Verified Carbon Standard

AFFORESTATION PROJECT BY CROPCITY AGROVET PVT. LTD. MAHOGANY TREES

Document Prepared by (individual or entity)

EPIC SUSTAINABILITY SERVICES PRIVATE LIMITED

Project Title	Afforestation project by Cropcity Agrovet Pvt. Ltd. Mahogany trees
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Summary:

EPIC Sustainability Services Private Limited (hereinafter referred to as EPIC) has been contracted by Cropcity Agrovet Private Limited, the PP, to undertake the validation of the project activity titled "Afforestation project by Cropcity Agrovet Pvt. Ltd. Mahogany trees" (VCS project id: PL2346 (hereinafter referred to as project activity). The final validation was based on the project design document v1.0 and other supporting documents made available to the validation team.

PP has established a unique contract cultivation model with 151 famers in Karnataka and Maharashtra, India by which farmers grow Swietenia mahagoni and other timber yielding species in their land. The total project area is 128.6 hectare. The project is developed as grouped project. The project is classified under sector 14 of the VCS: Agriculture, Forestry, and other Land-uses (AFOLU), and operates as an Afforestation, Reforestation, and Revegetation (ARR) project type. The Long-Term Average Emission avoidance is 225,225 tCO2e over 20 years crediting period.

The proposed VCS project activity has applied the A/R small scale methodology "Afforestation and reforestation project activities implemented on lands other than wetlands" AR-AMS007 v3.1 and its associated tools. In summary, it is the opinion of EPIC that the proposed VCS project activity meets the relevant VCS requirements and the estimated GHG removal from the project would be real, measurable, permanent and additional.

CONTENTS

1   INTRODUCTION

1.1   Objective

EPIC Sustainability Services Private Limited (hereinafter referred to as EPIC) has been contracted by Cropcity Agrovet Private Limited, the PP, to undertake the validation of the project activity titled "Afforestation project by Cropcity Agrovet Pvt. Ltd. Mahogany trees" (VCS project id: PL2346 (hereinafter referred to as project activity).

The purpose of the validation is to perform an independent, third party assessment of whether the project activity confirms to the qualification criteria set in the VCS standard[1] v4.0 and to attain real, measurable, additional and permanent emission reduction. The validation statement / opinion is a written assurance that the project complies with all the applicable VCS requirements and has the ability to generate the emission reductions stated over the projects crediting period.

1.2   Scope and Criteria

The validation scope includes an independent and objective review of the VCS project description, the project's baseline study, proposed monitoring plan and other relevant documents. Specifically, the objectives of the validation work involve:

- To validate whether the project activity meets the requirements of VCS standard v4.0 including applied conditions, baseline, additionality, proof of title and compliance with local laws, estimated emission removals.
- To assess whether the baseline and proposed monitoring plan are in conformance with the methodology applied from the VCS approved GHG program.
- To certify that the information presented are complete, consistent, transparent and free of material error.

The Project Description was reviewed against VCS standard and the VCS program guidelines and the applied CDM methodologies. EPIC has performed the validation based on a risk based approach focusing mainly on the significant risks to meet the qualification criteria and the ability to generate VCUs. The work carried out by EPIC is free from any conflict of interest.

The scope of the validation was the independent and objective review and estimated ex-ante determination of the monitored reductions in GHG emissions from the project activity. The validation of this project was based on the initial PD and supporting documents made available to the validation team. These documents were reviewed against the requirements of the VCS standard v4.0, VCS Program guidelines v4.0. The validation is not meant to provide any consulting towards the client. However, stated request for clarifications and/or corrective actions may provide input for improvement of the project design.

1.3   Level of Assurance

In line with VCS standard v4.0 requirements and as per ISO 14064-3:2006 Para A.2.3.2, a reasonable level of assurance has been followed for the validation of the project. Based on the desired level of accuracy EPIC has established an internal quality control process and assures that the information given in the initial PD is materially correct and is a fair representation of the of the actual project details, and is prepared in accordance with the VCS requirements and the applied CDM methodology for information pertaining to additionality, GHG quantification, proposed monitoring and reporting. The validation report is carried out as per this requirement and details are presented in the validation statement in section 4 below.

1.4   Summary Description of the Project

PP has established a unique contract cultivation model with 151 famers in Karnataka and Maharashtra, India by which farmers grow Swietenia mahagoni and other timber yielding species in their land. The total project area is 128.6 hectare. The project is developed as grouped project. The project is classified under sector 14 of the VCS: Agriculture, Forestry, and other Land-uses (AFOLU), and operates as an Afforestation, Reforestation, and Revegetation (ARR) project type. The Long-Term Average Emission avoidance is 225,225 tCO2e over 20 years crediting period. The proposed VCS project activity has applied the A/R small scale methodology "Afforestation and reforestation project activities implemented on lands other than wetlands" AR-AMS007 v3.1 and its associated tools.

2   VALIDATION PROCESS

2.1   Method and Criteria

The EPIC validation process consists of the following phases:
- a document review of the project description and preparation of validation protocol;
- on-site visit to the project activity and interviews with project developer, project consultant; and relevant stakeholders
- resolution of outstanding issues and the issuance of final validation report and opinion

In order to ensure transparency, a validation protocol was customised for the project according to the VCS guidelines. The protocol describes the findings, criteria (requirements), means of validation, results from the validating and how the identified criteria, have been met in a transparent manner. The validation protocol serves the following purposes:
- it organizes, details and clarifies the requirements of a VCS project is expected to meet;
- it ensures a transparent validation process where the validator will document how a particular requirement has been validated and the result of the validation.

The protocol consists of Appendix, where findings established during the validation were classified as non-fulfilment of validation protocol criteria or where risks to the fulfilment of project objectives were identified. Corrective Action Request (CAR) was issued, where:
- mistakes have been made that directly impact on the project results; or
- validation protocol requirements have not been met; or

- there was a risk that the project would not be accepted as a VCS project or that emission reductions will not be certified.

The validation team has also raised "Clarification" (CL), where additional information is needed to fully clarify an issue.

APPENDIX : RESOLUTION OF CORRECTIVE ACTION AND CLARIFICATION REQUESTS			
Draft report clarifications and corrective action requests by validation team	Ref. to Section of the PD	Summary of project owner response	Validation team conclusion
If the conclusions from the draft Validation are either a CAR or CL, these should be listed in this section.	Reference to the Section of the PD where the relevant CAR or CL is raised.	The responses given by the project participants during the communications with the validation team should be summarized in this section.	This section should summarise the validation team's responses and final conclusions.

The following team members from EPIC are involved in identifying the following:

Name	Role	Components reviewed
Mr. R. Vijayaraghavan	Lead Auditor	Completeness check, desk review, onsite inspection, Interview with project representatives, issuance of findings, report preparation

2.2 Document Review

The listed PD[2/] v1.0 submitted by the client and additional backgrounds documents related to the project design and baseline were reviewed as an initial step of the validation process. As a result of review and findings, PP had submitted the PD v2.0.

A desk review was further done to assess the following parameters:
1. Project details as per VCS PD template
2. Applicability and Appropriateness of methodology used
3. Compliance with relevance laws and regulation, operating license
4. Correctness of application of baseline and monitoring methodology
5. Demonstration of additionality
6. Monitoring Plan
7. Stakeholders' comment
8. Proof of title
9. Supporting documents mentioned in the PD
10. Local stakeholder consultation reports

2.3 Interviews

After the review of the Project description and documents a site visit was carried out from 12th March 2021. During the site visit physical inspection of the project components followed by interviews with the on-site personnel was carried out to verify the project details. A follow-up meeting was also conducted with the project representatives. The following persons were interviewed.

Name & Designation	Company	Details of Interview
Mr. Kundan Patil (Managing Director)	Cropcity Agrovet Private Limited	Project design, Project implementation, Procedures, Monitoring plan and Procedures Interview with project representatives & stakeholders, Baseline, monitoring plan, Proof of title, Technical Details, Monitoring system, Infrastructure, Land Ownership details, Overall Project management, Baseline, Additionality, Barrier analysis.
Dr. R. Madhukar, Director – Projects & Client Engagement	Kanaka Management Services Private Limited	
Mr. Muniappa	Farmer (AN Hosahalli village, Doddaballapur Taluk, Karnataka (S.No. 62)	Project design, Project implementation, Procedures, Monitoring system, Pre project activity, Proof of title, Technical Details, Monitoring system, Land Ownership details, Barrier analysis.
Mr. Munegowda	Farmer (AN Hosahalli village, Doddaballapur Taluk, Karnataka (S.No. 57)	Same as above
Mr. Chandrasekhar	Local stakeholder (AN Hosahalli village)	Local stakeholder consultation aspects.

2.4 Site Inspections

During the site visit, the actual on-site practices adopted and followed for the operation of the project were compared with the description given in the PD. The project details, pre-project activity, baseline and environmental impact aspects were examined.

An on-site assessment was conducted as a part of validation activity and involved:

1) an assessment of the implementation and operation of the project activity as per the PD

2) interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the PD

4) a cross-check between information provided in the PD and data from other sources

5) a review of baseline and additionality of the project

6) a check of the monitoring and observations of monitoring practices against the requirements of the PD and the applied methodology

7) A review of calculations and assumptions made in determining the GHG data and ERs, and

8) An identification of QA/QC procedures in place to prevent, or identify and correct, any errors or omissions in the reported monitoring parameters.

2.5   Resolution of Findings

The objective of this phase of the validation was to resolve the corrective action requests and clarifications and any other outstanding issues which needed to be clarified prior to EPIC positive conclusion on the project design.

All the CARs and CRs were resolved during this phase. In order to ensure the transparency of the validation process, the concerns raised and responses that were given are summarized in Appendix of this report. All the corrective actions have been incorporated into the PD.

2.5.1   Forward Action Requests

There is no FAR raised during this validation process.

3   VALIDATION FINDINGS

3.1   Project Details

PP has established a unique contract cultivation model with 151 famers in Karnataka and Maharashtra, India by which farmers grow Swietenia mahagoni and other timber yielding species in their land. The total project area is 128.6 hectare. The project is developed as grouped project. The project is classified under sector 14 of the VCS: Agriculture, Forestry, and other Land-uses (AFOLU), and operates as an Afforestation, Reforestation, and Revegetation (ARR) project type. The Long-Term Average Emission avoidance is 225,225 tCO2e over 20 years crediting period. The proposed VCS project activity has applied the A/R small scale methodology "Afforestation and reforestation project activities implemented on lands other than wetlands" AR-AMS007 v3.1 and its associated tools.

3.2   Safeguards

3.2.1   No Net Harm

There is no net harm.

3.2.2   Local Stakeholder Consultation

A formal consultation process with the local stakeholders was carried out on 21st July 2017 to 25th August 2020 in 33 districts in Karnataka and Maharashtra. The identified stakeholders included farmers, communities and its representatives, Government officials, NGOs. All the identified stakeholders were communicated by written invitation before the meeting. There was no negative comment. The validation team has reviewed the local stakeholder consultation report as well. The

verification team has interviewed the local stakeholder during the onsite visit and received the positive opinion. The validation team has reviewed the grievance mechanism and communication channel by which farmers local stakeholders can contact the PP or its representatives easily.

3.2.3   Environmental Impact

The project activity does not have any negative environmental impact. There is no negative environment impact.

3.2.4   Public Comments

There were no comments received during the commenting period.

3.2.5   AFOLU-Specific Safeguards

There are no risks to local stakeholders or its resources due to project implementation. There is no negative impact on farmers or local stakeholders due to the project implementation.

3.3   Application of Methodology

3.3.1   Title and Reference

The proposed VCS project activity has applied the A/R small scale methodology "Afforestation and reforestation project activities implemented on lands other than wetlands" AR-AMS007 v3.1 and its associated tools.

3.3.2   Applicability

The proposed VCS project activity has applied the A/R small scale methodology "Afforestation and reforestation project activities implemented on lands other than wetlands" AR-AMS007 v3.1 and its associated tools.

3.3.3   Project Boundary

The project area is a complex area of thousands of discrete individual project areas spread out over thousands of square kilometers. The validation team has reviewed the .kml file and land documents of farmers included and confirmed the project boundary.   The validation team has assessed that the methodology has provided adequate justification for the included and excluded GHG sources, sinks and reservoirs. The VCS PD adheres to the requirements on relevant carbon pools set out in the AFOLU methodology requirements. The validation team has assessed that whether the GHG sources, sinks and reservoirs identified for the project and those identified in the baseline scenario are equivalent and consistent. The validation team assessed whether the project boundary includes all GHG sources, sinks and reservoirs controlled by the project proponent and related to the project.

3.3.4   Baseline Scenario

Refer Appendix of this report.

3.3.5   Additionality

Refer Appendix of this report.

3.3.6   Quantification of GHG Emission Reductions and Removals

Refer Appendix of this report.

3.3.7   Methodology Deviations

There is no methodology deviation.

3.3.8   Monitoring Plan

Refer Appendix of this report.

4   VALIDATION CONCLUSION

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APPENDIX 1: <RESOLUTION OF CARS AND CLS>

Correction Action Request (CAR) or Clarification Request (CR) or Forward Action Request (FAR)	Response from project participant	Validation team conclusion
CL1 Please list all the tree species included in the project. (Refer section 1.1 of PD)	Only Mahogany species are included in the VCS-PD as of now.	The validation team is accepted the same as acceptable.
CL2 Please send land documents and confirm there is no disputes over land ownership. (Refer section 1.7 of PD)	Land documents are attached herewith.	The validation team is accepted the same as acceptable.
CL3 Please send the agreements signed between Cropcity and the farmers. (Refer section 1.7 of PD)	Agreement with farmers is attached herewith.	The validation team is accepted the same as acceptable.
CL4 PP is requested to provide pre-project activity in the project land area with evidence.	There is no pre-project activity. Land documents (abandoned land) attached as evidence.	The validation team is accepted the same as acceptable.
CL5 PP is requested to provide evidence for eligibility of land- "Ground-based surveys (e.g. land-use or land-cover information from permits or plans, information from local registers such as cadastre or owner registers" (Refer section 1.17.1.1 of PD)	There is no pre-project activity. Land documents (abandoned land) attached as evidence.	The validation team is accepted the same as acceptable.
CL6 Please give evidence that there is no native ecosystems that was converted to generate GHG credits. (Refer section 1.17.1.1 of PD)	There is no pre-project activity. Land documents (abandoned land) attached as evidence.	The validation team is accepted the same as acceptable.
CL7 Pls send the local stakeholder report which contains minutes of meeting, feedback, attendance sheets,	LSC report is attached.	The validation team is accepted the same as acceptable.

Correction Action Request (CAR) or Clarification Request (CR) or Forward Action Request (FAR)	Response from project participant	Validation team conclusion
questions and answers, grievances and mitigation measures (Refer section 2.2 of PD)		
CL8 Please explain how the project complies with these tools which are associated this the applied methodology A/R methodological Tool "Calculation of the number of sample plots for measurements within A/R CDM project Activities" Version 02.1.0 A/R Methodological Tool "Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity" (Version 04.0.0) A/R Methodological tool "Demonstration of eligibility of lands for A/R CDM project activities" Version 02.0 and A/R Methodological Tool "Demonstrating appropriateness of allometric equations for estimation of aboveground tree biomass in A/R CDM project activities" (Version 01.0.0) or A/R Methodological Tool" "Demonstrating appropriateness of volume equations for estimation of aboveground tree biomass in A/R CDM project activities" Version 01.0.1	PP has now submitting revised VCS-PD. The calculation is now in line with the requirements of applied methodology and associated tools.	The validation team is accepted the same as acceptable.
CL9 As per the PD" Soil disturbance attributable to the project will in no case cover more than 10% of the total surface. No machinery will be used for the preparation and installation of trees in the ground. Please provide evidence. (Refer section 3.2 of PD)	There is no soil disturbance.	Prior to the project implementation, the land was used to be degraded one. The plantation was done in the degraded land. As per the onsite visit, digging pits of size is 0.3 x 0.3 m (length x depth) and around 1,200 trees per hectare. So soil disturbance is less than 10% coverage.

Correction Action Request (CAR) or Clarification Request (CR) or Forward Action Request (FAR)	Response from project participant	Validation team conclusion
CL10 Please send evidences for investment barrier. Evidences provided is not adequate. (Refer section 3.5 of PD)	Evidence is attached.	The validation team is accepted the same as acceptable.
CL11 Assumption of zero baseline is not clear. (Refer section 4.1 of PD)	Baseline is zero as project land is degraded	The validation team is accepted the same as acceptable.
CL12 It is not clear what equations was used for calculating "Change in the carbon stocks in project, occurring in the selected carbon pools" ∆Cp,t The equations used in "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities" is not clear. (Refer section 4.2 of PD)	Revised ER sheet is attached as evidence.	The validation team is accepted the same as acceptable.
CL13 PP is requested to include all the ex-ante parameters and ex-post parameters in the PD in with the applied methodology and its associated tools. (Refer section 5.1& 5.2 of PD)	Revised ER sheet is attached as evidence.	The validation team is accepted the same as acceptable.

APPENDIX 2: <VCS Standard v4.0 requirements>

VCS Standard v4.0 Requirements	Validation opinion
1 INTRODUCTION The VCS Standard provides a global standard for GHG emission reduction and removal projects and programs. It uses as its core the requirements set out in ISO 14064-2:2006, ISO 14064-3:2006 and ISO 14065:2013. The three principal documents of the program are the VCS Program Guide, the VCS Standard, and the VCS Methodology Requirements.	The validation team has considered VCS Program Guide, the VCS Standard, and the VCS Methodology Requirements in validating the three principal documents.

The VCS Program Guide describes the rules and requirements governing the VCS Program and further describes the constituent parts of the program such as the project and program registration process, the Verra registry system, the methodology approval process and the accreditation requirements for validation/verification bodies. The VCS Standard provides the requirements for developing projects and programs, as well as the requirements for validation, monitoring and verification of projects, programs and GHG emission reductions and removals. The VCS Methodology Requirements provides the rules and requirements for developing new VCS methodologies. The VCS Program Guide should be read before using the VCS Standard or the VCS Methodology Requirements. Verra recognizes the kind agreement of the International Organization for Standardization (ISO, www.iso.org) to allow inclusion of critical clauses of ISO 14064-2:2006 and ISO 14064-3:2006 in the VCS Program documentation to facilitate comprehension. In particular, the sections in this document on project and methodology requirements include text drawn from ISO 14064-2:2006 clause 5 and ISO 14064-3:2006 clause 4.9, amended where necessary to fit the context of the VCS Program.	
1.1 Version All information about version control under the VCS Program is contained in the VCS Program Guide. This document will be updated from time-to-time and readers shall ensure that they are using the most current version of the document. Where external documents are referenced, such as the IPCC 2006 Guidelines for National GHG Inventories, and such documents are updated, the most recent version of the document shall be used. Previous versions of the VCS Program may have included different rules and requirements than those set out in this version. Previous versions of the VCS Standard and other VCS Program documents are archived and available on the Verra website.	PP has used the latest versions of VCS Standard v4.0 and recent IPCC guidelines.
1.2 Language The operating language of the VCS Program is English.	All the documents like PD, associated documents are in English.

The project and program description, validation report, monitoring report, verification report and all other documentation (including all and any appendices) required under the VCS Program shall be in English.	
2 VCS PROGRAM SPECIFIC ISSUES 2.1 Scope of VCS Program The scope of the VCS Program includes: 1) The six Kyoto Protocol greenhouse gases. 2) Ozone-depleting substances. 3) Project activities supported by a methodology approved under the VCS Program through the methodology approval process. 4) Project activities supported by a methodology approved under a VCS approved GHG program, unless explicitly excluded under the terms of Verra approval. 5) Jurisdictional REDD+ programs and nested REDD+ projects as set out in the VCS Program document Jurisdictional and Nested REDD+ (JNR) Requirements. The scope of the VCS Program excludes projects that can reasonably be assumed to have generated GHG emissions primarily for the purpose of their subsequent reduction, removal or destruction. The VCS Program also excludes the following project activities under the circumstances indicated in Table 1, below. **Table 1: Excluded Project Activities** For example, and to illustrate the mechanics of this table, large-scale grid-connected hydroelectric projects are excluded in all cases. However, a small-scale grid-connected hydroelectric project would be eligible where located within an LDC. Note: 1 Least Developed Country, as designated by the United Nations. 2 Small-scale and large-scale designations are as per CDM definitions for same. 3 "Grid-connected electricity generation" means the generation of electricity primarily for delivery to a national or regional grid. Generation of electricity primarily for delivery to a micro-grid (i.e., a localized grid that facilitates the delivery of electricity to discrete and often remote sets of infrastructure that do not otherwise have reliable access to electricity) is not included in this definition, and such project activities are eligible under the scope of the VCS Program.	The proposed project falls under six Kyoto Protocol greenhouse gases (CO_2). Hence accepted. The proposed project is located in India which is a non LDC, but the project does not fall under excluded list of projects.
2.2 Principles	PP has followed the VCS principles such as

2.2.1 The application of principles is fundamental in ensuring that GHG-related information is a true and fair account.	relevance, completeness, consistency, accuracy, transparency and consistency in preparing the VCS PD.
The principles below shall provide the basis for, and shall guide the application of, the VCS Program rules and requirements.	
Principles taken from ISO 14064-2:2006, clause 3.	
Relevance Select the GHG sources, GHG sinks, GHG reservoirs, data and methodologies appropriate to the needs of the intended user.	
Completeness Include all relevant GHG emissions and removals.	
Include all relevant information to support criteria and procedures.	
Consistency Enable meaningful comparisons in GHG-related information.	
Accuracy Reduce bias and uncertainties as far as is practical.	
Transparency Disclose sufficient and appropriate GHG-related information to allow intended users to make decisions with reasonable confidence.	
Conservativeness Use conservative assumptions, values and procedures to ensure that net GHG emission reductions or removals are not overestimated.	
Note – Accuracy should be pursued as far as possible, but the hypothetical nature of baselines, the high cost of monitoring of some types of GHG emissions and removals, and other limitations make accuracy difficult to attain in many cases.	
In these cases, conservativeness may serve as a moderator to accuracy in order to maintain the credibility of project and program GHG quantification.	
2.3 Timing of Crediting 2.3.1 VCUs shall not be issued under the VCS Program for GHG emission reductions or removals that have not been verified.	This is validation project. Hence not applicable as of now.

