifting leakage worksheet.

Round 1 Response from Project Proponent	The parameter E [m] sub B ASF, the reference level allocated to the leakage area is calculated in the spreadsheet "Annex 14 - SCRP Leakage Model M2 v4.xlsx", on the tab "reference level" cell D20. The calculation of E [m] sub B ASF for each monitoring period is then done on the tab "Chart" in column F. The calculation of equation [F.46] and [F.48] is performed in the tab "Chart" in column H. We have included in the labels off these calculations the reference to the parameter and equation number, if available, to make these calculations more clear. We have fixed the document references to the leakage model. The correct file name and version is "SCRP Leakage Model M2 v4.xlsx" and the correct Annex location is Annex 14.
Aster Global Findings	The audit team confirmed that "Chart, SCRP Leakage Model M2 v4.xlsx" is reflective of the modified version of equation [F.48] (page 27, S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 VCSv3.4_V2.1.pdf). So, the resulting modified version of equation [F.48] is Column J in "Chart, SCRP Leakage Model M2 v4.xlsx". This item is closed.

Item Number	5
Approved VCS Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	8.3 Leakage
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	Total emissions from leakage for the current monitoring period are calculated by [F.44]. The cumulative emissions from leakage for the current monitoring period are given by [F.45], the sum of cumulative emissions from activity-shifting leakage in forest strata, the activity-shifting leakage in grassland strata and market leakage for the current monitoring period. Once estimated for the current monitoring period, these cumulative emissions from leakage are fixed for subsequent monitoring periods.
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Annex 15 - SCRP_Market Leakage Tool M2 v1.xlsx

Aster Global Findings	The audit team reviewed market leakage calculation (0.67%) and found that the calculation was correct, following the guideline of VMD0037. However, referring to Parameters tab of Annex 15 - SCRP_Market Leakage Tool M2 v1.xlsx; a. The Cambodia area of deforestation 2006-2014 appears to be discrepant as the value doesn't match the FREL values in annex 12 b. Cambodia at-risk Carbon Stocks- audit team was unable to locate the source of values used in the calculation other than "AVG Net Total Annual CO2 Emissions and Removals (t CO2 / year)" from Annex 12 c. Avoided deforestation this period (ha) - 31,590 appears to be discrepant as it is not reflective of the current monitoring period
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent	The parameters documented in the worksheet in Annex 15 – SCRP Market Leakage Tool M2 v1.xlsx are all correct and the most up to date values available. a. The value for Cambodia area of deforestation 2006-2014 of 2,319,087 ha comes from the Cambodian FREL published May 2017 on the UN FCCC website in table 4-3 on page 18. The value presented is the difference between the forest area in 2006 and 2014 (10,837,260 – 8,518,173 = 2,319,087). b. The Cambodia at-risk Carbon Stocks was calculated by taking Cambodia's annual forest reference emissions level of 78,953,951 t CO2e / yr as reported in the Cambodian FREL published May 2017 on the UN FCCC website and converting it to total carbon over the reference period by multiplying by the molecular weight ratio (12/44) and then by 9 (number of years in the historic reference period). c. The value of avoided deforestation achieved by the project during the monitoring period is calculated in the worksheet Annex 12 Cardamoms RL M2 v2.xlsx on the tab "Cardamoms NERs", cell J44.
Aster Global Findings	a. The audit team confirmed that the numbers were correctly cited from Table 4-3: Forest Cover and land use statistics in 2006, 2010 and 2014 (page 16, 28-initial-forest-reference-level-for-cambodia-under-the-unfccc-framework.pdf). b. The audit team confirmed that the number was correctly cited from page 3 of "20201006_Cambodia_BUR_REDD_Technical_Annex.pdf." c. The audit team confirmed the number in "Cardamoms NERs, Annex 12 - Cardamoms RL M2 v1.xlsx", and agrees that the number is reflective of this monitoring period depending on the data availability. This item is closed.

Item Number	6
Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	MR.56-57

VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	Monitoring Requirements: Estimating pLDEG
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Annex 14 - SCRP Leakage Model M2 v3.xlsx
Aster Global Findings	The audit team reviewed the determination of canopy density for the monitoring period. It was noted that some leakage plots experienced an unusual increase in canopy density as measured via densiometer. Further, the audit team was unable to locate when the leakage plots were visited during the monitoring period (T=1).
Round 1 NCR/CL/OFI	CL: Please clarify the appropriateness of the increases in the estimated canopy density over the monitoring period for select leakage plots. Please also clarify in reporting documentation when leakage plots were re-visited this monitoring period.
Round 1 Response from Project Proponent	The leakage plots were visited and measured for this monitoring report during the period of May-July 2020. We have provided the auditor with the original electronic data input of the data sheets which includes the data measured for each plot. With the densiometer method of tree canopy determination there is expected to be a certain variability in the canopy % measured. The measurement point cannot be permanently monumented due to the fact that the project proponent does not control this area and the fact that for security reasons we cannot indicate the leakage plot location, in order to reduce the opportunity for deliberate targeting. Therefore, at each time measurement, the operator will be observing different elements of the forest canopy. As well, there may be natural variation in the amount of canopy closure, with seasonal differences in the density of leaves, canopy gaps opening from natural tree mortality or windfall, or gaps closing due to tree growth. To help reduce this variability the Leakage SOP contains guidance to reduce the potential for variability in the measurement point, stipulating that 36 different measurements at 9 locations within the leakage plot are taken and averaged to determine the plot canopy %. Despite these efforts, there will be expected to be unbiased variation in the canopy closure measurement.

Aster Global Findings	The leakage plot measurement rationale (via densiometer) from the proponents was considered. It appears as though differences in measurements is inherent with the methods implemented using the densiometer, it is an imperfect method. However, across the range of plots put in this is considered reasonable. Future verifications can examine whether subsequent measurements are reasonable. The item is addressed.
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Item Number	7
Approved VCS Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	MR.66
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	MR.66 Quantified GERs for the prior monitoring period.
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Annex 12 - Cardamoms RL M2 v1.xlsx / S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4_V2.pdf
Aster Global Findings	The following statement needs to be updated for MRR.66 in S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4_V2.pdf: "As this is the Project's first monitoring, there are not quantified GERs for any prior monitoring periods.", as this is the second monitoring period.
Round 1 NCR/CL/OFI	CL: Please address in line with findings.
Round 1 Response from Project Proponent	The MR MRR.66 has been revised to correctly state that this is the second monitoring period and to include the GERs from the m1 monitoring period.
Aster Global Findings	The audit team confirmed the update in page 134 of "S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4_V2.1.pdf". This item is closed.

Item Number	8
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Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	VCS	8.4.1.1 Determining Deductions for Uncertainty
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)		The confidence deduction is determined by [F.57], which is a linear combination of weighted standard errors of estimates from baseline emissions models and carbon stock measurements. The confidence deduction is not based on propagation of error. If the confidence deduction is negative, then it should be set to zero.
Applicability to Project (Y or N/A)	to	Y
Requirement Met (Y, N or Pending)		Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)		Annex 12 M2 v1
Aster Global Findings		The implementation of F. 57 was reviewed by the audit team in the Annex 12 worksheet. It was noted that parameter C[m]p is denoted incorrectly as this parameter in application is Apaa x C[m]p. It was noted that this value is identical to the previous monitoring period and appears to be erroneous as VM0009 prescribes an end of current monitoring period value. It is not clear where the current value applied has been sourced from. Further, parameter Apaa is incorrect and parameter U[m]p is recommended to use the full suite of decimal places for the calculation, in line with M1.
Round NCR/CL/OFI	1	CL: Please address the findings and clarify the source of the C[m]p value applied for F. 57. Please address the other parameter findings as well.
Round 1 Response from Project Proponent		The C[m]p value is derived from the carbon model seen in Annex 10. The form of this equation is correct. As the auditor notes in the methodology in equation 57 it is denoted as Appa x C[m]p, with Appa in units of hectares and C[m]p in units of t CO ₂ e x ha ⁻¹ , in order to calculate the total carbon stock of the project area. The value being presented for C[m]p in Annex 12, as calculated in Annex 10 is the product of this, and is the total carbon stock of the project area in units of t CO ₂ e. Therefore, it should not be multiplied by the area of the project accounting area again. However, due to an oversight the C[m]p value in the Confidence Deduction calculation noted by the audit team in the finding is from the m1 carbon inventory. The C[m]p value has been revised in the confidence deduction calculation [F.57]. We have also revised the Apaa value to the correct value. Please see the updated equation in Annex 12 – Cardamoms RL M2 v3.xlsx.
Aster Global Findings		The C[m]p value was confirmed to have been revised in the confidence deduction calculation [F.57]. Further, uncertainty calculations were independently computed and found to be correct. The item is addressed.

Item Number	9
Approved VCS Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	MR. 77
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	MR.77 Reference to the VCS requirements used to determine the buffer account allocation.
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Annex 12 - Cardamoms RL M2 v1.xlsx
Aster Global Findings	The audit team noted that the buffer allocation was applied prior to the subtraction of leakage. It is not clear if this sequence is appropriate following VCS rules. Please note this criterion is also pending a finding in the Non-Permanence Risk Tool.
Round 1 NCR/CL/OFI	CL: Please clarify the appropriateness of accounting for leakage after the buffer allocation to result in NERs.
Round 1 Response from Project Proponent	In the spreadsheet Annex 12 – Cardamoms RL M2 v2 the leakage is calculated before the buffer pool contribution, and in the calculation of NERs the leakage is subtracted before the buffer pool contribution as the auditor notes. However, both the leakage emission and the buffer pool contribution are calculated from the baseline emissions value independent of each other. Therefore, despite the buffer contribution being subtracted after leakage, it is not calculated on the baseline emissions net of the leakage emission. This is the correct order per the VM0009 methodology, as the leakage emission and buffer pool contribution must both be calculated from the baseline emissions value, and we are required to calculate the parameter Gross Emissions Reductions which is the difference of the baseline emissions, project emissions and leakage emissions.
Aster Global Findings	The audit team agrees with the response and confirmed that buffer pool was appropriately subtracted to calculate NERs according to F.53 & F.55 of VM0009. This item is closed.

Item Number	10
Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	VCS The monitoring report must include the following:
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	PL[m]DEG
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Annex 14 - SCRP Leakage Model M2 v3.xlsx
Aster Global Findings	More information is needed to verify how this parameter was calculated. This parameter located in Leakage Data tab of Annex 14 - SCRP Leakage Model M2 v3.xlsx.
Round 1 NCR/CL/OFI	CL: Please provide a more detailed description on how this parameter was calculated.
Round 1 Response from Project Proponent	The P sub L Deg [m] parameter is calculated in the spreadsheet Annex 14 - SCRP Leakage Model M2 v4.xlsx on the tab "Leakage Data" in cell E59. P Sub L Deg [m] is calculated in accordance of Section 8.3.2.3 and B2.9 in the methodology VM0009 v3. The MR has been revised in MRR.56 and 57 to make the reference to the calculation method in the methodology more clear.
Aster Global Findings	The audit team confirmed the calculation process and the update in page 130 of "S_Cardamoms_RP_Monitoring_Report_M2_CCBv3.0_VCSv3.4_V2.1.pdf". This item is closed.

Item Number	11
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Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	VCS	The monitoring report must include the following:
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)		PL[m=0]DEG
Applicability to Project (Y or N/A)	to	Y
Requirement Met (Y, N or Pending)		Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)		Annex 14 - SCRP Leakage Model M2 v3.xlsx
Aster Global Findings		More information is needed to verify how this parameter was calculated. This parameter located in Leakage Data tab of Annex 14 - SCRP Leakage Model M2 v3.xlsx.
Round NCR/CL/OFI	1	CL: Please provide a more detailed description on how this parameter was calculated.
Round 1 Response from Project Proponent		The P sub L Deg [m=0] parameter is calculated in the spreadsheet Annex 14 - SCRP Leakage Model M2 v4.xlsx on the tab "Leakage Data" in cell E57. P Sub L Deg [m] is calculated in accordance of Section 8.3.2.3 and B2.9 in the methodology VM0009 v3. The MR has been revised in MRR.56 and 57 to make the reference to the calculation method in the methodology more clear.
Aster Global Findings		The audit team confirmed the calculation process and the update in page 130 of "S_Cardamoms_RP_Monitoring_Report_M2_CCBv3.0_VCSv3.4_V2.1.pdf". This item is closed.

