Plan Vivo Verification Report
Document Prepared by Aster Global Environmental Solutions, Inc.

Project Name:	CommuniTree Carbon Program
Plan Vivo Project #	PV_2011_005
Aster Global Project Number:	21106.00
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Project Description

As stated in the CommuniTree PDD "The aim of the CommuniTree Carbon Program, hereafter referred to as 'the Project', is to build a large-scale, locally empowered, and inclusive reforestation-based economy which will mitigate climate change, improve smallholder Project participant livelihoods, and rehabilitate the ecosystem's environmental integrity.

The Project has the following strategic objectives:

- Grow trees with Project participants to sequester carbon from the atmosphere
- Grow trees on farmland to improve and diversify farm productivity
- Implement a reforestation model which supports the growth of native tree species to rehabilitate biodiversity, habitat, and degraded landscapes
- Generate alternative income sources to improve Project participants livelihoods through
    - Payments for ecosystem services (PES)
    - Sales of sustainable forest products and agroforestry commodities
- Increase forest cover to protect critical watersheds and regional water resources"

The CommuniTree Carbon Program, hereafter referred to as the "Project", is coordinated by the Project Coordinator, Taking Root, and it's reforestation partner, APRODEIN. The main contacts, location, and address of Taking Root are included above in this report.

Introduction

Objective

The verification objective was to ensure the Project was in compliance with the Plan Vivo Standard (2013) and the validated Project Description (PD). The Project was developed by Taking Root, hereafter referred to as "Project Proponent". The report presents the findings of Aster Global Environmental Solutions, Inc (Aster Global) who have evaluated the Project against the applicable standard(s). Additionally, prior to the start of the verification, Plan Vivo notified the VVB that it would be necessary for the VVB to conduct a qualitative assessment of the baseline for the coffee agroforestry technical specification.

Scope

The scope of this verification generally included all aspects of the Project as it relates to the operations that pertain to compliance with the Plan Vivo Standards, 2013. As applicable, this third-party verification focused on the GHG Project and baseline scenarios; physical infrastructure,

activities, technologies and processes of the GHG Project; GHG sources, sinks and/or reservoirs; types of GHG's; and time periods covered. The geographic verification scope was defined by the Project boundary, which may have included aggregated parcels, the carbon reservoir types, management activities, growth and yield models, inventory program, and contract periods. The scope of the CommuniTree Carbon Program was outlined by the Project Proponent within the Project Description and is redefined as follows for the GHG Project:

Baseline Scenario	Deforestation, degraded ecosystems
Activities/Technologies/Processes	Afforestation/Reforestation through Agroforestry systems Specifically: Reforestation – Mixed Species Forest Plantation Reforestation – Silvopastoral Planting Reforestation – Coffee Agroforestry Reforestation – Boundary Planting
Sources/Sinks/Reservoirs	Carbon Pools: Aboveground - Woody Biomass (where DBH>= 5 cm) (Included) Belowground - Woody Biomass (where DBH>= 5 cm) (Included) Lying dead wood (excluded) Harvested wood products (excluded) Litter/Forest floor (excluded) Soil organic carbon (excluded) Sources: Burning of biomass - CO2 (excluded) CH4 (excluded) N2O (excluded) Emissions from Nitrogen Fertilizer- N2O (included) Leakage (included)
GHG Type	CO_2, N_2O
Time Period	Project Start Date: 2010 Monitoring Period: 01 January 2015 – 31 December 2021
Project Boundary	This is a Project is located in Nicaragua with participating Project participants located throughout the country

Methodology

The Project utilized the following Technical Specifications: Boundary Planting, Mixed-Species Forest Plantations; Silvopastoral Planting; and Coffee Agroforestry.

Level of Assurance
The level of assurance was used to determine the depth of detail that the verifier placed in the Verification and Sampling Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3:2006). For this Plan Vivo Verification, Aster Global, hereafter referred to as the VVB, assessed the Project (general principles, data, sampling descriptions, documentation, calculations, etc.) to provide *reasonable-level of assurance* to meet the Project level requirements of the Plan Vivo Program. The amount of evidence necessary to achieve a *reasonable-level* of assurance was specified in the Plan Vivo Verification and Sampling Plan.

Verification Materiality Threshold:
Materiality is a concept that errors, omissions and misrepresentations could affect the GHG reduction assertion and influence the intended users (ISO 14064-3:2006). The Plan Vivo Standard does not specify the Materiality Threshold; however, Aster Global will implement the following based on best practices and will coordinate with Plan Vivo if a material issue is found. All GHG sinks, sources and/or reservoirs (SSRs) and GHG emissions are verified to a precision of equal to or greater than 5% of the total GHG assertion.

List and description of documents reviewed

Please see Appendix B for a list of documents reviewed by the VVB.

Itinerary of field visit (including list of sites visited and individuals/groups interviewed)

As a part of the verification, the VVB conducted a site visit. A site visit plan was developed for the verification, as the site visit is a required tool that allows the VVB to reach reasonable assurance for the verification of monitoring period reported elements. It also is expected to allow the VVB to understand application of the carbon inventory methodology on-site, confirm the implementation of Project activities, and to identify possible sources of error to focus desktop verification efforts.

The VVB conducted a four-day site visit which took place from 30 August 2022 – 2 September 2022. At a high-level the site visit consisted of a field sampling effort (which included direct measurement re-creation and, observation), interviews, a review of identified carbon losses, and community elements as these key areas were determined to be elements with the largest risk and were prioritized. Survey locations were selected and sampled based on access, safety, and material risk to Project implementation. While conducting sampling efforts, the VVB visited examples (wherever possible) of other Project activities that have been implemented.

Interviews were performed during the site visit and as a part of the overall verification process. The VVB met with individuals, in various roles, from both Taking Root and APRODEIN during the site visit and remotely. This included a series of interviews with on-site and in-country staff that support the mission of the Project. Additionally, the VVB met with members of relevant government agencies as they were available.

Onsite interviews and informal discussions were conducted with Taking Root staff, APRODEIN staff, small holder Project participant Project participants, representatives from El Instituto Nacional

Forestal (INAFOR). Additionally, throughout the verification process the VVB met virtually with staff from the Taking Root to confirm different aspects of the Project.

Name	Role In the Project/Organization
Kahlil Baker	Taking Root
David Baumann	Taking Root
Laura Morillas	Taking Root
Vijay Shankar Venkataraman	Taking Root
Newton Tse	Taking Root
Kwame T. Awuah	Taking Root
Elsa Damarys Gonzalez	APRODEIN
Elvin Castellon	APRODEIN
Yader Josie Aguilar	APRODEIN
Yunickol Masaret Castillo	APRODEIN
Darwin Abraham Montoya	APRODEIN
Ramiro Perez Molina	APRODEIN
Randolph Betanco	APRODEIN
Itza Donesisa Laguna Dinullo	APRODEIN
Mary Kelin Elena	APRODEIN
Odalys Nayeli Herrera Gurdian	APRODEIN
Wilfredo M. Tollez	APRODEIN
Albin Abel Ochoa M.	APRODEIN
Marcel Ali Montoya	APRODEIN
Suedy Lynn Dayana Gonzales	APRODEIN
Harry Quintanilla	INAFOR
Juan Francisco Ordoñez Obando	Project Participant
Roberto Carlos Ponce Larrosa (Jose Rigoberto Ponce Medina)	Project Participant
Mayra Alvarado M.	Project Participant
Sergio Gonzalez Sando	Project Participant
Anelmo Sinmon Sane	Project Participant
Francisco Gonzales Flores	Project Participant
Remberto Flores Obando	Project Participant
Favio Flores Vasquez	Project Participant
Bismark Flores Sanchez	Project Participant
Victoria Flores Obando	Project Participant
Santiago Lopez	Project Participant
Martin Gonzales	Project Participant
Marcel Ali Montoya	Project Participant
Onelia Del Carmen Castellon Hernandez	Project Participant
Marcio Lanzas Rodriguez	Project Participant
Lesther Jose Iglesias Juarez	Project Participant
Jorge Jesus Romero Rodas	Project Participant
Walter Castellon	Project Participant
Marvin Yanegas	Project Participant
Eliseo Josue Miranda Guerrero	Project Participant

Juan Carlos Altamirano E.	Project Participant
Carlos Armando Inestroza	Project Participant
Juan Bautista Iglecia Gonzalez	Project Participant
Augusto Cesar Bellarin Petray	Project Participant
Yelsin Ariel Meza Perez	Project Participant
Bayron Adolfo Meza Perez	Project Participant

In addition to the interviews that were conducted on-site, the VVB conducted various site inspections of the Project area. These included visits to different farms implementing various technical specifications covering a range of implementation dates to allow the VVB to see the different Project activities at different temporal stages. Additionally, these visits allowed for the VVB to collect observational evidence on various Project and Plan Vivo requirements (e.g. Eligibility Requirements, Project-level Risk Assessment, Livelihood Impacts, PES Agreements, Participatory Design, etc.) and assess the accuracy of farm boundaries.

During the site visit the VVB visited the Project's central nursery, wood processing facility, as well as on-farm nurseries used by Project participants.

During the site visit the VVB witnessed and assessed the implementation of field measurement SOPs, an important aspect of the monitoring plan. Four plots formed part of this assessment covering the three active technical specifications. Please see the table below for the plots that were remeasured.

Plot Count	Plot Number	Technical Specification
1	16.3.f38.16.6.01.0002	Shade Coffee
2	16.2.62a.20.4.01.0044	Silvopastoral
3	16.2.62a.20.4.01.0013	SIlvopastoral
4	12.1.007.12.4.02.0011	Mixed-Species Forest Plantations

As a part of the site visit, the VVB conducted a qualitative assessment of the baseline for the coffee agroforestry technical specifical which included interviews with some of the technical staff responsible for the baseline carbon measurements to assess the application and appropriateness of measurement SOPs, visits to participant's farms applying the coffee agroforestry technical specification, a review of baseline case lands to collect observational evidence, and interviews with participants applying the coffee agroforestry technical specification to collect information on the state of their land prior to joining the Project.

Verification Opinion: After completion of a site inspection and review of Project information, procedures and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the Project is complies with the Plan Vivo Standard 2013. The ex-ante GHG assertion provided by the CommuniTree Carbon Program and verified by Aster Global has resulted in the ex-ante GHG emission reductions or removals of 2,388,335 tCO2 equivalents (CO2e) by the project during the reporting/monitoring period (01-January-2015 to 31-December-2021). A buffer withholding (358,250 tCO2e total was allocated based on the 15% risk buffer specified in the methodology and leading to a PVC issuance of 2,030,085 tCO2e.

Table 1. Summary of major and minor Corrective Actions (Insert Numbers)

Theme	Major CARs	Minor CARs	Observations	Forward Action Requests	Status
Project's Eligibility	1				Closed
Ecosystem Benefits	0				Closed
Project Coordination and Management	3			1	Closed
Participatory design	3				Closed
Quantifying and Monitoring Ecosystem Services	9				Closed
Risk Management	1				Closed
Livelihoods Impacts	0				Closed
PES Agreement	2			2	Closed

[1]Please note that the number of CARs reported in Table 1 only reflects the CARs relevant for the Plan Vivo Standard, 2013. Additional CARs were requested by the VVB for the Methodology and Technical Specifications. All CARs can be found in Appendix A of this report.