2.3.2 Project activities are eligible for immediate crediting of future avoided emissions under the conditions set out below, which shall be addressed at the level of the methodology: 1) The project immediately avoids future streams of GHG emissions as a result of an upfront intervention that permanently precludes further emissions from the source. VCUs shall be issued only after such an intervention has occurred and the GHG emission reductions have been verified. Examples of such activities include projects that destroy chlorofluorocarbons recovered from refrigeration equipment thereby immediately precluding their future release into the atmosphere, and composting projects that divert organic waste from landfill sites thereby immediately precluding future methane emissions. A REDD project would not qualify for immediate crediting because future streams of GHG emissions are not permanently precluded.	This is not applicable and PP does not claim immediate crediting of future avoided emissions as future streams of GHG emissions are not permanently precluded.
2) The physical processes that would generate GHG emissions in the absence of an intervention are well-understood, stable and quantifiable. Models used to simulate such processes shall meet the requirements for such models set out in the VCS Program document VCS Methodology Requirements. Any default factors associated with input parameters shall meet the requirements set out for such default factors in the VCS Program document VCS Methodology Requirements.	This is not applicable.
3) VCUs may be issued only for GHG emissions avoided over a ten-year period, even if such GHG emissions are likely to have continued over a longer period of time under the baseline scenario. For example, a composting project that diverts organic waste from a landfill site would be eligible for crediting (in relation to a specific amount of composted organic waste) for the GHG emissions that would have occurred at the landfill site over a ten-year period, and any emissions that would have occurred beyond the ten year period (in relation to the specific amount of composted organic waste) are not eligible. Note that in this particular example the ten-year rule applies to the specific amount of composted organic waste and the usual rules on duration of the project and project crediting period still apply.	This is not applicable.
2.3.3 ODS projects are eligible for immediate crediting of future avoided emissions and methodology elements may use such a crediting model.	The project is not an ODS projects.

Note – Crediting of ODS projects shall still be in relation to the baseline scenario. In many cases, methodology elements will credit projects for all of the ODS destroyed by the project (minus any project emissions and leakage). However, it is possible that projects could destroy ODS from existing stockpiles and only a portion of the ODS would have been emitted under the baseline scenario. For example, if the baseline scenario includes use of the ODS to service existing equipment and a certain proportion of such ODS would be recovered and destroyed at the end of that equipment's life (whether voluntarily due to regulation), then the volume of credits granted to the project shall reflect this.	
2.4 AFOLU Non-Permanence Risk and Pooled Buffer Account 2.4.1 Non-permanence risk in Agriculture, Forestry, and Other Land Use (AFOLU) projects is addressed through the use of a project risk analysis, using the AFOLU Non-Permanence Risk Tool, which determines a number of credits to be deposited in the AFOLU pooled buffer account. The pooled buffer account holds non-tradable buffer credits to cover the non-permanence risk associated with AFOLU projects. It is a single account that holds the buffer credits for all projects. Buffer credits are cancelled to cover carbon known, or believed, to be lost. As such, the VCUs already issued to projects that subsequently fail are not cancelled and do not have to be "paid back". All VCUs issued to AFOLU projects (as with all projects) are permanent. The VCS approach provides atmospheric integrity because the AFOLU pooled buffer account will always maintain an adequate surplus to cover unanticipated losses from individual project failures and the net GHG benefits across the entire pool of AFOLU projects will be greater than the total number of VCUs issued. The full rules and procedures for AFOLU projects with respect to non-permanence risk are set out in Section 3.2.	The validation of the AFOLU non permanence risk and pooled buffer account is detailed in Appendix of this report.
2.4.2 The AFOLU pooled buffer account is subject to	The validation of the AFOLU non permanence

periodic reconciliation. Reconciliation is based on a review of existing AFOLU verification reports and an assessment of project performance. This process will identify the projects that have failed or underperformed and seek to identify their common characteristics. The risk analysis criteria and buffer withholding percentages, set out in the VCS Program document *AFOLU Non-Permanence Risk Tool*, will be adjusted accordingly to ensure that there are always sufficient buffer credits in the AFOLU pooled buffer account to cover project losses. Any changes to the tool will not be retroactive (i.e., they will apply only to future non-permanence risk assessments).	risk and pooled buffer account is detailed in Appendix of this report.
2.4.3 Project risk analyses will be subject to periodic review by Verra. This process consists of a review of a sample of AFOLU project risk reports to identify any inconsistencies in the process and application of the *AFOLU Non-Permanence Risk Tool* and assessment of same by validation/verification bodies. The risk analysis criteria and risk ratings set out in the tool may be adjusted, to ensure consistent and accurate application of the tool. Any changes to the tool will not be retroactive (i.e., they will apply only to subsequent non-permanence risk analyses).	This is not applicable.
2.5 AFOLU Leakage Assessments 2.5.1 Project market leakage assessments will be subject to periodic review by Verra. This process consists of a review of a sample of AFOLU projects' leakage assessments to identify any inconsistencies in the process and application of the leakage requirements in Sections 3.14.7– 3.14.9 and the VCS Program document VCS Methodology Requirements, and assessment of same by validation/verification bodies. The leakage requirements set out in the VCS Methodology Requirements may be adjusted to ensure consistent and accurate application. Any changes to the leakage requirements will not be retroactive (i.e., they will apply only to subsequent leakage assessments).	This is not applicable.
3 PROJECT REQUIREMENTS	The project has satisfied all the requirements of

This section sets out the rules and requirements for projects under the VCS Program. Specific requirements for AFOLU and ODS projects are set out throughout this section, as these project types may encounter unique circumstances related to project implementation, monitoring and other matters, which must be addressed. In order to complete the VCS Program certification process, projects must demonstrate how they meet the rules and requirements set out below. Projects must also demonstrate how they have applied an eligible methodology in full. Projects demonstrate their compliance with the VCS Program rules and the applied methodology through the validation and verification processes, which are defined in Section 4 below. Once projects complete the validation and verification processes, they become eligible to request registration and VCU issuance. Note that the full process for requesting project registration and VCU issuance is set out in the VCS Program document Registration and Issuance Process.	applied CDM methodology (AR-AMS0007 v3.1). As the project demonstrates its compliance with the VCS Program rules and the applied methodology. It can become eligible to request registration.
3.1 General Requirements Concept Establishing a consistent and standardized certification process is critical to ensuring the integrity of VCS projects. Accordingly, certain high-level requirements must be met by all projects, as set out below. 3.1.1 Requirements Projects shall meet all applicable rules and requirements set out under the VCS Program, including this document. Projects shall be guided by the principles set out in Section 2.2.1.	The project satisfies the requirements of VCS standard and other relevant documents. The validation opinion of the same is detailed in Appendix of this report.
3.1.2 Projects shall apply methodologies eligible under the VCS Program. Methodologies shall be applied in full, including the full application of any tools or modules referred to by a methodology, noting the exception set out in Section 3.13.1. The list of methodologies and their validity periods is available on the Verra website.	The project has applied CDM methodology AR-AMS0007 v3.1. The project has satisfied all the requirements of applied CDM methodology.
3.1.3 Projects and the implementation of project activities shall not lead to the violation of any applicable	The project does not violate any national law.

law, regardless of whether or not the law is enforced.	
3.1.4 Where projects apply methodologies that permit the project proponent its own choice of model (see the VCS Program document Program Definitions for definition of model), such model shall meet with the requirements set out in the VCS Program document VCS Methodology Requirements and it shall be demonstrated at validation that the model is appropriate to the project circumstances (i.e., use of the model will lead to an appropriate quantification of GHG emission reductions or removals).	The validation of the quantification of GHG emission reductions or removals and its formulas/models are detailed in Appendix of this report.
3.1.5 Where projects apply methodologies that permit the project proponent its own choice of third party default factor or standard to ascertain GHG emission data and any supporting data for establishing baseline scenarios and demonstrating additionality, such default factor or standard shall meet with the requirements set out in the VCS Program document VCS Methodology Requirements.	The validation of the quantification of GHG emission reductions or removals and its formulas/models/default values are detailed in Appendix of this report.
3.1.6 Projects shall preferentially apply methodologies that use performance methods (see the VCS Program document VCS Methodology Requirements for further information on performance methods) where a methodology is applicable to the project that uses a performance method for determining both additionality and the crediting baseline (i.e., a project shall not apply a methodology that uses a project method where such a performance method is applicable to the project). Methodologies approved under the VCS Program that use performance methods provide a list of similar methodologies that use project methods (that were approved under the VCS Program or an approved GHG program at the time the performance method was developed). Such lists are not necessarily exhaustive but can serve as the starting point for determining whether a performance method is applicable to the project. Following the approval of a methodology that uses a performance method, projects may use any applicable pre-existing methodology that uses a project method for a six-month grace period.	The project has applied CDM methodology AR-AMS0007 v3.1 which predefines the baseline and additionality criteria. (Project method). PP has thus used a methodological approach that uses a project-specific approach for the determination of additionality and/or the crediting baseline in accordance with the VCS Program rules.
3.1.7 Where the rules and requirements under an approved GHG program conflict with the rules and requirements of the VCS Program, the rules and requirements of the VCS Program shall take precedence.	There is no conflict between the applied CDM methodology and the VCS requirements.
3.1.8 Where projects apply methodologies from approved GHG programs, they shall comply with any specified capacity limits (see the VCS Program document Program Definitions for definition of capacity limit) and any other relevant requirements set out with respect to the application of the methodology and/or tools referenced by the methodology under those	The project has applied CDM small scale methodology AR-AMS0007 v3.1 as it falls under small scale threshold limit.

programs.	
3.1.9 Where Verra issues new requirements relating to projects, registered projects do not need to adhere to the new requirements for the remainder of their project crediting periods (i.e., such projects remain eligible to issue VCUs through to the end of their project crediting period without revalidation against the new requirements).

The new requirements shall be adhered to at project crediting period renewal, as set out in Section 3.8.9. | This is validation project. Hence not applicable. |
| 3.2 AFOLU-Specific Matters
Concept
AFOLU projects may encounter unique circumstances related to project implementation, monitoring and other matters.

This section sets out high-level requirements related to such AFOLU-specific matters.

Note that additional AFOLU-specific requirements are also set out throughout this document.

Requirements
General
3.2.1 There are currently six AFOLU project categories eligible under the VCS Program, as defined in Appendix 1 Eligible AFOLU Project Categories below: afforestation, reforestation and revegetation (ARR), agricultural land management (ALM), improved forest management (IFM), reduced emissions from deforestation and degradation (REDD), avoided conversion of grasslands and shrublands (ACoGS), and wetland restoration and conservation (WRC).

Further specification with respect to eligible activities which may be included within methodologies approved under the VCS Program can be found in the VCS Program document VCS Methodology Requirements. | This project falls under afforestation, reforestation and re-vegetation (ARR) category. There is no pre-project activity or agriculture activity in the land. The project plantation is undertaken in the degraded private land only. The validation team has reviewed the land documents and accepted the same.

The project has used the CDM methodology AR-AMS0007 v3.1. |
| 3.2.2 Where projects are located within a jurisdiction covered by a jurisdictional REDD+ program, project proponents shall follow the requirements in this document and the requirements related to nested projects set out in the VCS Program document *Jurisdictional and Nested REDD+ Requirements*. | This is a grouped ARR project. This is not a jurisdictional REDD+ program. |
| 3.2.3 Where an implementation partner is acting in partnership with the project proponent, the implementation partner shall be identified in the project description.

The implementation partner shall identify its roles and responsibilities with respect to the project, including but not limited to, implementation, management and monitoring of the project, over the project crediting period. | Cropcity Agrovet Private Limited is the project proponent and project implementer. The roles and functions are defined the PD. |
| 3.2.4 Activities that convert native ecosystems to | This project falls under afforestation, |

generate GHG credits are not eligible under the VCS Program. Evidence shall be provided in the project description that any ARR, ALM, WRC or ACoGS project areas were not cleared of native ecosystems to create GHG credits (e.g., evidence indicating that clearing occurred due to natural disasters such as hurricanes or floods). Such proof is not required where such clearing or conversion took place at least 10 years prior to the proposed project start date. The onus is upon the project proponent to demonstrate this, failing which the project shall not be eligible.	reforestation and re-vegetation (ARR) category. There is no pre-project activity or agriculture activity in the land. The project plantation is undertaken in the degraded private land only. The validation team has reviewed the land documents and accepted that the no conversion of native ecosystems activity conducted to generate GHG credits.
3.2.5 Activities that drain native ecosystems or degrade hydrological functions to generate GHG credits are not eligible under the VCS Program. Evidence shall be provided in the project description that any AFOLU project area was not drained or converted to create GHG credits. Such proof is not required where such draining or conversion took place prior to 1 January 2008. The onus is upon the project proponent to demonstrate this, failing which the project shall not be eligible.	This project falls under afforestation, reforestation and re-vegetation (ARR) category. There is no pre-project activity or agriculture activity in the land. The project plantation is undertaken in the degraded private land (highlands) only. The validation team has reviewed the land documents and accepted that the no activities that drain native ecosystems or degrade hydrological functions conducted to generate GHG credits.
3.2.6 The project proponent shall demonstrate that project activities that lead to the intended GHG benefit have been implemented during each verification period in accordance with the project design. Where no new project activities have been implemented during a verification period, project proponents shall demonstrate that previously implemented project activities continued to be implemented during the verification period (e.g., forest patrols or improved agricultural practices of community members).	This is validation project. Hence not applicable.
3.2.7 For all IFM, REDD, WRC and ACoGS project types, the project proponent shall, for the duration of the project, reassess the baseline every 10 years and have this validated at the same time as the subsequent verification. Baseline projections for deforestation and/or degradation, land conversion, forest management plans and wetland hydrological changes beyond a 10-year period are not likely to be realistic because rates of change in land-use and/or land or water management practices are subject to many factors that are difficult to predict over the long term, hence the need for periodic reassessment of the baseline. The following shall apply with respect to the baseline reassessment:	This is ARR validation project. Hence not applicable.

1) The reassessment will capture changes in the drivers and/or behavior of agents that cause the change in land use, hydrology, sediment supply and/or land or water management practices and changes in carbon stocks, all of which shall then be incorporated into revised estimates of the rates and patterns of land-use change and estimates of baseline emissions. 2) The latest approved version of the methodology or its replacement shall be applied at the time of baseline reassessment. 3) The project description shall be updated at the time of baseline reassessment following the requirements set out in Section 3.8.9(2)(d). 4) Ex-ante baseline projections beyond a 10-year period are not required Note : 4 Brown, S., M. Hall, K. Andrasko, F. Ruiz, W. Marzoli, G. Guerrero, O. Masera, A. Dushku, B. DeJong, and J. Cornell, 2007. Baselines for land-use change in the tropics: application to avoided deforestation projects. Mitigation and Adaptation Strategies for Global Change, 12 (6):1001-1026.	
3.2.8 Where ARR, ALM, IFM or REDD project activities occur on wetlands, the project shall adhere to both the respective project category requirements and the WRC requirements, unless the expected emissions from the soil organic carbon pool or change in the soil organic carbon pool in the project scenario is deemed below *de minimis* or can be conservatively excluded as set out in the VCS Program document *VCS Methodology Requirements*, in which case the project shall not be subject to the WRC requirements.	The validation team has reviewed the land documents and confirmed that the project activity does not happen in wetlands.
Non-Permanence Risk 3.2.9 Projects shall prepare a non-permanence risk report in accordance with the VCS Program document AFOLU Non-Permanence Risk Tool at both validation and verification. In the case of projects that are not validated and verified simultaneously, having their initial risk assessments validated at the time of VCS project validation will assist VCU buyers and sellers by providing a more accurate early indication of the number of VCUs projects are expected to generate. The non-permanence risk report shall be prepared using the VCS Non-Permanence Risk Report Template, which may be included as an annex to the project description or monitoring report, as applicable, or provided as a stand-alone document.	PP has prepared the non-permanence risk report using the valid template v4.0. The validation of the same is detailed in Appendix of this report.
3.2.10 Projects with tree harvesting shall demonstrate that the permanence of their carbon stock is maintained and shall put in place management systems to ensure the carbon against which VCUs are issued is not lost	The validation team has checked the forest management system/harvesting plan and confirmed that carbon against which VCUs may not lost during a final cut with no subsequent

during a final cut with no subsequent replanting or regeneration.	replanting or regeneration.
3.2.11 WRC projects shall demonstrate that the permanence of their soil carbon stock will be maintained. The maximum quantity of GHG emission reductions that may be claimed by the project is limited to the difference between project and baseline scenario after a 100-year time frame, as further described in the VCS Program document *VCS Methodology Requirements*.	This requirement is not applicable for ARR projects.
3.2.12 Buffer credits shall be deposited in the AFOLU pooled buffer account based upon the non-permanence risk report assessed by the validation/verification body(s). Buffer credits are not VCUs and cannot be traded. The full rules and procedures with respect to the deposit of buffer credits are set out in the VCS Program document *Registration and Issuance Process*.	As per the validation of non-permanence risk report, buffer account would be 10%.
3.2.13 Projects shall perform the non-permanence risk analysis at every verification event because the non-permanence risk rating may change. Projects that demonstrate their longevity, sustainability and ability to mitigate risks are eligible for release of buffer credits from the AFOLU pooled buffer account. The full rules and procedures with respect to the release of buffer credits are set out in the VCS Program document *Registration and Issuance Process*.	This is not applicable for validation project.
3.2.14 Assessment of non-permanence risk analyses may be conducted by the same validation/verification body that is conducting validation or verification of the project and at the same time as the validation or verification of the project, as applicable. The rules and requirements for the process of assessment by validation/verification body(s) are set out in Section 4 below.	EPIC has conducted the validation of project and validation of assessment of non-permanence risk analysis at the same time.
3.2.15 Where an event occurs that is likely to qualify as a loss event (see the VCS Program document *Program Definitions* for definition of loss event), the project proponent shall notify Verra within 30 days of discovering the likely loss event. Where VCUs have been previously issued, a loss event report shall be prepared and submitted to the Verra registry, as follows: 1) The loss event report shall be prepared using the *VCS Loss Event Report Template*. It shall include a conservative estimate of the loss of previously verified emission reductions and removals due	This is not applicable for validation project.

to losses in carbon stocks from the project, based on monitoring of the full area affected by the loss event. 2) The loss event report shall be accompanied by a loss event representation signed by the project proponent and representing that the loss estimate is true and accurate in all material respects. The template for the loss event representation is available on the Verra website. 3) The loss event report shall be submitted to the Verra registry within two years of the date of discovery of the loss event. Where a loss event report is not submitted within two years of the date of discovery of the loss event, the project shall no longer be eligible to issue VCUs. 4) The Verra registry shall put buffer credits from the AFOLU pooled buffer account on hold, in an amount equivalent to the estimated loss stated in the loss event report.	
3.2.16 At the verification event subsequent to the loss event, the monitoring report shall restate the loss from the loss event and calculate the net GHG benefit for the monitoring period in accordance with the requirements set out in the methodology applied. In addition, the following applies: 1) Where the net GHG benefit of the project, compared to the baseline, for the monitoring period is negative, taking into account project emissions, removals and leakage, a reversal has occurred (see the VCS Program document *Program Definitions* for definition of reversal) and buffer credits equivalent to the reversal shall be cancelled from the AFOLU pooled buffer account, as follows: a) Where the total reversal is less than the number of credits put on hold after the submission of the loss event report, Verra shall cancel buffer credits equivalent to the reversal. Any remaining buffer credits shall be released from their hold status (though remain in the AFOLU pooled buffer account). b) Where the reversal is greater than stated by the loss event report, the full amount of buffer credits put on hold with respect to the submission of the loss event report shall be cancelled, and additional buffer credits from the AFOLU pooled buffer account shall be cancelled to fully account for the reversal. 2) Where the net GHG benefit for the monitoring period is positive, taking into account project emissions, removals	This is not applicable for validation project.

and leakage (i.e., all losses have been made up over the monitoring period), a reversal has not occurred and buffer credits put on hold after the submission of the loss event report shall be released from their hold status (but shall remain in the AFOLU pooled buffer account).	
3.2.17 At a verification event, where a reversal has occurred, the following applies: 1) Where the reversal is a catastrophic reversal (see the VCS Program document *Program Definitions* for the definition of catastrophic reversal), the following applies: a) The baseline may be reassessed, including any relevant changes to baseline carbon stocks and, where reassessed, shall be validated at the time of the verification event subsequent to the reversal. Note that allowing baseline revisions after catastrophic reversal supersedes any methodological requirements for a fixed baseline. b) The same geographic boundary shall be maintained. The entire project area, including areas degraded or disturbed by the catastrophic event, shall continue to be a part of project monitoring. GHG credits may not be claimed from any increased rate of sequestration from natural regeneration after a catastrophic reversal until the loss from catastrophic reversals is recovered. At the subsequent VCU issuance, GHG credits from the project equal to the additional number of buffer credits cancelled after the reversal from the AFOLU pooled buffer account on behalf of the project (i.e., above what has been previously contributed by the project) shall be deposited in the AFOLU pooled buffer account. For example, if the project previously contributed 100 buffer credits and 150 credits were cancelled from the AFOLU pooled buffer account after a reversal, the project would deposit an additional 50 buffer credits (to replenish the pool at large) in addition to the amount required by the risk analysis at the current verification event. Buffer credits deposited to replenish the pool after a reversal (50 in the example above) shall never be eligible for release back to the project, as set out in Section 3.2.12. In addition, buffer credits shall be deposited in the AFOLU pooled buffer account based upon the non-permanence risk analysis determined in accordance with the VCS Program document *AFOLU Non-Permanence Risk Tool*, as assessed by the validation/verification body(s). 2) Where the reversal is a non-catastrophic reversal (e.g.,	This is not applicable for validation project.