Item Number	12
Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	VCS
	9.3 Description of the Monitoring Plan

VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	All plots must be measured for the first verification. All leakage plots, proxy area plots and project accounting area plots must be remeasured at least every five years, or after a significant event that changes stocks in the proxy or project accounting areas. Note that plots may not be re-measured every monitoring period if the length of the monitoring period is less than five years and there are no significant events that change carbon stocks. All heads of livestock being grazed within the project area must be measured for the first verification (unless deemed to be de minimis) and remeasured at least every five years.
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Cardamoms REDD Carbon Inventory v8.xlsm; Annex 10 - Cardamoms REDD Carbon Inventory M2 v3.xlsm
Aster Global Findings	The proponents clarified that 100 plots were re-measured for the 2nd monitoring period which covers 3 years. This is allowable per VM0009 as long as the remaining 150 plots are re-measured by 2022 (assumes first plots measured in 2017). The audit team examined the 100 re-measured plot data in addition to the original 150 plot data. "Cardamoms REDD Carbon Inventory v8.xlsm" was submitted as the M1 Annex 10 (inventoried treelist with quantified carbon) and data discrepancies were noted; -species calls differ in almost all cases, use of the species name "unknown" is new for M2 -number of trees on a number of plots changed for plots which were not a part of the M2 re-measurement list -plot area in ha is hard coded and not formulaic, the audit team suggests carrying forward the full suite of decimals as opportunity for improvement -allometric equations were found to differ in several instances -a number of plots were found to have increased number of trees and estimated carbon stocks, for instance plot CM114, unclear how this is feasible in period of couple years
Round NCR/CL/OFI 1	CL: Please address the individual findings related to the discrepancies identified between M1 inventory data and M2 inventory data. Please provide materials to support assertions.

Round 1 Response from Project Proponent	We have reviewed the tree inventory in response to the issues identified by the auditor. In regards to plot CM114, it was discovered that the plot data had been entered in duplicate, resulting in the observed increase in trees. This issue has been corrected and the inventory data was checked for similar errors, with no other cases being found. Several other plots also had an observed increase in the number of trees since the last measurement. It is believed that this is due to a quality issue with a single plot sampling team in the m1 tree inventory. Based on the observed quality issues with this team for the m2 tree inventory it was decided to use a single plot sampling team and the team members were provided with additional training and greater oversight. Therefore, we believe that the m2 data is more accurate and that any discrepancies with the m1 data is due to errors in the m1 measurement. We agree with the auditor that using a plot area as calculated by a formula would be more accurate than a hard coded entry and have revised the carbon model accordingly. However, we checked the parameterization of the allometric equations for each species and we have not observed any variations or errors. The equation appears to be the same for all species, except for the specific gravity value, which is species specific. Please see the updated carbon model for these revisions, "Cardamoms REDD Carbon Inventory M2 v4.xlsm."
Aster Global Findings	The audit team reviewed the updated inventory calculation worksheet and noted the revisions as indicated in the response from proponents. Other plots continue to have disparities in carbon stocking when the first monitoring period measurements are compared to the re-measured values for this second monitoring period. The most logical explanation appears to be differences in tree level measurements by different inventory personnel. The plots re-measured by the audit team were found to be in reasonable agreement with field personnel measurements. Due to the differences in measurements from one monitoring period to another for some plots, a forward action request is issued to recommend future verifiers examine this element. The item is addressed.

Item Number	13
Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	9.3 Description of the Monitoring Plan
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	All deviations from Appendix B must be described in the monitoring report. At every monitoring (verification) event, new deviations to the monitoring plan must be described in the monitoring report.
Applicability to Project (Y or N/A)	Y

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	PD Section 3.3.3; MR monitoring plan
Aster Global Findings	The PD Section 3.3.3 states that forest patrols "inspects perimeter of project area on the ground and via helicopter." However, the monitoring report Section 3.1.3 makes no mention of forest patrols via helicopter.
Round 1 NCR/CL/OFI	CL: Please clarify whether patrols and perimeter inspection occurs via helicopter as stated in the validated PD. Please update the MR reporting language if required.
Round 1 Response from Project Proponent	Section 3.1.3 of the monitoring report has been updated to include reference to the use of a helicopter in the monitoring of the project. Please see section 3.1.3 and table 7 for this revision in the file "S_Cardamoms_RP_Monitoring Report_M2_CCBv3.0 _ VCSv3.4_V2.1."
Aster Global Findings	The MR language in Section 3.1.3 has been updated appropriately to align with the validated monitoring plan. The item is addressed.

Item Number	14
Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	9.3.1 Monitoring Carbon Stocks
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	Carbon stocks must be estimated for the first monitoring period by sampling all plots in all strata in the project, activity-shifting leakage and proxy areas. After the first monitoring period, all plots and all strata in the project and the activity-shifting leakage areas must be re-measured at least every five years, a process which may be accomplished on an intermittently rotating basis. If the baseline scenario includes commercial wood products and the project proponent elects to use the market leakage area, the proponent must measure AGMT in the market leakage area.
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 3.1.3
Aster Global Findings	The audit team noted that 100 plots were re-measured for the monitoring period 01 January 2018 – 31 December 2020. All leakage plots were re-measured as required. This was corroborated with data checks. However, the MR Section 3.1.3 (MRR.98) states incorrectly that all biomass sample plots and proxy plots were measured for this monitoring period.

Round NCR/CL/OFI	1	CL: Please correct the language in the MR Section 3.1.3 as noted in the finding.
Round 1 Response from Project Proponent		The monitoring report section 3.1.3 MRR.98 has been revised to remove the reference to the Proxy Area plots and to correct the number of the project biomass plots measured in m2 monitoring period.
Aster Global Findings		The MR language now reflects the actual number of plots re-measured. The item is addressed.

Item Number	15
Approved Methodology VM0009 Version 3.0 06 June 2014 Sectoral Scope 14 (Section)	8.2.1 Calculating Emissions from Changes in Project Stocks
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	Emissions from forest fires, grass fires, natural disturbance, logging and other events within the project accounting areas are inherently captured by the monitoring of forest carbon stocks. Nevertheless, maps of significant events are necessary to aid verification of carbon stock estimates. Current emissions from changes in project carbon stocks are calculated in [F.41] as the last term on the left-hand side, the difference between carbon stocks from the prior monitoring period and the current monitoring period. In order to estimate these carbon stocks, the project accounting areas may need to be re-stratified per Appendix B as part of monitoring (see section 9).
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Sentinel 2 imagery; project area geospatial boundaries; site visit observations

Aster Global Findings	A verification site visit was performed 15 - 21 February 2021. A series of observations were made by the audit team resulting in changes to project stocks: a. A high voltage transmission line was constructed running northwest from Botum Sakor to Trapeang Rung during the monitoring period with an average width of 40m and approximately 61km in length. This deforestation estimated to occur on 175ha of the project area. The transmission line was confirmed present using Sentinel 2 imagery dated 04 December 2020 which approximates the end of the reporting period. b. UTM (357205-1267331) land encroachment (clear cut) about 2ha in deciduous forest. c. UTM (357877-1267794) Forest fire in deciduous forest about 15ha. d. UTM (355563-1267400) deciduous forest burned understory around 5ha. e. UTM (364356-1271056) forest fire about 20ha, encroachment 5ha, and clear cut 2ha, these disturbances were noted 600m from nearby village. f. UTM (361454-1268380) land encroachment about 10ha with fencing for animal farm. g. UTM (365522-1265184) forest fire more 50ha in deciduous forest beside the road to village from commune hall. The site visit and remotely sensed observations suggest significant disturbance has occurred during the monitoring period. The transmission line can reasonably expect to be continuously kept clear of vegetation and areas closest to villages (approximately 500m) appear to have experienced the highest levels of encroachment deforestation/burning. Emissions from changes in project carbon stocks are calculated in [F.41] and may be applied if disturbance found to be significant.
Round 1 NCR/CL/OFI	CL: Please address the findings related to the observed project emissions during the monitoring period. Please clarify whether the disturbances can collectively be considered significant disturbance, accounting for the appropriate emissions which occurred in the project case.
Round 1 Response from Project Proponent	We have analyzed the areas in question and found them all to be under the 250 ha threshold of significance as dictated by the monitoring plan. Point a above is a power transmission line that was installed through the PAA. However, this line, despite being inside the project area, largely fell outside of the PAA, as it followed an existing road. A map of this transmission line has been provided to the auditor. It was determined that the powerline resulted in deforestation of 167.56 ha of the PAA, which is below the threshold of significance of 250 ha as detailed in the monitoring plan. However, as this is planned deforestation and a highly visible and permanent area of deforestation, we have decided to remove this area from the PAA and create a new forest strata called "out area" with a carbon stock of 0 tCO₂e/ha. For the remaining points b-g listed above, we determined that these are all well below the project's threshold of significance for disturbances. The areas listed in points e and g are outside of the PAA, and the remaining points appear to be very small. We have provided the auditor with a map showing these points in support of this analysis. Moving forward, we will ensure that the monitoring teams are vigilant in this area, in order to stop any further deforestation, and ensure the local communities are cognizant of the PAA boundary.

Aster Global Findings	The audit team notes that removal of project accounting lands which fall on the power line is appropriate and allocating a null value is reasonable. The analysis performed by proponents for the noted disturbances was examined and found to be sufficient. The relative prevalence of outside actor disturbances suggests future improvements to the disturbance SOPs may be warranted and therefore a forward action request is issued for this item. The item is addressed.
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Item Number	16
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 2 Financial Viability (FV)
VCS Standard Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	f) Project has secured 15% to less than 40% of funding needed to cover the total cash out required before the project reaches breakeven
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	AFOLU_PROJ_ELEM_1748_01JAN2015_31DEC2017.pdf / SCRIP M2 Project Non-Permanence Risk Report template v3.2 v1.pdf
Aster Global Findings	The audit team requests verifiable evidence to substantiate the selection of this risk criteria, this might include evidence of secured funding or similar. This criterion was verified by the previous VVB.
Round 1 NCR/CL/OFI	CL: Please provide evidence to support the selection of this criteria.
Round 1 Response from Project Proponent	Due to an error, this section of the non-permanence risk report was not updated from the previous version. As a result of the carbon credits sales since the previous verification, the project has broken even. The non-permanence risk report has been updated to reflect this. We have provided the auditor with evidence to support this criterion.
Aster Global Findings	Based on "Southern Cardamom Breakeven Analysis_21.04.06.xlsx", project cash flow has reached breakeven. See Cells B8 & C8. Actual sales data for 2019/2020 is also included in "Southern Cardamom Breakeven Analysis_21.04.06.xlsx". This item is closed.

Item Number	17
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VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 3 Opportunity Cost
VCS Standard Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	i) Mitigation: Project is protected by legally binding commitment (see Section 2.2.4) to continue management practices that protect the credited carbon stocks over at least 100 years
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	AFOLU_PROJ_ELEM_1748_01JAN2015_31DEC2017.pdf / SCRP M2 Project Non-Permanence Risk Report template v3.2 v1.pdf
Aster Global Findings	The audit team reviewed this criterion and it is not clear how the project has a legally binding commitment for 100 years per the project longevity requirements. The audit team understands that a Cambodian legal agreement allows for project longevity of 30 years.
Round 1 NCR/CL/OFI	CL: Please clarify the appropriateness of selecting this mitigation score, providing verifiable evidence to support assertions.
Round 1 Response from Project Proponent	According to Cambodia's Protected Area Law of 2008, the Ministry of Environment is responsible for the management of protected areas in Cambodia (Ch II - Article 4,5, and 6). All protected areas are zoned for management purposes (Ch IV – Article 11). In the case of the SCRP, the Project Accounting Area (PAA) is zoned as either a core zone or conservation zone and only small-scale use for NTFPs is allowed in the conservation zone (see attached SCRP zoning map). The broader Project Area (PA) includes a small section of sustainable-use zones and community zones that are managed for the improvement of community livelihoods. There is no sunset time in the law and thus the lands in the SCRP are protected in perpetuity.
Aster Global Findings	The audit team agrees with the project proponent's response that the Ministry of Environment is responsible for the management and protection of the Project Area in perpetuity under the Cambodia Projected Area Law of 2008. This item is closed.

VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 4 Project Longevity
VCS Standard Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	b) With legal agreement or requirement to continue the management practice = 30 - (project longevity/2)
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	AFOLU_PROJ_ELEM_1748_01JAN2015_31DEC2017.pdf / SCRP M2 Project Non-Permanence Risk Report template v3.2 v1.pdf
Aster Global Findings	The audit team notes that the project has selected a score of 0 for this criterion. The stated project longevity is 30 years, however it does not appear as the equation for b) was followed as the result suggests a different score than 0 would be appropriate.
Round 1 NCR/CL/OFI	CL: Please address the findings and provide the legal agreement which covers at least a 100-year period from the project start as noted in the risk tool.
Round 1 Response from Project Proponent	As there is a legally binding agreement to continue the management practice of conservation in the entirety of the project area that covers more than a 100-year period, as discussed in the response to finding 16, this is the correct score. The project is eligible for a score of 0 for project longevity, as discussed in section 2.2.4 paragraph 5 of the VCSS AFOLU Non-Permanence Risk Tool v4.0.
Aster Global Findings	The audit team agrees with the project proponent's response that the project area is legally binded by the Cambodian government and it is highly possilbe that the Cambodiam government will continue the management practice of conservation for a long time. This item is closed.