Table 2 - Report Conformance (Delete Yes/No as appropriate)

Theme	Conformance of Draft Report	Conformance of Final Report
Project's Eligibility	Yes	Yes
Ecosystem Benefits	Yes	Yes
Project Coordination and Management	Yes	Yes
Participatory design	Yes	Yes
Quantifying and Monitoring Ecosystem Services	Yes	Yes
Risk Management	Yes	Yes
Livelihoods impacts	Yes	Yes
PES Agreement	Yes	Yes

Table 3– Summary of open Forward Actions (if any)

Forward Action Request (FAR)	Description	Process to Resolve	Time Frame to be Closed By
1.	*There is a requirement in the Plan Vivo Standard (2013) Section 3.9 that states, " A transparent mechanism and procedures for the receipt, holding and disbursement of PES funds must be defined and applied, with funds intended for PES earmarked and managed through an account established for this sole purpose, separate to the Project coordinator's general operational finances." The structure of the PES payment system was confirmed at validation; however, the Project does not have a separate account set up with the sole purpose of managing PES funds.*	*Within one year, the Project will have an account set up with the sole purpose of managing PES funds. Evidence should be provided in the next annual report. During the next verification, the VVB should ensure that this was resolved.*	*This should be resolved within one year of the issuance of the final verification report and confirmed during the next verification.*
2.	*There is a requirement in the Plan Vivo Standard (2013) Section 8.1 that states: "Transaction of ecosystem services between the project coordinator and participants must be formalized in written PES Agreements, where participants agree to follow their plan vivo in return for staged, performance-related payments or benefits." While reviewing PES agreements, the VVB noted that several agreements did not have signature pages included.*	*Within one year, as the project progressively visits farmers, technicians will ensure a photo of the signature page of all PES agreements is taken to correct this issue. During the next verification, the VVB should ensure all copies of PES agreements include signature pages.*	*This should be resolved within one year of the issuance of the final verification report and confirmed during the next verification.*
3.	*This FAR request relates to the following Plan Vivo Standard v4.0 criteria: 8.2.1, 8.2.4, 8.2.5, 8.2.6, 8.2.9, 8.2.10, 8.3, 8.8, 8.9, and 8.13.*	*Within one year, the project will update the Coffee Agroforestry agreements to be in compliance with the PV Standard and provide evidence in the next annual report. No new Coffee Agroforestry agreements will be signed with project participants until these updates are made. During the next verification, the VVB should ensure all PES agreements comply with the requirements of the PV Standard.*	*This should be resolved within one year of the issuance of the final verification report and confirmed during the next verification.*

Detailed Verification Report

PROJECT'S ELIGIBILITY	
Requirement: Project directly engage and benefit community groups	
Verification Question: 1 and 2	
1.1 Project interventions are still taking on land where smallholders and/or community groups have clear land tenure **(1.1)** 1.2 Land that is not owned by or subject to use rights has included in the Project area because **(1.2):** • It represents less than a third of the Project areas at all times • No part of the area was acquired by a third party from smallholders or community groups for the purpose of inclusion in the Project • Its inclusion will have clear benefits to the Project by creating landscape level ecosystem benefits such as biodiversity corridors. • There is an executed agreement between owners/mangers of such land and participants regarding the management of the area consistent with these requirements	
A. Findings (describe)	*1.1. As stated in the PDD Section C3, in order for the Project participants to be eligible they must possess some form of legal documentation (in accordance with Nicaraguan law) that demonstrates legal ownership or the right to operate on any land that is entered into the Project. During the site visit, the VVB conducted interviews with Project participants to confirm that they were legally allowed to work all the land they entered into the Project and found no evidence to the contrary. Multiple Project participants produced ownership documents for the VVB's review and confirmation. Furthermore, the VVB assessed the Project's procedures for ensuring Project participants have clear land tenure during the site visit through interviews with the responsible technicians. Interviews were conducted with a sample of technicians who are responsible for recruiting and working with Project participants. During these interviews, the VVB was walked through the onboarding process for Project participants who wish to join the Project. During the onboarding process Project participants are required to present legal documentation demonstrating ownership or demonstrating the legal right to work land incorporated into the Project. All technicians interviewed were aware of this requirement and correctly stated that this is an eligibility requirement for participation in the Project. Additionally, during the desktop portion of the verification, the VVB requested and subsequently reviewed a sample of land tenure documents. The VVB is reasonably assured all land within the Project has clear land tenure.* *1.2. As previously stated in this report, the VVB found no evidence that land was included in Project during the relevant monitoring period (01 January 2015 – 31 December 2021) that lacked sufficient legal land tenure.*

B. Conformance	Yes ☐	No ☐	N/A ☒
C. Corrective Actions (describe)	*Please see Appendix A and Table 3 of this Report.*		
D. (Insert Project Coordinator's Name) Response	*Please see Appendix A and Table 3 of this Report.*		
E. Status	*Please see Appendix A and Table 3 of this Report.*		

ECOSYSTEM BENEFITS	
Requirement: Project generates ecosystem service benefits and maintains or enhances biodiversity.	
Verification Questions: 1, 3 and 5	
2.1 Project interventions are maintaining or enhancing biodiversity **(2.2)** 2.2 Project interventions have not led to any negative environmental impacts **(2.3)** 2.3 Any trees being planted to generate ecosystem services are native or naturalised species and are not invasive **(2.4)**	
A. Findings (describe)	*2.1. As described in Section D3 of the PDD, the Project is a reforestation Project which reforests degraded lands (generally agriculture or pasture). As a result, this Project is maintaining or enhancing biodiversity by the increasing of forest cover through the planting of native or naturalized tree species. Furthermore, through the restoration of forest cover, the Project is decreasing negative impacts to water quality (reduced runoff), restoring/improving degraded soils, and increasing the soil's ability to retain water. During the site visit, interviews with project participants confirmed that they do not believe the implementation of the Project has had negative impacts on biodiversity rather they believe the Project is enhancing biodiversity. Multiple participants described seeing more fauna within their land, since joining the Project.* *2.2 At its core, the Project implementation is not likely causing negative environmental impacts as the Project is reforesting degraded land through the planting of native or naturalized tree species. There is the possibility that the Project interventions could lead to negative environmental impacts through agriculture/pasture intensification; however, the Project mitigates this risk by limiting the amount of land that a single participant is allowed to enter into the Project. During the site visit interviews with both APRODEIN staff and project participants no anecdotal evidence was found that would suggest this is occurring. During the site visit the VVB found no evidence that the Project interventions have created negative environmental impacts. In conclusion, the VVB is reasonably assured the Project intervention is*

	not causing any negative environmental impacts. *2.3 Furthermore, during the site visit the VVB conducted interviews with INAFOR (National Forest Institute) to confirm INAFOR was aware of the Project and to determine whether INAFOR had concerns regarding the Project and/or if the Project was currently in violation of any national laws governing forests. Through site visit interviews, additional site visit observations, and after a review of scientific literature and additional evidence provided by the Project regarding the species used in Project interventions, the VVB is reasonably assured the Project interventions do not use invasive or non-naturalized species.*		
B. Conformance	Yes [X]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	*Please see Appendix A and Table 3 of this Report.*		
D. (Insert Project Coordinator's Name) Response	*Please see Appendix A and Table 3 of this Report.*		
E. Status	*Please see Appendix A and Table 3 of this Report.*		

PROJECT COORDINATION AND MANAGEMENT
Requirement: Project is managed with transparency and accountability, engagement of relevant stakeholders and in compliance with the law of the Host Country.
Verification Questions: 1, 2 and 6
3.1 The Project coordinator still has the capacity to support participants in the design of the Project interventions, select appropriate participants for inclusion in the Project, and develop effective participatory relationships including providing on-going support to sustain the Project **(3.4)** **3.2** The Project coordinator still has the legal and administrative capacity to enter into PES Agreements with participants and to manage the disbursement of payments for ecosystem services **(3.5** 3.3 A transparent mechanism and procedures for the receipt, holding and disbursement of PES funds is applied, with funds intended for PES earmarked and managed through an account established for this sole purpose, separate to the Project coordinator's operational finances. **(3.9)** **3.4** The Project coordinator has accurately described the progress, achievements and problems encountered by the Project in the Annual Reports. The Annual Reports transparently report sales figures and demonstrate resource allocation in the interest of target groups **(3.10; 3.11)**

A. Findings (describe)	*3.1 Section I1 of the PDD defines Taking Root as the Project Coordinator with APRODEIN defined as the "technical operator and service provided." Currently, Taking Root has no offices located in Nicaragua, with APRODEIN serving as the local representation of the Project with offices through various regions in Nicaragua. During the site visit the VVB conducted interviews with both Taking Root and APRODEIN staff. The majority of interviews with Taking Root were conducted with director level staff and above; however, extensive interviews were conducted with the teams responsible for the Project's data management and monitoring systems. The VVB found all Taking Root staff to be extremely knowledgeable about the Project. Importantly, the Taking Root staff had an in-depth understanding of the socio-economic and cultural context of participating communities and participants. During the site visit, the VVB conducted interviews with all levels of APRODEIN staff from assistant technical field staff (técnicos del campo) to the highest-level staff (Executive Director). The VVB found the APRODEIN staff to be extremely knowledgeable off all facets of the Project including their ability to appropriately select Project participants, develop effective participatory relationships, and provide ongoing support to Project participants. Additionally, the VVB conducted numerous interviews with Project participants to determine their level of understanding related to the Project, assess whether the Project was establishing effective participatory relationships, and determine whether the Project participants were being effectively supported throughout the different phases of the Project. During the course of these interviews, Project participants indicated that participatory relationships were being developed, that they felt supported throughout the different phases of the Project, and that there were no doubts related to whether they would be continued to be supported. In conclusion, the VVB is reasonably assured that criterion 3.4 of the Plan Vivo standard is satisfied.* *3.2 The VVB reviewed legal documents submitted by the Project demonstrating that APRODEIN and Taking Root both have the legal capacity to enter into PES Agreements with participants. During the site visit, the VVB confirmed that reviewed specific project participant records to assess whether PES payments have been made in line with the agreements in the PES agreements. This included the review of financial documents and receipts related to the PES payments made to project participants. Furthermore, the VVB confirmed during the site visit that the APRODEIN maintains a staff of accountants and administrative assistants that manage and support the system of PES payments. Similarly, during the site visit the VVB interviewed numerous project participants and all project participants indicated that they have been receiving the appropriate PES payments in-line with their signed contracts. In conclusion the VVB is reasonably assured that criterion 3.5 of the Plan Vivo standard is satisfied.* 3.3 *The structure of the PES payment system was confirmed at validation. The Project provided an overview of the payment mechanism describing how the Project ensures transparency and*

	accountability, ease of access and administration, and stability of currency. The VVB noted that there is not a separate account established for the sole purpose of managing funds intended for PES. At the direction of Plan Vivo, the VVB is issuing a Forward Action Request (FAR) for the next verifiers to ensure the next annual report includes evidence that a separate account was created for the sole purpose of managing funds intended for PES payments. 3.4 *During the verification the VVB reviewed and collected evidence through site visit activities, reviewed supporting documentation provide by the Project, reviewed additional clarification provide by the Project to assess criteria 3.10 and 3.11 of the Plan Vivo Standard. In conclusion, the VVB is reasonably assured that the Project is in compliance with above referenced criteria. However, during the verification, it was discovered that previously published Annual Reports contained incorrect values related to carbon values for some project participants. After discussions with Plan Vivo, Plan Vivo determined that the past Annual Reports do not need to be corrected. For additional information related to this issue please see the second paragraph of the verification opinion.*		
B. Conformance	Yes [X]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	*Please see Appendix A and Table 3 of this Report.*		
D. (Insert Project Coordinator's Name) Response	*Please see Appendix A and Table 3 of this Report.*		
E. Status	*Please see Appendix A and Table 3 of this Report.*		