due to poor management, removal of a portion of the project area from participation in the project or over-harvesting), the following applies: a) No further VCUs shall be issued to the project until the deficit is remedied. The deficit is equivalent to the full amount of the reversal, including GHG emissions from losses to project and baseline carbon stocks. b) The same geographic boundary shall be maintained. The entire project area, including areas degraded or disturbed by the non-catastrophic event, shall continue to be a part of project monitoring. Projects may not claim GHG credits from any increased rate of sequestration from natural regeneration after a reversal until the loss from catastrophic reversals is recovered. Note – Notwithstanding the rules set out in (b) above, where a portion of the project area is removed from participation in the project, it is not expected that the project proponent maintain the same geographic boundary of the project, nor is it expected that the area that is removed from the project continue to be monitored.	
3.2.18 As set out in the VCS Program document *Registration and Issuance Process*, where projects fail to submit a verification report within five or ten years from the previous verification event, a percentage of buffer credits is put on hold under the conservative assumption that the carbon benefits represented by buffer credits held in the AFOLU pooled buffer account may have been reversed or lost in the field. Where projects fail to submit a verification report within 15 years from the previous verification event, buffer credits are cancelled under the same assumption. The full rules and requirements with respect to the cancellation and holding of buffer credits are set out in the VCS Program document *Registration and Issuance Process*.	This is not applicable for a validation project.
3.2.19 The remaining balance of buffer credits is cancelled at the end of the project crediting period.	This is not applicable for a validation project.
3.2.20 ARR and IFM projects with harvesting activities shall not be issued GHG credits above the long-term average GHG benefit maintained by the project.	Since this ARR project has harvesting activities (harvesting cycle = 20 years), PP would not claim GHG credits above the long-term average GHG benefit maintained by the project.
3.2.21 Where ARR or IFM projects include harvesting, the loss of carbon due to harvesting shall be included in the quantification of project emissions.	Since this ARR project has harvesting activities (harvesting cycle = 20 years), PP would not claim GHG credits above the long-term

The maximum number of GHG credits available to projects shall not exceed the long-term average GHG benefit.	average GHG benefit maintained by the project.
	The validation of long term average GHG benefit is detailed in Appendix of this report.
The GHG benefit of a project is the difference between the project scenario and the baseline scenario of carbon stocks stored in the selected carbon pools and adjusted for any project emissions of N2O, CH4 and fossil-derived CO2, and leakage emissions.	
The long-term average GHG benefit shall be calculated using the following procedure:	
1) Establish the period over which the long-term average GHG benefit shall be calculated, noting the following: a) For ARR or IFM projects undertaking even-aged management, the time period over which the long-term GHG benefit is calculated shall include at minimum one full harvest/cutting cycle, including the last harvest/cut in the cycle.	
For example, where a project crediting period is 40 years and has a harvest cycle of 12 years, the long-term average GHG benefit will be determined for a period of 48 years.	
b) For ARR projects under conservation easements with no intention to harvest after the project crediting period, or for selectively-cut IFM projects, the time period over which the long-term average is calculated shall be the length of the project crediting period.	
2) Determine the expected total GHG benefit of the project for each year of the established time period.	
For each year, the total GHG benefit is the to-date GHG emission reductions or removals from the project scenario minus baseline scenario.	
3) Sum the total GHG benefit of each year over the established time period.	
4) Calculate the average GHG benefit of the project over the established time period.	
5) Use the following equation to calculate the long-term average GHG benefit:	
Where: LA = The long-term average GHG benefit PE_t = The total to-date GHG emission reductions and removals generated in the project scenario (tCO2e).	
Project scenario emission reductions and removals shall also consider project emissions of CO2, N2O, CH4 and	

leakage. BE$_t$ = The total to-date GHG emission reductions and removals projected for the baseline scenario (tCO2e) t = Year n = Total number of years in the established time period 6) A project may claim GHG credits during each verification event until the long-term average GHG benefit is reached. Once the total number of GHG credits issued has reached this average, the project can no longer issue further GHG credits. The long-term average GHG benefit shall be calculated at each verification event, meaning the long-term average GHG benefit may change over time based on monitored data. For an example of determining the long-term average GHG benefit, see the Verra website. Buffer credits are withheld only when GHG credits are issued. the number of buffer credits to withhold is based on the change in carbon stocks only (not the net GHG benefit), as such the buffer credits will be based on the long-term average change in carbon stock. Use the following equation to calculate the long-term average change in carbon stock. Where: LC = The long-term average change in carbon stock PC$_t$ = The total to-date carbon stock in the project scenario (tCO2e) BC$_t$ = The total to-date carbon stock projected for the baseline scenario (tCO2e) t = Year n = Total number of years in the established time period *Note – The VCS Program guidance document* AFOLU Guidance: Example for Calculating the Long-Term Average Carbon Stock for ARR Projects with Harvesting*, available on the Verra website, provides examples for calculating the long-term average carbon stock for a variety of ARR project scenarios with harvesting. The same examples can be applied to IFM projects with harvesting.*	
3.3 ODS-Specific Matters *Concept* ODS projects may encounter unique circumstances related to project implementation, avoidance of perverse incentives and other matters. This section sets out high-level requirements related to such ODS-specific matters.	This is not applicable for an ARR AFOLU project.

Note that additional ODS-specific requirements are also set out throughout this document.	
Requirements Eligible ODS 3.3.1 ODS residing in stockpiles or ODS recovered directly from any of the products set out in Section 3.3.2 are eligible. The following ODS controlled by the Montreal Protocol for which the IPCC publishes a global warming potential (100-year time horizon) are eligible: 1) Annex A, Group I 2) Annex B, Group I 3) Annex C, Group I	This is not applicable for an ARR AFOLU project.
3.3.2 The destruction of ODS recovered from the following products are eligible: 1) Refrigeration equipment, systems or appliances; 2) Air conditioning equipment, systems or appliances; 3) Fire suppression equipment or systems; and 4) Thermal insulation foams.	This is not applicable for an ARR AFOLU project.
3.3.3 The destruction of ODS recovered from pre-polymers, aerosol products or other products is not eligible.	This is not applicable for an ARR AFOLU project.
ODS Origin 3.3.4 Where ODS is recovered from products that have been imported specifically for their disassembly (i.e., the products have not been collected in the host country), the following shall apply: 1) The products shall not originate from any country in which any law, statute or other regulatory framework requires the recovery and destruction of the relevant ODS from such products. 2) The project proponent shall provide documentary evidence, such as shipping manifests, bills of lading and evidence of collection of the products in the originating country, to demonstrate the origin of such products.	This is not applicable for an ARR AFOLU project.
3.3.5 Documentary evidence shall be provided to verify the origin of all ODS destroyed by the project. Evidence may include, inter alia, shipping manifests, bills of lading, other commercial documentation, and addresses of households, commercial premises and other evidence of collection of the products. Such evidence shall be appropriate to the nature and scale of the project.	This is not applicable for an ARR AFOLU project.
Destruction Technology 3.3.6 The project shall use a destruction technology that meets the screening criteria for destruction technologies set out in the *UNEP April 2002 Report of the Technology and Economic Assessment Panel (TEAP), Volume 3b, Report of the Task Force on Destruction Technologies*5, as may be updated from time to time.	This is not applicable for an ARR AFOLU project.

The report sets out, inter alia, requirements for Destruction and Removal Efficiency (DRE). Note: UNEP, 2002, UNEP April 2002 Report of the Technology and Economic Assessment Panel, Volume 3b, Report of the Task Force on Destruction Technologies. (http://ozone.unep.org/teap/Reports/Other_Task_Force/TEAP02V3b.pdf	
3.3.7 For concentrated sources (e.g., refrigerants), projects shall use a destruction technology with a minimum verified DRE of 99.99 percent.	This is not applicable for an ARR AFOLU project.
3.3.8 For dilute sources (i.e., foams), projects shall use a destruction technology with a minimum verified DRE of 95 percent. In addition, a minimum Recovery and Destruction Efficiency (RDE) of 85 percent shall be achieved. RDE describes the proportion of blowing agent (ODS) remaining in the foam immediately prior to decommissioning that is recovered in the overall end-of-life management step, including ultimate destruction. For a full specification of RDE, see the *UNEP May 2005 Report of the Technology and Economic Assessment Panel, Volume 3, Report of the Task Force on Foam End-of-Life Issues*. *Note – The* May 2005 TEAP report *provides a theoretical model for calculating RDE and methodology elements will need to specify a practical approach for determining RDE, such as those provided in* RAL GZ 728 (Quality Assurance and Test Specifications for the Demanufacture of Refrigeration Equipment, 2007)*, the* WEEE Forum standard (Requirements for the Collection, Transportation, Storage, Handling and Treatment of Household Cooling and Freezing Appliances containing CFC, HCFC or HFC, 2007) *or another appropriate approach.* *Note:* UNEP, 2005, UNEP May 2005 Report of the Technology and Economic Assessment Panel, Volume 3, Report of the Task Force on Foam End-of-Life Issues. (http://ozone.unep.org/teap/Reports/TEAP_Reports/TEAP-May-2005-Vol-2-Forms-End-of-Life.pdf)	This is not applicable for an ARR AFOLU project.

3.4 Project Documentation *Concept* In order to complete the project validation process, project proponents shall prepare a project description, which describes the project's GHG emission reduction or removal activities. In order to complete the project verification process, project proponents shall prepare a monitoring report, which describes the data and information related to the monitoring of GHG emission reductions or removals Requirements Project Description 3.4.1 The project proponent shall use the VCS Project Description Template, an approved combined project description template available on the Verra website or an approved GHG program project description template where the project is registered under an approved GHG program, as appropriate. The project proponent shall adhere to all instructional text within the template.	PP has used VCS PD template v4.0 (latest) and followed the instructions therein.
3.4.2 All information in the project description shall be presumed to be available for public review, though commercially sensitive information may be protected, as set out in the VCS Program document *Registration and Issuance Process*, where it can be demonstrated that such information is commercially sensitive. The validation/verification body shall check that any information designated by the project proponent as commercially sensitive meets the VCS Program definition of commercially sensitive information. Information in the project description related to the determination of the baseline scenario, demonstration of additionality, and estimation and monitoring of GHG emission reductions and removals shall not be considered to be commercially sensitive and shall be provided in the public versions of the project description.	There is no commercially sensitive information. The validation team has reviewed the PP/farmers agreement, farmers land documents etc.
Monitoring Report 3.4.3 The project proponent shall use the *VCS Monitoring Report Template* or an approved combined monitoring report template available on the Verra website, as appropriate, and adhere to all instructional text within the template.	This is validation project. So this is not applicable.
3.4.4 The monitoring period of the monitoring report shall be a distinct time period that does not overlap with previous monitoring periods. Projects shall not be eligible for crediting of GHG emission reductions generated in previous monitoring periods.	This is validation project. So this is not applicable.

In addition, monitoring periods shall be contiguous with no time gaps between monitoring periods.	
3.4.5 Where a monitoring report and associated verification report divide a monitoring period into vintages, separate VCU issuance records in accordance with vintage periods may be issued, as set out in the VCS Program document *Registration and Issuance Process.*	This is validation project. So this is not applicable.
3.5 Project Design *Concept* The VCS Program allows for different approaches to project design. Projects may be designed as a single installation of an activity. Projects may also be designed to include more than one project activity, such as an AFOLU project that includes REDD and ALM components. In addition, projects may be designed to include more than one project activity instance, such as a clean cookstove project that distributes cookstoves to a number of different communities. Finally, projects may be designed as grouped projects, which are projects structured to allow the expansion of a project activity subsequent to project validation. *Note – Project activity and project activity instance both have the specific meanings that are set out in the VCS Program document* Program Definitions.	This project is designed as ARR AFOLU grouped project where more than one project activity instances (151 farmers; 128.6 hectare; 158,900 Mahogany trees) are involved. The validation team has reviewed the project database and accepted the same.
Requirements Multiple Project Activities 3.5.1 Projects may include multiple project activities where the methodology applied to the project allows more than one project activity and/or where projects apply more than one methodology.	The project which involves multiple project instances is developed as grouped project.
3.5.2 Where more than one methodology has been applied to a project with multiple project activities, the following applies: 1) Each project activity shall be specified separately in the project description, referencing the relevant methodology. 2) All criteria and procedures set out in the applied methodologies in relation to applicability conditions, demonstration of additionality, determination of baseline scenario and GHG emission reduction and removal quantification shall be applied separately to each project activity, noting the following: a) A single set of criteria and procedures for the demonstration of additionality may be applied where the applied methodologies reference the same additionality tool and/or procedures, and where separate demonstration of additionality for each project activity is	The project which involves multiple project instances is developed as grouped project. The project has used only one CDM methodology AR-AMS0007 v3.1. The additionality is based on barrier analysis for each project instances/each farmer. The non-permanence risk assessment and buffer withholding determination is done for the grouped project level.

not practicable. For example, separate demonstration of additionality may not be practicable in project activities that are implemented at a single facility and therefore represent a single investment. The onus is upon the project proponent to demonstrate to the validation/verification body that separate demonstration of additionality is not practicable, failing which separate demonstration of additionality shall be provided. Where a methodology specifies requirements for demonstrating additionality in addition to those specified in the referenced additionality tool and/or procedures, such requirements shall be adhered to. b) The criteria and procedures for identifying the baseline scenario may be combined where the relevant methodologies or the referenced additionality tool and/or procedures specify criteria and procedures for combining baseline scenarios. 3) The criteria and procedures relating to all other aspects of the methodologies may be combined. 4) Where AFOLU projects are required to undertake non-permanence risk assessment and buffer withholding determination, this shall be done separately for each project activity. *Note – Where a single methodology is applicable to more than one project activity and where the methodology does not provide clear procedures for the application of more than one project activity, the above requirements shall be adhered to.*	
3.5.3 AFOLU projects that include multiple project activities shall comply with the respective project requirements of each included AFOLU category. For example, projects that combine agroforestry or enrichment planting with community forestry in a single project, where farmers integrate these activities within a single landscape, shall follow an ARR methodology for planting activities and an IFM methodology for community forestry activities (except where the activities have been combined in a single methodology). Similarly, projects that integrate avoided grassland and shrubland conversion and improved grazing practices shall follow an ACoGS methodology for grassland or shrubland protection activities and an ALM methodology for improved grazing practices (except where both activities have been combined into a single methodology).	The project which involves multiple project instances is developed as grouped project. The project activity instances are homogeneous i.e planting of Mahagany tree in a degraded land. The project falls under ARR project. The project has used only one CDM methodology AR-AMS0007 v3.1.

Avoided conversion projects in landscapes that contain both forest and non-forest shall follow a REDD methodology for forested lands and an ACoGS methodology for non-forested lands. For each activity covered by a different methodology, the geographic extent of the area to which the methodology is applied shall be clearly delineated.	
Multiple Instances of Project Activities 3.5.4 Inclusion of further project activity instances subsequent to initial validation of a non-grouped project is not permitted (see Sections 3.5.8 – 3.5.16 for information on grouped projects).	This is not applicable for a grouped project.
3.5.5 The baseline determination and additionality demonstration for all project activity instances shall be combined (e.g., multiple wind turbines shall be assessed in combination rather than individually).	This is not applicable for a grouped project.
3.5.6 Where a project includes multiple project activity instances from multiple project activities, the project activity instances from each project activity shall be assessed in accordance with Sections 3.5.1 – 3.5.3.	This is not applicable for a grouped project.
3.5.7 Non-grouped projects with multiple project activity instances shall not exceed any capacity limits to which a project activity is subject.	This is not applicable for a grouped project.
Grouped Projects 3.5.8 Baseline Scenario and Additionality Grouped projects shall have one or more clearly defined geographic areas within which project activity instances may be developed. Such geographic areas shall be defined using geodetic polygons as set out in Section 3.10 below.	The project activity instances happen in 2 states and 28 districts in the two states. The validation team has reviewed the .kml file and accepted the same.
3.5.9 Determination of baseline scenario and demonstration of additionality are based upon the initial project activity instances. The initial project activity instances are those that are included in the project description at validation and shall include all project activity instances currently implemented on the issue date of the project description. The initial project activity instances may also include any planned instances of the project activity that have been planned and developed to a sufficient level of detail to enable their assessment at validation. Geographic areas with no initial project activity instances shall not be included in the project unless it can be demonstrated that such areas are subject to the same (or at least as conservative) baseline scenario and rationale for the demonstration of additionality as a geographic area that does include initial project activity instances.	The VCS PD contains 151 farmers (initial project instances). However, as per the interview with PP, other project instances are taking place.
3.5.10 As with non-grouped projects, grouped projects may incorporate multiple project activities (see Section	The VCS PD gives the GPS coordinates, village, districts of each farmer lands.

3.5.1 – 3.5.3 for more information on multiple project activities). Where a grouped project includes multiple project activities, the project description shall designate which project activities may occur in each geographic area.	
3.5.11 The baseline scenario for a project activity shall be determined for each designated geographic area, in accordance with the methodology applied to the project. Where a single baseline scenario cannot be determined for a project activity over the entirety of a geographic area, the geographic area shall be redefined or divided such that a single baseline scenario can be determined for the revised geographic area or areas.	A single baseline is defined for the grouped project activity. The baseline is same for the farm lands included in the project. The validation of the baseline is detailed in Appendix of this report.
3.5.12 The additionality of the initial project activity instances shall be demonstrated for each designated geographic area, in accordance with the methodology applied to the project. Where the additionality of the initial project activity instances within a particular geographic area cannot be demonstrated for the entirety of that geographic area, the geographic area shall be redefined or divided such that the additionality of the instances occurring in the revised geographic area or areas can be demonstrated.	Barrier analysis is used to demonstrate additionality for the grouped project. The validation of the additionality is detailed in Appendix of this report.
3.5.13 Where factors relevant to the determination of the baseline scenario or demonstration of additionality require assessment across a given area, the area shall be, at a minimum, the grouped project geographic area. Examples of such factors include, inter alia, common practice; laws, statutes, regulatory frameworks or policies relevant to demonstration of regulatory surplus; determination of regional grid emission factors; and historical deforestation and degradation rates.	The factors (such as Common practice; laws, statutes, regulatory frameworks or policies relevant to demonstration of regulatory surplus; determination of regional grid emission factors; and historical deforestation and degradation rates) relevant to the determination of the baseline and additionality are undertaken at the grouped project level by the PP.
Capacity Limits 3.5.14 Where a capacity limit applies to a project activity included in the project, no project activity instance shall exceed such limit. Further, no single cluster of project activity instances shall exceed the capacity limit, determined as follows: 1) Each project activity instance that exceeds one percent of the capacity limit shall be identified. 2) Such instances shall be divided into clusters, whereby each cluster is comprised of any system of instances such that each instance is within one kilometer of at least one other instance in the cluster. Instances that are not within one kilometer of any other instance shall not be assigned to clusters. 3) None of the clusters shall exceed the capacity limit and no further project activity instances shall be added to the project that would cause any of the clusters to exceed the	Each project instances consists of each farm land.

capacity limit.	
Eligibility Criteria 3.5.15 Grouped projects shall include one or more sets of eligibility criteria for the inclusion of new project activity instances. At least one set of eligibility criteria for the inclusion of new project activity instances shall be provided for each combination of project activity and geographic area specified in the project description. A set of eligibility criteria shall ensure that new project activity instances: 1) Meet the applicability conditions set out in the methodology applied to the project. 2) Use the technologies or measures specified in the project description. 3) Apply the technologies or measures in the same manner as specified in the project description. 4) Are subject to the baseline scenario determined in the project description for the specified project activity and geographic area. 5) Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area. For example, the new project activity instances have financial, technical and/or other parameters (such as the size/scale of the instances) consistent with the initial instances, or face the same investment, technological and/or other barriers as the initial instances. *Note – Where grouped projects include multiple baseline scenarios or demonstrations of additionality, such projects will require at least one set of eligibility criteria for each combination of baseline scenario and demonstration of additionality specified in the project description.*	As per the VCS PD, there is one set of eligibility criteria for the inclusion of new project activity instances. The validation team has checked the criteria and accepted the same as feasible to implement and correct. The new project instances would satisfy the eligibility criteria during the verification before inclusion. The new project instances would meet the applicability conditions set out in the methodology applied to the project; would use the technologies or measures specified in the project description. It would apply the technologies or measures in the same manner as specified in the project description and would subject to the baseline scenario determined in the project description for the specified project activity and geographic area and would have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area. The baseline and additionality demonstrated would be in line with the eligibility criteria as set by the VCS PD.
Inclusion of New Project Activity Instances 3.5.16 Grouped projects provide for the inclusion of new project activity instances subsequent to the initial validation of the project. New project activity instances shall: 1) Occur within one of the designated geographic areas specified in the project description. 2) Comply with at least one complete set of eligibility criteria for the inclusion of new project activity instances. Partial compliance with multiple sets of eligibility criteria is insufficient. 3) Be included in the monitoring report with sufficient technical, financial, geographic and other relevant information to demonstrate compliance with the	The new project instances occur within the geographical area i.e. India only. The VCS PD contains one set of eligibility criteria and the new project instances would satisfy all the criteria for inclusion during verification. The farmers of each new project instance would sign an agreement with the PP before plantation in their farm land. For this AFOLU project, carbon credit starts to accrue from the date of each plantation. The start date of the grouped project is 25th July 2017 (first tree plantation). The start of new project instances would be after 25th July 2017. It is eligible for crediting from the start date of the instance through to the end of the project crediting period only.