Item Number	19
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 8 Political Risk

VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	b) Governance score of -0.79 to less than -0.32
Applicability to Project (Y or N/A)	Y
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	AFOLU_PROJ_ELEM_1748_01JAN2015_31DEC2017.pdf / SCRP M2 Project Non-Permanence Risk Report template v3.2 v1.pdf
Aster Global Findings	The mean of Governance Scores across the six indicators of the World Bank Institute's Worldwide Governance Indicators (WGI) was not averaged over the most recent five years (2015-2019), as re-calculated from < http://databank.worldbank.org/data/reports.aspx?source=Worldwide-Governance-Indicators >.
Round 1 NCR/CL/OFI	CL: Please compute the correct governance indicator average from recently available World Bank data and update the risk report accordingly.
Round 1 Response from Project Proponent	After review, we discovered that the governance score had been updated to the most recent 5 years (2015-2019) as required, but the corresponding text had not been updated to reflect the years covered by the governance score value. The Non-Permanence Risk Tool has now been updated to correct this issue. Please see the document "SCRP M2 Project Non-Permanence Risk Report template 3.2 v2."
Aster Global Findings	The audit team confirmed in "SCRP M2 Project Non-Permanence Risk Report template v3.2 v2.pdf" that the text has been updated to 2015-2019. The governance score calculation "-0.755" was correct but the text was not updated. This item is closed.

Item Number	20
VCS AFOLU Non-Permanence Risk Tool, Version 4.0 19 September 2019 (Section)	Table 10 Natural Risks
VCS Standard VCS Version 4.0 Requirements Document 19 September 2019, v4.0 (Description)	e) Other natural risk (ON1)

Applicability Project (Y or N/A)	to	Y
Requirement Met (Y, N or Pending)		Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)		AFOLU_PROJ_ELEM_1748_01JAN2015_31DEC2017.pdf / SCRP M2 Project Non-Permanence Risk Report template v3.2 v1.pdf
Aster Global Findings		It is stated in "Southern Cardamom Non-Permanence Risk Tool_Annex 2_Natural Risk Narrative v3.pdf" that, for flooding, "The likelihood of an extreme event in the project area is once every 50 years, thus the likelihood score is "0". However, the risk score is input as 1 in "5. Other Natural Risks – Flooding, SCRP M2 Project Non-Permanence Risk Report template v3.2 v1.pdf". Please clarify the correct risk score.
Round NCR/CL/OFI	1	CL: Please address in line with findings.
Round 1 Response from Project Proponent		In the document Southern Cardamom Non-Permanence Risk Tool_Annex 2_Natural Risk Narrative v3.pdf" the LS score for flooding was incorrectly documented. The Natural Risk Narrative has been revised to correctly state the significance, likelihood and LS score for flooding. Please see the document Southern Cardamom Non-Permanence Risk Tool_Annex 2_Natural Risk Narrative v4.pdf" for these revisions.
Aster Global Findings		The audit team confirmed the updated text in "Southern Cardamom Non-Permanence Risk Tool_Annex 2_Natural Risk Narrative v4.pdf". This item is closed.

APPENDIX C: CCB NCRS/CLS/OFI SUMMARY

Summary of Verification Findings

	Criterion	Required/ Optional	Conformance Y/N N/A
	General Section		
G1	Project Goals, Design & Long-Term Viability	Required	Y
G2	-Without-Project Land Use Scenario & Additionality	Required	Y
G3	Stakeholder Engagement	Required	Y
G4	Management Capacity	Required	Y
G5	Legal Status and Property Rights	Required	Y
	Climate Section		
CL1	Without-Project Climate Scenario	Required	Y
CL2	Net Positive Climate Impacts	Required	Y
CL3	Offsite Climate Impacts	Required	Y
CL4	Climate Impact Monitoring	Required	Y
GL1	Climate Change Adaptation Benefits	Optional	Y
	Community Section		
CM1	Without-Project Scenario for Communities	Required	Y
CM2	Net Positive Community Impacts	Required	Y
CM3	Offsite Stakeholder Impacts	Required	Y
CM4	Community Impact Monitoring	Required	Y
GL2	Exceptional Community Benefits	Optional	N/A
	Biodiversity Section		
B1	Without-Project Biodiversity Scenario	Required	Y
B2	Net Positive Biodiversity Impacts	Required	Y
B3	Offsite Biodiversity Impacts	Required	Y
B4	Biodiversity Impacts Monitoring	Required	Y
GL3	Exceptional Community Benefits	Optional	Y

Verification Non-conformance/Clarification Requests

General Section

G1 Project Goals, Design and Long-term Viability

Indicator G1.1 – Identify the primary Project Proponent which is responsible for the project's design and implementation and provide contact details.	The Ministry of the Environment of the Royal Government of Cambodia is the project proponent. Contact is H.E. Dr. Paris Choup, Deputy Secretary General, National Council for Sustainable Development. Phone: +855 17 31 33 66 Email: paris.ncgg@gmail.com Address: #48 Samdach Preah Sihanouk Blvd. Phnom Penh 12301, Cambodia
Evidence Used to Assess Conformance:	Title page, section 2.1.3 of the monitoring report.
Findings:	The project proponent and contact information was provided in the monitoring report.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	11 February 2021

Indicator G1.2 – Define the project's climate, community and biodiversity objectives.	The project's climate objective is to reduce carbon emission by stopping deforestation and degradation by providing other income generating activities to local community members so there is no need to extract resources from and further degrade the forest. Awareness training/raising of the importance of local resources, strengthening community organizations, enhanced law enforcement and a community scholarship fund are also part of project benefits toward communities. Income generating activities include training in agricultural methods, eco-tourism and other endeavors funded through a micro-finance program.
Evidence Used to Assess Conformance:	Section 2.1.1 of the MR, various other parts of the MR, site visit and interviews.
Findings:	The project objectives for climate, community and wildlife were clearly stated in the MR and PD.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	4 March 2021

Indicator G1.3 – Provide the location (country, sub-national jurisdictions(s)) and a brief overview of the basic physical and social parameters of the project.	The project is in the Koh Kong Province of Cambodia, which is in the southwest of the country. Maps are provided in section 2.1.7 and appendix A. Further descriptions of the project area are in section 2.1.5 of the validated PD.
Evidence Used to Assess Conformance:	Section 2.1.7, appendix A of the monitoring report.
Findings:	This indicator was addressed in the successfully validated Project Description document and does not need to be re-evaluated during verification.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	12 February 2021
Indicator G1.4 - Define the boundaries of the Project Area where project activities aim to generate net climate benefits and the Project Zone where project activities are implemented.	The project area is mapped and described in the validated PD. Maps of the project area are also in section 2.1.7 of the monitoring report and appendix A of the monitoring report.
Evidence Used to Assess Conformance:	Section 2.1.5 of the validated PD, section 2.1.7 of the monitoring report, appendix A of the monitoring report.
Findings:	This item was addressed during project validation and does not need to be re-examined here.
Opportunity for Improvement (OFI):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	12 February 2021
Indicator G1.5 - Explain the process of stakeholder identification and analysis used to identify Communities, Community Groups and Other Stakeholders.	The process of identifying and analyzing stakeholders was described in section 2.7 of the PDD.
Evidence Used to Assess Conformance:	Section 2.7 of the PDD.
Findings:	This indicator was closed during the successful project validation process and does not need to be re-examined during this verification event.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	

Date Closed:	
Indicator G1.6 -List all Communities, Community Groups and Other Stakeholders identified using the process explained in G 1.5.	This indicator was successfully closed during project validation. A total of 29 local communities were identified in the validated PD.
Evidence Used to Assess Conformance:	Sections 2.7. of the PD.
Findings:	This indicator was successfully closed during project validation. No additional communities have been added to the stakeholders list.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021
Indicator G1.7 - Provide a map identifying the location of Communities and the boundaries of the Project Area(s), of the Project Zone, including any High Conservation Value areas (identified in CM1 and B1), and of additional areas that are predicted to be impacted by project activities identified in CL3, CM3 and B3.	This indicator was successfully closed during project validation. Figure 1 of that document is a map showing the boundaries of the project area and zone, with communities.
Evidence Used to Assess Conformance:	Section 2.1.7 of the validated PD.
Findings:	This indicator was successfully closed during project validation and does not require re-examination for this verification.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021
Indicator G1.8 - Briefly describe each project activity and the expected outputs, outcomes and impacts of the activities identifying the causal relationships that explain how the activities will achieve the project's predicted climate, community and biodiversity benefits.	This item was addressed in the validated PD.

Evidence Used to Assess Conformance:	Section 2.1.11 of the validated PD.
Findings:	This item was successfully addressed during project validation and does not require re-examination during verification.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

Indicator G1.9 - Define the project start date and lifetime, and GHG accounting period and biodiversity and community benefits assessment period if relevant and explain and justify any differences between them. Define an implementation schedule, indicating key dates and milestones in the project's development.	The project start date is 1 January 2015, due to the VCS limit of start dates 5 years before validation. The project lifetime is 30 years, commencing from the start date and ending on 31 December 2044.
Evidence Used to Assess Conformance:	Sections 2.1.5, 2.1.6, 2.1.10, 2.2.1, 2.2.2 of the MR, section 2.2 of the validated PD.
Findings:	There is no discrepancy between the project lifetime and its start and end dates. A comparison of the implementation schedules in the MR and PD show they are identical through part of 2018. The MR includes the first VCU issuance the same year, the current monitoring period and this second validation. The project is, thus far, following the validation/verification timeline in the PD. The project has touched on seven of the UN's sustainable development goals, including fighting poverty, hunger, increased healthcare access, access to quality education, gender equality, sustainable management of water, sustainable economic growth, resilient infrastructure, sustainable consumption and production patterns, taking action to combat climate change impacts, etc.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	4 March 2021

Indicator G1.10 - Identify likely natural and human-induced risks to the expected climate, community and biodiversity benefits during the project lifetime and outline measures needed and <i>taken</i> to mitigate these risks.	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.
Evidence Used to Assess Conformance:	Sections 2.2.6.1 – 2.2.6.3, site visit
Findings:	Risks to climate and biodiversity benefits and associated mitigating activities are described in the MR. Site visit observations and interviews with community members indicate land clearing for logging and farming purposes is still occurring in some areas 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. For example, people of Sovanna Baitong are most informed regarding what is expected of them and why they are receiving benefits from the REDD+ project. They have received a lot of training and other inputs from the project. More remote villages believe the project will eventually take their land and know nothing of the reason for the project, its requirements or any benefits it provides.
Clarification Request (CL):	See findings. The project appears successful in areas where more people are directly involved with activities, so they are effective in reducing human-induced risks. Please describe future plans for spreading activities that mitigate forest degradation and clearing throughout the project area.
Date Issued:	4 March 2021
Project Proponent Response/Actions and Date:	As part of the project's adaptive management process, we have identified this issue and are in the process of developing a five-year plan for community engagement and intervention that will enable it to provide stronger communication and collaboration with the more remote villages. In the past year, the Project has conducted socio-economic surveys in 13 remote villages (4 villages in O'Som, 8 villages in Chhay Areng, and 1 village in Kamlot-Purbang) to understand their needs and provide them with

	appropriate co-benefits. Our five-year plan is to allocate grants to 17 remote villages and provide technical support to another 3 villages. The grants are expected to become part of the Commune Annual Workplans and to contribute to the village freshwater supply infrastructure, which the participatory process has identified as a major issue across the landscape. The technical support to 3 villages will include freshwater infrastructure construction in Kamlot village of Chi Phat Commune, solar lights on Chimil Bridge and road construction for Kamlot Village of Dong Peng Commune to access the market in Sre Ambel.
Evidence Used to Close CL:	The project activities have been proven effective and plans to spread them throughout the project area are in development and seem reasonable. This item is closed.
Date Closed:	9 April 2021

Indicator G1.11 - Describe the measures needed and <i>taken</i> to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime.	The MR states the project activities are designed to enhance benefits beyond the project lifetime, transforming local economies and developing local business. Education, sustainable ag training and eco-tourism are expected to reduce the necessity of degrading the forest.
Evidence Used to Assess Conformance:	Section 2.2.7, 4.1.1, 4.3.1.1 of the MR, site visit interviews.
Findings:	Project activities provide alternatives to illegal logging and other forest-degrading ways of making a living. If successful, 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 will not be lost. Agricultural and business/financial training will almost certainly be carried on into the future, as will the benefits of today's scholarships.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	4 March 2021

Indicator G1.12 - Demonstrate that financial mechanisms adopted, including actual and projected revenues from GHG emissions reductions or removals and other sources, provide an adequate actual and projected flow of funds for project implementation and to achieve the project's climate, community and biodiversity benefits.	This Indicator was captured through review of the VCS risk assessment for financial planning and mechanisms. The risk rating chosen was found to be appropriate.
Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator G1.13 - Specify the Project Area(s) and Communities that may be included under the programmatic approach, <i>and identify any new Project Area(s) and Communities that have been included in the project since the last validation or verification against the CCB Standards.</i>	N/A
Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator G1.14 - Specify the eligibility criteria and process for project expansion under the programmatic approach <i>and demonstrate that these have been met for any new Project Areas and Communities that have been included in the project since the last validation or verification against the CCB Standards.</i>	N/A
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Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator G1.15 - Establish scalability limits, if applicable, and describe measures needed and <i>taken</i> to address any risks to climate, community and biodiversity benefits if the project expands beyond those limits.	N/A
Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