PARTICIPATORY DESIGN AND DEVELOPMENT OF PLAN VIVO
Requirement: the Project has demonstrated community ownership: communities participate meaningfully through the design and implementation of plan vivos that address local needs and priorities.
Verification Questions: 1, 2 and 6
4.1 A voluntary and participatory planning that address local needs and inform the development of technical specification is taking place **(4.1; 4.6; 7.1.).** Barriers to participation are being identified and measures taken to encourage participation **(4.3)** 4.2 Smallholders or communities are not being excluded from participation in the Project on the basis of gender, age, income or social status, ethnicity or religion, or any other discriminatory basis **(4.2)** 4.3 The Project is not undermining the livelihood needs and priorities or reduce the food security of the participants **(4.7; 7.1; 7.5)** **4.4** There exist a system for accurately recording and verifying location, boundary and size of each plan vivo **(4.8)**. Participants have access to their *plan vivos* in an appropriate

language and format **(4.9)** **4.5** Participants are being provided with a forum to periodically discuss the design and running of the Project with other participants and raise any issuance or grievances with the Project coordinator **(4.12)**. A robust grievance redressal system is in place **(4.14)**	
A. Findings (describe)	*4.1 During the verification the VVB reviewed and collected evidence through site visit activities (e.g. interviews, review of documentation, and observations), reviewed supporting documentation provide by the Project, reviewed additional clarification provide by the Project to assess criteria 4.1, 4.3, 4.6, and 7.1 of the Plan Vivo Standard. Participatory Project design is outlined in Part E of the PDD. The design involves 4 steps: stakeholder mapping, stakeholder engagement, integrating feedback, and continuous feedback. The VVB found no evidence that the participatory Project design, as described in the PDD, is not being implemented and is reasonably assured that the project complies with criterion 4.1 of the Plan Vivo Standard.* *Barriers to participate include insufficient land tenure documentation, inability of potential project participants to perform the physical tasks of planting and maintenance of planted trees, and initial financial barriers that potential project participants face. The Project supports these Project participants by assisting with land legalization process land through information sharing on the legal process and/or assisting potential participants with the necessary paperwork, providing the option for leasing agreements to facilitate the inclusion of able-bodied family members, and offering pre-payment and loan agreements. In conclusion, the VVB is reasonably assured that the project complies with criterion 4.3 of the Plan Vivo Standard.* *The Plan Vivos included the technical specification applied, a qualitative and quantitative description of the area being enrolled in the project, and information related to the baseline case lands. While the Plan Vivos serve as the basis for Project Implementation, project participants are supported throughout the implementation process by local technical staff who conduct training with participants, farm visits, and are available through phone as needed. In conclusion, the VVB is reasonably assured that the project complies with criterion 4.6 of the Plan Vivo Standard.* *The PDD identifies livelihood benefits including diversifying production and income sources, strengthening food security in the face of climate hazards, strengthening land tenure, and increasing the resilience of local ecosystems from degradation and climate change. Ultimately, the decision to enroll in the Project is a project participant decision and the VVB found no evidence to the contrary. Many of the project participants identified during interviews that their decision to enroll in the Project was partially based on discussions and observations with neighbors participating in the Project and had seen the benefits that their neighbors were receiving. After a review of all evidence collected, the VVB is reasonably assured that the project*

	participants are receiving benefits as described in the validated PDD. *4.2 During the site visit and after interviews with Project participants and Project staff the VVB found no evidence that discrimination of any kind was taking place. Additionally, the VVB reviewed Project policies related to discrimination. In conclusion the VVB is reasonably assured that the Project complies with criterion 4.2 of the Plan Vivo Standard.* *4.3 During the site visit the VVB interviewed both Project staff and project participants to assess whether the Project was negatively affecting the project participants livelihoods and/or negatively affecting participants food security. Project participants indicated that they felt the planting of trees was a valuable investment in their land as it provided needed wood to be used on the farm when pruning occurs and would provide access to future income streams through future thinning and harvests that may occur. Similarly, many participants cited that tree plantings would diversify their farm, essentially a risk mitigation mechanism. Furthermore, as stated in section E2 of the PDD, the Project is designed so that a project participant cannot enter all their land in the Project therefore ensuring project participants retain some land dedicated to other income generating activities. Project participants may only allocate up to 25% of their total land to the Project. The VVB found no evidence that participants livelihoods and/or food security was negatively affected and in conclusion the VVB is reasonably assured that the Project complies with criterion 4.7, 7,1, and 7.5 of the Plan Vivo Standard.* *4.4 During the site visit the VVB witnessed Project staff record (via phone GPS) the boundaries of Project participants. Furthermore, the VVB has been provided with KML files showing each participants farm size and was able to confirm during the site visit that there was general agreement between the Project's geospatial files and the planted areas. As explained in the PDD Section E2, the Project staff work with each Project participant to develop the plan vivos. During the site visit the VVB interviewed Project participants regarding the development process of the plan vivos and confirmed that while many Project participants are a bit unclear on the specific phrase "plan vivo" they did recall developing what many referred to as a "plan de manejo" for the land that they were entering into the Project. Furthermore, it was clear that these plans were developed in a participatory manner. In conclusion the VVB is reasonably assured that the Project complies with criterion 4.8 and 4.9 of the Plan Vivo Standard.* *4.5 During the site visit the VVB interview numerous Project participants to assess whether or not they felt they had a mechanism to discuss the running of the Project, raise any issues as needed, and the existence/knowledge of a grievance mechanism. All Project participants interviewed described that if they had an issue with the Project ("una queja") they would simply reach out to technical staff assigned to their area via telephone or if needed reach out to one of the higher-level Project staff if that was necessary. No Project participants*

	indicated that they felt they did not have a mechanism to discuss the ongoing Project activities or grievances with the Project. Additionally, the VVB reviewed the formal grievance log for the monitoring period in which the VVB confirmed that the grievances entered during the verification period had been addressed by Project staff. During the site visit the VVB met with a project participant who had previously used the grievance process and filed a grievance with the Project which was ultimately closed. Through this interview, the VVB was able to confirm that the grievance mechanism described in the PDD was being implemented appropriately. Additionally, the Project has recently formalized a new formal grievance process where there are multiple channels of access. The VVB confirmed that Project participants were aware of this new mechanism and additionally interviewed staff members in charge of managing the new grievance mechanism. The new grievance mechanism appears to be substantially more robust than the previous system as it provides three channels for which Project participants to submit formal grievances. In conclusion the VVB is reasonably assured that criterion 4.12 and 4.14 of the Plan Vivo standard is satisfied.		
B. Conformance	Yes [X]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	*Please see Appendix A and Table 3 of this Report.*		
D. (Insert Project Coordinator's Name) Response	*Please see Appendix A and Table 3 of this Report.*		
E. Status	*Please see Appendix A and Table 3 of this Report.*		

QUANTIFYING AND MONITORING ECOSYSTEM SERVICES
Requirement: Project generates real and additional ecosystem service benefits that are demonstrated with credible quantification and monitoring
Verification Questions: 2, 3 and 4
5.1 Sources of data used to quantify ecosystem services, including all assumptions and default factors, have been specified and updated when possible, with a justification why they are appropriate **(5.1; 5.2)** 5.2 The Project coordinator has been conducting ground-truthing activities in order to collect real data and field measurements from the Project sites that have been or will be used to update the Project's PDD and technical specifications, including the quantification of climate benefits **(5.3)** 5.3 A clear and consistent Standard Operating Procedure (SOP), or equivalent, for remote sensing analysis has been elaborated by the Project coordinator. 5.4 Ecosystem services forming the basis of the Plan Vivo Project are still additional **(5.4).** 5.5 To avoid double counting of ecosystem services, the Project interventions are not being used for any other Project or initiative **(5.14)**

5.6 A monitoring plan has been correctly implemented and a system for checking its robustness is in place, where **(5.9; 7.2.; 7.3):** • Corrective actions and contingency plans are described when performance targets have not been met • The validity and assumptions of the technical specifications have been correctly tested • Communities have been actively participating in monitoring activities • Monitoring has been regularly shared and discussed it with the participants	
A. Findings (describe)	*5.1 The applicability conditions for parcels participating in the Project were evaluated by the VVB through evidence collected during the site visit and quantitative and remote sensing data checks during the desktop review. It was determined that several parcels participating are outside of the elevation range defined in the relevant PDD for the specific Project interventions. After discussions with Taking Root and Plan Vivo and with the explicit approval of Plan Vivo, an updated PDD was provided to Plan Vivo with adjusted elevation ranges to ensure all participating parcels are eligible. In agreement with Plan Vivo, Taking Root will integrate more rigorous eligibility checks to ensure all future parcels meet eligibility requirements. The VVB notes that while there exists parcels outside the originally identified elevation ranges, lower than optimal or tree death would be captured during Project monitoring and ultimately reflected in Net GHG ERRs claimed by the Project. The VVB confirmed that the Technical Specifications applied by the Project have been approved by Plan Vivo and confirmed that the Technical Specifications include applicability conditions, the activities and required inputs, and the quantification approach to ecosystem service benefits. In conclusion, the VVB is reasonably assured that the Project is in compliance with criteria 5.1 and 5.2 of the Plan Vivo Standard.* *5.2 During the verification, the VVB collected evidence during the site visit (please refer to the field visit section of this Report), reviewed both quantitative and qualitative collected monitoring data, reviewed the data management and monitoring system, and updated technical specifications. The VVB is reasonably assured that the Project is in compliance with criterion 5.3 of the Plan Vivo Standard.* *5.3 During this monitoring period the Project has not applied remote sensing analyses. Therefore, this requirement is not applicable.* *5.4 The VVB reviewed the PDD to understand the additionality argument/demonstration. During the site visit the VVB interviewed both Project participants and Project staff to determine whether the additionality demonstration was appropriate. During the course of these interviews, it was clear that Project participants do not have the capital to purchase trees for reforestation, pay additional labourers to plant and maintain the trees, nor the technical capacity to do so. All the Project participants interviewed clearly indicated that they would not have been able to reforest their land without the Project. During the site visit the VVB met with INAFOR to discuss the Project and the VVB*

	confirmed that there are no national forest laws that require the reforestation of agriculture or pasture land. Although there are laws on the books that say for every tree cut a certain number of trees have to be replanted, there is essentially no enforcement of this law. Additionally, the VVB found no evidence that land that was enrolled into the Project had been recently deforested. The VVB is reasonably assured that the Project is in compliance with criterion 5.4 of the Plan Vivo Standard. *5.5 Through an independent review of publicly available information, the VVB found no evidence that Project intervention areas are being used in other GHG emissions accounting program. The VVB is reasonably assured that the Project complies with criterion 5.14 of the Plan Vivo Standard.* *5.6 Implementation of the monitoring plan was evaluated during verification. The VVB identified that monitoring for the Project did not occur as outlined in the Project Design Description (every 1,3,5,10 years.) A CAR was issued by Plan Vivo in 2019 for this situation, and corrective actions were taken by Taking Root. Plan Vivo is aware there is a lack of data due to the missed monitoring events, but Plan Vivo determined the CAR issued by the was adequately resolved. The VVB identified several errors in tree measurement and data collection related to the Project's policy for measuring tree height and DBH. Discussions with Taking Root and Plan Vivo demonstrated that corrective actions were taken outside of the monitoring period to reduce these types of errors when collecting plot measurement data. Plan Vivo determined that Taking Root would not be required to make changes to historical data, and that the additional QA/QC procedures implemented by the Project outside of the monitoring period adequately address this nonconformance for future field collected data.*		
B. Conformance	Yes [X]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	*Please see Appendix A and Table 3 of this Report.*		
D. (Insert Project Coordinator's Name) Response	*Please see Appendix A and Table 3 of this Report.*		
E. Status	*Please see Appendix A and Table 3 of this Report.*		

RISK MANAGEMENT
Requirement: The Project manages risks effectively throughout its design and implementation.

Verification Questions: 2 and 4			
6.1 Where leakage is likely to be significant, i.e. likely to reduce climate services by more than 5%, an approved approach has been used to monitor leakage and subtract actual leakage from climate services claimed, or as a minimum, a conservative estimation of likely leakage has been made and subsequently deducted from the climate services claimed (**6.1; 6.2)** 6.2 The level of risk buffer that has determined using an approved approach is adequate and is a minimum of 10% of climate services expected **(6.3)** **6.3** Does the Project maintain a buffer account and is the cumulative total of credits deposited in the account equal to the total reported in the latest annual report? **(6.3)**			
A. Findings (describe)	*6.1 Section G6 of the approved PDD states that there is no risk of leakage and therefore there is no leakage deduction.* *6.2 and 6.3 The VVB confirmed that the risk level applied in the calculation of the risk buffer is applied using an approved approach. The calculated risk based on the results of the assessment is 13.65%. The Project conservatively rounds up to 15% for the risk buffer. The VVB reviewed the annual reports for the monitoring period against the Markit registry and did not identify any material discrepancies.*		
B. Conformance	Yes [X]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	*Please see Appendix A and Table 3 of this Report.*		
D. (Insert Project Coordinator's Name) Response	*Please see Appendix A and Table 3 of this Report.*		
E. Status	*Please see Appendix A and Table 3 of this Report.*		