applicable set of eligibility criteria and enable sampling by the validation/verification body. 4) Be validated at the time of verification against the applicable set of eligibility criteria. 5) Have evidence of project ownership, in respect of each project activity instance, held by the project proponent from the respective start date of each project activity instance (i.e., the date upon which the project activity instance began reducing or removing GHG emissions). 6) Have a start date that is the same as or later than the grouped project start date. 7) Be eligible for crediting from the start date of the instance through to the end of the project crediting period (only). Note that where a new project activity instance starts in a previous verification period, no credit may be claimed for GHG emission reductions or removals generated during a previous verification period (as set out in Section 3.4.4) and new instances are eligible for crediting from the start of the next verification period. Where inclusion of a new project activity instance necessitates the addition of a new project proponent to the project, such instances shall be included in the grouped project within two years of the project activity instance start date or, where the project activity is an AFOLU activity, within five years of the project activity instance start date. The procedure for adding new project proponents is set out in the VCS Program document Registration and Issuance Process.	The new instances would be included in the AFOLU grouped project within 5 years of its start date.
3.5.17 AFOLU Projects AFOLU non-permanence risk analyses, where required, shall be assessed for each geographic area specified in the project description (for requirements related to geographic areas of grouped projects see the VCS Standard). Where risks are relevant to only a portion of each geographic area, the geographic area shall be further divided such that a single total risk rating can be determined for each geographic area. Where a project is divided into more than one geographic area for the purpose of risk analysis, the project's monitoring and verification reports shall list the total risk rating for each area and the corresponding net change in the project's carbon stocks in the same area, and the risk rating for each area applies only to the GHG	PP has prepared the AFOLU non-permanence risk analysis for the entire grouped project. The validation of the same is detailed in Appendix of this report.

emissions reductions generated by project activity instances within the area.	
3.5.18 Activity-shifting, market leakage and ecological leakage assessments, where required, shall be undertaken as set out in Section 3.14.5 – 3.14.15, and the methodology applied, on the initial group of instances of each project activity and reassessed where new instances of the project activity are included in the project.	Activity-shifting, market leakage and ecological leakage assessments of new project instances would also be assessed at the time of inclusion/verification.
Project Description for Grouped Projects 3.5.19 A grouped project shall be described in a single project description, which shall contain the following (in addition to the content required for non-grouped projects): 1) A delineation of the geographic area(s) within which all project activity instances shall occur. Such area(s) shall be defined by geodetic polygons as set out in Section 3.10 below. 2) One or more determinations of the baseline for the project activity in accordance with the requirements of the methodology applied to the project. 3) One or more demonstrations of additionality for the project activity in accordance with the requirements of the methodology applied to the project. 4) One or more sets of eligibility criteria for the inclusion of new project activity instances at subsequent verification events. 5) A description of the central GHG information system and controls associated with the project and its monitoring. Note – Where the project includes more than one project activity, the above requirements shall be addressed separately for each project activity, except for the delineation of geographic areas and the description of the central GHG information system and controls, which shall be addressed for the project as a whole.	The VCS PD contains delineation of the geographic area (Maharashtra, India and Karnataka, India) within which all project activity instances would occur. The baseline determination and additionality demonstration is as per the applied methodology AR-AMS0007 v3.1. The validation of the same is detailed in Appendix of this report. The VCS PD contains the eligibility criteria for the inclusion of new project activity instances. Hence accepted. PP is maintaining the controlled GHG information system/database which contains the all the necessary details such as farmer name, address, GPS, date of agreement with the PP, land agreement dates, start date of planting etc.
3.6 Ownership 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	Cropcity Agrovet Private Limited is the PP for this project. There are 151 farmers included in the project so far. PP is having an agreement with the farmers by which project ownership lies with the PP and right to claim carbon credit solely lies with the PP only. PP has full and uncontested legal rights over the trees on land; hold the right to implement the project activities, and the carbon user rights. The project implementation is voluntary in nature. There is no national regulation that mandates forestation in the degraded private

definitions of project ownership and program ownership).	lands. The validation team has reviewed the National Forest Policy of India, 1988, Karnataka Forest Rules 1969 and Section 20(2) (Maharashtra) in The Indian Forest Act, 1927 and confirmed that there are no incentives for Mahogoni planation.
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:	
1) Project ownership arising or granted under statute, regulation or decree by a competent authority.	
2) Project ownership arising under law.	
3) Project ownership arising by virtue of a statutory, property or contractual right in the plant, equipment or process that generates GHG emission reductions and/or removals (where the project proponent has not been divested of such project ownership).	
4) Project ownership arising by virtue of a statutory, property or contractual right in the land, vegetation or conservational or management process that generates GHG emission reductions and/or removals (where the project proponent has not been divested of such project ownership).	
5) An enforceable and irrevocable agreement with the holder of the statutory, property or contractual right in the plant, equipment or process that generates GHG emission reductions and/or removals which vests project ownership in the project proponent.	
6) An enforceable and irrevocable agreement with the holder of the statutory, property or contractual right in the land, vegetation or conservational or management process that generates GHG emission reductions or removals which vests project ownership in the project proponent.	
7) Project ownership arising from the implementation or enforcement of laws, statutes or regulatory frameworks that require activities be undertaken or incentivize activities that generate GHG emission reductions or removals.	
Note: Implemented in the context of this paragraph means enacted or introduced, consistent with use of the term under the CDM rules on so-called Type E+ and Type E- policies.	
3.7 Project Start Date Concept The project start date of a non-AFOLU project is the date on which the project began generating GHG emission reductions or removals. The project start date of an AFOLU project is the date on which activities that led to the generation of GHG	There are 151 farmers included in the project so far. The earliest date of plantation is 25th July 2017 (S.No 53; Farmer name= Dattatraya Dnyanoba Sagar; Location = Koral, Osmanabad, Maharashtra). So this is the start date of the project.

emission reductions or removals are implemented (e.g., preparing land for seeding, planting, changing agricultural or forestry practices, rewetting, restoring hydrological functions, or implementing management or protection plans). Projects shall complete validation within specific timeframes from the project start date.	
Requirements 3.7.1 Non-AFOLU Projects Non-AFOLU projects shall complete validation within two years of the project start date. Additional time is granted for non-AFOLU projects to complete validation where they are applying a new VCS methodology. Specifically, projects using a new VCS methodology and completing validation within two years of the approval of the methodology by Verra may complete validation within four years of the project start date.	This is not a non AFOLU project.
3.7.2 Note that new VCS methodology in this context refers to both newly issued VCS methodologies and newly issued VCS revisions to approved GHG program methodologies. The grace period does not apply in relation to any subsequent versions of such new methodologies and new methodology revisions that may be issued.	
AFOLU Projects 3.7.3 AFOLU projects shall complete validation within five years of the project start date	Start date is 25th July 2017. This validation report is dated DD/MM/YYYY. So the validation is completed within 5 years.
ODS Projects 3.7.4 ODS projects shall comply with at least one of the following in relation to project start date: 1) The project start date shall not be before the Montreal Protocol production phase-out deadline (except for critical/essential uses) for the relevant ODS as it applies to the host country and/or any country from which ODS destroyed by the project is imported (as applicable); or 2) The project start date shall not be before the date the host country and/or any country from which ODS destroyed by the project is imported (as applicable) implements the production phase-out, or consumption phase-out where such country does not produce the relevant ODS, of the relevant ODS (critical/essential uses exempted). Such phase-outs shall be implemented in combination with an import ban on the relevant ODS (critical/essential uses exempted). This project start date requirement accounts for	This is not applicable for AFOLU project.

countries that phase-out the relevant ODS in advance of their Montreal Protocol production phase-out deadline. *Note – The project can destroy ODS that has not been phased out under either of the two options in above (e.g., if one ODS has contaminated another), but it shall receive no credit for the destruction of such ODS.* *Note also that the relevant production phase-out deadlines are those of the individual substances and not the substance groups.* *Note – The relevant production phase-out deadlines are those of the individual substances and not the substance groups.*	
3.7.5 Where the project imports ODS, it shall provide documentary evidence, such as shipping manifests and bills of lading, to demonstrate that the ODS originates from a country meeting with the above.	This is not applicable for AFOLU project.
Standardized Methods 3.7.6 Notwithstanding the requirements set out in Sections 3.7.1 – 3.7.5 above, projects applying a standardized method for determining additionality shall initiate the project pipeline listing process set out in the VCS Program document *Registration and Issuance Process* within the project validation timelines set out above. Validation may be completed any time thereafter. For example, a non-AFOLU project applying a standardized method for determining additionality shall initiate the project pipeline listing process within two years of the project start date, and may complete validation any time thereafter	The project has used project method in demonstrating additionality. Hence this requirement is not applicable.
Projects Registered with Other GHG Programs 3.7.7 For projects registered under an approved GHG program which are seeking registration with the VCS Program, further specification with respect to the validation deadline is set out in Sections 3.19.5 and 3.19.6.	The project is not registered under other GHG programs till date.
3.8 Project Crediting Period *Concept* The project crediting period is the time period for which GHG emission reductions or removals generated by the project are eligible for issuance as VCUs. Project crediting periods shall be renewed periodically in order to ensure that changes to a project's baseline scenario and regulatory surplus are taken into consideration throughout the lifetime of the project.	The start date of the project is 25th July 2017. So the credit starts from 25th July 2017. PP has chosen 20 years crediting period.
Requirements Project Crediting Period Length Non-AFOLU Projects 3.8.1 For non-AFOLU projects, the project crediting period shall be either seven years, twice renewable for a	This is not applicable for AFOLU project.

total of 21 years, or ten years fixed.	
AFOLU Projects 3.8.2 For ALM projects focusing exclusively on reducing N2O, CH4 and/or fossil-derived CO2 emissions, the project crediting period shall be either seven years, twice renewable for a total of 21 years, or ten years fixed.	This is not applicable for AFOLU project.
3.8.3 For all other AFOLU projects other than such ALM projects described above, the project crediting period shall be a minimum of 20 years up to a maximum of 100 years, which may be renewed at most four times with a total project crediting period not to exceed 100 years.	As per the VCS PD, the crediting period is 20 years which may be renewed at most four times with a total project crediting period not to exceed 100 years.
3.8.4 AFOLU projects shall have a credible and robust plan for managing and implementing the project over the project crediting period.	The validation team has reviewed the management plan by which PP has a credible and robust plan for managing and implementing the project over the project crediting period of 20 years.
3.8.5 For ARR or IFM extension of rotation age or low-productive to high-productive projects with harvesting, the length of the project crediting period shall be set to include at least one complete harvest/cutting cycle. In the case of selectively cut IFM projects, where trees are individually selected for harvest, the harvest/cutting cycle is the allowable re-entry period into the harvest area as determined by legal and regulatory requirements, and/or common practice.	This is ARR project. The harvesting cycle is 20 years. So the length of project crediting period of 20 years is accepted by the validation team.
3.8.6 The earliest project crediting period start date for AFOLU projects shall be 1 January 2002.	The start date of the project crediting period is 25th July 2017. Hence accepted.
Projects Registered under Other GHG Programs 3.8.7 Projects registered under other GHG programs are not eligible for VCU issuance beyond the end of the total project crediting period under those programs. For example, a CDM project with a seven year twice renewable project crediting period is not eligible for VCU issuance beyond the end of those 21 years. Where projects have been registered under more than one other GHG program, they are not eligible for VCU issuance after the date that is the earliest end date of all applicable project crediting periods. *Note – Since the total project crediting period under the Joint Implementation (JI) program is not defined ex-ante, the total project crediting period shall be deemed as 21 years for non-AFOLU JI projects and as 60 years for AFOLU JI projects.* Note: Consistent with the UNFCCC's other project-based mechanism, CDM.	The project is not registered under other GHG programs till date.
Renewal of Project Crediting Period 3.8.8 Where projects fail to renew the project crediting period, the project crediting period shall end and the project shall be ineligible for further crediting.	This is validation project. Hence this is not applicable.

3.8.9 The following shall apply with respect to the renewal of the project crediting period under the VCS Program: 1) A full reassessment of additionality is not required when renewing the project crediting period. However, regulatory surplus shall be demonstrated in accordance with the requirements set out in the VCS Program rules and the project description shall be updated accordingly. 2) The validity of the original baseline scenario shall be demonstrated, or where invalid a new baseline scenario shall be determined, when renewing the project crediting period, as follows: a) The validity of the original baseline scenario shall be assessed. Such assessment shall include an evaluation of the impact of new relevant national and/or sectoral policies and circumstances on the validity of the baseline scenario. b) Where it is determined that the original baseline scenario is still valid, the GHG emissions associated with the original baseline scenario shall be reassessed using the latest version of the *CDM Tool to assess the validity of the original/current baseline and to update the baseline at the renewal of a crediting period*. c) Where it is determined that the original baseline scenario is no longer valid, the current baseline scenario shall be established in accordance with the VCS Program rules. d) The project description, containing updated information with respect to the baseline, the estimated GHG emission reductions or removals and the monitoring plan, shall be submitted for validation. Such updates shall be based upon the latest approved version of the methodology or its replacement. Where the project does not meet the requirements of the latest approved version of the methodology or its replacement, the project proponent shall select another applicable approved methodology (which may be a new methodology or methodology revision it has had approved via the methodology approval process), or shall apply a methodology deviation (where a methodology deviation is appropriate). Failing this, the project shall not be eligible for renewal of its project crediting period.	This is validation project. Hence this is not applicable.

3) The updated project description shall be validated in accordance with the VCS Program rules. In addition, the project shall be validated against the (current) scope of the VCS. Such validation report shall be issued after the end of the (previous) project crediting period but within two years after the end of the (previous) project crediting period. Additional time is granted for projects to complete such validation where they are switching to a new VCS methodology (*new VCS methodology* in this context has the same meaning as set out in Section 3.7.1) when renewing the project crediting period. Specifically, projects switching to a new VCS methodology and completing such validation within one year of the approval of the methodology by Verra may complete such validation within three years of the end of the (previous) project crediting period.	This is validation project. Hence this is not applicable.
3.9 Project Scale Concept Projects are categorized by size according to their estimated average annual GHG emission reductions or removals. Materiality thresholds differ for projects of different sizes. *Requirements* 3.9.1 Project size categorizations are as follows: 1) *Projects*: Less than or equal to 300,000 tonnes of CO2e per year. 2) *Large projects*: Greater than 300,000 tonnes of CO2e per year. 3.9.2 Materiality requirements for validation and verification differ according to project size, as set out in Section 4.1.8 below.	The emission removal per year is 11,261 tCO2e per year for 151 farmers. Hence this is categorized as "Projects".
3.9.3 Where applying a methodology with scale and/or capacity limits, it shall be demonstrated that the project is not a fragmented part of a larger project or activity that would otherwise exceed such limits. The project shall be considered a fragmented part of a larger project if within one kilometer of the project boundary there exists another project where: 1) The project proponents for both projects are the same. 2) The sectoral scope and project activity for both projects are the same. 3) The other project has been registered under the VCS Program or another GHG program within the previous two years.	This is the grouped project with 151 farmers' land is included in the project. So each land is less than the threshold limit. So the project is not considered a fragmented part of a large scale.

3.10 Project Location *Concept* The project location shall be provided in order to accurately describe project characteristics and to demonstrate a project's conformance with other requirements, such as project ownership and regulatory compliance. Requirements General 3.10.1 Project location shall be specified in the project description as follows: 1) Project location for non-AFOLU projects shall be specified by a single geodetic coordinate. 2) Where there are multiple project activity instances (see Sections 3.5.4 – 3.5.7 for more information on multiple project activities), project location shall be specified according to the following: a) Where it is reasonable to do so, a geodetic coordinate shall be provided for each instance and provided in a KML file; or b) Where there are a large number project activity instances (e.g., cookstoves or energy efficient light bulbs), at least one geodetic coordinate shall be provided, together with sufficient additional geographic information (with respect to the location of the instances) to enable sampling by the validation/verification body. 3) Project location for grouped projects shall be specified using geodetic polygons to delineate the project's geographic area or areas (see Section 3.5.8 for further information on geographic areas for grouped projects) and provided in a KML file.	The project is located in Maharashtra and Karnataka states, India. The validation team has reviewed the .kml file and accepted the same.
AFOLU Projects 3.10.2 The project location for AFOLU projects shall be specified in the project description in terms of its project area. The spatial extent of the project shall be clearly specified to facilitate accurate monitoring, reporting and verification of GHG emission reductions and removals and to demonstrate that the project meets the eligibility criteria of the relevant project category. The description of the project location shall include the following information: 1) Name of the project area (e.g., compartment number, allotment number and local name). 2) Maps of the project area. 3) Geodetic polygons that delineate the geographic area of each AFOLU project activity, provided in a KML file. 4) Total size of the project area. 5) Details of ownership. Where the project area is comprised of multiple	The VCS PD contains name of the farmers (land owners), address, GPS coordinates, land area in acre etc. The validation team has reviewed the land documents and agreement between farmers and PP and accepted the same.

polygons (parcels), the project location details of each polygon/parcel shall be included in the project description.	
3.10.3 The project proponent shall demonstrate control over the entire project area with documentary evidence establishing project ownership, noting the following: 1) For non-grouped projects, the entire project area shall be under the control of the project proponent at the time of validation, or shall come to be under the control of the project proponent by the first verification event. 2) Where the project proponent does not yet have control over the entire area at validation, the entire project area (that shall be specified in accordance with Section 3.10.2) is to be validated as if it were under control and the project is ready to be implemented. 3) Where less than 80 percent of the total proposed area of the project is under current control at validation, the following applies: a) It shall be demonstrated that the result of the additionality test is applicable to the project area at the time of validation and to the entire project area to come under control in the future. b) The monitoring plan shall be designed such that it is flexible enough to deal with changes in the size of the project. c) The project shall be verified within five years of validation. At verification, the size of the project becomes fixed. d) Where the area fixed at verification is smaller than intended at validation, areas that at verification have not come under control of the project shall be considered in the leakage management, mitigation and accounting. This requires the selection, at validation, of a methodology with appropriate leakage methods that may be used in the event the entire area does not come under control of the project.	The VCS PD contains name of the farmers (land owners), address, GPS coordinates, land area in acre etc. The validation team has reviewed the land documents and agreement between farmers and PP and accepted the same. The farmers have control over the land. But the right to claim carbon credit lies with the PP.
3.10.4 WRC projects shall demonstrate that: 1) There is no hydrological connectivity to adjacent (non-project) areas; or 2) It is not possible for hydrologically connected areas to have a negative impact on the hydrology within the project area that could cause a significant increase in GHG emissions; or 3) Where projects are hydrologically connected to adjacent areas that may have a negative impact on the	This is not applicable for AFOLU ARR project.

hydrology within the project area, projects shall demonstrate that such impacts will not result in a significant increase in GHG emissions, as follows:

a) Peatland projects shall establish a buffer zone to ensure that potential negative impacts to the hydrology in the project area, such as causing the water table in the project area to drop or otherwise negatively impacting the hydrology, are mitigated.

The buffer zone may be inside or outside the geographic boundary of the project area.

Where it is outside of the project area, the buffer zone shall be adjacent to the project geographic boundary and binding water management agreements with land holders in the buffer zone shall be in place by the time of the first verification.

The size and shape of the buffer zone shall be sufficient to avoid such negative impacts on the project area, which may be demonstrated through peer reviewed literature or expert judgment.

b) All other wetland projects shall establish a buffer zone as set out in Section 3.10.4(3)(a) above, or implement project activities or establish a mitigation plan to ensure that impacts to the hydrology (e.g., interrupted water or sediment supply) do not result in a significant increase in GHG emissions.

Emphasis shall be placed on hydrological connectivity that is immediately adjacent to the project area.

Coastal wetlands shall consider hydrological connectivity originating from adjacent lands and shall follow the applied methodology with respect to oceanic impacts.

Where a project activity to mitigate impacts from hydrological connectivity causes an increase in GHG emissions in the project area or buffer zone, such emissions shall be included in GHG accounting where above *de minimis*

3.11 Project Boundary *Concept* The project boundary includes the GHG sources, sinks and reservoirs that are relevant to the project and baseline scenarios. The relevant GHG sources, sinks and reservoirs that shall be included or excluded, or are optional, are set out in the methodology(s) applied by the project. *Requirements* 3.11.1 The project boundary shall be described (using diagrams, as required) and GHG sources, sinks and reservoirs shall be identified and assessed in accordance with the methodology applied to the project. The project shall justify not selecting any relevant GHG source, sink and reservoir.	As per the VCS PD, the carbon pools and GHG emission sources as specified by applied CDM methodology AR-AMS0007 v3.1 included are above biomass, below biomass and soil organic carbon. Hence accepted by the validation team.
3.12 Baseline Scenario *Concept* The baseline scenario represents the activities and GHG emissions that would occur in the absence of the project activity. The baseline scenario shall be accurately determined so that an accurate comparison can be made between the GHG emissions that would have occurred under the baseline scenario and the GHG emission reductions and/or removals that were achieved by project activities. *Requirements* 3.12.1 The baseline scenario for the project shall be determined in accordance with the requirements set out in the methodology applied to the project, and the choice of baseline scenario shall be justified.	As per para 14 of the applied methodology and onsite visit, the baseline land use scenario is continuation of pre-project land-use. In the absence of the project activity, the land would remain degraded one. The project areas will not revert to forest without intervention by the PP. there is no useful work activity that was undergoing at the project site before project implementation.
3.12.2 Equivalence in type and level of activity of products or services provided by the project and the baseline scenario shall be demonstrated and, where appropriate, any significant differences between the project and the baseline scenario shall be explained.	The project is expected to remove 11,261 tCO2e per year. In the absence of the project implementation, the equivalent amount of tCO2e per year would not be sequestered.
3.12.3 In developing the baseline scenario, assumptions, values and procedures shall be selected that help ensure that net GHG emission reductions and removals are not overestimated.	The validation team has checked the ER sheet and there is no overestimation of ER.
3.13 Additionality *Concept* A project activity is additional if it can be demonstrated that the activity results in emission reductions or removals that are in excess of what would be achieved under a "business as usual" scenario and the activity would not have occurred in the absence of the incentive provided by the carbon markets. Additionality is an important characteristic of GHG credits, including VCUs, because it indicates that they represent a net environmental benefit and a real reduction of GHG emissions, and can thus be used to offset emissions.	PP has demonstrated the additionality of the project in the VCS PD. The validation opinion of the same is detailed in Appendix of this report.