G2 Without-project Land Use Scenario and Additionality

Indicator G2.1 - Describe the most likely land-use scenario within the Project Zone in the absence of the project, describing the range of potential land-use scenarios and the associated drivers of land use changes and justifying why the land-use scenario selected is most likely. It is allowable for different locations within the Project Zone to have different without-project land use scenarios.	According to the validated Project Description, The identified baseline scenario for the SCRP is conversion of native ecosystems from a natural forested landcover to a non-forest or agricultural state.
Evidence Used to Assess Conformance:	Section 2.2.1 of the PD.
Findings:	The baseline scenario was established during validation and does not need to be re-examined here.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	19 January 2021

Indicator G2.2 - Document that project benefits including climate, community and biodiversity benefits would not have occurred in the absence of the project, explaining how existing laws, regulations and governance arrangements, or lack of laws and regulations and their enforcement, would likely affect land use and justifying that the benefits being claimed by the project are truly 'additional' and would not have occurred without the project. Identify any distinct climate, community and biodiversity benefits intended for use as offsets and specify how additionality is established for each of these benefits.	Additionality was established in the PD using VT0001, the Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other land use (AFOLU) Project Activities.
Evidence Used to Assess Conformance:	Section 2.2.3 of the validated PD.
Findings:	Additionality was established when the project was validated.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	19 January 2021

G3 Stakeholder Engagement

Indicator G3.1 - Describe how full project documentation has been made accessible to Communities and Other Stakeholders, how summary project documentation (including how to access full documentation) has been actively disseminated to Communities in relevant local or regional languages, and how widely publicized information meetings have been held with Communities and Other Stakeholders.	The MR states the project office and sub-office has a full printed version of the project documentation available to the public, in English. A Khmer version of the MR executive summary was posted in public places throughout the project zone. The documentation was also available on the Wildlife Alliance website. Posters/flyers were posted in communities throughout the project zone, including details on how to comment. Informational meetings were held with community members in Khmer, with the project paying for any transportation to meetings, along with traditionally expected refreshments.
Evidence Used to Assess Conformance:	Sections 2.3.2 and 2.3.3 of the MR. Site visit observations and interviews with community members.

Findings:	Efforts described in the MR are reasonable. At many 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. Community members less connected with project activities were unaware of the MR. Community leaders had all received the MR and were aware of the site visit. Posters announcing the site visit were confirmed by the auditing team. Lack of awareness of the MR and site visit seemed more related to a lack of awareness of the REDD+ project than a lack of effort to get the MR summary and announcement of the site visit out to the local communities.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	4 March 2021

Indicator G3.2 - Explain how relevant and adequate information about potential costs, risks and benefits to Communities has been provided to them in a form they understand and in a timely manner prior to any decision they may be asked to make with respect to participation in the project.	The project has held and continues to hold community meetings to explain the pros and cons of the project. Meetings are announced by phone or informing the community group leader and having the leader inform other members. The project also constructed sign boards at strategic places in the project zone for project-related information to be posted.
Evidence Used to Assess Conformance:	Sections 2.3.2 – 2.3.4 of the MR, site visit interviews.
Findings:	The methods described for communicating with communities are reasonable. The project has a 4-person FPIC team, holding meetings about twice per year in each community. Many community members do not attend these meetings, though the effort was clearly made. Those communities heavily involved in project activities are very aware of what is expected of them, though few understand what the project, as a whole, is about. Sovanna Baitong appears to be the

	exception, where most people are very aware of the project as a whole. Communities with less involvement and who receive few, if any, benefits feel varying degrees of hostility toward the project and view it as oppressive. Most interaction with the project involves patrols, stopping them from committing what are illegal activities.
Clarification Request (CL):	See findings. While it is clear efforts for FPIC are ongoing, these efforts are not effective in communities with little contact with the project. Please describe efforts to increase awareness of the project and to spread project benefits to more remote communities.
Date Issued:	4 March 2021
Project Proponent Response/Actions and Date:	The Project views the FPIC process specifically, and the community outreach and education process in general to be an on-going process. The Project is addressing the need for increased awareness amidst remote communities through a three-prong campaign based on our assessment of the root cause of the problem: (1) at least 2 roundtables to be conducted with District Governors and local authorities from 4 districts in Koh Kong (Botum Sakor, Sre Ambel, Thmor Bang, Koh Kong), 1 district in Pursat (Veal Veng), and 2 districts in Kampong Speu (Oral, Phnom Srouch) by a counterpart from the Ministry of Environment General Department of Administration for Nature and Conservation Protection; (2) a youth outreach program in the same locations, with youth ambassadors meeting with young people in the communities; (3) grants to be allocated to 17 remote villages and in-kind infrastructure to 3 additional villages. In addition, the FPIC plan is to increase annual rounds to two per year, instead of just one in order to provide greater opportunity for communities to engage with the project.
Evidence Used to Close CL:	The planned increase in meetings with FPIC teams and infrastructure grants are likely to increase understanding of the project and its benefits. Item closed.
Date Closed:	9 April 2021
Indicator G3.3 - Describe the measures taken, and communications methods used, to explain to Communities and Other Stakeholders the process for	The MR states that the project proponent actively communicated the start of the comment period and the site visit days to community leaders.

validation and/or verification against the CCB Standards by an independent Auditor, providing them with timely information about the Auditor's site visit before the site visit occurs and facilitating direct and independent communication between them or their representatives and the Auditor.	Executive summaries were made available to all communities, translated to Khmer. Full documentation was available online and at the two project offices. Posters/flyers were used to advertise the site visit and comment period.
Evidence Used to Assess Conformance:	Sections 2.3.5 and 2.3.6 of the MR. Site visit observations and interviews.
Findings:	The methods for informing stakeholders of the comment period and site visit are reasonable. At community meetings during the site visit, community members reported that they were informed of the site visit and the MR availability several days to about a week before the meeting. Posters announcing the site visit and verification were seen by the site visit team, in several communities. Community leaders had received the MR summaries.
Clarification Request (CL):	
Date Issued:	4 March 2021
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator G3.4 - Describe how Communities including all the Community Groups and Other Stakeholders have influenced project design and <i>implementation</i> through Effective Consultation, particularly with a view to optimizing Community and Other Stakeholder benefits, respecting local customs, values and institutions and maintaining high conservation values. Project proponents must document consultations and indicate if and how the project design and implementation has been revised based on such input. A plan must be developed and <i>implemented</i> to continue communication and consultation between the project proponents and Communities, including all the Community Groups, and Other Stakeholders about the	The MR reiterates the process of identifying stakeholders and their relationships to the project area, before describing a number of FPIC meetings held during the monitoring period. Subject matter, number of attendees and participation from women were recorded and reported for each. The MR refers the reader to the validated PD, section 4.4.1, for stakeholder influence on project design. Section 4.4.1 of the PD describes the community monitoring plan.
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project and its impacts to facilitate adaptive management throughout the life of the project.	
Evidence Used to Assess Conformance:	Sections 2.3.1 – 2.3.8 of the MR, site visit interviews.
Findings:	It is clear from the MR and PD that extensive meetings and discussions occurred between community stakeholders and the project staff and management. It appears these meetings occur often and communications between stakeholders and the project are open. While the auditors believe the stakeholders had input into project design, especially in regard to community-related activities, there is no description of any instances where community groups influenced project design or implementation. The site visit confirmed, however, that those community members involved in project activities, like CBET, sustainable agriculture and savings groups, consider themselves to be in control of their project activities and decisions made about them.
Clarification Request (CL):	See findings. Please mention how community stakeholders influenced project implementation.
Date Issued:	4 March 2021
Project Proponent Response/Actions and Date:	The Project used the Appreciative Participatory Planning and Action (APPA) process to develop Community-Based Ecotourism in 12 villages. This inclusive process was developed by The Mountain Institute of Washington, DC, to understand the needs of a community and generate a plan for implementing community-based activities. In the case of the SCRP this process was used to develop Community-Based Ecotourism (CBET) in Chi Phat and Chhay Areng. For each site the SCRP team conducted the preparatory process and consulted the community to visualize their product, decide on their nature destinations, design their services and decide how they would organize their community in terms of organizational and fund management. It took a full year in the 4 villages of Chi Phat and the same amount of time in the 8 villages of Chhay Areng to facilitate the communities to design their own CBET. This included not only meetings, but specialized staff living on-site with the villagers for more than one year, election of volunteer groups to facilitate community engagement, election of a management committee and ongoing capacity building of service provider groups, including financial and computer literacy, small business

	management skills, hospitality skills, cooking, and English. The Project focused on participatory planning, a democratic election system, management training and “learning by doing” methodology. The combination of all of these elements resulted in the development of a special brand of CBET, where villagers are not only empowered to lead their own ecotourism activities, but they also strive for continuous improvement in the quality of their services. Sovanna Baitong development was based on over 12 months of participatory planning involving 280 families of landless farmers in the Cardamoms from 3 Districts and 4 Villages. These families were living off of the forest resources without access to neither education nor healthcare. As a result of this participatory planning, the Project was designed based on the request of the families to own their own land of 1.5 hectares. They asked to stop shifting cultivation, allowing them to stay in one place, and they asked for access to health, education and farm inputs. The farmers who constitute the current 250 families of Sovanna Baitong have considerably developed their business management capacity, agriculture skills and leadership through years of community empowerment such as creation of an Agriculture Association, Microcredit Savings and Credit Group, Agriculture Store and Community Nursery and a Conflict Resolution Group. The Project strongly focused on women empowerment, resulting in over 57% of service group decision-making positions filled by women. Section 2.3.8 of the document S_Cardamoms_RP_Monitoriing Report_M2_CCBv3.0_VCSv3.4_V2.1.xlsx has been revised to include discussion of this as an example of the Project’s participatory process.
Evidence Used to Close CL:	Section 2.3.8 provides the example of the people of Sovanna Baitong. This item is closed.
Date Closed:	9 April 2021
Indicator G3.5 - Demonstrate that all consultations and participatory processes have been undertaken directly with Communities and Other Stakeholders or through their legitimate representatives, ensuring adequate levels of information	The MR reports extensive meetings with stakeholders on many aspects of the project and individual project activities. Dates, attendees and participation of women are provided for all meetings.

sharing with the members of the groups.	The project employed several “key informants,” who are familiar with various aspects of the stakeholders in the project, during project development
Evidence Used to Assess Conformance:	Sections 2.3.7, 2.3.8, 2.3.9, site visit interviews.
Findings:	The project appears to have consulted extensively with the communities through their traditional representatives. Information is also disseminated directly to stakeholders during meetings. The site visit confirmed that the project is in contact with community leaders. Contact with community members depends on how involved the community member is with project activities.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	4 March 2021

Indicator G3.6 - Describe the measures needed and <i>taken</i> to enable effective participation, as appropriate, of all Communities, including all the Community Groups, that want and need to be involved in project design, implementation, monitoring and evaluation throughout the project lifetime, and describe how they have been implemented in a culturally appropriate and gender sensitive manner.	The MR states that meetings were held at times when stakeholders could attend, without work or other things interfering with participation. Invitations were sent out in a respectful timeframe. Meetings were conducted in Khmer.
Evidence Used to Assess Conformance:	Section 2.3.7 - 2.3.10 of the MR, site visit interviews.
Findings:	Many meetings were held throughout the project area, with good attendance and a roughly 50/50 attendance by men and women, at most meetings. In communities involved with project activities thus far, there is no question the project enabled participation. The weakness in stakeholder participation is that project activities have not reached remote communities, at this time.
Clarification Request (CL):	Please describe plans for extending participation on project activities to all communities within the project area/zone.
Date Issued:	5 March 2021
Project Proponent Response/Actions and Date:	All Projects take time and revenue to be able to fully implement activities across the entirety of the Project

	Zone. With the carbon revenue from the first and second monitoring period the Project is continuing to more fully implement the activities and ensure more geographic reach throughout the Project Zone. The Project is in the process of developing a five-year plan for community engagement and intervention that will enable it to provide stronger communication and collaboration with the more remote villages. In the past year, the Project has conducted socio-economic surveys in 13 remote villages (4 villages in O'Som, 8 villages in Chhay Areng, and 1 village in Kamlot-Purbang) to understand their needs and provide them with alternative livelihoods. Our five-year plan is to allocate grants to 17 remote villages and provide technical support to another 3 villages. The grants are expected to become part of the Commune Annual Workplans and to contribute to the village freshwater supply infrastructure, which the participatory process has identified as a major issue across the landscape. The technical support to 3 villages will include in-kind construction of freshwater infrastructure in Kamlot village of Chi Phat Commune, solar lights on Chimil Bridge, road construction for Kamlot Village of Dong Peng Commune to access the market in Sre Ambel.
Evidence Used to Close NCR:	Plans to extend project activities and project presence throughout the project zone are under development. Item closed.
Date Closed:	9 April 2021