PES AGREEMENT AND BENEFIT SHARING
Requirement: Project shares benefits equitably and transact ecosystem services benefits through clear PES Agreements with performance-based incentives.
Verification Questions: 1, 2 and 6
7.1. Procedures for entering into a PES Agreement with participants are being applied correctly **(8.2)** 7.2. Participant s are entering into PES agreement voluntarily and according to the principle of free, prior, informed consent, in an appropriate language and format **(8.3)** 7.3. PES Agreements are not removing, diminishing or threatening participant's land tenure **(8.4)** 7.4. A fair and equitable benefit-sharing mechanism is in place and has been agreed with the participation of communities involved, identifying how PES funding will be distributed among participants **(8.8; 8.9; 8.10)** **7.5.** The Project has committed to deliver at least 60% on average of the proceeds of the sales of Plan Vivo Certificates. Where less than 60% has been delivered, the Project has

justified why this was not possible **(8.12)**	
A. Findings (describe)	*7.1 During the verification, it was determined that the PES Agreements lack some of the information required by the Plan Vivo Standard, such as details on land rights, risk buffers, and the conflict resolution and grievance mechanism. Under direction from Plan Vivo, the VVB is issuing Forward Actions Requests (FARs) for the VVB during the next verification to confirm corrective actions have been taken to ensure all future PES Agreements comply with all requirements of the Plan Vivo Standard. Informational posters detailing the missing information from previously signed PES agreements were provided to the verification team for review and posted in public places throughout the in-country Project offices.* *7.2 The process for entering into a PES agreement is described in Section J1 of the PDD. PES agreements are presented to Project participants in Spanish, the appropriate local language. The PDD states that Project participants enter PES agreements according to the principle of FPIC (Free, Prior and Informed Consent). As mentioned in other sections of this report, the Verification Team has issued Forward Action Requests for the next verification team to confirm corrective actions have been taken to ensure all future PES agreements comply with all requirements of the Plan Vivo Standard. Throughout the verification and as a result of the verification activities conducted by the VVB, the VVB is reasonably assured that the project participants entered into the PES agreement voluntarily.* *7.3 As stated previously in this report, the Project assists landowners who do not have proper land tenure secure legal ownership of their land. Letters from the mayor of municipalities were provided as a demonstration of landowners currently in the process of legalizing their land. Additionally, through evidence collected during the site visit the VVB found no evidence that the PES Agreements threaten, remove, or diminish project participants land tenure.* *7.4 The VVB noted that the Coffee Agroforestry PES agreements do not contain the necessary evidence to demonstrate that the benefit sharing mechanism was developed with the participation of the communities. Under direction from Plan Vivo, the VVB is issuing a Forward Action Request (FAR) for the next verification team to ensure all future Coffee Agroforestry PES Agreements comply with all requirements of the Plan Vivo Standard.* *7.5 The PDD states that 60% of the revenue from carbon sales goes into the Community Fund, which is split into the Project participant Payment Fund (55%) and Special Fund (5%). The annual reports state that 60% of carbon sales went to the Community Fund. Audited financial statements provided to the verification support the claim that 60% of revenue went to the Community Fund. Additionally, during the site visit the VVB found no evidence that project participants were not*

	receiving PES payments in line with the Project requirements.		
B. Conformance	Yes [X]	No [ ]	N/A [ ]
C. Corrective Actions (describe)	*Please see Appendix A and Table 3 of this Report.*		
D. (Insert Project Coordinator's Name) Response	*Please see Appendix A and Table 3 of this Report.*		
E. Status	*Please see Appendix A and Table 3 of this Report.*		

The Verifier: (Name in Capital Letters)	
Mansfield Fisher	
MANSFIELD FISHER	
Signature: (the Verifier)	**Date: 27/February/2024**

APPENDIX A: Aster Global Verification Findings

Finding Number	1
Plan Vivo Standard 2013 (Section)	2. Eligible project activities
Plan Vivo Standard 2013 (Subsection and Description)	2.4. Any trees planted to generate ecosystem services must be native or naturalised species, and must not be invasive. Naturalised species must only be planted if:
Location in PDD or Supporting Documents	
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	The annual reports from the verification period all state: "All of the species selected are native to the region and are chosen in consultation with local smallholder groups and professional foresters." The verification team reviewed the list of species used during the verification period from the spreadsheet titled: "Communitree common vs Latin tree especies during verification period.xlsx" and noted that there are several non-native and potentially invasive species listed (i.e. African Tulip Tree).
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide additional evidence for the species used during the verification period demonstrating that are non-native demonstrating that they meet the Plan Vivo requirements.
Round 1 Response from Project Coordinator	The list of species included in our planting desings can be found in the PDD (secion G1), where it also states that natural regeneration is encouraged. The list of species shared with the verification team ("Communitree common vs Latin tree especies during verification period.xlsx") includes all the tree especies that are identified during forest inventory that could be preexisting vegetation, or simply natural regeneration.
Aster Global Round 2 Findings	Thank you for clarifying that the excel sheet shared includes all species identified during the forest inventory. The verification team reviewed the list of species presented in the PDD. However, the VVB noted that the coffee agroforestry involves several species that are naturalized in Nicaragua - including coffee and several of the fruit trees.
Aster Global Findings CAR/FAR/OBS - Round 2	MCAR: Please provide evidence that all these species are nautralized to Nicaragua.
Round 2 Response from Project Coordinator	"There is strong evidence that all species planted for the three verified technical specifications are native to the region, except for coffee arabica, which is an introduced species. Please refer to the included spreadsheet for a list of species categorized by technical specification, along with a source reference of the findings: CommuniTree Verification - Common and Latin Tree Species."

Aster Global Round 3 Findings	The VVB reviewed the spreadsheet provided and confirms that the species used for the mixed species and silvopastoral tech specs are native to Nicaragua. For the Coffee Agroforestry tech specs, there are only 4 species listed in the supporting spreadsheet. Annex 8 Table 2 of the PDD lists significantly more species of trees that can be used. Several of the species listed (particularly the fruit trees) are not native to Nicaragua. It has not been demonstrated to the VVB that all of these species are native or have been naturalized in Nicaragua. Additionally, naturalized species have additional requirements (PV Standard Sections 2.4.1 and 2.4.2) in order to be used for project activities. The VVB was unable to find a demonstration for how these requirements for the use of naturalized species has been met.
Aster Global Findings - Round 3	MCAR: Please clarify in line with the finding.
Round 3 Response from Project Coordinator	Please see included file - 'TR-R3-Audit-Response.docx' for the response for this finding
Aster Global Round 4 Findings	Additional information has been added to the PD which has been approved by Plan Vivo, this finding is closed.

Finding Number	2
Plan Vivo Standard 2013 (Section)	3. Project coordination and management
Plan Vivo Standard 2013 (Subsection and Description)	3.6. The project coordinator must undertake a stakeholder analysis to identify key communities, organizations, and local and national authorities that are likely to be affected by or have a stake in the project. This project coordinator must take appropriate steps to inform them about the project and seek their views, and secure approval where necessary.
Location in PDD or Supporting Documents	PDD Part E1
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	The PDD describes the four-stage participatory design process of the project, which was approved at validation. The annual reports state that ongoing community participation is ensured through technical training, producer exchange workshops, community education workshops, presenting the local forest law, and program outreach. Photos of meetings with communities are included in the PDD. Agendas, attendance logs, or meeting minutes of these trainings, workshops, and meetings was not provided to the verification team.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide additional supporting evidence demonstrating that ongoing community participation occurred during the verification period.

Round 1 Response from Project Coordinator	Taking Root tracks evidence of farmer engagements through its software. Since 2022, we have recorded over 115K unique interactions. Technicians collect information on each interaction including:
Aster Global Round 2 Findings	The verification team reviewed the spreadsheet titled "01 19 23 workshop data.csv" which includes information about interactions with the communities along with links to photos of the interactions. Some of the documented interactions include training, delivery of materials, recruitment, meetings with producers, diagnosis of plots, and many other types of interactions. The spreadsheet provided demonstrates that the project proponent interacts with the community often and provides reasonable assurance that the communities are engaged and informed about the project. This item is addressed.

Finding Number	3
Plan Vivo Standard 2013 (Section)	3. Project coordination and management
Plan Vivo Standard 2013 (Subsection and Description)	3.9. A transparent mechanism and procedures for the receipt, holding and disbursement of PES funds must be defined and applied, with funds intended for PES earmarked and managed through an account established for this sole purpose, separate to the project coordinator‘s general operational finances.
Location in PDD or Supporting Documents	PDD Section I5; Requirement 3.9.docx
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	The structure of the PES payment system was confirmed at validation. The project provided an overview of the payment mechanism describing how the project ensures transparency and accountability, ease of access and administration, and stability of currency. Supporting documents state that funds are held in a national Canadian domiciled account, however it is unclear if this account is separate to the project coordinator's general operational finances.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide evidence that funds intended for PES payments are managed through an account for that sole purpose, separate to the project coordinator's general operational finances.
Round 1 Response from Project Coordinator	Based on conversations with the Project Proponent and Plan Vivo, the verification team is issuing a FAR for this item under instruction from Plan Vivo.
Aster Global Round 2 Findings	FAR: The verification team is requesting that the next verifiers ensure the next annual report includes evidence that a separate account was created for the sole purpose of managing funds intended for PES payments.

Finding Number	4
Plan Vivo Standard 2013 (Section)	3. Project coordination and management

Plan Vivo Standard 2013 (Subsection and Description)	3.10. A project budget and financial plan must be developed by the project coordinator and updated at least every three months, including documentation of operational costs and PES disbursed, and funding received, demonstrating how adequate funds to sustain the project have been or will be secured.
Location in PDD or Supporting Documents	PDD
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	The verification team reviewed the audited financial statements provided, however a project budget and financial plan updated every three months was not provided.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide a project and financial plan in line with this requirement.
Round 1 Response from Project Coordinator	Taking Root's financial management process works as follows: Each year, the board approves the consolidated financial plan for the year, including Canada and Nicaraguan operations. Increases beyond what was approved needs to be approved by the board at one of its quarterly board meetings. Each quarter, Nicaraguan operations submits a quarterly budget in line with the annual plan, and an expense report against the previous quarter. At the end of the year, finances are audited in Canada and in Nicaragua. As evidence, we have included a copy of our FY2023 consolidated budget, and the quarterly operational budget adjustments as evidence of our quarterly financial management in line with our annual financial plan
Aster Global Round 2 Findings	The Project proponent provided a budget which is updated at least every three months and includes operation costs and PES funds distributed, as well as other sources of income. The project proponent clarified that the budget is approved by the board every year, and any increases must be approved by the board at their quarterly meetings. This criteria is satisfied.

Finding Number	5
Plan Vivo Standard 2013 (Section)	3. Project coordination and management
Plan Vivo Standard 2013 (Subsection and Description)	3.13. Community members, including women and members of marginalized groups, must be given an equal opportunity to fill employment positions in the project where job requirements are met or for roles where they can be cost-effectively trained.
Location in PDD or Supporting Documents	PDD
Requirement Met (Y, N, or NA)	Y

Aster Global Initial Findings	The audit team reviewed the PDD and although there are references to marginalized groups, the marginalized groups are never defined and therefore it is unclear to the audit team who the marginalized groups are. Without this information the audit team is unable to assess whether or not this criteria is satisfied.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please update the PDD to clearly state which groups of people fall into this marginalized category.
Round 1 Response from Project Coordinator	We have updated the PDD in Section E1 to name and describe our efforts around the three marginalized groups where we pay special attention to and reported in our annual reports: 1) landless farmers, 2) farmers with insecure land tenure and 3) women. We assume the auditor noticed this during the site visit. While not explicitly tracked, we also hire technicians from the communities we work in to have community and ethnic representation where we work.
Aster Global Round 2 Findings	The PDD Section E1 now states the three marginalized groups for the project: 1. landless farmers, 2. farmers with insecure land tenure, and 3. women. Throughout the PDD it is described how these marginalized groups are given an equal opportunity to fill project positions, including encouraging landless farmers and women to become project workers or seasonal workers on participant's land.

Finding Number	6
Plan Vivo Standard 2013 (Section)	4. Participatory design and development of plan vivos
Plan Vivo Standard 2013 (Subsection and Description)	4.3. Barriers to participation in the project must be identified and reasonable measures taken to encourage participation of those who experience barriers.
Location in PDD or Supporting Documents	Site Visit; PDD Section E1 Sub point 2
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	Subpoint 2 of Section E1 states "The project supports interested farmers who lack land tenure obtain the legal documents for them to become eligible participants by informing them of the legal process as well as facilitating the application process." However, during the site visit the audit team understood, based on interviews with technical staff, that this does not occur.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide documentation demonstrating that the project has actively worked with farmers who lack documentation showing they are the landowner to help them obtain this documentation.
Round 1 Response from Project Coordinator	This is done in certain cases where the farmer has community recognized tenure but not the right legal documents. In such cases, we work with the municipalities to create documentation. As evidence to this, we have included examples of such documentation

Aster Global Round 2 Findings	The project proponent provided documents signed by the mayor of the municipalities stating that the farmers who do not currently have legal rights to their land are in the process of legalizing their land that will accredidate them as legal owners.