Requirements 3.13.1 Additionality shall be demonstrated and assessed in accordance with the requirements set out in the methodology applied to the project, noting the following exceptions: 1) Where a VCS module using an activity method (see the *VCS Methodology Requirements* for further information on activity methods) is applicable to the project, additionality may be demonstrated using the module in substitution of the additionality requirements set out in the methodology. For example, if a module uses an activity method (i.e., positive list) to deem a project activity additional, the project proponent does not have to follow the additionality requirements in the methodology applied to the project and may instead demonstrate additionality by demonstrating that it meets the applicability conditions and any other criteria of the activity method. Note that only modules may be used in this way. Where a methodology contains an activity method for additionality, the additionality procedures may not be applied in conjunction with a different methodology. 2) Where the applied methodology was developed under an approved GHG program and uses an activity method or other simplified procedure for demonstrating additionality, the project proponent shall demonstrate to the validation/verification body that the simplified procedure is appropriate to apply to the project considering the project characteristics, including the context in which the project activity takes place. Failing this demonstration, the project proponent shall not use the simplified procedure for demonstrating additionality, and shall instead use an appropriate additionality assessment method in substitution. For example, where a project is developed in the United States and applies a CDM methodology which uses a simplified procedure for demonstrating additionality, the project proponent shall demonstrate to the validation/verification body that the simplified procedure is appropriate to apply given that the simplified procedure was originally developed for application in a developing country context.	PP has demonstrated the additionality of the project in the VCS PD using project method. The validation opinion of the same is detailed in Appendix of this report.
ODS Projects 3.13.2 The project shall not be mandated by any law, statute or other regulatory framework applying in the host country that was implemented on or before 11 November 2001, or the compliance rate of any such law, statute or other regulatory framework during (part of) the project crediting period shall be below 50 percent.	This is not applicable for AFOLU project.
3.14 Quantification of GHG Emission Reductions and	The validation of the quantification of GHG

Removals *Concept* GHG emission reductions and removals achieved by projects are the basis for the volume of VCUs that can be issued. GHG emissions reductions and removals shall be quantified in accordance with the applied methodology(s).	emission removals is detailed in Appendix of this report.
Requirements 3.14.1 GHG emission and/or removals shall be estimated for each GHG source, sink and/or reservoir relevant for the project (including leakage) and the baseline scenarios.	The validation of the quantification of GHG emission removals is detailed in Appendix of this report.
3.14.2 The net GHG emission reductions and removals generated by the project shall be quantified.	The validation of the net quantification of GHG emission removals is detailed in Appendix of this report.
3.14.3 Metric tonnes shall be used as the unit of measure and the quantity of each type of GHG shall be converted to tonnes of CO2e.	Metric tonnes is used as unit of measure.
3.14.3 The six Kyoto Protocol greenhouse gases and ozone-depleting substances shall be converted using 100-year global warming potentials derived from the IPCC's *Fourth Assessment Report*.	GWP of CO2 = 1 and GWP of CH4 = 25 as per IPCC 4th Assessment report.
AFOLU Projects 3.14.5 The potential for leakage shall be identified for AFOLU projects, and projects are encouraged to include leakage management zones as part of the overall project design. Leakage management zones can minimize the displacement of land use activities to areas outside the project area by maintaining the production of goods and services, such as agricultural products, within areas under the control of the project proponent or by addressing the socio-economic factors that drive land use change. Activities to mitigate ecological leakage in WRC projects may include the establishment of a leakage management zone inside the project boundary.	The project is implemented in the degraded land. There is no leakage emission in the project activity as there is no pre-project activity that was displaced by the project implementation. There was no agriculture activity going on at the project activity before the project implementation. People are never displaced due to the project activity. So there is no leakage management zones required for this project.
3.14.6 Activities to mitigate leakage and sustainably reduce deforestation and/or forest or wetland degradation are encouraged and may include the establishment of agricultural intensification practices on non-wetlands, lengthened fallow periods, agroforestry and fast-growing woodlots on degraded land, forest under-story farming, ecotourism and other sustainable livelihood activities, sustainable production of non-timber forest products, and/or sustainable aquaculture. Leakage mitigation activities may be supplemented by providing economic opportunities for local communities that encourage forest or wetland protection, such as employment as protected-area guards, training in sustainable forest use or assisting communities in	The project is implemented in the degraded land. There is no leakage emission in the project activity as there is no pre-project activity that was displaced by the project implementation. There was no agriculture activity going on at the project activity before the project implementation. People are never displaced due to the project activity. So there is no leakage management zones required for this project.

securing markets for sustainable forest products, such as rattan, vanilla, cacao, coffee and natural medicines, or wetland products, such as rattan, fish and shellfish.	
3.14.7 Where projects are required to account for leakage, such leakage evaluation shall be documented in the appropriate section of the project description and/or monitoring report, as applicable.	There is no leakage for this project.
3.14.8 Market leakage assessments shall occur per the requirements set out in the applied methodology(s) at validation and verification.	There is no leakage for this project.
3.14.9 Notwithstanding the requirement set out in Section 3.14.8 above, IFM projects may apply the appropriate market leakage discount factor identified in Table 2 to the net change in carbon stock associated with the activity that reduces timber harvest to determine market leakage. **Table 2: Market Leakage Discount Factors**	There is no leakage for this project.
3.14.10 Leakage occurring outside the host country (international leakage) does not need to be quantified.	There is no leakage for this project.
3.14.11 Projects shall not account for positive leakage (i.e., where GHG emissions decrease or removals increase outside the project area due to project activities).	There is no leakage for this project.
3.14.12 Where the applied methodology(s) does not set out a method to determine whether leakage is *de minimis*, projects may use the process set out in the VCS Program document *VCS Methodology Requirements* or the CDM A/R methodological *Tool for testing significance of GHG Emissions in A/R CDM Project Activities.*	There is no leakage for this project.
3.14.13 Projects may apply optional default leakage deductions at validation under the following circumstances: 1) Where the applied methodology requires the quantification of activity-shifting leakage, projects may apply the optional default activity-shifting leakage deduction of 15 percent to the gross GHG emission reductions and/or removals. 2) Where the applied methodology requires the quantification of market leakage and where a) timber is a significant commodity that is driving deforestation and/or degradation in the baseline scenario and b) the project country is not a leading producer or exporter of forest products as defined by the United Nations Food and Agriculture Organization (FAO), projects may apply the optional default market leakage deduction of 10 percent to the gross GHG emission reductions and/or removals. Note: Defined as contributing to 20 percent or more of baseline emissions. Note: The FAO releases annual listings of countries that	There is no leakage for this project.

are Major Producers of Forest Products (http://www.fao.org/forestry/statistics/80938@180723/en /) and Major Exporters of Forest Products (http://www.fao.org/forestry/statistics/80938@180724/en /).	
3.14.14 Projects shall monitor and calculate leakage, per the applied methodology, for all ex-post accounting (i.e., at each verification), and leakage shall be deducted from the total GHG emission reductions and/or removals of the project. Any leakage shall be subtracted from the number of GHG emission reductions and removals eligible to be issued as VCUs.	There is no leakage for this project.
3.14.15 The number of GHG credits issued to projects is determined by subtracting out the buffer credits from the net GHG emission reductions or removals (including leakage) associated with the project. The buffer credits are calculated by multiplying the non-permanence risk rating (as determined by the *AFOLU Non-Permanence Risk Tool*) times the change in carbon stocks only. The full rules and procedures with respect to assignment of buffer credits are set out in the VCS Program document *Registration and Issuance Process*.	There is no leakage for this project. Buffer credit of 10% based on total risk rating is considered by the PP.
3.15 Monitoring *Concept* The impacts of project activities on relevant emission sources, sinks and reservoirs shall be monitored in order to determine the net GHG benefit. Projects shall be monitored in accordance with the applied methodology(s).	The monitoring is based on the applied methodology AR-AMS0007 v3.1. The validation of monitoring of the ex-post parameters is detailed in Appendix of this report.
Requirements Data and Parameters 3.15.1 Data and parameters used for the quantification of GHG emission reductions and/or removals shall be provided in accordance with the methodology.	The monitoring is based on the applied methodology AR-AMS0007 v3.1. The validation of monitoring of the ex-post parameters is detailed in Appendix of this report.
3.15.2 Quality management procedures to manage data and information shall be applied and established. Where applicable, procedures to account for uncertainty in data and parameters shall be applied in accordance with the requirements set out in the methodology.	The monitoring is based on the applied methodology AR-AMS0007 v3.1. The validation of monitoring of the ex-post parameters is detailed in Appendix of this report.
Monitoring Plan 3.15.3 The project proponent shall establish a GHG information system for obtaining, recording, compiling and analyzing data and information important for quantifying and reporting GHG emissions and/or removals relevant for the project (including leakage) and baseline scenario.	The monitoring is based on the applied methodology AR-AMS0007 v3.1. The validation of monitoring of the ex-post parameters is detailed in Appendix of this report.
3.15.4 A monitoring plan for the project that includes roles and responsibilities shall be established.	The monitoring is based on the applied methodology AR-AMS0007 v3.1. The validation

	of monitoring of the ex-post parameters is detailed in Appendix of this report.
3.15.5 Where measurement and monitoring equipment is used, the project proponent shall ensure the equipment is calibrated according to the equipment's specifications and/or relevant national or international standards.	The monitoring is based on the applied methodology AR-AMS0007 v3.1. The validation of monitoring of the ex-post parameters is detailed in Appendix of this report.
3.16 Safeguards *Concept* Project activities shall not negatively impact the natural environment or local communities. Project proponents shall identify and address any negative environmental and socio-economic impacts of project activities, and shall engage with local stakeholders during the project development and implementation processes.	There is no negative impact on the environment by the project.
Requirements General No Net Harm 3.16.1 The project proponent shall identify potential negative environmental and socio-economic impacts, and shall take steps to mitigate them. Additional certification standards may be applied to demonstrate social and environmental benefits beyond GHG emission reductions or removals. Note that VCUs may be labeled with additional standards and certifications on the Verra registry where both the VCS Program and another standard are applied. The Verra website provides the list of standards that are accepted as VCU labels and the procedure for attaining such VCU labels.	There is no negative impact on the environment by the project.
Local Stakeholder Consultation 3.16.2 The project proponent shall conduct a local stakeholder consultation prior to validation as a way to inform the design of the project and maximize participation from stakeholders. Such consultations allow stakeholders to evaluate impacts, raise concerns about potential negative impacts and provide input on the project design	A formal consultation process with the local stakeholders was carried out on 21st July 2017 to 25th August 2020 in 33 districts in Karnataka and Maharashtra. The identified stakeholders included farmers, communities and its representatives, Government officials, NGOs. All the identified stakeholders were communicated by written invitation before the meeting. There was no negative comment. The validation team has reviewed the local stakeholder consultation report as well. The verification team has interviewed the local stakeholder during the onsite visit and received the positive opinion. The validation team has reviewed the grievance mechanism and communication channel by which farmers and local stakeholders can contact the PP or its representatives easily. The validation started on 12th March 2021 (onsite visit to the project sites).

3.16.3 The project proponent shall establish mechanisms for ongoing communication with local stakeholders to allow stakeholders to raise concerns about potential negative impacts during project implementation.	The validation team has reviewed the grievance mechanism and communication channel by which farmers and local stakeholders can contact the PP or its representatives easily.
3.16.4 The project proponent shall take due account of all and any input received during the local stakeholder consultation and through ongoing communications, which means it will need to either update the project design or justify why updates are not appropriate. The project proponent shall demonstrate to the validation/verification body what action it has taken in respect of the local stakeholder consultation as part of validation, and in respect of ongoing communications as part of each subsequent verification.	There were no negative comments from the local stakeholders. The validation team has reviewed the local stakeholder consultation report as well. The verification team has interviewed the local stakeholder during the onsite visit and received the positive opinion
Public Comment Period 3.16.5 All projects are subject to a 30-day public comment period. The date on which the project is listed on the project pipeline marks the beginning of the project's 30-day public comment period (see the VCS Program document *Registration and Issuance Process* for more information on the VCS project pipeline).	The project was listed on 28th October 2020 to 27th November 2020 (30 days). https://registry.verra.org/app/projectDetail/VCS/2346
3.16.6 Projects shall remain on the project pipeline for the entirety of their 30-day public comment period.	The project was listed on 28th October 2020 to 27th November 2020 (30 days).
3.16.7 Any comments shall be submitted to Verra at secretariat@verra.org and respondents shall provide their name, organization, country and email address. At the end of the public comment period, Verra provides all and any comments received to the project proponent.	There were no comments during public comments.
3.16.8 The project proponent shall take due account of any and all comments received during the consultation, which means it will need to either update the project design or demonstrate the insignificance or irrelevance of the comment. It shall demonstrate to the validation/verification body what action it has taken.	There were no comments during public comments.
AFOLU Projects 3.16.9 Where AFOLU project activities do not impact local stakeholders, projects are not required to meet the requirements set out in Sections 3.16.11– 3.16.18 below. The project proponent shall provide evidence that project activities do not impact local stakeholders at validation and each verification.	The project does not impact the local stakeholders.
3.16.10 Where AFOLU projects complete a validation or verification to the Climate, Community & Biodiversity (CCB) Program at the same time as a VCS Program validation or verification, they are not required to conduct	The project is being applied under CCB program as well.

a separate demonstration of compliance with the requirements set out in this Section 3.16. *Note – Where an AFOLU project has previously certified to the Climate, Community & Biodiversity (CCB) Program, but is completing a VCS Program verification without also completing a CCB Program verification for the same verification period, the project proponent shall demonstrate compliance with the requirements set out in Sections 3.16.11 – 3.16.18 below.*	
Local Stakeholder Identification and Background 3.16.11 The project proponent shall conduct a thorough assessment of the local stakeholders that will be impacted by the project. The project description shall include information on local stakeholders at the start of the project, including: 1) The process(es) used to identify local stakeholders likely impacted by the project and a list of such stakeholders; 2) Identification of any legal or customary tenure/access rights to territories and resources, including collective and/or conflicting rights, held by local stakeholders; 3) A description of the social, economic and cultural diversity within local stakeholder groups and the differences and interactions between the stakeholder groups; 4) Any significant changes in the makeup of local stakeholders over time; 5) The expected changes in well-being and other stakeholder characteristics under the baseline scenario, including changes to ecosystem services identified as important to local stakeholders; 6) The location of communities, local stakeholders and areas outside the project area that are predicted to be impacted by the project; and 7) The location of territories and resources which local stakeholders own or to which they have customary access.	This is not applicable.
Risks to Local Stakeholders 3.16.12 The project proponent shall identify likely natural and human-induced risks to local stakeholder well-being expected during the project lifetime and outline measures needed to mitigate these risks.	This is not applicable.
3.16.13 The project proponent shall identify the risks for local stakeholders to participate in the project, including project design and consultation. Risks should include trade-offs with food security, land loss, loss of yields and climate change adaptation. The project shall be designed and implemented to avoid trade-offs and manage the identified risks to local stakeholders.	This is not applicable.
3.16.14 The project proponent or any other entity involved in project design or implementation shall not be	This is not applicable.

involved in any form of discrimination or sexual harassment.	
3.16.15 The management teams involved in the project shall have expertise and prior experience implementing land management and carbon projects with community engagement at the project scale. Where relevant experience is lacking, the project proponent shall either demonstrate how they have partnered with other organizations to support the project or have a recruitment strategy to fill the identified gaps.	This is not applicable.
Respect for Local Stakeholder Resources 3.16.16 The project proponent shall avoid negative impacts of project implementation and mitigate impacts when unavoidable, including the following: 1) The project proponent shall recognize, respect and support local stakeholders' property rights and where feasible, take measures to help secure rights. The project shall not encroach on private, stakeholder or government property or relocate people off their lands without consent. The project may affect property rights if free, prior and informed consent is obtained from those concerned and a transparent agreement is reached that includes provisions for just and fair compensation. In the event there are any ongoing or unresolved conflicts over property rights, usage or resources, the project shall undertake no activity that could exacerbate the conflict or influence the outcome of an unresolved dispute. 2) To reduce damage to the ecosystems on which the local stakeholders rely: a) The project shall not introduce any invasive species or allow an invasive species to thrive through project implementation. b) The project shall justify the use of non-native species over native species, explaining the possible adverse effects of non-native species. c) The project shall justify the use of fertilizers, chemical pesticides, biological control agents and other inputs used by the project and their possible adverse effects.	This is not applicable.
Communication and Consultation 3.16.17 The project proponent shall take all appropriate measures to communicate and consult with local stakeholders in an ongoing process for the life of the project. The project proponent shall communicate: 1) The project design and implementation, including the results of monitoring. 2) The risks, costs and benefits the project may bring to local stakeholders. 3) All relevant laws and regulations covering workers'	This is not applicable.

rights in the host country. 4) The process of VCS Program validation and verification and the validation/verification body's site visit.	
3.16.18 The project proponent shall develop a grievance redress procedure to address disputes with local stakeholders that may arise during project planning and implementation, including with regard to benefit sharing. The procedure shall include processes for receiving, hearing, responding and attempting to resolve grievances within a reasonable time period, taking into account culturally-appropriate conflict resolution methods. The procedure and documentation of disputes resolved through the procedure shall be made publicly available. The procedure shall have three stages: 1) 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. 2) Any grievances that are not resolved by amicable negotiations shall be referred to mediation by a neutral third party. 3) 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 courts in the relevant jurisdiction, without prejudice to a party's ability to submit the grievance to a competent supranational adjudicatory body, if any.	This is not applicable.
3.16.19 All communication and consultation shall be performed in a culturally appropriate manner, including language and gender sensitivity, directly with local stakeholders or their legitimate representatives when appropriate. The results of implementation shall be provided in a timely manner and consultation shall be performed prior to design decisions or implementation to allow stakeholders adequate time to respond to the proposed design or action.	This is not applicable.
3.17 Methodology Deviations *Concept* Projects may deviate from the procedures set out in methodologies in certain cases, where alternative methods may be more efficient for project-specific circumstances, and where the deviation will achieve the same level of accuracy or is more conservative than what is set out in the methodology.	This is not applicable as there is no methodology deviation.
Requirements *3.17.1* Deviations from the applied methodology are permitted where they represent a deviation from the criteria and procedures relating to monitoring or	This is not applicable as there is no methodology deviation.

measurement set out in the methodology (i.e., deviations are permitted where they relate to data and parameters available at validation, data and parameters monitored, or the monitoring plan).	
3.17.2 Methodology deviations shall not negatively impact the conservativeness of the quantification of GHG emission reductions or removals, except where they result in increased accuracy of such quantification. Deviations relating to any other part of the methodology shall not be permitted.	This is not applicable as there is no methodology deviation.
3.17.3 Methodology deviations shall be permitted at validation or verification and their consequences shall be reported in the validation or verification report, as applicable, and all subsequent verification reports. Methodology deviations are not considered to be precedent setting.	This is not applicable as there is no methodology deviation.
3.18 Project Description Deviations *Concept* Projects may deviate from the validated project description in certain cases in order to accommodate changing circumstances post-validation. Such deviations shall be described and assessed by a validation/verification body during the next project verification.	This is not applicable as there is no project description deviation.
Requirements *3.18.1* Deviations from the project description are permitted at verification.	This is not applicable as there is no project description deviation.
3.18.2 The procedures for documenting a project description deviation depend on whether the deviation impacts the applicability of the methodology, additionality or the appropriateness of the baseline scenario. Interpretation of whether the deviation impacts any of these shall be determined consistent with the *CDM Guidelines on assessment of different types of changes from the project activity as described in the registered PDD,* mutatis mutandis*.* The procedures are as follows: 1) Where the deviation impacts the applicability of the methodology, additionality or the appropriateness of the baseline scenario, the deviation shall be described and justified in a revised version of the project description. This shall include a description of when the changes occurred, the reasons for the changes and how the changes impact the applicability of the methodology, additionality and/or the appropriateness of the baseline scenario. An example of such a deviation is a change in project capacity where a different baseline scenario would be more plausible, the applied methodology would no longer be applicable, or there would be a significant impact on the investment analysis used by the project to	This is not applicable as there is no project description deviation.

demonstrate additionality. Other examples include changes to the project that might have similar impacts such as the addition of new carbon pools or new types of project activities. 2) Where the deviation does not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario, and the project remains in compliance with the applied methodology, the deviation shall be described and justified in the monitoring report. This shall include a description of when the changes occurred and the reasons for the changes. The deviation shall also be described in all subsequent monitoring reports. Examples of such deviations include changes in the procedures for measurement and monitoring, or project design changes that do not have an impact on the applicability of the methodology, additionality or the appropriateness of the baseline scenario. Note that project proponents may apply project description deviations for the purpose of switching to the latest version of the methodology, or switching to a different methodology. For example, a project proponent may want to switch to the latest version of a methodology where such version includes additional types of carbon pools or project activities.	
3.18.3 The deviation shall be assessed by a validation/verification body and the process, findings and conclusions shall be reported in the verification report. The assessment shall determine whether the deviation is appropriately described and justified, and whether the project remains in compliance with the VCS Program rules. The deviation shall also be reported on in all subsequent verification reports. Project description deviations are not considered to be precedent-setting.	This is not applicable as there is no project description deviation.
3.18.4 The validation/verification body assessing the project description deviation shall be accredited for the validation, recognizing that assessment of project description deviations is a validation activity, as further set out in the VCS Program Guide.	This is not applicable as there is no project description deviation.
3.19 Participation under Other GHG Programs *Concept* Projects may be registered under both the VCS Program and either an approved GHG program or a GHG program that is not an approved GHG program.	The project was never applied for other GHG program other than VCS.
Requirements	The project was never applied for other GHG