Indicator G3.7 - Describe the measures needed and <i>taken</i> to ensure that the project proponent and all other entities involved in project design and implementation are not involved in or complicit in any form of discrimination or sexual harassment with respect to the project.	The MR states the project is committed to fair treatment and equal opportunities for all people, and will not discriminate for any reason. There is an established EO policy and a document describing the sexual harassment policy, and a grievance procedure.
Evidence Used to Assess Conformance:	Section 2.3.11 of the MR, site visit interviews.
Findings:	The language in the MR is adequate. Please provide a copy of the draft sexual harassment policy and the equal employment policy. Site visit interviews did not reveal any instances of discrimination or harassment.
Clarification Request (CL):	See findings. Please provide policies requested.
Date Issued:	5 March 2021
Project Proponent Response/Actions and Date:	Annex 1 & 2 SCRP Policy Manual has been revised to include the project's policy on harassment and

	discrimination. Please refer to the revised Monitoring Report Annex 1 & 2 which has been provided the auditor for this policy as well as for the Project's equal opportunity policy.
Evidence Used to Close CL:	The harassment policy was provided and it is clearly stated sexual harassment will not be tolerated by WA. This item is closed.
Date Closed:	13 April 2021

Indicator G3.8 - Demonstrate that a clear grievance redress procedure has been formalized to address disputes with Communities and Other Stakeholders that may arise during project planning, implementation and evaluation with respect but not limited to, Free, Prior and Informed Consent, rights to lands, territories and resources, benefit sharing, and participation. The project shall include a process for receiving, hearing, responding to and attempting to resolve Grievances within a reasonable time period. The Feedback and Grievance Redress Procedure shall take into account traditional methods that Communities and Other Stakeholders use to resolve conflicts. The Feedback and Grievance Redress Procedure shall have three stages with reasonable time limits for each of the following stages. First, the Project Proponent shall attempt to amicably resolve all Grievances, and provide a written response to the Grievances in a manner that is culturally appropriate. Second, any Grievances that are not resolved by amicable negotiations shall be referred to mediation by a neutral third party. Third, any Grievances that are not resolved through mediation shall be referred either to a) arbitration, to the extent allowed by the laws of the relevant jurisdiction or b) competent	The MR states that no grievances were raised during this monitoring period.
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courts in the relevant jurisdiction, without prejudice to a party's ability to submit the Grievance to a competent supranational adjudicatory body, if any. The Feedback and Grievance Redress Procedure must be publicized and accessible to Communities and Other Stakeholders. Grievances and project responses, including any redress, must be documented and made publicly available.	
Evidence Used to Assess Conformance:	Section 2.3.12 of the MR, site visit interviews.
Findings:	During the site visit the audit team confirmed at least 7 grievance boxes, with a poster next to them, explaining their use, throughout the project area. They appeared little used. Community members seemed to be unaware of what they are for. Among people involved in project activities, any grievance would be directly related to project staff or community leadership. The project is following the grievance procedure described in the validated PD, but in spite of the presence of boxes and posters describing what they are for, community members seem unaware of the procedure.
Opportunity for Improvement (OFI):	It may help inform community members if the grievance procedure is included at the end of the MR summaries.
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	5 March 2021

Indicator G3.9 - Describe measures needed and <i>taken</i> to provide orientation and training for the project's workers and relevant people from the Communities with an objective of building locally useful skills and knowledge to increase local participation in project implementation. These capacity building efforts should target a wide	The MR states that the project sees training of local community stakeholders as a priority, because alternative income sources are key to the project's success. Hundreds have been trained, to date. Training for patrollers and monitoring teams was described. All training occurs on an ad hoc basis.
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range of people in the Communities, with special attention to women and vulnerable and/or marginalized people. Identify how training is passed on to new workers when there is staff turnover, so that local capacity will not be lost.	
Evidence Used to Assess Conformance:	Section 2.3.13, site visit interviews with community members and project employees.
Findings:	It is likely that the project is adequately training employees and other key community participants. The site visit interviews and observations confirm effective training is being given to both staff and community members involved in project activities. 60% of the activities of the recently developed CBET committee in Cchey Areng are conducted by the community members, themselves. The other CBET committee is now run only by community members. Similar results were found with agricultural training and financial training.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	5 March 2021

Indicator G3.10 - <i>Demonstrate</i> that people from the Communities are given an equal opportunity to fill all work positions (including management) if the job requirements are met. Explain how workers are selected for positions and where relevant, describe the measures needed and <i>taken</i> to ensure Community members, including women and vulnerable and/or marginalized people, are given a fair chance to fill positions for which they can be trained.	The MR refers the reader to the validated PD, section 2.3.15 for this indicator. It also states the verifiers were provided with evidence on-site during the field visit, to demonstrate compliance with the project's equal opportunity policy.
Evidence Used to Assess Conformance:	Section 2.3.14 of the MR, section 2.3.15 of the validated PD, site visit interviews, evidence expected to be provided by the project proponent during the site visit.
Findings:	Evidence for EO employment for community members was not relayed to the full audit team.
Clarification Request (CL):	Unfortunately, our field team did not relay any information confirming equal opportunity employment

	to the US-based team. Please provide whatever evidence can be provided, digitally, if possible.
Date Issued:	5 March 2021
Project Proponent Response/Actions and Date:	Please refer to the Monitoring Report Annex 1 & 2 for the Project's equal opportunity policy. This policy has been in effect since the start of the project and is strictly adhered to in all hiring and project activities. As evidence of this we can present this data breaking out the participants of the Project's community livelihood programs to show the percentage that are female, that identify as a member of an indigenous minority ethnicity and that are youth. Within the Project Community Livelihood Programs: • 915 participants are women, including Wildlife Alliance Project staff and elected committees (47.56%). • 207 participants are from Chong and Cham minorities (10.76%). • 608 participants are youth (31.6%).
Evidence Used to Close NCR:	The monitoring report annexes include the EO policy, which explicitly states it extends to community members when it comes to capacity building activities in the project. Significant numbers of women and minority groups are involved in project activities.
Date Closed:	13 April 2021
Indicator G3.11 - Submit a list of all relevant laws and regulations covering worker's rights in the host country. Describe measures needed and <i>taken</i> to inform workers about their rights. Provide assurance that the project meets or exceeds all applicable laws and/or regulations covering worker rights and, where relevant, demonstrate how compliance is achieved.	The MR states that The Labor Law, 1997, amended in 2007, is the law regulating the relationship between employers and employees. A number of decrees and sub-decrees are mentioned.
Evidence Used to Assess Conformance:	Section 2.3.15 and 2.3.16 of the MR, site visit interviews
Findings:	The MR mentions the labor law. Employees are informed of their rights during employee orientation. Risks involved in project activities are essentially the same as risks involved in everyday life, except for those incurred by patrol teams.

	One of the patrol teams visited (Chiphath CAPU) stated there is only one gun for the entire team, which is split into two groups. They fear confronting illegal actors who might be armed. Patrol groups believe they were trained adequately for risks.
Clarification Request (CL):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	5 March 2021.

Indicator G3.12 - Comprehensively assess situations and occupations that might arise through the implementation of the project and pose a substantial risk to worker safety. Describe measures needed and <i>taken</i> to inform workers of risks and to explain how to minimize such risks. Where worker safety cannot be guaranteed, project proponents must show how the risks are minimized using best work practices in line with the culture and customary practices of the communities.	The MR states that employees are informed of risks at orientation. The project has a comprehensive health and safety plan and ensures workers are informed of workplace risks and safety practices. Law enforcement and full time WA project staff have full health and life insurance.
Evidence Used to Assess Conformance:	Section 2.3.16 of the MR, site visit interviews.
Findings:	Risks for most occupations created by project activities are no different from those faced by community members in daily life. Patrol teams face additional risks from interactions with people involved in illegal activities. One of the patrol teams visited (Chiphath CAPU) stated there is only one gun for the entire team, which is split into two groups. They fear confronting illegal actors who might be armed.
Clarification Request (CL):	Please provide an update on efforts to fully equip the Chiphath CAPU.
Date Issued:	5 March 2021
Project Proponent Response/Actions and Date:	The Standard Operating Procedure (SOP) for CAPU teams dictates that they are to call the Stung Proat Cardamom Rangers for security interventions when facing illegal activities. The CAPU teams are equipped with communication equipment in order to

	call the armed ranger teams to the scene of the encounter. The Project will work with the patrol teams to refresh their training on the SOPs and ensure that they have the equipment needed to protect their safety and reduces risks to the greatest extent possible.
Evidence Used to Close CL:	The explanation is reasonable and there may have been some misunderstanding of the role of the CAPU teams during the site visit. Item closed.
Date Closed:	13 April 2021

G4 Management Capacity

Indicator G4.1 - Describe the project's governance structures, and roles and responsibilities of all the entities involved in project design and implementation. For projects using a programmatic approach, identify any new entities included in the project since the last validation or verification against the CCB Standards.	N/A
Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	

Indicator G4.2 - Document key technical skills required to implement the project successfully, including community engagement, biodiversity assessment and carbon measurement and monitoring skills. Document the management team's expertise and prior experience implementing land management and carbon projects at the scale of this project. If relevant experience is lacking, the proponents must either demonstrate how other organizations are partnered with to support the project or have a recruitment strategy to fill the gaps.	The MR states the key skills needed are an understanding of remote sensing, biomass sampling, conservation biology, experience in implementing community and livelihood development programs, effective forest protection and enforcement and overall management skills. The Ministry of the Environment is the lead agency in protected area management and remote sensing. Wildlife Alliance is a leader in biodiversity protection and community development and is also highly trained in remote sensing, biomass sampling and conservation biology.
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	Wildlife Works has extensive experience in REDD+ project development and management and has the skills to support the other required skills, as well.
Evidence Used to Assess Conformance:	Section 2.4.1 and 2.4.2 of the MR, site visit interviews and impressions, discussion with project staff and management, knowledge of other projects in which the MoE, WW and WA have been involved.
Findings:	Due to previous project experience and credentials of the project development team, it appears likely that all the skills needed to implement a project of this nature can be supplied by the project proponents and associates. Interviews with project management and staff confirmed their knowledge and abilities.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

Indicator G4.3 - Document the financial health of the implementing organization(s). Provide assurance that the Project Proponent and any of the other entities involved in project design and implementation are not involved in or are not complicit in any form of corruption such as bribery, embezzlement, fraud, favoritism, cronyism, nepotism, extortion, and collusion, and describe any measures needed <i>and taken</i> to be able to provide this assurance.	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 Wildlife Alliance. Wildlife Works also supports the project and is experienced at marketing and sales of credits. The MR also states, "Predicted credit sales and an accurate estimated annual budget demonstrate sufficient cash flow from predicted contracted sales to sustain the Project through the end of the crediting period. The Project Proponent has already received grants to fund Project design and start-up costs. Documents supporting these investments will be produced for the Project auditor to review." To avoid corruption, an LLC was created by MoE and WA to manage project funds (Cardamom Carbon Company)
Evidence Used to Assess Conformance:	Section 2.4.4 and 2.4.5 of the MR, discussions with project proponents
Findings:	Knowing the reputations of the project proponent and partners, no corruption is suspected. However, the documents mentioned (supporting documents for project costs and projections, profit benefit sharing agreement with CCC) must be examined by the verifiers.