Finding Number	7
Plan Vivo Standard 2013 (Section)	4. Participatory design and development of plan vivos
Plan Vivo Standard 2013 (Subsection and Description)	4.7. The project coordinator must not approve plan vivos where implementation would undermine the livelihood needs and priorities or reduce the food security of participants.
Location in PDD or Supporting Documents	PDD; Site Visit
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	During the site visit the audit team interviewed both project staff and project participants to assess whether the project was negatively affecting the project participants livelihoods and/or negatively affecting participants food security. Furthermore, Section E2 of the PDD states that any one participant may only enter a max of 25% of their land into the project. The audit team found no evidence that participants livelihoods and/or food security was negatively affected. 1. It is unclear to the audit team if there is a mechanism in place to ensure participants are not entering more than 25% of their land into the project. 2. Furthermore, it is unclear to the audit team what occurs if some of land that has not been entered into the project for a single participant is sold which results in the amount of land the farmer enters into the project exceeds the 25% threshold.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please clarify for the audit team how the project ensures that no single participant is entering more than 25% of their land into the project. MCAR: Please clarify in line with finding 2.
Round 1 Response from Project Coordinator	1) The project assesses the ratio of land in the project to total land owned by project participants through the Plan Vivos. Examples of which were provided during the audit and in our PDD (Annex 5). As stated in Table 4 of the PDD, the specific ratio of 25% is only for some technical specifications, and not others. 2) We have made a minor edit to PDD in Section E2 by adding footnotes to Table 4 saying that if a farmer sells a portion of the land after signing the PES contract, nothing occurs since this risk is on us, not the farmer. We have also stated that when creating the plan vivo, Taking Root also collects the total area of participant's farmland to assess their eligibility against the eligibility percentage requirement.

Aster Global Round 2 Findings	The Plan Vivos have a section for details of the farmer's land and the total property. From this information it can be determined if more than 25% of the land is entered in the project. The PDD has been updated to clarify that if a farmer sells land after signing a PES contract making more than 25% of their total land entered in the project - no action is taken. The Project Proponent assumes farmers will drop out of the program if needed, putting the risk on the project. The verification team is reasonably assured that the project takes adequate steps to ensure implementation of the project does not undermine the livelihood needs or reduce the food security of participants.

Finding Number	8
Plan Vivo Standard 2013 (Section)	4. Participatory design and development of plan vivos
Plan Vivo Standard 2013 (Subsection and Description)	4.13. Where smallholders or community members may be affected by the project, even though they are not participating, the project coordinator must ensure there is a mechanism for any concerns or issues to be raised with the project coordinator, e.g. through local meetings or via an appointed local representative.
Location in PDD or Supporting Documents	PDD; Site Visit
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	The audit team reviewed the PDD and confirmed that all project interventions are taking place on privately owned land and there does not appear to be a way for the project to affect other community members for smallholders that are not participating in the project. However, there appear to be no statements within the PDD that discuss how to project complies with this criterion.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please clarify in line with the finding and if necessary please provide additional information within the PDD.
Round 1 Response from Project Coordinator	The project has a complaints mechanism that is available to project participants and non-participants, and was reviewed by the auditor during the site visit. Non-participants can access this through WhatsApp, talking to project staff, or online. It is also advertized in various locations including all project offices, as observed during the audit.
Aster Global Round 2 Findings	The VVB confirmed that the PDD states the grievance process for stakeholders and communities. The grievance process states that there are 2 ways to submit grievances online, or individuals can visit the project office for assistance. The grievance procedure is for participating producers and project stakeholders. This item is addressed.

Finding Number	9
Plan Vivo Standard 2013 (Section)	5. Quantifying and monitoring ecosystem services

Plan Vivo Standard 2013 (Subsection and Description)	5.1.1. The applicability conditions, i.e. under what baseline conditions the technical specification may be used
Location in PDD or Supporting Documents	PDD
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	Three previous technical specifications were confirmed at validation to meet this requirement. In 2016, a new technical specifical was added which is the coffee agroforestry technical specification. The PDD clearly describes 4 applicability conditions for this tech spec. During the site visit the audit team visited one farmer who was going to be planting next to a "quebrada" and it is unclear to the audit team what the definition of a river in the context of the tech specs are. Review of project parcels added during the verification period show that several farms are located within 150m of rivers. Review of project parcels show that several farms do not meet the elevation requirements for the management type.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please clarify the definition of a river and if necessary update the PDD to include this definition. MCAR: Please provide additional evidence demonstrating that farms are at 150m or more from a body of water. MCAR: Please provide additional evidence demonstrating that all farms meet the elevation applicability criteria. MCAR: Please clarify how the project ensures that farm land is not forested and has not been cleared to gain eligibility.

Round 1 Response from Project Coordinator	Farmer eligibility is assessed by recruitent technicians using an eligibility checklist, which is verified by the recruitment technician. This list includes: 1) whether the parcel is at risk from flooding (i.e. within 150m from a body of water that presents flooding risks 2) that the elevation of the parcel is within the elevation requirements of the specified technical specification for optimal growth; 3) that the parcel does not have excessive forest cover (15%) before planting, 4) whether the parcel has been deforested to gain eligibility to the project. A copy of this eligibility check-list is provided - see Requisitos para unirse al proyecto. In addition, we have updated the PDD in Section E2 to make it more clear that the 150 m rule only applies to bodies of water that present a flooding risk (i.e. they are known to move or overflow and are within a similar elevation of the parcel). For example, a river that is whithin 150 m of a parcel that is at the bottom of a ravine, as common in the coffee region, is not a floordng risk. In addition, we are including an analysis of the eligibility of parcels according to the elevation rules. See the supporting document - Eligibility Analysis. 95% of the parcels in CommuniTree conform to the elevation requirements. For those parcels that do not, they fall outside of the elevation requirements by an average of 100m, which is not believed to significantly effect tree growth.
Aster Global Round 2 Findings	PDD section E2 has been updated to clarify that parcels must be 150m from a body of water that presents a flood risk. The Eligibility Checklist was provided to the VVB. It includes the eligibility requirements for the tech specs, including elevation, size, percent area of tree cover, slope, distance to body of water. An elevation eligibility analysis was provided demonstrating that 95% of parcels entered into the project during the monitoring period are within the required elevation. 1. It is unclear to the VVB what happens with the currently included instances that do not meet the elevation eligibility requirements. 2. Additionally it is unclear to the VVB, if project instances (farmers) will continue to be added to the project if they do not meet the eligibility requirements.
Aster Global Findings CAR/FAR/OBS - Round 2	MCAR: Please clarify in line with the findings 1 and 2 and update project documentation as needed.

Round 2 Response from Project Coordinator	Taking Root will allow existing participants to remain in the program even if their parcels do not meet the elevation requirements. We believe that removing these participants would be unjust since they are not responsible for determining their own eligibility. Additionally, removing these parcels would impose an unnecessary financial burden on the project as Taking Root would need to replace the credits lost from their removal. Moreover, the elevation requirements are in place to realize the expected growth of the trees in the specific planting design. Taking Root's monitoring and intervention process effectively measures and takes actions against underperforming growth. Therefore, if any parcels are underperforming due to elevation requirements, we can identify them using the monitoring data and provide additional silvicultural interventions to ensure proper growth. It is worth noting that Taking Root analyzed the number of parcels in the program that are ineligible due to elevation requirements, and only 26 out of 124 (~21%) did not pass their most recent monitoring checks. However, it is unknown if the elevation was the reason for their non-compliance. This result suggests that elevation ineligibilities have little to no effect on parcels reaching their growth targets. In principle, future farmers will not be added to the project if they do not meet the elevation eligibility requirements. In practice, within the next 1-2 years, Taking Root will integrate more rigorous eligibility checks directly into our platform to ensure that parcels and farmers meet the elevation eligibility criteria. Implementing a module to check for elevation eligibility will be one of the initial eligibility checks incorporated into our platform.
Aster Global Round 3 Findings	Thank you for your response; however, the project is not in compliance with this requirement of the PV standard. Additionally, it is unclear to the VVB about the eligibility requirements are linked to the baseline estimates and if the parcels that do not meet these eligibility requires if it would be appropriate to apply the baseline values.
Aster Global Findings - Round 3	MCAR: Please ensure that the project is compliance with this requirement and provide supporting documentation/evidence as necessary. MCAR: Please clarify in line with the finding and provide supporting documentation/evidence as necessary.
Round 3 Response from Project Coordinator	Please see included file - 'TR-R3-Audit-Response.docx' for the response for this finding
Aster Global Round 4 Findings	Thank you for the clarification. The Project has modified the eligibility criterion related to elevation and distance to water bodies. These changes to the PDD have been approved by Plan Vivo. These items are closed.

Finding Number	10
Plan Vivo Standard 2013 (Section)	5. Quantifying and monitoring ecosystem services

Plan Vivo Standard 2013 (Subsection and Description)	5.3. Technical specifications must be updated at least every 5 years where they are still being used to sign new PES Agreements, by reviewing both available data from project monitoring results, e.g. species growth data, and new available data from outside the project.
Location in PDD or Supporting Documents	PDD
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	It is unclear to the audit team the last time tech specs were updated and how the project complies with this criterion.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please clarify in line with the finding and provide supporting documentation as necessary.
Round 1 Response from Project Coordinator	All Tech specs and the PDD have been updated leading up to this audit. The latest version is on the Plan Vivo website. Prior to this, the coffee TS was from 2017, and the three others were from 2014.
Aster Global Round 2 Findings	The versions of the Tech Specs available on the PV website are from 2014 and 2017 and the updated tech specs have been provided to the auditor in the new PDD. The VVB is reasonably assured this requirement is satisfied.

Finding Number	11
Plan Vivo Standard 2013 (Section)	5. Quantifying and monitoring ecosystem services
Plan Vivo Standard 2013 (Subsection and Description)	5.9.1. Performance indicators and targets to be used and how they demonstrate if ecosystem services are being delivered. Performance targets may be directly or indirectly linked to the delivery of ecosystem services, e.g. based on successful implementation of management activities or other improvements but must serve to motivate participants to sustain the project intervention
Location in PDD or Supporting Documents	PDD, Quantification Docs
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	The VVB reviewed the PDD and confirmed that Table 24 outlines the planting intervention growth targets which consist of both trees/ha and basal area requirements at different intervals that farmers must hit in order to receive payments. It is unclear to the VVB what happens if for example the trees/ha benchmark is hit but the basal area benchmark isn't hit.

Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide additional information within the PDD to describe how the performance benchmarks function.
Round 1 Response from Project Coordinator	Often in contracts there is a single contractual milestone. When there are two milestones in one year, both are required (i.e. TPH AND BAHA). This has been clarified in Section K1 of the updated PDD
Aster Global Round 2 Findings	Clarification has been added to PDD Section K1 specifying that if there are two targets in a year, both must be met. This requirement is satisfied.

Finding Number	12
Plan Vivo Standard 2013 (Section)	5. Quantifying and monitoring ecosystem services
Plan Vivo Standard 2013 (Subsection and Description)	5.9.2. Monitoring approaches (methods)
Location in PDD or Supporting Documents	PDD, Quantification Docs
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	Part K of the PDD describes the monitoring plan. The VVB reviewed the quantification of carbon for a sample of parcels and was unable to recreate the quantification using information supplied in the PDD. In the review the VVB noted the following: 1. It is unclear where the allometric equations for the different tree species are specified in the PDD. 2. It is unclear what the basis for the belowground biomass expansion factors is and where these are described and justified in the PDD. 3. The Monitoring plan in the PDD does not describe the different plot sizes used in the monitoring. 4. The VVB was not provided evidence in the form of calculations that demonstrate the reported PVCs in the Annual Reports are accurate.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR1-3: Please add additional detail to the PDD so that all assumptions, equations, etc. are justified and described. MCAR: Please provide quantification documents to demonstrate that reported PVCs in the Annual reports for the Monitoring period are accurate.