General 3.19.1 Project proponents shall not claim credit for the same GHG emission reduction or removal under the VCS Program and another GHG program. Projects issuing GHG credits under both the VCS Program and another GHG program shall also comply with the rules and requirements set out in the VCS Program document *Registration and Issuance Process*.	program other than VCS.
3.19.2 Projects registered under other GHG programs are not eligible for VCU issuance beyond the end of the total project crediting period under those programs (see Section 3.8.7 for further information).	The project was never applied for other GHG program other than VCS.
3.19.3 For projects registered under the CDM as a program of activities (PoA), the following applies: 1) Each component project activity (CPA) shall be registered with the VCS Program as a separate project accompanied by its associated program of activities design document. 2) Each such project shall be validated in accordance with Section 3.19.5(1) below. 3) The project start date for such projects is the date on which the first activity under the program of activities began reducing or removing GHG emissions. 4) Validation shall be completed within the relevant project start date deadline, as set out in Section 3.19(in this case, validation refers to validation of the first CPA under the associated PoA).	The project was never applied for other GHG program other than VCS.
AFOLU Projects 3.19.4 In addition to the above, AFOLU projects registered under both the VCS Program and another GHG program shall comply with the following: 1) All and any (VCS) monitoring and verification reports shall state the total amount of credits (GHG credits and, where applicable, buffer credits) issued under the other GHG program. 2) The project shall prepare a non-permanence risk report in accordance with the VCS Program document *AFOLU Non-Permanence Risk Tool* and a validation/verification body shall undertake a full validation of same in accordance with the VCS Program rules. The non-permanence risk analysis shall be based upon the project as a whole, though the buffer withholding shall apply to the net change in carbon stocks for which credits are sought under the VCS Program. 3) Where temporary GHG credits (e.g., tCERs or lCERs) have been issued to the project, VCUs may be issued to the project only in accordance with the rules and requirements set out in the VCS Program document *Registration and Issuance Process*. 4) Where a loss event or a reversal occurs, the project	The project was never applied for other GHG program other than VCS.

shall comply with the rules for reporting a loss event and holding/cancelling credits set out in Section 3.2.15 and the VCS Program document *Registration and Issuance Process*. Such reporting, holding and cancelling shall apply to the proportion of credits (GHG credits and buffer credits) granted to date under the VCS Program. For example, if 50 percent of the total credits (GHG credits and, where applicable, buffer credits) related to the project have been issued under the VCS Program and a loss event results in a reversal of GHG emission reductions or removals achieved, buffer credits would be cancelled to cover 50 percent of the reversal. An example calculation is available on the Verra website.	
Approved GHG Programs 3.19.5 The following applies with respect to projects registered under an approved GHG program which are seeking registration with the VCS Program: 1) For projects registered under the CDM, the cover page and sections 1.1, 1.2, 1.3, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10, 1.12, 1.13, 1.14, 1.15.1, 1.16, 1.17 and 2.6 of the *VCS Project Description Template* shall be completed. A validation/verification body shall undertake a validation of same, which shall be accompanied by a validation representation, to provide a gap validation for the project's compliance with the VCS Program rules. 2) For projects registered under the JI program, a new *VCS Project Description Template* shall be completed (applying a methodology eligible under the VCS Program). A validation/verification body shall undertake a full validation of same in accordance with the VCS Program rules. The validation report shall be accompanied by a validation representation. 3) For projects registered under the Climate Action Reserve, the cover page and sections 1.1, 1.2, 1.3, 1.5, 1.6, 1.7, 1.8, 1.9, 1.10, 1.12, 1.13, 1.15.1, 1.16, 1.17, 2.1, 2.2, 2.3, 2.4 and 3.6 of the *VCS Project Description Template* shall be completed. A validation/verification body shall undertake a validation of same, which shall be accompanied by a validation representation, to provide a gap validation for the project's compliance with VCS Program rules.	The project was never applied for other GHG program other than VCS.

4) The approved GHG program validation (or verification, where the approved GHG program does not have a validation step) or VCS validation shall be completed within the relevant validation deadline as set out in Section 3.7. Validation (or verification) is deemed to have been completed when the validation (or verification) report that is submitted to the relevant program to request registration has been issued.	
Other GHG Programs 3.19.6 Projects registered under a GHG program that is not an approved GHG program may also register with the VCS Program where a validation or verification report has been issued under such program (by an entity approved under the program to issue such reports). For such projects, the following applies: 1) The project start date shall be on or after 19 November 2007. 2) A new *VCS Project Description Template* shall be completed (using a methodology eligible under the VCS Program) and a validation/verification body shall undertake a full validation of same in accordance with the VCS Program rules. The validation report shall be accompanied by a validation representation. 3) The validation or verification that is submitted to request registration under the other GHG program shall be completed within the relevant validation deadline set out in Section 3.7. Validation or verification is deemed to have been completed when the validation or verification report that is submitted to the other GHG program to request registration has been issued.	The project was never applied for other GHG program other than VCS.
Projects Rejected by Other GHG Programs 3.19.7 Projects rejected by other GHG programs due to procedural or eligibility requirements can be considered under the VCS Program, but the following conditions shall be met: 1) The project description (where the other GHG program has rejected the project before VCS validation) or monitoring report (where the other GHG program has rejected the project after VCS validation) shall clearly state all GHG programs to which the project has applied for registration and the reason(s) for rejection. Such information shall not be deemed as commercially sensitive information. 2) The validation/verification body shall be provided with the rejection document(s), including any additional	The project was never rejected under other GHG program. This is not applicable.

explanations. 3) The project shall be validated against the VCS Program rules. For projects where the other GHG program has rejected the project after VCS validation, this means a complete revalidation of the project against the VCS Program rules.	
3.20 Other Forms of Credit *Concept* In order to maintain atmospheric integrity, GHG emission reductions/removals that are issued as VCUs cannot also be issued as other types of GHG credits or claimed as other forms of environmental credit. Project proponents shall demonstrate that project emission reductions or removals are not also used under emission trading programs, other mechanisms that include GHG allowance trading, or as other forms of environmental credit.	The project is never intended to apply in other GHG program.
Requirements Emission Trading Programs and Other Binding Limits 3.20.1 Where projects reduce GHG emissions from activities that are included in an emissions trading program or any other mechanism that includes GHG allowance trading, evidence shall be provided that the GHG emission reductions or removals generated by the project have not and will not be otherwise counted or used under the program or mechanism. Such evidence may include: 1) A letter from the program operator, designated national authority or other relevant regulatory authority that emissions allowances (or other GHG credits used in the program) equivalent to the reductions or removals generated by the project have been cancelled from the program or national cap, as applicable. 2) Evidence of the purchase and cancellation of GHG allowances equivalent to the GHG emissions reductions or removals generated by the project related to the program or national cap. 3) Evidence from the program operator, designated national authority or other relevant regulatory authority stating that the specific GHG emission reductions or removals generated by the project or type of project are not within the scope of the program or national cap.	The project is never intended to apply in other GHG program or other emission trading program.
Other Forms of Environmental Credit 3.20.2 Projects may generate other forms of GHG-related environmental credits, such as renewable energy certificates (RECs), though GHG emission reductions and removals presented for VCU issuance shall not also be recognized as another form of GHG-related environmental credit.	The project is never intended to apply in other GHG program or other emission trading program.

The requirements set out in Sections 3.20.2 and 3.20.3 below assist Verra in confirming that this requirement has been met at the point of the issuance request (i.e., Verra uses the information disclosed in the project documents to perform its checks). Therefore, project proponents interested in issuing (sequentially) both VCUs and another GHG-related environmental credit should consider which periods of time they wish to issue one credit or the other. Project proponents should also investigate whether such other GHG-related environmental credits can be cancelled from the relevant program, in case such credits have already been issued for periods where the project proponent wishes to issue VCUs. Note that additional requirements regarding evidence that no double issuance has occurred are set out in the VCS Program document *Registration and Issuance Process.*	
3.20.3 Where projects have sought or received another form of GHG-related environmental credit, the following information shall be provided to the validation/verification body: 1) Name and contact information of the relevant environmental credit program. 2) Details of the project as registered under the environmental credit program (e.g., project title and identification number as listed under the program). 3) Monitoring periods for which GHG-related environmental credits were sought or received under the environmental credit program. 4) Details of all GHG-related environmental credits sought or received under the environmental credit program (e.g., volumes and serial numbers).	The project is never intended to apply in other GHG program or other emission trading program.
3.20.4 Where projects are eligible to participate under one or more programs to create another form of GHG-related environmental credit, but are not currently doing so, a list of such programs shall be provided to the validation/verification body. *Note – The requirements set out in Section 3.20.3* above and this Section *3.20.4 do not apply to non-GHG related environmental credits, such as water or biodiversity credits.*	The project is never intended to apply in other GHG program or other emission trading program.
3.21 Records and Information *Concept* The project proponent shall make relevant information available to the validation/verification body during validation and each verification and retain documents and records related to the project for future reference.	PP has sent all the necessary documents for completion of this validation.
Requirements Records Relating to the Project 3.21.1 The project proponent shall ensure that all	PP has sent all the necessary documents for completion of this validation. As per the VCS PD, the supporting documents and records are

documents and records are kept in a secure and retrievable manner for at least two years after the end of the project crediting period.	kept in a secure and retrievable manner for at least two years after the end of the project crediting period.
Information for the Validation/Verification Body 3.21.2 For validation, the project proponent shall make available to the validation/verification body the project description, evidence of project ownership and any requested supporting information and data needed to support statements and data in the project description and evidence of project ownership.	PP has sent all the necessary documents for completion of this validation.
3.21.3 For verification, the project proponent shall make available to the validation/verification body the project description, validation report, monitoring report applicable to the monitoring period and any requested supporting information and data needed to evidence statements and data in the monitoring report.	This is not applicable.
4 VALIDATION AND VERIFICATION REQUIREMENTS This section sets out the rules and requirements for validation and verification of projects under the VCS Program. Validation/verification bodies must assess projects' compliance with VCS Program rules and requirements and the applied methodology(s) in accordance with the sections below. Validation/verification bodies must be approved under the VCS Program, and meet the eligibility criteria set out in the *VCS Program Guide*.	The validation team has assessed projects' compliance with VCS Program rules and requirements and the applied methodology. The project falls under sectoral scope 14- Agriculture, Forest, Land Use. EPIC (VVB ID: 048) is VCS accredited for validation of all 15 sectoral scopes including scope 14- Agriculture, Forest, Land Use since 1st November 2013. https://verra.org/project/epic-sustainability-services-pvt-ltd/
4.1 Introduction and General Requirements *Concept* Validation is the independent assessment of the project by a validation/verification body that determines whether the project complies with the VCS Program rules. Verification is the periodic ex-post independent assessment by a validation/verification body of the GHG emission reductions and removals that have occurred as a result of the project during the monitoring period, conducted in accordance with the VCS Program rules. *Requirements* General 4.1.1 Validation and verification is a risk-based process and shall be carried out in conformance with *ISO 14064-3:2006* and *ISO 14065:2013*. Additional requirements with respect to validation and verification are set out in this Section 4 and shall be adhered to.	The Project Description was reviewed against VCS standard and the VCS program guidelines and the applied CDM methodologies. EPIC has performed the validation based on a risk based approach focusing mainly on the significant risks to meet the qualification criteria and the ability to generate VCUs. The work carried out by EPIC is free from any conflict of interest.
4.1.2 The validation/verification body shall select samples of data and information to be validated or verified to provide a reasonable level of assurance and to meet the materiality requirements of the specific project.	In line with VCS standard v4.0 requirements and as per ISO 14064-3:2006 Para A.2.3.2, a reasonable level of assurance has been followed for the validation of the project. Based on the desired level of accuracy EPIC has

	established an internal quality control process and assures that the information given in the initial PD is materially correct and is a fair representation of the of the actual project details, and is prepared in accordance with the VCS requirements and the applied CDM methodology for information pertaining to additionality, GHG quantification, proposed monitoring and reporting
4.1.3 The project shall be validated and GHG emission reductions or removals verified by a validation/verification body that meets with the eligibility requirements set out in the *VCS Program Guide*.	EPIC (VVB ID: 048) is VCS accredited for validation of all 15 sectoral scopes including scope 14- Agriculture, Forest, Land Use since 1st November 2013.
4.1.4 Validation and verification of the project may be undertaken by the same validation/verification body, noting the rules on rotation of validation/verification bodies set out in Section 4.1.20 below. Validation may occur before the first verification or at the same time as the first verification.	This is validation project. So EPIC is eligible to conduct validation of this project.
4.1.5 The project shall be listed on the project pipeline before the opening meeting between the validation/verification body and the project proponent (such opening meeting representing the beginning of the validation process). The validation/verification body is responsible for checking that the project is listed on the project pipeline and shall not conduct the opening meeting or otherwise begin validation until such time as the project is listed.	The project was listed on 28th October 2020 to 27th November 2020 (30 days). The onsite visit opening meeting between PP and validation team was conducted on 12th March 2021.
4.1.6 Where the project applies a methodology from an approved GHG program that does not have an independent validation step, the VCS Program rules still require validation of the project.	This is not applicable as applied methodology requires independent validation step.
4.1.7 Validation/verification bodies are expected to follow the guidance provided in the *VCS Validation and Verification Manual* when validating or verifying projects and conducting methodology assessments under the VCS Program.	The validation opinion of VCS Validation and Verification Manual is detailed in Appendix of this report.
Validation and Verification Process 4.1.8 In addition to the requirements set out in *ISO 14064-3:2006*, the following shall apply: 1) The level of assurance shall be reasonable, with respect to material errors, omissions and misrepresentations, for both validation and verification. 2) The criteria for validation shall be the *VCS Version 4*, or approved GHG program where the validation is performed under an approved GHG program (as in cases of participation under the VCS Program and an approved GHG program). The criteria for verification shall be the *VCS Version 4* (regardless of the VCS version or GHG program under which the project was validated).	In line with VCS standard v4.0 requirements and as per ISO 14064-3:2006 Para A.2.3.2, a reasonable level of assurance has been followed for the validation of the project. Based on the desired level of accuracy EPIC has established an internal quality control process and assures that the information given in the initial PD is materially correct and is a fair representation of the of the actual project details, and is prepared in accordance with the VCS requirements and the applied CDM methodology for information pertaining to additionality, GHG quantification, proposed monitoring and reporting. For category 'projects', the threshold for materiality with respect to the aggregate of errors, omissions and misrepresentations relative to the total

This means the validation or verification shall ensure conformance of the project with the VCS Program rules, or rules and requirements of the approved GHG program, as applicable. 3) The objective of validation or verification shall be in conformance with the VCS Program rules and the methodology applied to the project. 4) 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 shall be five percent for projects and one percent for large projects.	reported GHG emission reductions and/or removals is 5%. However, there is no materiality error in the project.
4.1.9 Where the project does not fully comply with the methodology, the validation/verification body shall determine whether this represents a methodology deviation or a methodology revision (in accordance with the specifications for each), and the case shall be handled accordingly.	There is no methodology deviation or methodology revision.
4.1.10 Where the project applies a revision to an approved GHG program methodology and the version of the (underlying) methodology referenced by the methodology revision is no longer current, the validation/verification body shall determine whether material changes have occurred to the underlying methodology that affect the integrity of the methodology revision. Where such material changes have occurred, the project shall not be approved.	There is no methodology deviation or methodology revision.
4.1.11 Where the project does not meet the criteria for validation or verification, the validation/verification body shall produce a negative validation conclusion and provide the validation or verification report and project description, or monitoring report, to Verra. The project shall be ineligible for registration until such time as corrective action is taken and the (same) validation/verification body has provided a positive validation or verification.	The validation team has provided positive validation opinion on the project.
Competence 4.1.12 The validation/verification body and validation and verification team shall meet the competence requirements set out in *ISO 14065:2013*, mutatis mutandis.	The validation team and technical reviewer team is fully competent in validating the project. The team is evaluated for competency for scope 14 by EPIC accreditation procedures.
Validation and Verification Reporting 4.1.13 The validation report describes the validation process, any findings raised during validation and their resolutions, and the conclusions reached by the validation/verification body. The validation/verification body shall use the *VCS Validation Report Template,* an approved combined validation report template available on the Verra	The validation team has raised XX CARs, YY CLs. Refer Appendix 1 of this report for resolution. The validation team has used validation report template v4.0. https://verra.org/wp-content/uploads/2019/09/VCS-Validation-Report-Template-v4.0.docx

website, or an approved GHG program validation report template where the project is registered under an approved GHG program, as appropriate, and adhere to all instructional text within the template. The validation report shall be accompanied by a validation representation, which shall be prepared using the *VCS Validation Deed of Representation Template*.	The validation team has prepared validation representation using VCS Validation Deed of Representation Template v4.1 https://verra.org/wp-content/uploads/2020/04/VCS-Validation-Representation-v4.1.docx
4.1.14 The verification report describes the verification process, any findings raised during verification and their resolutions, and the conclusions reached by the validation/verification body. The validation/verification body shall use the *VCS Verification Report Template* or an approved combined verification report template available on the Verra website, and adhere to all instructional text within the template. The verification report shall be accompanied by a verification representation, which shall be prepared using the *VCS Verification Deed of Representation Template*.	This is not applicable for a validation project.
4.1.15 Where a monitoring report and associated verification report divide a verification period into vintages, separate VCU issuance records in accordance with vintage periods may be issued, as set out in the VCS Program document *Registration and Issuance Process*.	This is not applicable for a validation project.
Validation and Verification Statement 4.1.16 The validation report and the verification report shall contain a validation statement and a verification statement, respectively.	This validation report contains validation statement.
4.1.17 Validation and verification statements shall: 1) Describe the level of assurance of the validation or verification. 2) Describe the objectives, scope and criteria of the validation or verification. 3) Describe whether the data and information supporting the GHG assertion were hypothetical, projected and/or historical in nature 4) Include the validation/verification body's conclusion on the GHG assertion, including any qualifications or limitations. 5) For AFOLU projects, state the version number of the non-permanence risk report or market leakage evaluation documentation upon which the statement is based.	This validation statement contains level of assurance, objectives, scope and criteria information on whether the data and information supporting the GHG assertion were hypothetical, projected and/or historical in nature validation statement, validation team conclusion on the GHG assertion, information on non-permanence risk report upon which the validation statement is based.
4.1.18 The verification statement shall state the volume of GHG emission reductions or removals generated during the monitoring period that have been verified. For AFOLU projects, the verification statement shall also include the non-permanence risk rating, leakage emissions and number of GHG emission reductions or removals eligible to be issued as VCUs.	This is not applicable for validation project.

Records of Validation and Verification 4.1.19 The validation/verification body shall keep all documents and records in a secure and retrievable manner for at least two years after the end of the project crediting period, even where they do not conduct verification for the whole project crediting period.	
Rotation of Validation/Verification Bodies 4.1.20 Rotation of validation/verification bodies is required in respect of validation and verification, as follows: 1) Validation (including project crediting period renewal validation) and the first verification of a project (in a given project crediting period) may be undertaken by the same validation/verification body. However, the subsequent verification shall be undertaken by a different validation/verification body. For example, if validation and verification were undertaken at the same time, the subsequent verification would have to be undertaken by a different validation/verification body. If validation were undertaken first (i.e., separately), the first verification could be undertaken by the same validation/verification body, but the subsequent verification would have to be undertaken by a different validation/verification body. *Note – The gap validation of a project registered under an approved GHG program may be disregarded when assessing adherence to these requirements.* 2) A validation/verification body may not verify more than six consecutive years of a project's GHG emission reductions or removals. The validation/verification body may undertake further verification for the project only when at least three years of the project's GHG emission reductions or removals have been verified by a different validation/verification body. Additionally, where a validation/verification body verifies the final six consecutive years of a project crediting period, the project crediting period renewal validation shall be undertaken by a different validation/verification body. Notwithstanding these rules, where AFOLU projects have verification periods longer than six years, a validation/verification body is permitted to verify more than six consecutive years of a project's GHG emission reductions or removals, and the subsequent verification shall be undertaken by a different validation/verification body.	This is validation project. So this is not applicable.

Note – Validations and verifications performed under other GHG programs shall be counted when assessing adherence to these requirements.	
Validation and Verification Requirements for Grouped Projects 4.1.21 Validation and verification of grouped projects shall assess conformance of the project with the requirements for grouped projects set out in the VCS Program rules.	This is already validated in previous sections.
4.1.22 New project activity instances shall be validated, based on the information reported in the monitoring report, against the applicable set of eligibility criteria. The validation/verification body shall specify which instances meet the eligibility criteria for inclusion in the project. Such validation may be reported in the verification report or a separate validation report.	This is already validated in previous sections.
4.1.23 Where, due to the number of project activity instances, it is unreasonable to undertake an individual assessment of each initial or new instance, the validation/verification body shall document and explain the sampling methods employed for the validation of such instances. Such sampling methods shall be statistically sound. The number of instances included in the project, eligible for monitoring and generation of VCUs shall be proportional to the percentage of sampled instances found to be in compliance by the validation/verification body.	This is already validated in previous sections. The validation team has reviewed the all the documents for all the farmers necessary for validation.
4.1.24 The verification report for grouped projects shall document and explain the sampling methods employed by the validation/verification body for the verification of GHG emission reductions or removals generated by the project. Such methods shall be statistically sound. Any subsequent changes to the sampling method(s) required as a result of the verification findings shall be documented.	This is not applicable.
Non-Permanence Risk Analysis and Market Leakage Evaluations for AFOLU Projects 4.1.25 Non-Permanence risk analysis and market leakage evaluations shall be assessed by the validation/verification body in accordance with the VCS Program rules.	The validation of Non-Permanence risk analysis is detailed in Appendix of this report.
4.1.26 The validation/verification body shall assess the risk analysis carried out by the project proponent in accordance with the VCS Program document A*FOLU Non-Permanence Risk Tool*.	The validation of Non-Permanence risk analysis is detailed in Appendix of this report.