Clarification Request (CL):	See findings. Please provide verifiable documentation to the audit team.
Date Issued:	5 March 2021
Project Proponent Response, Actions and Date:	We are providing 2 documents to the auditor as verifiable documentation as requested. As these files contain information that is sensitive and proprietary in nature, they must remain confidential and therefore the details cannot be provided publicly. The first file is "SCRP Project Workplan.pdf" which provides the agreed project costs as reported by WA to the MOE. The second file is "SCRP CCC Agreement.pdf." This file is the contract between the MOE and the CCC. We are presenting here the first page (for title of the documents, which is Agency Delegation Agreement) and pages 6 and 7 for the section on Benefit Sharing (6.3).
Evidence Used to Close NCR:	The work plan shows the general budget application and sources of revenue for 2020. The agreement shows significant funds are made available for project activities. This item is closed.
Date Closed:	13 April 2021

G5 Legal Status and Property Rights

Indicator G5.1 - Describe and map statutory and customary tenure/use/access/management rights to lands, territories and resources in the Project Zone including individual and collective rights and including overlapping or conflicting rights. If applicable, describe measures needed and <i>taken</i> by the project to help to secure statutory rights. <i>Demonstrate</i> that all Property Rights are recognized, respected, and supported.	The MR states that all land in the project zone has been titled and properties clearly delineated. The project works with communities to clarify property zones and demarcate property types.
Evidence Used to Assess Conformance:	Section 2.5.1 of the MR, site visit interviews and observations, discussions with management.
Findings:	The project area has clearly established boundaries and is state owned, as described in the validated PD. One of the project activities is helping communities delineate community lands and develop land use plans. As this activity continues, there should be fewer land use disputes as a result of misunderstandings of boundaries

	Some community members and outsiders attempt to clear project land they do not have rights to, in order to claim it.
	The project is recognizing property rights and boundaries.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator G5.2 - Demonstrate with documented consultations and agreements that a. the project will not encroach uninvited on private property, community property, or government property, b. the Free, Prior, and Informed Consent⁵ <i>has been obtained</i> of those whose property rights are affected by the project through a transparent, agreed process. Free, Prior and Informed Consent is defined as: - 'Free' means no coercion, intimidation, manipulation, threat and bribery; - 'Prior' means sufficiently in advance of any authorization or commencement of activities and respecting the time requirements of their decision-making processes; - 'Informed' means that information is provided that covers (at least) the following aspects a. the nature, size, pace, reversibility and scope of any proposed project or activity; b. the reason/s or purpose of the project and/or activity; c. the duration of the above; d. the locality of areas that will be affected; e. a preliminary assessment of the likely economic, social, cultural and	Section 2.5.2 of the MR states that the project will not encroach on private, community or government property. The project area is government owned, but communities have rights to communal land. Delineating these communal lands is one of the project activities, in consultation with the communities. Extensive FPIC activities were described in section 2.3.7 of the MR, as well as the validated PD.
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environmental impact, including potential risks and fair and equitable benefit sharing in a context that respects the precautionary principle; f. personnel likely to be involved in the execution of the proposed project (including Indigenous Peoples, private sector staff, research institutions, government employees, and others); and g. procedures that the project may entail; and - 'Consent' means that there is the option of withholding consent and that the parties have reasonably understood it. - Collective rights holders must be able to participate through their own freely chosen representatives and customary or other institutions following a transparent process for obtaining their Free, Prior and Informed Consent that they have defined. c. appropriate restitution or compensation has been allocated to any parties whose lands have been or will be affected by the project.	
Evidence Used to Assess Conformance:	Sections 2.3.7 and 2.5.2 of the MR, section 2.3 of the validated PD, site visit interviews and impressions
Findings:	The project lands are owned by the government of Cambodia. The project and communities are determining the bounds of community lands as part of the project activities. Extensive meetings and consultations have been occurring throughout the project's lifetime. The project has a dedicated FPIC team that holds meetings throughout the project area. The site visit did not find any instances of the project encroaching on private property, though in more remote communities, the project is not well understood.
Clarification Request (CL):	
Date Issued:	
Project Proponent Response/Actions and Date:	

Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator G5.3 - Demonstrate that project activities do not lead to involuntary removal or relocation of Property Rights Holders from their lands or territories, and does not force them to relocate activities important to their culture or livelihood. If any relocation of habitation or activities is undertaken within the terms of an agreement, the project proponents must <i>demonstrate</i> that the agreement was made with the Free, Prior, and Informed Consent of those concerned and includes provisions for just and fair compensation.	The MR states the project does not require the involuntary removal or relocation of communities or important activities to livelihood and culture.
Evidence Used to Assess Conformance:	Section 2.5.3 of the MR, site visit interviews and impressions.
Findings:	After onsite interviews with community members, interviews with project management and observations during the site visit, there is no reason to believe anyone was involuntarily relocated as a result of the project. The people of Sovanna Baitong had been voluntarily relocated and seem to be quite pleased with their new situation.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator G5.4 - Identify any illegal activities that could affect the project's climate, community or biodiversity impacts (e.g. illegal logging) taking place in the Project Zone and describe measures needed and <i>taken</i> to reduce these activities so that project benefits are not derived from illegal activities.	The illegal activities that can have negative effects on the project's impacts include illegal logging, charcoal production, poaching and slash and burn agriculture. Increased enforcement in the project area against these activities will reduce illegal activity along with giving communities the ability to protect community lands. Sustainable agriculture is being taught, and alternative income generating activities are being introduced.
Evidence Used to Assess Conformance:	Section 2.5.4 of the MR, various other portions of the MR describing project activities, site visit interviews and impressions.

Findings:	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 and project activities meant to provide alternative sources of income that do not require the degradation of the forest or hunting important species.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator G5.5 -Identify any ongoing or unresolved conflicts or disputes over rights to lands, territories and resources and also any disputes that were resolved during the last twenty years where such records exist, or at least during the last ten years. If applicable, describe measures needed and <i>taken</i> to resolve conflicts or disputes. <i>Demonstrate</i> that no activity is undertaken by the project that could prejudice the outcome of an unresolved dispute relevant to the project over lands, territories and resources in the Project Zone.	The MR states that there have been minor conflicts over land tenure rights during the last 20 years, particularly in Teuk Laak. The project is helping communities delineate boundaries by helping prove ownership through evidence. They do not make the determination for land tenure, though, removing the possibility of prejudicing the outcome of any dispute.
Evidence Used to Assess Conformance:	Section 2.5.5 of the MR. Discussions with project management, site visit.
Findings:	The project is geared toward solving these disputes and it does not have the power to decide them. 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.
Clarification Request (CL):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator G5.6 - Submit a list of all national and local laws and regulations in the host country that	The MR provides a list of laws relevant to project activities, aside from the labor law that was discussed earlier. These include:
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are relevant to the project activities. Provide assurance that the project is complying with these and, where relevant, demonstrate how compliance is achieved.	• Law on Environmental Protection and Natural Resources Management • The Land Law • The Forestry Law • Protected Area Law • The Cambodian Community Forestry Sub-Decree • Declaration on Classification and List of Wildlife Species NO: 020 PR.MAFF • Code of Criminal Procedure adopted by COM The purpose and relationship of these laws to the project is described.
Evidence Used to Assess Conformance:	Section 2.5.6 of the MR, discussions with project management.
Findings:	It appears that the project is complying with all relevant laws. The project activities are of a nature that would not violate laws. Conserving land that is designated by the Cambodian government as conservation land is not expected to be unlawful.
Clarification Request (CL):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator G5.7 - Document that the project has approval from the appropriate authorities, including the established formal and/or traditional authorities customarily required by the Communities.	N/A – Validation item.
Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

Indicator G5.8 - Demonstrate that the Project Proponent(s) has the unconditional, undisputed and unencumbered ability to claim that the project will or did generate or cause the project's climate, community and biodiversity benefits.	N/A – Validation item.
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Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

Indicator G5.9 - Identify the tradable climate, community and biodiversity benefits of the project and specify how double counting is avoided, particularly for offsets sold on the voluntary market and generated in a country participating in a compliance mechanism.	The SCRIP is validated under VCS and CCB and is also undergoing validation under SD Vista. Only VCS supplies tradeable benefits. Cambodia is not a country participating in a compliance mechanism.
Evidence Used to Assess Conformance:	Section 2.1.8 of the MR.
Findings:	There is no reason to believe the project is registered with another carbon registry.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	16 February 2021

Climate Section

A Climate Section Waiver is applicable to Indicators CL1 – CL4 as these elements are addressed via the VCS portion of the verification.

GL1 Climate Change Adaptation Benefits

Indicator GL1.1 - Identify likely regional or sub-national climate change and climate variability scenarios and impacts, using available studies, and identify potential changes in the local land use scenario due to these climate change scenarios in the absence of the project.	See validated PD.
Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	

Evidence Used to Close NCR:	
Date Closed:	9 April 2021
Indicator GL1.2 - Demonstrate that current or anticipated climate changes are having or are likely to have an impact on the well-being of Communities and/or the conservation status of biodiversity in the Project Zone and surrounding regions.	The MR states the expected impacts of climate change on the communities and biodiversity is expected to be negative, increasing flood risk and reduction in agricultural productivity. Limited alternative sources of income and agricultural training, communities have limited capacity to adapt.
Evidence Used to Assess Conformance:	Section 3.3.1 of the monitoring report, section 3.4.2 of the validated PD.
Findings:	Climate change is likely to increase extreme weather in the region, including prolonged droughts and heavier rains. The communities are clearly vulnerable to climate change, since they are closely dependent on their local environment.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	17 February 2021
Indicator GL1.3 - Describe measures needed and <i>taken</i> to assist Communities and/or biodiversity to adapt to the probable impacts of climate change based on the causal model that explains how the project activities will achieve the project's predicted adaptation benefits.	The MR 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, agricultural training and promotion of drought-tolerant crops and increasing the ability to store water are all mitigation 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.
Evidence Used to Assess Conformance:	Sections 3.3.2 – 3.3.3 of the MR. Site visit observations.
Findings:	The project activities described should 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 problem. Site visit observations and remote sensing data indicate forest loss is still occurring, though far less that would be occurring in the absence of the project.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator GL1.4 - Include indicators for adaptation benefits for Communities and/or biodiversity in the monitoring plan. <i>Demonstrate</i> that the project activities assist Communities and/or biodiversity to adapt to the probable impacts of climate change. Assessment of impacts of project activities on Communities must include an evaluation of the impacts by the affected Communities.	The MR states project activities will 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.
Evidence Used to Assess Conformance:	Sections 3.3.2, 4.1.3 of the MR, site visit observations.
Findings:	The site visit indicated that the project activities were very effective at reducing pressure on the forest for those individuals and communities involved in project activities. Involvement in project activities was not uniform across the project area, at this time.
Clarification Request (CL):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Community Section

CM1 Without-Project Community Scenario

Indicator CM1.1 - Describe the Communities at the start of the project and significant community changes in the past, including well-being information, and any community characteristics. Describe the social, economic and cultural diversity within the Communities and the differences and interactions between the Community Groups.	The monitoring report does not address this item, because it was established at validation and cannot change.
Evidence Used to Assess Conformance:	Section 4.1.1 of the validated PD.
Findings:	This item was successfully closed during project validation and does not require re-examination during verification.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	17 February 2021

Indicator CM1.2 - Evaluate whether the Project Zone includes any of the following High Conservation Values (HCVs) related to community well-being and describe the qualifying attributes for any identified HCVs: a. Areas that provide critical ecosystem services; b. Areas that are fundamental for the livelihoods of Communities; and c. Areas that are critical for the traditional cultural identity of Communities. Identify the areas that need to be managed to maintain or enhance the identified HCVs.	Like the previous item, this is a validation item on the state of the project area at the start of the project and will not be re-examined here. However, the HCVs are recited here for other HCV-related items. The project area is said to provide ecosystem services in the form of water resources and fish nurseries for the region's fisheries.
Evidence Used to Assess Conformance:	Section 4.1.3 of the PD.
Findings:	As stated, this is a validation item and is not being re-examined for verification.
Non-conformance Request (NCR):	
Date Issued:	

Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

Indicator CM1.3 - Describe the expected changes in the well-being conditions and other characteristics of Communities under the without-project land use scenario, including the impact of likely changes on all ecosystem services in the Project Zone identified as important to Communities.	This item was established at validation and cannot change, since the without project scenario is no longer an option.
Evidence Used to Assess Conformance:	
Findings:	This validation item does not need to be re-examined for verification.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

CM2 Net Positive Community Impacts

Indicator CM2.1 - Use appropriate methodologies to assess the impacts, including predicted and actual, direct and indirect benefits, costs and risks, on each of the identified Community Groups (identified in G1.5) resulting from project activities under the with-project scenario. The assessment of impacts must include changes in well-being due to project activities and an evaluation of the impacts by the affected Community Groups. This assessment must be based on clearly defined and defensible assumptions about changes in well-being of the Community Groups under the with-project scenario, including potential impacts of changes in all ecosystem services identified	The MR reports improved livelihoods through better education, health and food security, and specifically mention a medical mission that took place in the previous monitoring period. The increased availability of jobs due to CBET and other alternative IGAs, as well as education, is cited as specifically benefiting women and young people. (One CBET committee is run by ethnic Chong). The MR cites there were 3,400 visitors at Chi Phat, the first CBET, during the last monitoring period. 51% of the families benefited. Capacity building is reported to benefit the general community, largely through the CBET committees, which are building abilities in English, business management, financial and computer literacy, accounting/bookkeeping and other tourism-related occupations. Again, the previous monitoring period is cited. Illegal loggers and poachers will be impacted, perhaps negatively, through loss of livelihood. These
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as important for the Communities (including water and soil resources), over the project lifetime.	are balanced through gains in alternative IGAs, sustainable agriculture, etc.
Evidence Used to Assess Conformance:	Section 4.1.1 of the MR, site visit interviews and impressions.
Findings:	The MR reasonably describes the impacts on community stakeholders, most of which increase well-being. Examples only refer to the previous monitoring period, though there are likely examples to offer from the monitoring period under verification. Site visit observations demonstrated that alternative income generating activities dominated in some communities, like Sovanna Baitong. Large numbers of people were also involved in the local ecotourism industry. The CBET committees are structured and represent significant community capacity building. The earlier CBET committee is completely independent of the project. The newer one is essentially run by the local members.
Clarification Request (CL):	See findings. Please update the MR to cite events/activities that occurred during this monitoring period that are impacting the community stakeholders.
Date Issued:	18 February 2021
Project Proponent Response/Actions and Date:	We have updated section 4.1.1 of the monitoring report, which includes the information required for CCB indicator CM2.1, so that it now contains current data on project impacts. Please see the document "S Cardamoms_RP_Monitoring Report_M2_CCBv3.0_VCSv3.4_v2.1" for this revision.
Evidence Used to Close NCR:	Community impact tables in section 4.1.1 were updated to include the current monitoring period. Item closed.
Date Closed:	13 April 2021
Indicator CM2.2 - Describe measures needed and <i>taken</i> to mitigate any negative well-being impacts on Community Groups and for maintenance or enhancement of the high conservation value attributes (identified in CM1.2) consistent with the precautionary principle.	The MR states that the CBET activities, agricultural training and the employment and deployment of rangers will start accruing benefits that will mitigate for the economic displacement of poachers and illegal loggers