Round 1 Response from Project Coordinator	1-The database of AGB models is in the supporting documents. See the approved approach section 7.1 for a description on how we harness it. 2-The methodology for calculating BGB is in section 7.1 of the approved approach. More specifically, the step by step methodology is attached. See the file: How TR Calculate BGB.docx 3-How we harness different plot sizes is described in the data entry tool (draft tree measurment and data entry tool.docx) section 5.3.1. To note, this is a draft currently in review by Plan Vivo 4-A sample calculator in Excel mirrors how the Taking Root software platform performs the calculations.
Aster Global Round 2 Findings	1. Thank you for the additional clarifications and supporting documents provided to the VVB. The VVB reviewed a sample of the tree level data and subsequent quantification. It is unclear to the VVB why model 28 is applied to trees with ID numbers of 4fd46aa0-c892-4dd3-a8b4-2d46feee06ba and 23d23098-0d2d-48d6-b923-08147fe0fc2b. It is unclear to the VVB why this occurs. 2. The VVB reviewed the referenced published literature for the referenced allometric equations. It is unclear to the VVB how model the model form applied in the quantification for model 367, is in line with the referenced research paper. 3. The VVB noted that there are multiple trees with very small diameters that don't appear to subsequent agb calculations but don't appear to violate the minimum DBH sizes for the allometric equations. It is unclear to the VVB if the project uses a standardized minimum dbh threshold for the carbon quantification across the project that is independent of the minimum DBH thresholds for the applied allometrics. 4. The VVB was unable to determine the agb for tree 179de626-0e93-41ae-b59d-c020641a73a2. It is unclear to the VVB why this tree appears to have the selected allometric applied incorrectly. Since the VVB has only reviewed a sample of trees, it is unclear if this is a systematic or issue with some piece of code. 5. The VVB reviewed the tree level data and noted that there appear to be numerous trees that have unrealistically large DBHs. For example, Point_PV=18.1.018.18.6.02.0006 has multiple trees that are 100 cm in DBH. It is unclear to the VVB why this occurs. 6. The VVB noted that multiple plots and parcels appear to have decreasing carbon over the monitoring period. In some cases this appears to be the result of inconsistent monitoring procedures in other cases it is unclear to the VVB why this occurs. For example in Plot 18.1.00d.18.4.02.0001 in year 2018 there appears to be an unrealistically large tree that is measured and likely a tree that was not planted as a result of the project and then in future years this tree doesn't appear to be measure. 7. The VVB reviewed the TreeCount data and noted that this appears to include trees for which the DBH is "Null." It is unclear to the VVB why this occurs and if this is appropriate.

	8. It is unclear to the VVB what the difference between the variable "point_id" and "point_pv" are in the 10 31 2022 Tree Level Sample date provided to the VVB. There appear to be instances where the "point_pv" parameter is used to identify a specific inventory plot and in other cases it appears "point_pv" is used to represent a set of plots. A specific example of the latter can be seen for the plot_id=16.2.748.16.4.96. This may be resulting in downstream aggregation errors. An example of this is described in Finding 8a. 8a. The plot level data for plot_id=16.3.278.16.6.01.0001 with a monitored date of 10/2/2017 has 111 trees on this plot. However, in review of the tree level data there appears to only be 15 trees on this plot. It is unclear to the VVB why this discrepancy exists. Furthermore, in the subset of plots that the VVB review, the VVB found ~5% of the of the plots apply the Shade Coffee tech specs had more than 4,000 Trees/Hectare (TPH), ~17% applying the Mixed Species tech specs had more than 1,667 TPH, ~52% applying the Silvopastoral tech specs had more than 400 TPH, and ~47% applying the Living Fence tech specs had more than 375 TPH. The most extreme example the VVB found was a plot that had 475 trees on a 10 meter plot which undoubtedly seems to be an error in the quantification. 9. The VVB also noted that there appear to be multiple equations missing from the PDD. For example, on page 57 of the PDD it states "The baseline carbon stock was calculated as follows:" however there is no subsequent equation.
Aster Global Findings CAR/FAR/OBS - Round 2	MCAR: Please clarify in line with all findings and as necessary updated project documentation, quantification workbooks, etc.
Round 2 Response from Project Coordinator	Please see the included Excel File: 'Verification - Finding 12 - TR Responses for TR responses

Aster Global Round 3 Findings	1. Thank you for the clarification. The VVB agrees with the use of the Global model type for species Albizia niopoides. **This finding is closed.** 1a. The VVB reviewed Figure 3 of the ApprovedApproach_Taking_Root_Final_Public_Version. pdf document and it states "Select the best or next best model matching the following characteristics in this order: 1. Koppen Class 2. Country 3. Model Size"; however, these variables do not appear to be included in the Models tab of the Master Tree Species and Models.xlsx. Therefore it is unclear to the VVB how the algorithm applies is in line with the approved approach. 1a.b Based on Figure 3 of the ApprovedApproach_Taking_Root_Final_Public_Version. pdf document, it is unclear to the VVB what happens if the species or genus is known, there is no specific model and there is no genus specific model. 2. The VVB reviewed the publication and confirmed the parameters and model form described in the initial finding response. Additionally, thank you for providing a follow up revised response via email. It is unclear to the VVB how the project determined that the originally coded form was correct, and what evidence supports there being an error in the paper referenced. 3. The VVB reviewed all tree data with diameters less than 1.4 and confirmed that the trees with heights less than 1.3m were excluded, and any tree with a height greater than the cutoff was included, regardless of the diameter. **This finding is closed.** 4. It is unclear to the VVB whether using a 50m height ceiling in the carbon quantification results in a material error and is conservative. 5. The VVB acknowledges that the finding issued is a result of data entry error. However, **this item remains an outstanding finding** until the data entry error is demonstrated to be corrected or accounted for in the carbon quantification. 6. In the las round of findings, the VVB referenced Plot 18.1.00d.18.4.02.0001; however, in the Tree Level Sample Monitoring workbook this is supposed to be "**parcel_pv**". Additionally, the VVB incorrectly referenced the wrong year. The correct year is 2019, where there appears to be a 45 cm tree monitored and then this tree doesn't appear to be monitored in the future. Additionally, since this parcel appears to have been included in year 2018 this doesn't appear to be a tree that was planted as a result of the project activity. 6a. Using the same same parcel_pv (18.1.00d.18.4.02.0001), if the tree that appears to be not planted (45 cm DBH and tree_id = 58bec00f-7af1-4f01-b6c1-32b22d192d9e) is included in the TPH = 1104.34 but if it is not included then TPH = 1039.27. Depending on whether this tree is real and supposed to be monitored, this plot either passes the monitoring target or fails the monitoring target. It is unclear to the VVB how these situations are addressed and ultimately whether the monitoring results are generally accurate and reflect the carbon benefits claimed. 6b. THe VVB reviewed the parcel=10.1.010.17.4.01, which appears to have very large swings in carbon estimates over the monitored years (2017-2019 and 2022). It is unclear why this occurs. 7. The VVB reviewed the tree data with heights less than 1.3m and there

	are several instances in which the diameter is recorded. It is unclear to the VVB why some tree diameters are recorded for trees that have height measurements less than 1.3m. Further, it is unclear why there are trees missing diameter measurements that have heights greater than 1.3m. 8. Thank you for the clarification. Part K of the PDD states "The tree inventories are performed in years 1,3,5, and 10 of a parcel's entry into the program. After year ten and until the end of the crediting period." After reviewing the Plot Level carbon quantification, the VVB noted that Plot ID: "10.1.001.11.1.01.4" was monitored in 2011 and then subsequently in 2022. It is unclear to the VVB how this is in line with statements regarding the monitoring frequency of tree inventories. 9. The VVB reviewed the description of Field measurements taken for monitoring purposes (Part K of the PDD); however, there does not appear to be information in the PDD relating to the plot size, distribution, density, required measurements, etc. It is unclear to the PDD where this information for each technical specification is identified and clearly described. Further, in reviewing the 10 31 2022 Carbon Quantification Plot Level.xlsx workbook the VVB noted that no plots have a plot-radius of 2 meters. It is unclear why this is. 9a. The Project stated that the potential error noted in the VVB's Finding 9 from the previous round was a result of the plot design. However, no supporting documentation has been provided to the VVB that substantiates the Project's response and appropriate implementation of the expansion factor. 10. The VVB reviewed the most recent PDD and confirms that equations are included as expected throughout the document. **This finding is closed.** 11. The VVB reviewed a subset of reported values in the Annual Reports in Appendix 2 and 4 (e.g. tables titled "Land changes in 2016", "2016 Monitoring Results for 2016 Plan Vivos", and "2015 Monitoring Results for 2010-2014 Plan Vivos") and was unable to confirm that this information was presented accurately. For example 16.3.431.16.6.01 is reported to have TPH=442; however, in the 10 31 2022 Carbon Quantification Plot Level.csv file provide to the VVB and across the 7 plots measured in 2016 there appears to be an average of ~3,619 TPH. Similarly, Average BAHA is 0.814, but reported as 0.85. It is generally unclear to the VVB how plot level data is aggregated across a parcel and year and then subsequently reported in the annual reports.
Aster Global Findings - Round 3	MCAR: Please clarify in line with the findings and provided updated quantification documents and/or supporting evidence as necessary. MCAR: Please clarify in line with Finding 11, provide a clear written description of data aggregation methods, and data aggregation results (reported in the Annual Reports) in a usable format such as a .csv or .xlsx.
Round 3 Response from Project Coordinator	Please see included file - 'TR-R3-Audit-Response.docx' for the response for this finding
Aster Global Round 4 Findings	1a/1b. Thank you for the clarification. The VVB reviewed the updated documentation and confirmed that it addresses the VVB's concern, this finding is closed.

	2. After additional discussions with the project during the Round 3 Findings walkthrough call, the VVB is reasonably assured that the project is implementing the referenced allometric equation correctly. This finding is closed. 4. After additional discussions with the project during the Round 3 Findings walkthrough call, the VVB is reasonably assured that the project is implementing a conservative assumption. This finding is closed. 5. During the Round 3 Findings call, the project staff walked the VVB through the errors referenced in the findings and the VVB confirmed that the incidence of these errors is low. The VVB also notes that the project has instituted additional automatic QAQC and data management procedures to further reduce the incidence of these errors. Additionally, Plan Vivo has provided guidance to the VVB that the implementation of these additional procedures related to data quality are sufficient to close this Finding and Plan Vivo is not requiring the project to redo carbon quantification from previous years and subsequently update the annual reports. The VVB was contracted to provide verification services for the monitoring period from 01 January 2015 – 31 December 2021 a 6-year period. The Project has implemented significant changes to the data management systems they use to conduct Project monitoring and subsequent quantification of ecosystem services. During the Verification, multiple CARs were submitted related to the monitoring and quantification of ecosystem services, including CARs related to the data management systems and processes used by the Project. After multiple meetings between Plan Vivo, Taking Root, and the VVB, Plan Vivo determined that the CARs related to data management and monitoring systems could be closed and submitted Annual Reports (which contained reporting errors) did not need to be updated. As approved by Plan Vivo, the VVB subsequently closed these CARs. 6/6a. The project has clarified that the project does not utilize permanent sample plots and thus it is to be expected that the exact center of sampling plots could change from year to year as GPS units generally have a location error of +-5 meters. This finding is closed. 6b. Thank you for the clarification. The VVB understands that baseline trees are sampled and not specifically identified for exclusion during the forest monitoring. The VVB understands that this approach does not represent an error in accounting as these trees would have existed in the baseline and thus are netted out when determining net carbon stock change. This finding is closed. 7. During the Round 3 Findings call, the project staff walked the VVB through the errors referenced in the findings and the VVB confirmed that the incidence of these errors is low. The VVB also notes that the project has instituted additional automatic QAQC and data management procedures to further reduce the incidence of these errors. Additionally, Plan Vivo has provided guidance to the VVB that the implementation of these additional procedures related to data quality are sufficient to close this Finding and

	Plan Vivo is not requiring the project to redo carbon quantification from previous years and subsequently update the annual reports. The VVB was contracted to provide verification services for the monitoring period from 01 January 2015 – 31 December 2021 a 6-year period. The Project has implemented significant changes to the data management systems they use to conduct Project monitoring and subsequent quantification of ecosystem services. During the Verification, multiple CARs were submitted related to the monitoring and quantification of ecosystem services, including CARs related to the data management systems and processes used by the Project. After multiple meetings between Plan Vivo, Taking Root, and the VVB, Plan Vivo determined that the CARs related to data management and monitoring systems could be closed and submitted Annual Reports (which contained reporting errors) did not need to be updated. As approved by Plan Vivo, the VVB subsequently closed these CARs. 8. Plan Vivo issued guidance to the VVB that this finding can be closed as Plan Vivo was already aware of this issue and Plan Vivo has provided separate guidance to the Project on how to come into compliance in the future. 9/9a. The Project has updated the PD to include additional information, this has subsequently been approved by Plan Vivo. This finding is closed. The VVB was contracted to provide verification services for the monitoring period from 01 January 2015 – 31 December 2021 a 6-year period. The Project has implemented significant changes to the data management systems they use to conduct Project monitoring and subsequent quantification of ecosystem services. During the Verification, multiple CARs were submitted related to the monitoring and quantification of ecosystem services, including CARs related to the data management systems and processes used by the Project. After multiple meetings between Plan Vivo, Taking Root, and the VVB, Plan Vivo determined that the CARs related to data management and monitoring systems could be closed and submitted Annual Reports (which contained reporting errors) did not need to be updated. As approved by Plan Vivo, the VVB subsequently closed these CARs. 11. Plan Vivo issued guidance to the VVB that this finding can be closed as the Project has added additional QAQC and data management procedures and the project does not need to go back and correct previous annual reports and subsequent accounting. The VVB was contracted to provide verification services for the monitoring period from 01 January 2015 – 31 December 2021 a 6-year period. The Project has implemented significant changes to the data management systems they use to conduct Project monitoring and subsequent quantification of ecosystem services. During the Verification, multiple CARs were submitted related to the monitoring and quantification of ecosystem services, including CARs related to the data management systems and processes used by the Project. After multiple meetings between Plan Vivo, Taking Root, and the VVB, Plan Vivo determined that the CARs related to data management and monitoring systems could be closed and submitted Annual Reports (which contained reporting errors) did not need to be updated. As approved by Plan Vivo, the VVB subsequently closed these CARs.