The project proponent shall respond to all and any of the validation/verification body's findings. As a result of any such findings, the project proponent shall amend the documentation as necessary and update the risk rating accordingly.	
APPENDIX 1 ELIGIBLE AFOLU PROJECT CATEGORIES This appendix defines the types of activities that are included within each AFOLU project category, and is intended to aid project proponents in determining which type of methodology may be applicable to their AFOLU project activity(s). As set out in Section 3.2 above, AFOLU projects must apply a methodology eligible under the VCS Program. Additional information about the eligible activities and specific GHG sources, sinks and reservoirs that must be included in methodologies developed under the VCS Program for each eligible AFOLU project category is available in the VCS Program document *VCS Methodology Requirements*.	This is AFOLU project and is applying CDM methodology AR-AMS0007 v3.1. The validation of the project boundary is detailed in previous sections.
Afforestation, Reforestation and Revegetation (ARR) A1.1 Eligible ARR activities are those that increase carbon sequestration and/or reduce GHG emissions by establishing, increasing or restoring vegetative cover (forest or non-forest) through the planting, sowing or human-assisted natural regeneration of woody vegetation. Eligible ARR projects may include timber harvesting in their management plan. The project area shall not be cleared of native ecosystems within the 10 year period prior to the project start date, as set out in Section 3.2.4. *Note – Activities which improve forest management practices such as enrichment planting and liberation thinning are categorized as IFM project activities.*	This is ARR project in which Mahogany is planted in the degraded private lands. It removes 11,261 tCO2e per year. The project includes timber harvesting. The harvesting cycle being 20 years. The project area is not cleared of native ecosystems within the 10 year period prior to the project start date. Prior to the plantation, land was not used for any agriculture activities. People are not displaced.
Agricultural Land Management (ALM) A1.2 Eligible ALM activities are those that reduce net GHG emissions on croplands and grasslands by increasing carbon stocks in soils and woody biomass and/or decreasing CO2, N2O and/or CH4 emissions from soils. The project area shall not be cleared of native ecosystems within the 10-year period prior to the project start date. Eligible ALM activities include: 1) Improved Cropland Management (ICM): This category includes practices that demonstrably reduce net GHG	This is not applicable.

emissions of cropland systems by increasing soil carbon stocks, reducing soil N2O emissions, and/or reducing CH4 emissions. 2) Improved Grassland Management (IGM): This category includes practices that demonstrably reduce net GHG emissions of grassland ecosystems by increasing soil carbon stocks, reducing N2O emissions and/or reducing CH4 emissions. 3) Cropland and Grassland Land-use Conversions (CGLC): This category includes practices that convert cropland to grassland or grassland to cropland and reduce net GHG emissions by increasing carbon stocks, reducing N2O emissions, and/or reducing CH4 emissions. *Note – Project activities relating to manure management are eligible under sectoral scope 15 (livestock, enteric fermentation, and manure management), not sectoral scope 14 (AFOLU).*	
Improved Forest Management (IFM) A1.3 Eligible IFM activities are those that increase carbon sequestration and/or reduce GHG emissions on forest lands managed for wood products such as sawtimber, pulpwood and fuelwood by increasing biomass carbon stocks through improving forest management practices. The baseline and project scenarios for the project area shall qualify as forests remaining as forests, such as set out in the *IPCC 2006 Guidelines on National GHG Inventories*, and the project area shall be designated, sanctioned or approved for wood product management by a national or local regulatory body (e.g., as logging concessions or plantations).	This is not applicable.
A1.4 Various sanctioned forest management activities may be changed to increase carbon stocks and/or reduce emissions, but only a subset of these activities make a measurable difference to the long-term increase in net GHG emissions compared to the baseline scenario. Eligible IFM activities include: 1) Reduced Impact Logging (RIL): This category includes practices that reduce net GHG emissions by switching from conventional logging to RIL during timber harvesting. 2) Logged to Protected Forest (LtPF): This category includes practices that reduce net GHG emissions by converting logged forests to protected forests. By eliminating harvesting for timber, biomass carbon stocks are protected and can increase as the forest re-grows and/or continues to grow.	This is not applicable.

Harvesting of trees to advance conservation purposes (e.g., the removal of diseased trees) may continue in the project scenario. 3) Extended Rotation Age / Cutting Cycle (ERA): This category includes practices that reduce net GHG emissions of evenly aged managed forests by extending the rotation age or cutting cycle and increasing carbon stocks. 4) Low-Productive to High-Productive Forest (LtHP): This category includes practices that increase carbon sequestration by converting low-productivity forests to high-productivity forests. Note - Activities that reduce GHG emissions from unsanctioned forest degradation (e.g., illegal logging) are considered REDD activities. Projects focusing solely on the reduction of forest fires are not eligible under IFM. Activities that degrade wetlands to increase forest production are not eligible.	
Reduced Emissions from Deforestation and Degradation (REDD) A1.5 Eligible REDD activities are those that reduce net GHG emissions by reducing deforestation and/or degradation of forests. Deforestation is the direct, human-induced conversion of forest land to non-forest land. Degradation is the persistent reduction of canopy cover and/or carbon stocks in a forest due to human activities such as animal grazing, fuelwood extraction, timber removal or other such activities, but which does not result in the conversion of forest to non- forest land (which would be classified as deforestation), and qualifies as *forests remaining as forests*, such as set out under the *IPCC 2003 Good Practice Guidance*. The project area shall meet an internationally accepted definition of forest, such as those based on UNFCCC host-country thresholds or FAO definitions, and shall qualify as forest for a minimum of 10 years before the project start date. The definition of forest may include mature forests, secondary forests, and degraded forests. Under the VCS Program, secondary forests are considered to be forests that have been cleared and have recovered naturally and that are at least 10-years-old and meet the lower bound of the forest threshold parameters at the start of the project.	This is not applicable.

Forested wetlands, such as floodplain forests, peatland forests and mangrove forests, are also eligible provided they meet the forest definition requirements mentioned above.	
A1.6 Activities covered under the REDD project category are those that are designed to stop planned (designated and sanctioned) deforestation or unplanned (unsanctioned) deforestation and/or degradation. Avoided planned degradation is classified as IFM.	This is not applicable.
A1.7 Activities that stop unsanctioned deforestation and/or illegal degradation (such as removal of fuelwood or timber extracted by non-concessionaires) on lands that are legally sanctioned for timber production are eligible as REDD activities.

However, activities that reduce or stop logging only, followed by protection, on forest lands legally designated or sanctioned for forestry activities are included within IFM.

Projects that include both avoided unplanned deforestation and/or degradation as well as stopping sanctioned logging activities, shall follow the REDD guidelines for the unplanned deforestation and/or degradation and the IFM guidelines for the sanctioned logging activities, and shall follow the requirements set out in Section 3.5.2. | This is not applicable. |
| A1.8 Eligible REDD activities include:
1) Avoiding Planned Deforestation and/or Degradation (APDD): This category includes activities that reduce net GHG emissions by stopping or reducing deforestation or degradation on forest lands that are legally authorized and documented for conversion.

2) Avoiding Unplanned Deforestation and/or Degradation (AUDD): This category includes activities that reduce net GHG emissions by stopping deforestation and/or degradation of degraded to mature forests that would have occurred in any forest configuration | This is not applicable. |
| Avoided Conversion of Grasslands and Shrublands (ACoGS)
A1.9 Eligible ACoGS activities are those that reduce net GHG emissions by reducing the conversion of grassland and shrubland ecosystems to other land uses with lower carbon densities.

Eligible avoided conversion activities include avoiding, at a minimum, the removal/replacement of vegetation and may also include avoiding soil disturbance. | This is not applicable. |
| A1.10 The project area shall be native grasslands (including savanna) and/or shrublands (including chaparral).

Non-forested wetlands, including peatlands, are not | This is not applicable. |

eligible under ACoGS and are covered under other AFOLU project categories.	
A1.11 Activities covered under the ACoGS project category are those that are designed to stop planned (designated and sanctioned) conversion or unplanned (unsanctioned) conversion on public or private lands. This category type only includes avoided conversion of non-forested lands, noting that other management activities on non-forested land may qualify under ALM or ARR project categories.	This is not applicable.
A1.12 Eligible ACoGS activities include: 1) Avoiding Planned Conversion (APC): This category includes activities that reduce net GHG emissions by stopping conversion of grasslands or shrublands that are legally authorized and documented for conversion. 2) Avoiding Unplanned Conversion (AUC): This category includes activities that reduce net GHG emissions by stopping unplanned conversion of grasslands or shrublands.	This is not applicable.
Wetlands Restoration and Conservation (WRC) A1.13 Eligible WRC activities are those that increase net GHG removals by restoring wetland ecosystems or that reduce GHG emissions by rewetting or avoiding the degradation of wetlands. The project area shall meet an internationally accepted definition of wetland, such as from the IPCC, Ramsar Convention on Wetlands, those established by law or national policy, or those with broad agreement in the peer-reviewed scientific literature for specific countries or types of wetlands. Common wetland types include peatland, salt marsh, tidal freshwater marsh, mangroves, wet floodplain forests, prairie potholes and seagrass meadows. WRC activities may be combined with other AFOLU project categories, as further explained in Section 59.	This is not applicable.
A1.14 A peatland is an area with a layer of naturally accumulated organic material (peat) at the surface (excluding the plant layer). Common peatland types include peat swamp forest, mire, bog, fen, moor, muskeg and pocosin. Rewetting of drained peatland and the conservation of undrained or partially drained peatland are sub-categories of restoring wetland ecosystems and conservation of intact wetlands, respectively. Note : These categories existed as rewetting drained peatlands (RDP) and conservation of undrained and partially drained peatlands (CUPP) in the *AFOLU Requirements* v3.2.	This is not applicable.
A1.15 Activities that generate net reductions of GHG	This is not applicable.

emissions from wetlands are eligible as WRC projects or combined category projects (such as REDD on peatland).

Activities that actively lower the water table depth in wetlands are not eligible.

Eligible WRC activities include:
1) Restoring Wetland Ecosystems (RWE): This category includes activities that reduce GHG emissions or increase carbon sequestration in a degraded wetland through restoration activities.

Such activities include enhancing, creating and/or managing hydrological conditions, sediment supply, salinity characteristics, water quality and/or native plant communities.

For the purpose of these requirements, restoration activities are those that result in the reestablishment of ecological processes, functions, and biotic and/or abiotic linkages that lead to persistent, resilient systems integrated within the landscape.

2) Conservation of Intact Wetlands (CIW): This category includes activities that reduce GHG emissions by avoiding degradation and/or the conversion of wetlands that are intact or partially altered while still maintaining their natural functions, including hydrological conditions, sediment supply, salinity characteristics, water quality and/or native plant communities.

Wetland degradation or conversion can be planned (designated and sanctioned) or unplanned (unsanctioned).

Planned and unplanned degradation or conversion of wetlands can therefore encompass a wide variety of activities such as those listed under REDD while adding a wetland component.

Activities covered under the CIW project category are those that are designed to stop or reduce planned or unplanned degradation or conversion in the project area to other land uses.

The following CIW activities are eligible:
a) Avoiding Planned Wetland Degradation (APWD): This activity reduces GHG emissions by avoiding degradation of wetlands, or further degradation in partially drained wetlands that are legally authorized and documented for conversion.

b) Avoiding Unplanned Wetland Degradation (AUWD): This activity reduces GHG emissions by avoiding unplanned degradation of wetlands, or by avoiding

further degradation in partially degraded wetlands. *Note – Activities where drainage is continued or maintained are not eligible.* *This includes, for example, projects that require the maintenance of drainage channels to maintain the pre-project drainage level on a partially drained peatland (e.g., where periodic deepening may be needed to counteract peat subsidence).* *Projects that allow selective harvesting that results in a lowering of the water table depth (e.g., by extracting timber using drainage canals) or affects the ability of vegetation to act as a major hydrological regulation device (e.g., extracting trees which support the peat body) are also not eligible.* *Project activities may include selective harvesting where harvesting does not lower the water table, for example by extracting timber using wooden rails instead of drainage canals.*	
A1.16 Activities that generate net GHG emission reductions by combining other AFOLU project activities with wetlands restoration or conservation activities are eligible as WRC combined projects. RWE may be implemented without further conversion of land use or it may be combined with ARR, ALM, IFM, REDD or ACoGS activities, referred to as ARR+RWE, ALM+RWE, IFM+RWE, REDD+RWE or ACoGS+RWE, respectively. CIW may be implemented on non-forest land or combined with IFM, REDD or ACoGS activities, referred to as IFM+CIW, REDD+CIW or ACoGS+CIW, respectively. Table 3 illustrates the types of WRC activities that may be combined with other AFOLU project categories. The table identifies the applicable AFOLU requirements that shall be followed for combined category projects, based on the condition of the wetland in the baseline scenario, the land use in the baseline scenario and the project activity. Table 3: Eligible WRC Combined Category Projects	This is not applicable.

Appendix: Requirements of applied methodology AR-AMS0007 v3.1

Requirements of applied methodology AR-AMS0007 v3.1	Validation opinion
1. Introduction 1. This methodology allows afforestation and reforestation of any land that does not fall into the category of wetland. Where the land in its baseline land-use has soil organic carbon (SOC) content that is expected to be higher than that under the land-use of "forestry", the methodology restricts the extent of soil disturbance in the project to be no more than 10 per cent.	The validation team has reviewed the land documents of all the 151 farmers involved in the project and confirmed that land is not wetland. Prior to the project implementation, the land was a degraded one. The plantation was done in the degraded unmanaged land. So there is no soil disturbance as such.

The higher SOC content in the baseline may result either because of the nature of the soils (e.g. the soils are organic soils) or because of anthropogenic activities (e.g. soils are not tilled and external organic matter is added as inputs). Apart from this restriction on the extent of soil disturbance in certain types of soils and land-use practices, the methodology has a broad scope of application. Note: For example, the land to be afforested or reforested does not have to be degraded land.	
2. Scope, applicability, and entry into force 2.1. Scope 2. This methodology is applicable to small-scale afforestation and reforestation (A/R) project activities under the clean development mechanism (CDM). It does not apply to large-scale A/R CDM project activities.	The project is a small scale A/R project.
2.2. Land-use types covered under appendix B of annex to decision 6/CMP.1 3. This methodology allows the following types of small-scale A/R project activities as listed in appendix B of annex to decision 6/CMP.1, paragraph 4: (a) Grassland to forested land; (b) Cropland to forested land; (d) Settlement to forested land.	Prior to the project implementation, the land was a degraded one. The plantation was done in the degraded land.
4. This methodology also applies to small-scale A/R project activities implemented on any other type of land except wetland.	The validation team has reviewed the land documents of all the 151 farmers involved in the project and confirmed that land is not wetland. Prior to the project implementation, the land was a degraded one. The plantation was done in the degraded land.
5. Small-scale A/R project activities implemented on wetlands, as provided under paragraph 4(c) of appendix B [of annex to decision 6/CMP.1], are covered by the methodology "AR-AMS0003: Afforestation and reforestation project activities implemented on wetlands".	This is not applicable.
2.3. Applicability 6. This methodology is applicable under the following conditions: (a) The land subject to the project activity does not fall in wetland category;	The project land is not a wetland. This is a degraded land. The validation team has reviewed the land documents and confirmed the same.
(b) Soil disturbance attributable to the project activity does not cover more than 10 per cent of area in each of the following types of land, when these lands are included within the project boundary: (i) Land containing organic soils; (ii) Land which, in the baseline, is subjected to land-use and management practices and receives inputs listed in	Prior to the project implementation, the land was used to be degraded one. The plantation was done in the degraded land. As per the onsite visit, digging pits of size is 0.3 x 0.3 m (length x depth) and around 1,200 trees per hectare. So soil disturbance is less than 10% coverage.

appendices 2 and 3 to this methodology. Note: For example, digging pits of size 0.50 m × 0.50 m (length × width) at a spacing of 3 m × 3 m is equal to a coverage of 2.78 per cent; continuous ploughing of land is equal to a coverage of 100 per cent.	
7. A project activity applying this methodology shall also comply with the applicability conditions of the tools contained within the methodology and applied by the project activity.	The validation opinion of associated tools is detailed in Appendix of this report.
2.4. Entry into force 8. The date of entry into force is the date of the publication of the EB 85 meeting report on 24 July 2015.	PP has used the latest methodology AR-AMS0003 v3.1.
3. Normative references 9. The following documents are indispensable for application of this methodology: (a) Clean development mechanism project standard; Note: These documents are available online at: <http://cdm.unfccc.int/Reference/index.html> (b) A/R methodological tools: (i) "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities"; (ii) "Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities"; (iii) "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities"; (iv) "Estimation of non-CO_2 greenhouse gas (GHG) emissions resulting from burning of biomass attributable to an A/R CDM project activity"; (v) "Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity".	The validation opinion of applicable associated tools is detailed in Appendix of this report.
4. Definitions 10. The definitions contained in the following documents shall apply: (a) "Glossary of CDM terms"; (b) "Modalities and procedures for afforestation and reforestation project activities under the clean development mechanism (A/R CDM modalities and procedures) as contained in the annex to decision 5/CMP.1"; (c) "IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry, 2003." Note: These documents are available online at the following URLs: (a) <http://cdm.unfccc.int/Reference/index.html>; (b) <http://cdm.unfccc.int/Reference/COPMOP/index.html>;	PP has considered all the definitions of glossary of CDM terms.
11. For the purpose of this methodology, the following definition shall apply:	There is no ploughing, ripping, scarification, stump removal as such in the degraded land.

(a) Soil disturbance - refers to any activity that results in a decrease in soil organic carbon (SOC), for example ploughing, ripping, scarification, digging of pits and trenches, stump removal, etc.	The digging of pits for planation is not 10% soil disturbance coverage.
5. Baseline and monitoring methodology 5.1. Project boundary and eligibility of land 12. The carbon pools selected for accounting of carbon stock changes are shown in table 1.	As per the VCS PD, the carbon pools considered are above biomass, below biomass and soil organic carbon.
13. The emission sources and associated GHGs selected for accounting are shown in table 2. Table 2. Emission sources and GHGs selected for accounting	PP considered CH4 emission & N20 emission due to burning of woody biomass for the purpose of site preparation, or as part of forest management.
5.2. Identification of the baseline scenario and demonstration of additionality 14. The baseline scenario of a small-scale A/R CDM project activity implemented under this methodology is continuation of the pre-project land use.	As per the methodology, baseline is predefined. The baseline scenario is continuation of the pre-project land use (degraded land).
15. Project participants (PPs) shall demonstrate that the project activity is additional by selecting one of the following options: (a) Using the barrier analysis outline contained in appendix 1 of this methodology; or (b) Using an approved standardized baseline applicable to their project.	PP has used barrier analysis to demonstrate additionality.
5.3. Stratification 16. If biomass distribution over the project area is not homogeneous, stratification should be carried out to improve the precision of biomass estimation. Different stratifications may be appropriate for the baseline and project scenarios in order to achieve optimal precision of estimation of net GHG removals by sinks. In particular: (a) For baseline net GHG removals by sinks, it is usually sufficient to stratify the area according to major vegetation types and their crown cover and/or land use types; (b) For actual net GHG removals by sinks the stratification for ex ante estimations is based on the project planting/management plan and the stratification for ex post estimations is based on the actual implementation of the project planting/management plan. If natural or anthropogenic impacts (e.g. local fires) or other factors (e.g. soil type) significantly alter the pattern of biomass distribution in the project area, then the ex post stratification is revised accordingly.	The plantation of mahogany trees in the project area is homogeneous in nature. In the baseline, land is degraded one. So PP does not stratify the baseline land. In the project scenario, PP has stratified the biomass distribution based on region and age for ex-ante estimation. This is as per the management plan of the PP. As per the non-permanence risk report, there is no risk of local fires in the project lands.
5.4. Baseline net GHG removals by sinks 17. The baseline net GHG removals by sinks shall be calculated as follows:	The baseline net GHG removals by sinks are calculated as follows. $\Delta C_{BSL,t} = \Delta C_{TREE\_BSL,t} + \Delta C_{SHRUB\_BSL,t} + \Delta C_{DW\_BSL,t} + \Delta C_{LI\_BSL,t}$

	Where $\Delta C_{BSL,t}$ - Baseline net GHG removals by sinks in year t $\Delta C_{TREE\_BSL,t}$ - Change in carbon stock in baseline tree biomass within the project boundary in year t $\Delta C_{SHRUB\_BSL,t}$ - Change in carbon stock in baseline shrub biomass within the project boundary, in year t $\Delta C_{DW\_BSL,t}$ - Change in carbon stock in baseline dead-wood biomass within the project boundary, in year t $\Delta C_{LI\_BSL,t}$ - Change in carbon stock in baseline litter biomass within the project boundary, in year t The validation of the same is detailed below.
Change in carbon stock in baseline tree biomass within the project boundary in year t ($\Delta C_{TREE\_BSL,t}$)=0 tCO2e per year	$\Delta C_{TREE\_BSL,t}$ is estimated in the tool "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities" v4.2. The validation of the same is detailed in Appendix of this report.
Change in carbon stock in baseline shrub biomass within the project boundary, in year t ($\Delta C_{SHRUB\_BSL,t}$) =0 tCO2e per year	$\Delta C_{SHRUB\_BSL,t}$ is zero as shrub is not considered in the pre project activity or baseline lands.
Change in carbon stock in baseline dead-wood biomass within the project boundary, in year t ($\Delta C_{DW\_BSL,t}$) =0 tCO2e per year	$\Delta C_{DW\_BSL,t}$ is zero as deadwood is not considered in the pre project activity or baseline lands
Change in carbon stock in baseline litter biomass within the project boundary, in year t ($\Delta C_{LI\_BSL,t}$) =0 tCO2e per year	$\Delta C_{LI\_BSL,t}$ is zero as litter is not considered in the pre project activity or baseline lands.
Baseline net GHG removals by sinks ($\Delta C_{BSL,t}$) = 0 tCO2e per year	The baseline net GHG removals by sinks are calculated as follows. $\Delta C_{BSL,t} = \Delta C_{TREE\_BSL,t} + \Delta C_{SHRUB\_BSL,t} + \Delta C_{DW\_BSL,t} + \Delta C_{LI\_BSL,t}$
5.5. Actual net GHG removals by sinks 18. GHG emissions resulting from removal of herbaceous vegetation, combustion of fossil fuel, fertilizer application, use of wood, decomposition of litter and fine roots of N-fixing trees, construction of access roads within the project boundary, and transportation attributable to the project activity shall be considered insignificant and therefore accounted as zero	As per this para, GHG emissions resulting from removal of herbaceous vegetation, combustion of fossil fuel, fertilizer application, use of wood, decomposition of litter and fine roots of N-fixing trees, construction of access roads within the project boundary, and transportation attributable to the project activity is considered insignificant.
19. The actual net GHG removals by sinks is calculated as follows:	As per equation 2 of the applied methodology, Actual net GHG removals by sinks are calculated as follows. $\Delta C_{ACTUAL,t} = \Delta C_{P,t} - GHG_{E,t}$ Where $\Delta C_{P,t}$ - Change in the carbon stocks in project, occurring in the selected carbon pools, in year t $GHG_{E,t}$ - Increase in non-CO2 GHG emissions within the project boundary as a result of the implementation of the A/R CDM project activity, in year t The validation of the same is detailed below.