Evidence Used to Assess Conformance:	Section 4.1.2 of the MR, site visit observations and interviews.
Findings:	The negative impacts on loggers and poachers are being at least partially mitigated by alternative income generating activities provided by the project. As mentioned elsewhere, the project is most effective in areas receiving the most attention/communication/training/benefits. Averaged over the project area, the net well-being of community members has improved since the start of the project, according to surveys. Community-related HCVs cannot be negatively impacted by a project of this nature, as they are dependent on conservation of the forest resource.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator CM2.3 - Demonstrate that the net well-being impacts of the project are positive for all identified Community Groups compared with their anticipated well-being conditions under the without-project land use scenario (described in CM1).	The impacts of the project, described in CM2.1, above, have multiple positive impacts on a the majority of the community populations, with some necessary negative impacts on people involved in illegal logging and poaching. Alternative income sources are being developed to mitigate for the loss of these illegal activities.
Evidence Used to Assess Conformance:	Sections 4.1.1 and 4.1.3 of the MR, site visit observations and interviews
Findings:	It appears the net impacts on the community stakeholders are positive. As mentioned previously, the positive benefits generated by the project are not felt by community members equally, across the project area. The model of the Savanna Baitong community has not yet been implemented across the project area. In the without project scenario, the forest and community HCVs would continue to degrade and be cleared for farmland.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	

Date Closed:	9 March 2021
Indicator CM2.4 - Demonstrate that no High Conservation Values (identified in CM1.4) are negatively affected by the project.	The community related HCV of the project area, cited in the validated PD, revolves around water resources and the ecosystem service of providing a quality water supply for the nearby communities and nearby fishery resources. The main project goal toward which project activities are directed is reducing pressure on the natural forest to keep it an intact ecosystem, which, by necessity, protects the HCV.
Evidence Used to Assess Conformance:	Section 4.1.4 of the MR, knowledge of basic conservation principles, site visit observations.
Findings:	There is no reason to believe project activities would negatively impact the project area's community HCV. It is very likely the project activities will conserve the community HCV, which depends on an intact forest.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

CM3 Other Stakeholder Impacts

Indicator CM3.1 - Identify any potential positive and negative impacts that the project activities are likely to cause on the well-being of Other Stakeholders.	This indicator is not addressed in the MR and there is no place for it in the MR template. It is a validation indicator.
Evidence Used to Assess Conformance:	Validated PD and section 4.2.2 of the MR.
Findings:	This is a validation indicator that does not need to be reopened during verification.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	19 January 2021

Indicator CM3.2 - Describe the measures needed <i>and taken</i> to mitigate the negative well-being impacts on Other Stakeholders.	The MR states that the project does not have any negative impact on other stakeholders.
Evidence Used to Assess Conformance:	Section 4.2.1 of the MR, site visit observations, reason.

Findings:	It is difficult to imagine negative impacts on anyone aside from the illegal loggers and poachers. Neither of these groups is considered an "other stakeholder."
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator CM3.3 - Demonstrate that the project activities do not result in net negative impacts on the well-being of Other Stakeholders.	The net impact on other stakeholders is positive because the only impacts, 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.
Evidence Used to Assess Conformance:	4.2 2 of the MR, site visit observations, reason.
Findings:	It is highly unlikely that a project of this nature could negatively impact stakeholders beyond the project zone.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

CM4 Community Impact Monitoring

Indicator CM4.1 - Develop and implement a monitoring plan that identifies community variables to be monitored, Communities, Community Groups and Other Stakeholders to be monitored, the types of measurements, the sampling methods, and the frequency of monitoring and reporting. Monitoring variables must be directly linked to the project's objectives for Communities and Community Groups and to predicted outputs, outcomes and impacts identified in the project's causal model related to the well-being of Communities (described in G1.8). Monitoring must assess differentiated impacts, including and benefits, costs and risks, for each of the Community Groups and must include an	The MR provides a table with all monitored activities and the results of the monitoring for both periods. 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. CBET activities appear to be successful, though business likely dropped due to the pandemic. Efforts to curb illegal logging appear to be unsuccessful and logging may be on the increase. Charcoaling seems to be decreasing sharply. Illegal settlement seems to be dropping.
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evaluation by the affected Community Groups.	
Evidence Used to Assess Conformance:	Sections 4.3.1.1 and 4.3.1.2 of the MR, site visit interviews and observations
Findings:	The monitoring appears to have been conducted as originally described in the validated PD. There is no discussion of trends found in monitoring results.
Clarification Request (CL):	Please discuss the results of monitoring, particularly trends in illegal activities. E. g., why are reported amounts of illegal logging increasing?
Date Issued:	18 February 2021
Project Proponent Response/Actions and Date:	The following section has been added to the monitoring report section 4.3.1.2 providing a discussion of the observed trends in monitoring of illegal activities and our analysis of the cause. “In this data the trend of the reported indicators shows an increase in illegal activities, such as logging. However, our ground operations have not actually observed an increase in illegal activities in the Project Area since the start of the project. We have improved our detection methods through an increase in our informant network, and the rangers have become more practiced at catching offenders in possession of their chainsaws and other incriminating evidence. In the past it was more common for offenders to be able to escape with the evidence, making prosecution impossible. Additionally, the project staff have increased efforts to document all instances of illegal activities observed. Therefore, we have a recorded increase in reported amounts of illegal activities, but really we are simply documenting and preventing it more effectively.” Please see the file “S Cardamoms_RP_Monitoring Report_M2_CCBv3.0_VCSv3.4_v2.1” for this revision.
Evidence Used to Close NCR:	The paragraph was added to the monitoring report, explaining the reason for apparent increases in illegal activities. It is common for reported illegal activities to increase as monitoring becomes more intense. Item closed.
Date Closed:	13 April 2021
Indicator CM4.2 - Develop and implement a monitoring plan to assess the effectiveness of measures taken to maintain or enhance all identified High Conservation Values related to community well-being.	The monitoring plan monitors deforestation and degradation, which necessarily means the project area HCV is being monitored. The community-related HCV depends on the maintenance of an intact forest.

Evidence Used to Assess Conformance:	Sections 4.3.1.1 and 4.3.1.2 of the MR, reason.
Findings:	The monitoring plan should be able to monitor the community-related HCV, indirectly, through forest cover and logging patrols.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator CM4.3 - Disseminate the monitoring plan, and any results of monitoring undertaken in accordance with the monitoring plan, ensuring that they are made publicly available on the internet and summaries are communicated to the Communities and Other Stakeholders through appropriate means.	The MR states the full monitoring report is available online and at the two project offices. The monitoring report summary was provided to local communities in English and Khmer.
Evidence Used to Assess Conformance:	Section 4.3.2 of the MR, English version of monitoring report summary, site visit interviews and observations.
Findings:	The monitoring report is available online and at the project offices. The copy of the monitoring report summary provided to the auditors appears to be for the previous monitoring period. During the site visit, community groups and leaders said they were aware of the monitoring plan and that it had been distributed to community leaders, prior to the site visit.
Non-conformance Request (NCR):	Please provide a copy of the monitoring report summaries for the current monitoring period.
Date Issued:	18 February 2021
Project Proponent Response/Actions and Date:	We apologize for this mistake. Please find the monitoring report summary for the current M2 monitoring period in English and Khmer provided with the response to these findings.
Evidence Used to Close NCR:	The project developers have provided the auditors with the monitoring report summaries for the 2018 – 2020. Item closed.
Date Closed:	13 April 2021

GL2 Exceptional Community Benefits

This Indicator is not applicable.

Biodiversity Section

B1 Biodiversity Without-Project Scenario

Indicator B1.1 - Describe biodiversity within the Project Zone at the start of the project and threats to that biodiversity, using appropriate methodologies.	This is a validation indicator that cannot change once the project has been initiated.
Evidence Used to Assess Conformance:	
Findings:	This is a validation item.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

Indicator B1.2 - Evaluate whether the Project Zone includes any of the following High Conservation Values (HCVs) related to biodiversity and describe the qualifying attributes for any identified HCVs: a. Globally, regionally or nationally significant concentrations of biodiversity values; - protected areas¹⁰⁸ - threatened species¹⁰⁹ - endemic species¹¹⁰ - areas that support significant concentrations of a species during any time in their lifecycle. b. Globally, regionally or nationally significant large landscape-level areas where viable populations of most if not all naturally occurring species exist in natural patterns of distribution and abundance; c. Threatened or rare ecosystems. Identify the areas that need to be managed to maintain or enhance the identified HCVs.	This is a validation item and is not being re-examined here. HCVs established during validation include: - Globally, regionally and nationally significant concentrations of biodiversity - Threatened/rare ecosystem
Evidence Used to Assess Conformance:	Section 5.1.2 of the validated PD.
Findings:	No findings will be issued for this validation item.

Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

Indicator B1.3 - Describe how the without-project land use scenario would affect biodiversity conditions in the Project Zone.	Validation indicator. The without project scenario does not need to be re-examined during verification.
Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

B2 Net Positive Biodiversity Impacts

Indicator B2.1 - Use appropriate methodologies to estimate changes in biodiversity, including assessment of predicted and actual, positive and negative, direct and indirect impacts, resulting from project activities under the with-project scenario in the Project Zone and over the project lifetime. This estimate must be based on clearly defined and defensible assumptions.	The MR supplies some theory of change statements that were also included in the PD. The biodiversity monitoring for this period appears to be counting the number of elephant sightings, which appears to be stable. The other bit of monitoring information is the report of the number of ranger stations built and number of rangers equipped and the patrol coverage increase (which doubled over the previous monitoring period). The MR reports no elephant poaching occurred with consistent sightings. Elephants were also recorded by camera traps. While not mentioned in the biodiversity section, thousands of snares are found and removed from the forest by patrollers, each year. While the numbers are still high, they are significantly decreasing over the years.
Evidence Used to Assess Conformance:	Sections 5.1.1 and 4.3.1.2 of the MR, site visit observations and interviews.
Findings:	Information, thus far, indicates that biodiversity is not decreasing noticeably, at this time. A number of vulnerable species were seen and heard, during the site visit. Traps are still removed, but far fewer than in past years.

	Given the data available at this time, it is reasonable to conclude that no change in biodiversity can be discerned.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator B2.2 - Demonstrate that the project's net impacts on biodiversity in the Project Zone are positive, compared with the biodiversity conditions under the without-project land use scenario (described in B1).	The MR recites the likely situation in the absence of the project and its activities to reduce forest degradation and deforestation.
Evidence Used to Assess Conformance:	Section 5.1.3 of the MR, common sense, site visit observations.
Findings:	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.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator B2.3 - Describe measures needed and <i>taken</i> to mitigate negative impacts on biodiversity and any measures needed and <i>taken</i> for maintenance or enhancement of the High Conservation Value attributes (identified in B1.2) consistent with the precautionary principle.	The MR states that no negative impacts on biodiversity are expected and no mitigation is proposed.
Evidence Used to Assess Conformance:	Section 5.1.2 of the MR, site visit observations, common sense.
Findings:	A project of this nature should not cause any negative impacts on biodiversity.
Clarification Request (CL):	
Date Issued:	
Project Proponent Response/Actions and Date:	

Evidence Used to Close NCR:	
Date Closed:	18 February 2021

Indicator B2.4 - Demonstrate that no High Conservation Values (identified in B1.2) are negatively affected by the project.	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 the existing habitat by stopping the degradation and deforestation that is destroying the habitat.
Evidence Used to Assess Conformance:	Section 5.1.4 of the MR, common sense, site visit observations.
Findings:	It is unlikely that a project of this nature would negatively affect the habitat it is protecting. As expected, the site visit confirmed that the project is not negatively effecting the project area's HCVs.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator B2.5 - Identify all species used by the project and <i>show</i> that no known invasive species are introduced into any area affected by the project and that the population of any invasive species does not increase as a result of the project.	The MR states that any planting for reforestation within the project zone will utilize native or naturalized species, and no non-native species will be used in the accounting area. Agricultural land was removed from the project area.
Evidence Used to Assess Conformance:	Section 5.1.5 of the MR, observations during the site visit, discussions with project management.
Findings:	The MR and project management state that no non-native species is used in the project accounting area. There is no reason to believe the project would use non-native species, given the intent of the entire project. No non-native species were observed in use in the project accounting area.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator B2.6 - Describe possible adverse effects of non-native species	No non-native species will be used in the project area.
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used by the project on the region's environment, including impacts on native species and disease introduction or facilitation. Justify any use of non-native species over native species.	
Evidence Used to Assess Conformance:	Sections 5.1.5 and 5.1.6, site visit observations, discussions with management
Findings:	The verifiers have no reason to suspect the project would intentionally introduce non-native species to the project accounting area.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 March 2021