Finding Number	13

Plan Vivo Standard 2013 (Section)	5. Quantifying and monitoring ecosystem services
Plan Vivo Standard 2013 (Subsection and Description)	5.9.5. How the validity of any assumptions used in technical specifications are to be tested
Location in PDD or Supporting Documents	PDD, Quantification Docs
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	It is unclear to the VVB how this criterion is satisfied.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please clarify in line with the finding and if necessary provide additional detail within the PDD.
Round 1 Response from Project Coordinator	The assumptions are taken from academic literature so they were updated with the update of the PDD that took place for this audit to confirm that they are still the best available source of information. See Finding #12 for more details.
Aster Global Round 2 Findings	The VVB reviewed the updated PDD and Finding 12 response. This finding is closed.

Finding Number	14
Plan Vivo Standard 2013 (Section)	5. Quantifying and monitoring ecosystem services
Plan Vivo Standard 2013 (Subsection and Description)	5.9.6. Resources and capacity required
Location in PDD or Supporting Documents	PDD, Quantification Docs
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	It is unclear to the VVB how this criterion is satisfied.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please clarify in line with the finding and if necessary provide additional detail within the PDD.
Round 1 Response from Project Coordinator	K1 has been updated to clarify the training provided to technicians in order to conduct forest inventories. Skills include using the Taking Root app and field measurments. A training log with accompanying photos was provided ot the VVB. The VVB also reviewed the "2023_01_06_Calculadora de Monitoreo 2023_ANT_Randolph.xlsx" spreadsheet which outlines costs associated with labor. This item is addressed.

Finding Number	15
Plan Vivo Standard 2013 (Section)	5. Quantifying and monitoring ecosystem services
Plan Vivo Standard 2013 (Subsection and Description)	5.9.8. How results of monitoring will be shared and discussed with participants
Location in PDD or Supporting Documents	PDD, Quantification Docs
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	It is unclear to the VVB how this criterion is satisfied.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please clarify in line with the finding and if necessary provide additional detail within the PDD.
Round 1 Response from Project Coordinator	Section K1 of the PDD now states that previously, monitoring results were shared with farmers informally (verbally). A new formal system has been developed which includes a document that will be signed by the farmer and technician after results of monitoring have been discussed. This item is addressed.

Finding Number	16
Plan Vivo Standard 2013 (Section)	5. Quantifying and monitoring ecosystem services
Plan Vivo Standard 2013 (Subsection and Description)	5.13. The technical specifications must describe the habitat types and main species present in project intervention areas including any areas of High Conservation Value or *IUCN red* list species present (or more locally defined important areas of biodiversity or lists of vulnerable species if applicable), with a description of how they are likely to be affected by project interventions, and how these effects will be monitored.
Location in PDD or Supporting Documents	PDD, Quantification Docs
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	It is unclear to the VVB how this criterion is satisfied.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please clarify in line with the finding and if necessary provide additional detail within the PDD.
Round 1 Response from Project Coordinator	The PDD has been updated in Section D3 with an explanation why the project should provide a net benefit to biodiversity.
Aster Global Round 2 Findings	Thank you for the additional information and clarification. After a meeting with Plan Vivo to specifically discuss this requirement the VVB is reasonably assured this requirement is satisfied.

Finding Number	17
Plan Vivo Standard 2013 (Section)	5. Quantifying and monitoring ecosystem services
Plan Vivo Standard 2013 (Subsection and Description)	5.15. All carbon pools and emissions sources used to quantify climate services must be specified with justification for their inclusion. Carbon pools expected to decrease, and emissions sources expected to increase as a result of the project intervention must be included, unless decreases or emissions are likely to be insignificant, i.e. less than 5% of total climate benefits.
Location in PDD or Supporting Documents	PDD, Quantification Docs
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	All carbon pools have been appropriately described and justified in the PDD. However, the VVB found no description of emissions sources that are included or not included.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please clarify in line with the finding and if necessary provide additional detail within the PDD.
Round 1 Response from Project Coordinator	The PDD has been updated in Table 12 to specify the list of emission sources that have been included or not, and their justification (i.e. emissions from transportation, burning parcels before planting, fertilizer use).
Aster Global Round 2 Findings	Table 12 of the PDD has been updated with explanations that have been excluded and why. The PDD states that while emissions from burning of biomass, fossil fuels, and emissions from fertilizer are less than 5%, Taking Root purchases and retires offsets to account for these emissions. This criteria is satisfied.

Finding Number	18
Plan Vivo Standard 2013 (Section)	6. Risk management
Plan Vivo Standard 2013 (Subsection and Description)	6.2. Projects must review their risk assessment at least every 5 years and resubmit to the Plan Vivo Foundation.
Location in PDD or Supporting Documents	PDD Part H1
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	It is unclear from the Part H of the PDD how often the key risks are reassessed. The PDD Template instructions state: "Identify the risk areas, risk levels and actions to be taken mitigate risks (including the frequency of reassessing risks). Present this in the form of a table. (PV requirements 6.1 & 6.2)"

Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please update the PDD to clarify how often risks are reassessed.
Round 1 Response from Project Coordinator	The PDD has been updated in Sections H1 and H2 to specify that the risks are updated every 5 years
Aster Global Round 2 Findings	The PDD Sections H1 and H2 have been updated to clarify that the risks and buffer calculation are updated every 5 years. This item is addressed.

Finding Number	19
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.1. Transaction of ecosystem services between the project coordinator and participants must be formalized in written PES Agreements, where participants agree to follow their plan vivo in return for staged, performance-related payments or benefits.
Location in PDD or Supporting Documents	PDD Part J
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	The verification team reviewed the PES agreements provided for the sample of farmers selected, however several agreements do not include the signature page.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please demonstrate that all current PES Agreements have been signed.
Round 1 Response from Project Coordinator	Technicians take pictures of the PES agreements but sometimes don't take sufficient pictures to capture the sinature page. We propose to take a year to correct this issue as we progressively visit farmers and make sure we get a picture of the signature page.
Aster Global Round 2 Findings	After conversations with Plan Vivo and the project proponent, the verification team is issuing a Forward Action Request for this item.
Aster Global Findings CAR/FAR/OBS - Round 2	FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been implemented and the updated signed PES agreements conform with the requirements of the Plan Vivo Standard.

Finding Number	20
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.2.1. The quantity and type of ecosystem services transacted
Location in PDD or Supporting Documents	PES Agreements

Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	Table A of the PES agreement outlines the management unit, area, CO2 tons, $/ton, and total potential payment amount. Table P lists the maximum potential payments under the agreement. These details are not included in the PES Agreement for Coffee Agroforestry.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please demonstrate how all PES agreements satisfy this requirement.
Round 1 Response from Project Coordinator	Issue a FAR stating to update the coffee contracts in compliance with the standard and provide evidence by the next annual report to Plan Vivo. Util then, no new coffee contracts will be signed with participants.
Aster Global Round 2 Findings	After conversations with Plan Vivo and the project proponent, the verification team is issuing a Forward Action Request for this item.
Aster Global Findings CAR/FAR/OBS - Round 2	FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been implemented and the updated signed PES agreements conform with the requirements of the Plan Vivo Standard.

Finding Number	21
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.2.4. Performance targets that must be met to trigger the disbursement of payments or other benefits, with reference to monitoring methods, frequency and duration
Location in PDD or Supporting Documents	PES Agreements
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	The Appendix of the PES agreement outlines the agroforestry system type as well as the management activities targets. These details are not included in the PES Agreement for Coffee Agroforestry.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please demonstrate how all PES agreements satisfy this requirement.
Round 1 Response from Project Coordinator	Issue a FAR stating to update the coffee contracts in compliance with the standard and provide evidence by the next annual report to Plan Vivo. Util then, no new coffee contracts will be signed with participants.
Aster Global Round 2 Findings	After conversations with Plan Vivo and the project proponent, the verification team is issuing a Forward Action Request for this item.

Aster Global Findings CAR/FAR/OBS - Round 2	FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been implemented and the updated signed PES agreements conform with the requirements of the Plan Vivo Standard.

Finding Number	22
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.2.5. The amount of payment or benefit to be received (or what the process is for determining this)
Location in PDD or Supporting Documents	PES Agreements
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	These details are not included in the PES Agreement for Coffee Agroforestry.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please demonstrate how all PES agreements satisfy this requirement.
Round 1 Response from Project Coordinator	Issue a FAR stating to update the coffee contracts in compliance with the standard and provide evidence by the next annual report to Plan Vivo. Util then, no new coffee contracts will be signed with participants.
Aster Global Round 2 Findings	After conversations with Plan Vivo and the project proponent, the verification team is issuing a Forward Action Request for this item.
Aster Global Findings CAR/FAR/OBS - Round 2	FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been implemented and the updated signed PES agreements conform with the requirements of the Plan Vivo Standard.

Finding Number	23
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.2.6. Consequences if performance targets are not met, e.g. withholding of some or all payments and how corrective actions will be agreed
Location in PDD or Supporting Documents	PES Agreements
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	These details are not included in the PES Agreement for Coffee Agroforestry.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please demonstrate how all PES agreements satisfy this requirement.

Round 1 Response from Project Coordinator	Issue a FAR stating to update the coffee contracts in compliance with the standard and provide evidence by the next annual report to Plan Vivo. Util then, no new coffee contracts will be signed with participants.
Aster Global Round 2 Findings	After conversations with Plan Vivo and the project proponent, the verification team is issuing a Forward Action Request for this item.
Aster Global Findings CAR/FAR/OBS - Round 2	FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been implemented and the updated signed PES agreements conform with the requirements of the Plan Vivo Standard.

Finding Number	24
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.2.8. Any impacts of the agreement on rights to harvest food, fuel, timber or other products
Location in PDD or Supporting Documents	PES Agreements
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	It is unclear from the PES agreements provided how this requirement is satisfied.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please demonstrate how all PES agreements satisfy this requirement.
Round 1 Response from Project Coordinator	See Section 4 for the updated PES contracts that now clearly state that participation in the program does not remove farmers' rights to the food, fuel, or fibre created by the trees.
Aster Global Round 2 Findings	The verification team confirmed the updated PES contracts now state the farmer keeps all rights to their land and right to use any forest product associated with it. However, it is unclear what procedure the project is going to implement for PES agreements that have already been signed and how older PES agreements will comply with this requirement.
Aster Global Findings CAR/FAR/OBS - Round 2	MCAR: Please clarify in line with the finding and provide verifiable evidence to support any assertions made.
Round 2 Response from Project Coordinator	As per the decision made by Aster Global, Plan Vivo and Taking Root, we will place informational posters detailing land rights, forests products and details on the risk buffer in ALL project offices. The draft text for the poster is provided. The filename is: "Poster - Contract Changes.pdf". To note, we will be finalizing the designed poster the week of May 22nd. If you would like to review a copy of it, please contact us and we can send it along.

Aster Global Round 3 Findings	An informational poster detailing the information missing from the previously signed PES agreements was provided to the VVB for review. The poster includes details on the protecting the participants land and timber rights, as well as details on the buffer pool. Photos of the poster displayed in public places were provided to the VVB. This item is addressed. FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been implemented and the updated signed PES agreements conform with the requirements of the Plan Vivo Standard.