20. Change in the carbon stocks in project, occurring in the selected carbon pools, in year t is calculated as follows:	As per equation 3 of the applied methodology, Change in the carbon stocks in project, occurring in the selected carbon pools, in year t is calculated as below. $\Delta C_{P,t} = \Delta C_{TREE\_PROJ,t} + \Delta C_{SHRUB\_PROJ,t} + \Delta C_{DW\_PROJ,t} + \Delta C_{LI\_PROJ,t} + \Delta SOC_{AL,t}$ Where $\Delta C_{TREE\_PROJ,t}$ - Change in carbon stock in tree biomass in project in year t $\Delta C_{SHRUB\_PROJ,t}$ - Change in carbon stock in shrub biomass in project in year t $\Delta C_{DW\_PROJ,t}$ - Change in carbon stock in dead-wood biomass in project in year t $\Delta C_{LI\_PROJ,t}$ - Change in carbon stock in litter biomass in project in year t $\Delta SOC_{AL,t}$ - Change in carbon stock in SOC in project, in year t The validation of the same is detailed below.
Change in carbon stock in tree biomass in project in year t ($\Delta C_{TREE\_PROJ,t}$)	As per para 20 of this applied methodology, this is calculated as per the tool "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities" v4.2. The validation of the same is detailed in Appendix of this report.
Change in carbon stock in shrub biomass in project in year t ($\Delta C_{SHRUB\_PROJ,t}$) =0 tCO2e	As per the VCS PD, PP did not consider shrub in the carbon pool, hence this is zero.
Change in carbon stock in dead-wood biomass in project in year t ($\Delta C_{DW\_PROJ,t}$) =0 tCO2e	As per the VCS PD, PP did not consider deadwood in the carbon pool, hence this is zero.
Change in carbon stock in litter biomass in project in year t ($\Delta C_{LI\_PROJ,t}$) =0 tCO2e	As per the VCS PD, PP did not consider litter in the carbon pool, hence this is zero.
Change in carbon stock in SOC in project, in year t ($\Delta SOC_{AL,t}$)	As per para 20 of this applied methodology, this is calculated as per the tool "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities" v1.1.0
Change in the carbon stocks in project, occurring in the selected carbon pools, in year t ($\Delta C_{P,t}$)	As per equation 3 of the applied methodology, Change in the carbon stocks in project, occurring in the selected carbon pools, in year t is calculated as below. $\Delta C_{P,t} = \Delta C_{TREE\_PROJ,t} + \Delta C_{SHRUB\_PROJ,t} + \Delta C_{DW\_PROJ,t} + \Delta C_{LI\_PROJ,t} + \Delta SOC_{AL,t}$
Increase in non-CO2 GHG emissions within the project boundary as a result of the implementation of the A/R CDM project activity, in year t ($GHG_{E,t}$)	As per para 19 of the applied methodology, $GHG_{E,t}$ is calcaulted as per the tool "Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity" v4.0.0. The validation of the same is detailed below.
Actual net GHG removals by sinks ($\Delta C_{ACTUAL,t}$)=	As per equation 2 of the applied methodology, Actual net GHG removals by sinks are calculated as follows. $\Delta C_{ACTUAL,t} = \Delta C_{P,t} - GHG_{E,t}$
5.6. Leakage 21. Leakage emissions shall be estimated as follows:	As per equation 5 of the applied methodology, leakage is calculated as follows.

	$LK_t = LK_{AGRIC,t}$ Where $LK_{AGRIC,t}$ - Leakage due to the displacement of agricultural activities in year t The validation of the same is detailed below.
Leakage due to the displacement of agricultural activities in year t ($LK_{AGRIC,t}$)	As per para 21 of the applied methodology, $LK_{AGRIC,t}$ is calculated as per "Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activity" v2.0. The validation of the same is detailed in Appendix of this report.
Leakage emissions (LK_t)	As per equation 5 of the applied methodology, leakage is calculated as follows. $LK_t = LK_{AGRIC,t}$
5.7. Net anthropogenic GHG removals by sinks 22. The net anthropogenic GHG removals by sinks is calculated as follows:	As per para 22/equation 5 of the applied methodology, net anthropogenic GHG removals by sinks is calculated as below. $\Delta C_{AR\text{-}CDM,t} = \Delta C_{ACTUAL,t} - \Delta C_{BSL,t} - LK_t$ Where $\Delta C_{ACTUAL,t}$- Actual net GHG removals by sinks, in year t $\Delta C_{BSL,t}$- Baseline net GHG removals by sinks, in year t LK_t - GHG emissions due to leakage, in year t It is already validated as above.
5.8. Calculation of tCERs and lCERs 23. The tCERs and lCERs for a verification period T = t2 – t1, where t1 and t2 are the years of the start and the end, respectively, of the verification period, are calculated as follows:	This is not applicable for a VCS project.
24. If $lCER_{t2} < 0$, then $lCER_{t2}$ represents the number of lCERs that shall be replaced because of a reversal of net anthropogenic GHG removals by sinks since the previous certification.	This is not applicable for a VCS project.
6. Monitoring procedure 6.1. Monitoring plan 25. The monitoring plan shall provide for collection of all relevant data necessary for: (a) Verification that the applicability conditions listed under paragraphs 3 and 4 have been met; (b) Verification of changes in carbon stocks in the pools selected; (c) Verification of project emissions and leakage emissions.	As per the VCS PD, the monitoring plan includes the relevant data necessary for verification that the applicability conditions listed under paragraphs 3 and 4 have been met, verification of changes in carbon stocks in the pools selected, verification of project emissions and leakage emissions. The validation team has reviewed and accepted the same.
26. The data collected shall be archived for a period of at least two years after the end of the last crediting period of the project activity.	As per the VCS PD, the data collected would be archived for a period of 2 years after the end of the last crediting period of the project activity.
6.2. Monitoring of project implementation 27. Information shall be provided, and recorded in the project design document (PDD), to establish that the commonly accepted principles and practices of forest inventory and forest management in the host country are implemented.	As per the VCS PD, commonly accepted principles and practices of forest inventory and forest management is adopted which is in line with the host country requirements.

If such principles and practices are not known or available, standard operating procedures (SOPs) and quality control/quality assurance (QA/QC) procedures for inventory operations, including field data collection and data management, shall be identified, recorded and applied. Use or adaptation of SOPs available from published handbooks, or from the "IPCC Good Practice Guidance for Land Use, Land-Use Change and Forestry 2003", is recommended.	
6.3. Precision requirements 28. For this methodology, the precision requirements are those listed in the tool "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities".	As per the VCS PD, a double sampling design was adopted in 2000 sample plots and measurement of diameter of all trees in 150 sample plots selected from the 2000 plots using systematic selection with a random start.
6.4. Data requirements under the methodology 29. Description of data and parameters can be found in the tools used in this methodology.	It is validated already
30. Data and parameters obtained from measurement shall be monitored as required in the tools.	It is validated already
Appendix 1. Assessment of additionality	
Appendix 2. Cropland in which soil disturbance is restricted	This is not applicable as project land does not include cropland in the baseline.
Appendix 3. Grasslands in which soil disturbance is restricted	This is not applicable as project land does not include grasslands in the baseline.

Appendix: Estimation of the increase in GHG emissions attributable to displacement of pre-project Agricultural activities in A/R CDM project activity" v2.0

Requirements of Estimation of the increase in GHG emissions attributable to displacement of pre-project Agricultural activities in A/R CDM project activity" v2.0	Validation opinion
1. Introduction 1. This tool provides a step-by-step method for estimating increase in GHG emissions resulting from displacement of pre-project agricultural activities from the project boundary of an afforestation or reforestation (A/R) project activity under the clean development mechanism (CDM). The tool estimates the increase in emissions on the basis of changes in carbon stocks in the affected carbon pools in the land receiving the displaced activities.	This tool is used to estimate increase in GHG leakage emissions resulting from displacement of pre-project agricultural activities.
2. Scope, applicability, and entry into force 2.1. Scope 2. The tool applies to all types of A/R CDM project activities and programmes of activities.	The tool is used for this VCS grouped project.
2.2. Applicability 3. This tool is not applicable if the displacement of agricultural activities is expected to cause, directly or indirectly, any drainage of wetlands or peat lands.	As per the land documents reviewed, there is no displacement of agricultural activities. The land is abandoned land (degraded land) owned by the farmers.
2.3. Entry into force 4. The date of entry into force of the revision is the date of the publication of the EB 75 meeting report on 4	PP has used the latest version of the tool v2.0.

October 2013.	
3. Normative references 5. The following documents are indispensable for the application of this tool: (a) Glossary of CDM terms; (b) The A/R methodological tool: "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities"; (c) The A/R methodological "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities".	PP has referred the tools such as tool "Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities" v4.2 and "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities"v1.1.0
4. Definitions 6. The definitions contained in the Glossary of CDM terms shall apply.	PP had referred all the definitions of Glossary of CDM terms v10.0
7. For the purpose of this tool, the following specific definitions shall apply: (a) Agricultural activities - refers to crop cultivation activities and grazing activities occurring on land;	As per the land documents reviewed, there is no displacement of agricultural activities. The land is abandoned land (degraded land) owned by the farmers. In the pre project activity, there are no agriculture activities as evident from review of land documents.
(b) Crop cultivation activities - refers to human induced activities, occurring on land, that are aimed at vegetation control for producing food, forage, fiber, oilseed crops, etc., including harvesting of the produce;	As per the land documents reviewed, there is no displacement of agricultural activities. The land is abandoned land (degraded land) owned by the farmers. In the pre project activity, there are no agriculture activities including crop cultivation activities as evident from review of land documents.
(c) Grazing activities - refers to human induced activities, occurring on land, that are aimed at livestock production;	As per the land documents reviewed, there is no displacement of agricultural activities. The land is abandoned land (degraded land) owned by the farmers. In the pre project activity, there are no agriculture activities including grazing activities as evident from review of land documents.
(d) Displacement of agricultural activities - refers to shifting of the agricultural activities from areas of land within the project boundary to areas of land outside the project boundary;	As per the land documents reviewed, there is no displacement of agricultural activities. The land is abandoned land (degraded land) owned by the farmers. Hence there is no displacement of activities or people from the project land.
(e) Leakage emission - refers to the increase in GHG emissions resulting from displacement of pre-project activities.	There are no leakage emissions as there is not displacement of activities.
5. Parameter 8. This tool provides procedures to determine the following parameter: Table 1. Parameter determined by the tool Leakage emission due to the displacement of agricultural activities in year t (LK$_{AGRIC,t}$)	There are no leakage emissions as there is not displacement of activities.
6. Estimation of leakage emission 9. Leakage emission attributable to the displacement of agricultural activities due to implementation of an A/R CDM project activity is estimated as the decrease in carbon stocks in the affected carbon pools of the land receiving the displaced activity.	As per the land documents reviewed, there is no displacement of agricultural activities. The land is abandoned land (degraded land) owned by the farmers. In the pre project activity, there are no agriculture activities as evident from review of land documents.

Note 1. Displacement of an agricultural activity by itself does not result in leakage emission. Leakage emission occurs when the displacement leads to an increase in GHG emissions relative to the GHG emissions attributable to the activity as it exists within the project boundary. Note 2. Increase in GHG emission occurring outside the project boundary attributable to the secondary effects of the A/R CDM project activity (e.g. changes in demand, supply or price of goods) is considered insignificant for the purpose of this tool and hence accounted as zero.	
10. Leakage emission attributable to the displacement of grazing activities under the following conditions is considered insignificant and hence accounted as zero: (a) Animals are displaced to existing grazing land and the total number of animals in the receiving grazing land (displaced and existing) does not exceed the carrying capacity of the grazing land; (b) Animals are displaced to existing non-grazing grassland and the total number of animals displaced does not exceed the carrying capacity of the receiving grassland; (c) Animals are displaced to cropland that has been abandoned within the last five years; (d) Animals are displaced to forested lands, and no clearance of trees, or decrease in crown cover of trees and shrubs, occurs due to the displaced animals; (e) Animals are displaced to zero-grazing system.	As per the land documents reviewed, there is no displacement of agricultural activities. The land is abandoned land (degraded land) owned by the farmers. In the pre project activity, there are no agriculture activities including grazing activities as evident from review of land documents.
11. In all other cases, the lands within the project boundary from which the pre-project agricultural activities are to be displaced outside the project boundary are delineated and their area is estimated. Leakage emission resulting from displacement of the activities is estimated as follows:	This is not applicable.
12. Where pre-project activities are shifted to different types of receiving lands in a year, Equations (1), (2) and (3) shall be applied to each type of land separately and the estimated leakage emissions shall be added to obtain the value of the parameter	This is not applicable.
7. Data and parameters used in the tool 13. This section describes the requirements for the data and parameters used in this tool. The requirements contained in the data description tables should be treated as an integral part of the tool. The requirements contained in the tools which are referred to in this tool shall also apply.	This is not applicable as there is no leakage emission.
7.1. Data and parameters not monitored 14. The values, sources, and requirements for data and parameters which are not subject to monitoring are provided in the text of the tool along with the equations in which these are used.	This is not applicable as there is no leakage emission.

7.2. Data and parameters monitored 15. The requirements for data and parameters subject to monitoring are provided in the table below. Data / Parameter table 1. Area of land- Area of land from which agricultural activity is being displaced in year t	This parameter is not applicable as there is no leakage emission.

Appendix: Tool Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity v4.0.0

Requirements of Tool Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity v4.0.0	Validation opinion
I. SCOPE, APPLICABILITY AND ASSUMPTIONS Scope 1. This tool can be used for estimation of non-CO2 GHG emissions resulting from burning of biomass and forest fires.	PP has used this tool to calculate the estimation of non-CO2 GHG emissions resulting from burning of biomass and forest fires.
Applicability 2. The tool is applicable to all occurrence of fire within the project boundary.	PP has used this tool to calculate the estimation of non-CO2 GHG emissions resulting from burning of biomass and forest fires.
3. Non-CO2 GHG emissions resulting from any occurrence of fire within the project boundary shall be accounted for each incidence of fire which affects an area greater than the minimum threshold area reported by the host Party for the purpose of defining forest, provided that the accumulated area affected by such fires in a given year is ≥5% of the project area.	As per the India's definition of forest, minimum threshold area reported for the purpose of defining forest is one hectare. As per the VCS PD, project area is 128.6 hectare. As per the forest management, mitigation measures are • Fire prevention, including information sharing and working with local communities. • Rapid response, including teams of personnel trained in forest fire fighting, maintenance of small fire units and larger fire tankers. • Construct access roads suitably so as to act as firebreaks. • Train the workforce in fire safety. • Manage undergrowth and other plantation regimes to reduce risk and severity of accidental fires. • Control vegetation on roadside verges. • Design plantation boundaries with respect to watercourses (and buffer zones) and existing roads that provide natural firebreaks.
Assumptions 4. This tool applies the following assumptions: (a) Aboveground biomass of living trees shall be considered not to result in significant non-CO2 GHG emission in case of fire, when (i) A forest fire burns through the understory but does not climb into the tree canopy; or (ii) A forest fire singes trees but does not cause mortality such that leaf regeneration can be observed within six months (this may be demonstrated in remote sensing imagery);	Based on the mitigation measures, PP assumed that there would be no fires during the crediting period.

(b) 60% of the dead organic matter is entirely burnt in all fires.	
Parameters 5. This tool provides steps to estimate the parameter(s) given in Table 1. Table 1: Parameters determined by the tool Emission of non-CO2 GHGs resulting from burning of biomass and forest fires within the project boundary, in year t	PP has used this tool to calculate the estimation of non-CO2 GHG emissions resulting from burning of biomass and forest fires.
II. ESTIMATION OF EMISSIONS OF GREENHOUSE GASES 6. Emission of non-CO2 GHGs resulting from burning of biomass and forest fires within the project boundary in year t is estimated as follows.	As per equation 1 of the tool, emission of non-CO2 GHGs resulting from burning of biomass and forest fires within the project boundary in year t ($GHG_{E,t}$) is estimated as follows. $GHG_{E,t} = GHG_{SPF,t} + GHG_{FMF,t} + GHG_{FF,t}$ Where $GHG_{SPF,t}$ - Emission of non-CO2 GHGs resulting from use of fire in site preparation in year t $GHG_{FMF,t}$ - Emission of non-CO2 GHGs resulting from use of fire to clear the land of harvest residue prior to replanting of the land or other forest management, in year t $GHG_{FF,t}$ - Emission of non-CO2 GHGs resulting from fire in year t t- years counted from the start of the A/R CDM project activity The validation of the same is detailed below.
Emission resulting from use of fire in site preparation 7. Emission of non-CO2 GHGs resulting from use of fire in site preparation in year t is estimated as follows:	As per the forest management plan, PP has taken mitigation measures to avoid fires. Therefore $GHG_{SPF,t}$ =0 tCO2e/year
Non-CO2 emissions resulting from use of fire to clear the land of harvest residue prior to replanting of the land 8. Emissions of non-CO2 GHGs resulting from use of fire to clear the land of harvest residue prior to replanting of the land is estimated on the basis of the ratio of the biomass left at site to the biomass harvested. In the case of fuelwood harvest this ratio is likely to be smaller than in the case of timber harvest. It is therefore conservative to apply the ratio in the case of timber harvest to the case of fuelwood and other harvests. When the data on biomass of the harvest removed are available	Emissions of non-CO2 GHGs resulting from use of fire to clear the land of harvest residue prior to replanting of the land is zero as there is no fire in the project area. Therefore, $GHG_{FMF,t}$ =0 tCO2e/year
9. If the data on biomass of the harvest removed are available, the emission of non-CO2 GHGs resulting from use of fire to clear the land of harvest residue prior to replanting of the land is estimated as follows:	This is not applicable as $GHG_{FMF,t}$ =0 tCO2e/year
10. If the data on biomass of the harvest removed are not available, the biomass of harvest removed is estimated as follows:	This is not applicable as $GHG_{FMF,t}$ =0 tCO2e/year

Non-CO2 emissions resulting from forest fires 11. Emission of GHGs resulting from the burning of aboveground project tree biomass in fire that is not site preparation or burning of harvest residue (defined from this point forward as forest fire) is calculated using the aboveground biomass in trees and dead wood of relevant strata in last verification.	Emission of GHGs resulting from the burning of aboveground project tree biomass in fire that is not site preparation or burning of harvest residue is possible. Therefore, $GHG_{FF,t}$ =0 tCO2e/year
12. Emission of non-CO2 GHGs resulting from the loss of aboveground tree biomass due fire is calculated using the above ground biomass in trees of relevant strata in last verification and a combustion factor. For the first verification, emission of non-CO2 GHGs resulting from the loss of trees due to natural or anthropogenic forest fire is assumed to be zero.	$GHG_{FF,t}$ =0 tCO2e/year
13. Emission of non-CO2 GHGs resulting from the loss of dead organic matter due to fire is calculated using the dead organic matter stock at the last verification. Where PPs elected at validation not to account for dead organic matter pool, the dead organic matter stock is considered zero and non-CO2 GHG emissions from fire are not accounted. Where dead organic matter is accounted, for the first verification period emission of non-CO2 GHGs resulting from the loss of dead organic matter due to fire is assumed to be zero, and for subsequent verification periods emission of non-CO2 GHGs is estimated as follows:	$GHG_{FF,t}$ =0 tCO2e/year
Emission of non-CO2 GHGs resulting from burning of biomass and forest fires within the project boundary in year t ($GHG_{E,t}$) =0 tCO2e per year	As per equation 1 of the tool, emission of non-CO2 GHGs resulting from burning of biomass and forest fires within the project boundary in year t ($GHG_{E,t}$) is estimated as follows. $GHG_{E,t}$ =$GHG_{SPF,t}$ +$GHG_{FMF,t}$ +$GHG_{FF,t}$
III. DATA AND PARAMETERS USED IN THE TOOL 14. The following tables describe the data and parameters used in this tool. The guidelines contained in these tables regarding selection of data sources, and procedures to be followed in measurement, where applicable, should be treated as an integral part of this tool.	There is no data required for monitoring.
Data and parameters obtained from existing sources Ratio of shrub biomass per unit area in land having a shrub crown cover of 1.0 and the default above-ground biomass content in forest in the region/country where the A/R CDM project is located (BDR_{SF})	This is not applicable.
Default above-ground biomass content in forest in the region/country where the A/R CDM project is located (B_{FOREST})	This is not applicable.
Combustion factor for stratum i ($COMF_i$)	This is not applicable.
Emission factor for CH4 in stratum i (EF_{CH4})	This is not applicable.

Emission factor for N2O in stratum i (EF$_{N2O}$)	This is not applicable.
Data and parameters obtained from measurements Area of land in which fire is used for site preparation in year t (A$_{SPF,i}$)	This is not applicable.
Area of land subjected to use of fire to clear the land of harvest residue prior to replanting of the land in year t (A$_{FMF,t}$)	This is not applicable.
Area of land subjected to use of fire to clear the land of harvest residue prior to replanting of the land in year t (A$_{BURN,i,t}$)	This is not applicable.
Crown cover of shrubs in land where fire is used for site preparation in year t (CC$_{SHRUB,t}$)	This is not applicable.