Indicator B2.7- Guarantee that no GMOs are used to generate GHG emissions reductions or removals.	The MR states that no GMOs will be used to generate GHG reductions or removals.
Evidence Used to Assess Conformance:	Section 5.1.7 of the MR, discussions with project management.
Findings:	Given the declaration, both in writing and in interviews, and that there is no reason to use GMOs in a project of this nature, it is reasonable to believe no GMOs are used to generate GHG reductions or removals.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	18 February 2021

Indicator B2.8 - Describe the possible adverse effects of, and justify the use of, fertilizers, chemical pesticides, biological control agents and other inputs used for the project.	The MR states that no fertilizers, chemical pesticides or biological control agents are intended to be used in the project.
Evidence Used to Assess Conformance:	Section 5.1.8 of the MR, site visit interviews with farmers.
Findings:	Site visit notes indicate fertilizers and pesticides are used within the Savanna Baitong community, possible as a result of project activities.
Clarification Request (CL):	Please provide some information regarding the fertilizers and pesticides used in the Savanna Baitong

	or other agricultural communities. Please clarify what training and safeguards are required for their use?
Date Issued:	9 March 2021
Project Proponent Response/Actions and Date:	The Project does not provide fertilizers or pesticides to communities, and their use within project communities is not part of a project activity. However, we do provide training to communities in the safe use of fertilizers and pesticides since they are available in the communal store and local markets. The Project conducts one agricultural safety training a year for all communities in the Project area.
Evidence Used to Close CL:	The clarification provided clears up any questions. Use of chemical fertilizers and pesticides is not part of project activities and the lands farmed are not within the project area. Item closed.
Date Closed:	13 April 2021

Indicator B2.9 - Describe the process for identifying, classifying and managing all waste products resulting from project activities.	This is a validation item that does not need to be re-assessed during verification.
Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

B3 Offsite Biodiversity Impacts

Indicator B3.1 - Identify potential negative impacts on biodiversity that the project activities are likely to cause outside the Project Zone.	The monitoring report states that there is little chance of negative biodiversity impacts outside the project area that would occur due to the project. Displacement of the drivers of deforestation in the project area is unlikely to result in their moving elsewhere to continue the same activities, because alternative IGAs are being developed. In addition, other protected areas in Cambodia are already under the same threat as the project area.
Evidence Used to Assess Conformance:	Section 5.2.1 of the monitoring report.
Findings:	There is little reason to believe a project of this nature would cause significant negative biodiversity impacts offsite, except through leakage (agents of degradation/deforestation moving to other protected areas).

Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	19 January 2021

Indicator B3.2 - Describe the measures needed and <i>taken</i> to mitigate these negative impacts on biodiversity outside the Project Zone.	The only possible negative impacts would be from the agents of deforestation relocating. Alternative IGAs are offered to reduce the likelihood of that possibility.
Evidence Used to Assess Conformance:	Section 5.2.1 of the MR, other parts of the MR discussing project activities.
Findings:	There is little chance of significant negative offsite impacts, and project activities are designed to reduce that possibility even further.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	19 January 2021

Indicator B3.3 - Evaluate unmitigated negative impacts on biodiversity outside the Project Zone and compare them with the project's biodiversity benefits within the Project Zone. Justify and demonstrate that the net effect of the project on biodiversity is positive.	N/A (See Indicator B3.1)
Evidence Used to Assess Conformance:	N/A
Findings:	N/A
Non-conformance Request (NCR):	N/A
Date Issued:	N/A
Project Proponent Response/Actions and Date:	N/A
Evidence Used to Close NCR:	N/A
Date Closed:	19 January 2021

B4 Biodiversity Impact Monitoring

Indicator B4.1 - Develop and implement a monitoring plan that identifies biodiversity variables to be monitored, the areas to be monitored, the sampling methods, and the frequency of monitoring and reporting. Monitoring variables must be directly linked to the project's	A full monitoring plan was developed and implemented, and was reviewed and validated, previously. This monitoring plan is largely followed, except the frequency of monitoring was changed from annually to a per monitoring period basis for a number of the
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biodiversity objectives and to predicted activities, outcomes and impacts identified in the project's causal model related to biodiversity (described in G1.8).	variable monitored, without explanation for the change.
Evidence Used to Assess Conformance:	Section 5.4.1 of the MR, discussions during site visit.
Findings:	See above. There is no explanation for the change in monitoring frequency for many of the variables monitored.
Clarification Request (CL):	Please provide an explanation for the change in monitoring frequencies.
Date Issued:	18 February 2021
Project Proponent Response/Actions and Date:	The monitoring frequency for the biodiversity indicators was inadvertently changed from being listed as annually in the PD to being listed as "monitoring period" in the MRs. The indicators are monitored annually. However, they are aggregated for the monitoring period being reported. We have revised the MR to list the monitoring frequency as annual, as is stated in the PD. Please see the file "S Cardamoms_RP_Monitoring Report_M2_CCBv3.0_VCSv3.4_v2.1" for this revision.
Evidence Used to Close CL:	The MR was revised accordingly. Item closed.
Date Closed:	13 April 2021

Indicator B4.2 - Develop and implement a monitoring plan to assess the effectiveness of measures taken to maintain or enhance all identified High Conservation Values related to globally, regionally or nationally significant Biodiversity (identified in B1.2) present in the Project Zone.	The MR provides monitoring results for the current monitoring period, but since some indicators have no result listed for the first monitoring period, no trends could be observed.
Evidence Used to Assess Conformance:	Section 5.3.1 of the MR, site visit interviews.
Findings:	Results from both monitoring periods were reported for camera trap results, as ranges, without any narrative or explanation of the significance of the changes in range.
Clarification Request (CL):	Please provide a narrative regarding population trends or whether there is sufficient data, at this time, to make any judgement.
Date Issued:	9 March 2021
Project Proponent Response/Actions and Date:	The camera trap surveys have not been designed to provide sufficient data to make inferences on wildlife populations and ranges nor to make any determinations in their trends. The monitoring report

	has been revised to make this more clear and provide discussion. Please see section 5.3.1 of the monitoring report where this text has been added “ The camera traps are aimed to primarily to determine the presence wildlife species and provide some generalized information on the geographic extent of wildlife and populations. This includes as much as possible the number and size of the different Asian elephant herds as well as the frequency of their passage in the area (e.g., see Figure 8). However, due to limitations in the data from the camera traps, at this time no inferences on wildlife populations and ranges can be made and no trends in their change can be interpreted.” Please see the file “S Cardamoms_RP_Monitoring Report_M2_CCBv3.0_VCSv3.4_v2.1” for this revision.
Evidence Used to Close NCR:	The addition to the monitoring report was made, improving the reader’s understanding. Item closed.
Date Closed:	14 April 2021

Indicator B4.3 - Disseminate the monitoring plan and the results of monitoring, ensuring that they are made publicly available on the internet and summaries are communicated to the Communities and Other Stakeholders through appropriate means.	The MR states that it and the executive summary was posted to the Wildlife Alliance website along with key outcomes and metrics. Also, several peer-reviewed publications were written.
Evidence Used to Assess Conformance:	As mentioned regarding monitoring report dissemination in the community section, executive summaries were also available in villages.
Findings:	Section 5.3.2 of the MR, site visit interviews.
	The monitoring report results and summaries appear to have been distributed to stakeholders in a reasonable and appropriate way.
	Executive summary provided to the auditors is from the previous monitoring period.
Non-conformance Request (NCR):	See findings. Please provide the executive summary for the current monitoring period.
Date Issued:	18 February 2021
Project Proponent Response/Actions and Date:	We apologize for this mistake. Please find the monitoring report summary for the current M2 monitoring period in English and Khmer provided with the response to these findings.
Evidence Used to Close CL:	The correct monitoring report summaries have now been provided to the auditors. Item closed.
Date Closed:	14 April 2021

GL3 Exceptional Biodiversity Benefits

Indicator GL3.1 - Demonstrate that the Project Zone includes a site of high biodiversity conservation priority by meeting either the vulnerability or irreplaceability criteria defined below, identifying the 'Trigger' species that cause(s) the site to meet any of the following qualifying conditions and providing evidence that the qualifying conditions are met: 1.1 Vulnerability Regular occurrence of a globally threatened species (according to the IUCN Red List) at the site: a. Critically Endangered (CR) and Endangered (EN) species - presence of at least a single individual; or b. Vulnerable species (VU) - presence of at least 30 individuals or 10 pairs. OR 1.2 Irreplaceability A minimum proportion of a species' global population present at the site at any stage of the species' lifecycle according to the following thresholds: a. Restricted-range species - species with a global range less than 50,000 km² and 5% of global population at the site; or b. Species with large but clumped distributions - 5% of the global population at the site; or c. Globally significant congregations - 1% of the global population seasonally at the site; or d. Globally significant source populations - 1% of the global population at the site.	The project was validated for Exceptional Biodiversity Benefits, based on the vulnerability and irreplaceability criteria. This is a validation item and will not be re-examined during verification.
Evidence Used to Assess Conformance:	
Findings:	Validation item.
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	

Evidence Used to Close NCR:	
Date Closed:	9 April 2021

Indicator GL3.2 - Describe recent population trends of each of the Trigger species in the Project Zone at the start of the project and describe the most likely changes under the without-project land use scenario.	Validation item.
Evidence Used to Assess Conformance:	
Findings:	
Non-conformance Request (NCR):	
Date Issued:	
Project Proponent Response/Actions and Date:	
Evidence Used to Close NCR:	
Date Closed:	9 April 2021

Indicator GL3.3 - Describe measures needed and <i>taken</i> to maintain or enhance the population status of each Trigger species in the Project Zone, and to reduce the threats to them based on the causal model that identifies threats to Trigger species and activities to address them.	No tables were filled out for the trigger species listed in the PD. A table was filled out for tigers, which do not exist in the project area at this time and was not mentioned in the PD as a trigger species.
Evidence Used to Assess Conformance:	Section 5.3.1 of the MR, section 5.5.2 of the PD.
Findings:	The guidance for this indicator was not followed in the MR.
Non-conformance Request (NCR):	Please fill out tables, as required, for the trigger species listed in the PD.
Date Issued:	18 February 2021
Project Proponent Response/Actions and Date:	We have revised section 5.4.1 of the MR which includes the CCB indicator GL3.3 to add the required information required by the CCB standard and the monitoring report template. Please see the file "S Cardamoms_RP_Monitoring Report_M2_CCBv3.0_VCSv3.4_v2.1" for this revision.
Evidence Used to Close NCR:	The trigger species tables for the Asian elephant, Sunda Pangolin, Dhole, Clouded leopard, Sun bear, Sambar, Greater hog badger and northern pig-tailed Macaque. While camera traps cannot be relied upon for population counts, the frequency of occurrence in

	camera traps remained about the same for most species, and increased in a few, including the hog badger, indicating that perhaps populations are holding steady. Item closed
Date Closed:	14 April 2021
Indicator GL3.4 - Include indicators of the population trend of each Trigger species and/or the threats to them in the monitoring plan and demonstrate the effectiveness of measures needed and taken to maintain or enhance the population status of Trigger species.	The threats to most, if not all species includes habitat loss and degradation. Poaching is also a threat, to some species, but the specific threats to each species is not explained.
Evidence Used to Assess Conformance:	The trigger species will be protected via protection of habitat and increased patrols for poaching and logging.
Findings:	Section 5.3.1 of the MR, various other sections of the MR.
	Some data is provided from camera traps, but no narrative explaining the results of the findings was included.
	The steps taken to maintain or enhance trigger species populations – increased patrolling, alternative IGAs, monitoring and education appear to be reasonable steps.
Non-conformance Request (NCR):	Please provide population trends and threats to trigger species.
	Please provide interpretation of monitoring results, thus far, as they appear to be mixed.
Date Issued:	18 February 2021
Project Proponent Response/Actions and Date:	We have revised section 5.3.1 to include a discussion of the monitoring report findings and an interpretation of what trends can be seen or estimated with this data. Please see section 5.3.1 in the file “S Cardamoms_RP_Monitoring Report_M2_CCBv3.0_VCSv3.4_v2.1” for this revision.
Evidence Used to Close NCR:	The discussion of camera trap findings is included in version 2.1 of the monitoring report, as mentioned in the previous indicator. This item is now closed.
Date Closed:	14 March 2021

Validation/Verification Report Requirements For Public Comment Period

CCBA 30 Day Public Comment Period Dates:	04 January 2021 – 05 February 2021
Please describe all ways in which the 30-day comment period was publicized, especially in regard to local stakeholders. Supply copies	

(newspaper ads, emails, etc.) when possible.	
How many comments were received?	Via CCBA Website: None Via local stakeholder meetings/direct contacts: None
Supply copies of all comments submitted to the auditors, if any were received during the comment period.	N/A
Respond to all comments appropriately, and show whether these comments caused modifications in some aspect of the project or PDD.	N/A