Finding Number	25
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.2.9. Deduction of a risk buffer where applicable
Location in PDD or Supporting Documents	PES Agreements
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	It is unclear from the PES agreements provided how this requirement is satisfied.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please demonstrate how all PES agreements satisfy this requirement.
Round 1 Response from Project Coordinator	See Table A of the updated PES contracts that now include the decutions for the risk buffer
Aster Global Round 2 Findings	The verification team confirmed the updated PES contracts now include the deductions for the risk buffer.
Aster Global Findings CAR/FAR/OBS - Round 2	MCAR: Please clarify in line with the finding and provide verifiable evidence to support any assertions made.
Round 2 Response from Project Coordinator	As per the decision made by Aster Global, Plan Vivo and Taking Root, we will place informational posters detailing land rights, forests products and details on the risk buffer in ALL project offices. The draft text for the poster is provided. The filename is: "Poster - Contract Changes.pdf". To note, we will be finalizing the designed poster the week of May 22nd. If you would like to review a copy of it, please contact us and we can send it along.

Aster Global Round 3 Findings	An informational poster detailing the information missing from the previously signed PES agreements was provided to the VVB for review. The poster includes details on the protecting the participants land and timber rights, as well as details on the buffer pool. Photos of the poster displayed in public places were provided to the VVB. This item is addressed. FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been implemented and the updated signed PES agreements conform with the requirements of the Plan Vivo Standard.

Finding Number	26
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.2.10. Agreed upon mechanism to resolve or arbitrate any conflict arising from the implementation of the project, following established community practices or legal rules in the country
Location in PDD or Supporting Documents	PES Agreements
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	It is unclear from the PES agreements provided how this requirement is satisfied.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please demonstrate how all PES agreements satisfy this requirement.
Round 1 Response from Project Coordinator	This is done through the grievance mechanism, that was demonstrated in the field and explained in the PDD. The new contracts now have mention of this mechanism directly within them, including a descriuption of the mechanism and how to access it. A copy of the most recent contracts is provided (See Section 5)
Aster Global Round 2 Findings	The verification team confirmed the updated PES contracts now outline the conflict resolution and grievance mechanism.
Aster Global Findings CAR/FAR/OBS - Round 2	MCAR: Please clarify in line with the finding and provide verifiable evidence to support any assertions made.
Round 2 Response from Project Coordinator	As per the decision made by Aster Global, Plan Vivo and Taking Root, we have placed informational posters detailing the conflict resolution and grievance mechanism in all of APRODEIN's offices. The poster is included in this package. The filename is: 'Grievance-Mechanism-Poster.pdf'

Aster Global Round 3 Findings	The informational poster detailing the conflict and grievance mechanism was provided to the VVB for review. In addition, photos of the poster displayed in public places were provided to the VVB. This item is addressed. FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been implemented and the updated signed PES agreements conform with the requirements of the Plan Vivo Standard.

Finding Number	27
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.3. Participants must enter into PES agreements voluntarily according to the principle of free, prior and informed consent, where sufficient information, in an appropriate format and language, is available to potential participants to enable them to make informed decisions about whether or not to enter into a PES Agreement.
Location in PDD or Supporting Documents	PES Agreements
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	It is unclear how the project insures FPIC for the PES Agreements for Coffee Agroforestry since certain details about the benefit sharing mechanism are not included in the agreements.
Aster Global Findings CAR/FAR/OBS - Round 1	
Round 1 Response from Project Coordinator	
Aster Global Round 2 Findings	FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been taken to ensure all future Coffee Agroforestry PES Agreements comply with all requirements of the Plan Vivo Standard.

Finding Number	28
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.5.2. A proven track record in identifying funders or buyers in ecosystem markets or from other sources
Location in PDD or Supporting Documents	Annual Reports; Audited Financial statements
Requirement Met (Y, N, or NA)	Y

Aster Global Initial Findings	The verification team reviewed the audited financial statements provided, however a breakdown of PVC sales was not provided.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide a detailed breakdown of the project financials. Specifically, the audit team is requesting a detailed breakdown on when PVCs were sold and how much they were sold for.
Round 1 Response from Project Coordinator	The annual reports provided to the VVB do not include the dollar amount of carbon sales.
Aster Global Round 2 Findings	Thank you for the clarification, the VVB is reasonably assured this requirement is satisfied based on interviews with the Project Team and site visit interviews with the service provided (APRODEIN) and farmer participants.

Finding Number	29
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.6. Where a greater number of smallholders or community groups wish to enter PES agreements than the project coordinator is able to engage, e.g. because of lack of resources, a fair process for selecting participants must be defined. The process should take into consideration the potential for tensions or disputes being created within or between communities.
Location in PDD or Supporting Documents	PDD
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	It is unclear from the PDD what the maximum number of participants is for the CommuniTree project, and what the process is should this threshold be met.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide clarification in the PDD on how this requirement is met.
Round 1 Response from Project Coordinator	We have updated the PDD in Section J1 to specify that participants are recruited into the program on a first come first serve basis based on projected sales for the year. Since we have almost always been supply constrained, there has never been a maximum.
Aster Global Round 2 Findings	Section J1 of the PDD now clarifies that participants are recruited on a first come first serve basis. Photos of the recruitment process were provided to the verification team for review. The PDD states that an interested participant has never been turned away. This item is addressed.

Finding Number	30
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing

Plan Vivo Standard 2013 (Subsection and Description)	8.8. A fair and equitable benefit-sharing mechanism must be applied that has been agreed with the participation of communities involved, identifying how PES funding will be distributed among participants and other stakeholders, including the project coordinator. This should include consideration of how benefit-sharing might change over time as the project progresses.
Location in PDD or Supporting Documents	PDD
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	There was no evidence provided to the verification team demonstrating that the benefit sharing mechanism for the coffee agroforestry management type was developed with the participation of the communities.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide additional evidence showing that the benefit sharing mechanism for the coffee agroforestry management type was developed with the participation of the communities.
Round 1 Response from Project Coordinator	Issue a FAR stating to update the coffee contracts in compliance with the standard and provide evidence by the next annual report to Plan Vivo. Util then, no new coffee contracts will be signed with participants.
Aster Global Round 2 Findings	After conversations with Plan Vivo and the project proponent, the verification team is issuing a Forward Action Request for this item.
Aster Global Findings CAR/FAR/OBS - Round 2	FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been taken to ensure all future Coffee Agroforestry PES Agreements comply with all requirements of the Plan Vivo Standard.

Finding Number	31
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.9. Details of the benefit-sharing mechanism must be made available to participants in an appropriate format and language.
Location in PDD or Supporting Documents	PES Agreements
Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	The PES agreements are available in Spanish. English translations were provided to the verification team. The PES Agreement for Coffee Agroforestry does not include all details of the benefit-sharing mechanism, including information about how funds are distributed or withheld, specifically the inclusion of potential carbon payments are described in the PES Agreements.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please demonstrate how all PES agreements satisfy this requirement.

Round 1 Response from Project Coordinator	Issue a FAR stating to update the coffee contracts in compliance with the standard and provide evidence by the next annual report to Plan Vivo. Util then, no new coffee contracts will be signed with participants.
Aster Global Round 2 Findings	After conversations with Plan Vivo and the project proponent, the verification team is issuing a Forward Action Request for this item.
Aster Global Findings CAR/FAR/OBS - Round 2	FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been taken to ensure all future Coffee Agroforestry PES Agreements comply with all requirements of the Plan Vivo Standard.

Finding Number	32
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.10. The project coordinator must provide justification for any payments for ecosystem services delivered in kind or in the form of equipment or resources other than money.
Location in PDD or Supporting Documents	
Requirement Met (Y, N, or NA)	Y
Aster Global Initial Findings	The audit team understands that a portion of the 60% transferred to communities goes into a Special Fund which provides supplies for farmers. The VVB understands that this is a form of "in kind" payments; however, the VVB found no justification for this as required by the Standard.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide additional clarification with in the PDD to justify the use of in-kind payments in the form of materials.
Round 1 Response from Project Coordinator	Section L5 of the PDD has been updated to provide further justificaiton for the use of material inputs in some cases instead of cash, most notably for the materials for the tree nurseries.
Aster Global Round 2 Findings	The verification team confirmed the PDD Section L5 now includes a justification for the use of these in-kind payments, which includes purchasing necessary items in bulk to save farmers money. The verification team is reasonably assured that the in-kind payments are benefitting farmers and helping to cover project costs. This item is addressed.

Finding Number	33
Plan Vivo Standard 2013 (Section)	8. PES Agreements (transacting ecosystem services) and benefit sharing
Plan Vivo Standard 2013 (Subsection and Description)	8.13. The process by which the benefit-sharing mechanism is decided must be recorded including a record of any concerns or objections raised.
Location in PDD or Supporting Documents	PDD

Requirement Met (Y, N, or NA)	FAR
Aster Global Initial Findings	It is unclear from the PDD how this criteria is satisfied for the PES agreements for Coffee Agroforestry developed during the verification period.
Aster Global Findings CAR/FAR/OBS - Round 1	MCAR: Please provide additional evidence showing how the benefit-sharing mechanism was decided and any concerns or objections raised.
Round 1 Response from Project Coordinator	Issue a FAR stating to update the coffee contracts in compliance with the standard and provide evidence by the next annual report to Plan Vivo. Util then, no new coffee contracts will be signed with participants.
Aster Global Round 2 Findings	After conversations with Plan Vivo and the project proponent, the verification team is issuing a Forward Action Request for this item.
Aster Global Findings CAR/FAR/OBS - Round 2	FAR: Under direction from Plan Vivo, the current VVB is issuing a Forward Action Request for the next verification team to confirm corrective actions have been taken to ensure all future Coffee Agroforestry PES Agreements comply with all requirements of the Plan Vivo Standard.

APPENDIX B: List of Documents Received and Reviewed by Aster Global

Document Name	Date Received
20220719 Discussion tiems for Aster Global - Taking Root Communitree audit.xlsx	July 19, 2022
Communitree_PV_PDD2022_Jul22_2022_changesapproved.docx	July 27, 2022
20220729 Aster Global - July 29th Deliverables.xlsx	July 29, 2022
Communitree_PV_PDD2022_Jul22_2022_PVchangesapproved.docx	July 29, 2022
Mp4_Land&farmers_2015-2019.xlsx	July 29, 2022
._CM1_20216-2021 grievances_LM.docx	July 29, 2022
cr1 - Taking Root Forest Carbon Calculator - MS.xlsx	July 29, 2022
cr1-instructions on using calculator.mp4	July 29, 2022
Mp4_Land&farmers_2016-2021.xlsx	July 29, 2022
CM1_20216-2021 grievances_LM.docx	July 29, 2022
CM3 - Project Biodiversity Indicators - MS.xlsx	July 29, 2022
FP11_Project_personnel&labour_gender.xlsx	July 29, 2022
Aprodein Informe 2021 TRADUCCION AL INGLES.pdf	July 29, 2022
Taking Root Nicaragua EnRacine Nicaragua final FS 2021.pdf	July 29, 2022
Constancia de Cumplimiento MIGOB_APRODEIN.pdf	July 29, 2022
PUBLIACION GACETA APRODEIN.pdf	July 29, 2022
1.1REFORMA BOSNICA.pdf	July 29, 2022
1.ESCRITUTA DE CONST. BOSNICA...pdf	July 29, 2022
2021 TR Business Licence.pdf	July 29, 2022
Taking Root - 2021.pdf	July 29, 2022
Taking Root Nicaragua EnRacine Nicaragua final FS 2021.pdf	July 29, 2022
1-CONVENIO TAKING ROOT_APRODEIN 2106.pdf	July 29, 2022
2-CONVENIO TAKING ROOT_APRODEIN 2018.pdf	July 29, 2022
3-CONVENIO TAKING ROOT_APRODEIN 2019.pdf	July 29, 2022
MOU_2010_esp_signed.pdf	July 29, 2022
MOU_esp_2012_nosigned.doc	July 29, 2022
MOU_esp_2013_nosigned.doc	July 29, 2022
6. Conducting Field Monitoring with the Taking Root app.pdf	August 12, 2022
ENG_Training3_How to measure Trees and Carbon.pdf	August 12, 2022
FP11_Project_personnel&labour_gender.xlsx	August 12, 2022
MonitoringData_Parcel16.2.9ae.16.4.19v1_Date20161109.csv	August 12, 2022
MonitoringData_Parcel16.2.9ae.16.4.19v1_Date20210407.csv	August 12, 2022
Taking Root Nicaragua EnRacine Nicaragua final FS 2021 (1).pdf	August 17, 2022
CommunitiesToSample_EasyAccess.xlsx	August 18, 2022
2014 Audited Financal Statement - FINAL .pdf	August 18, 2022
2015 Audited Financal Statement - FINAL .pdf	August 18, 2022
2016 Audited Financal Statement - FINAL .pdf	August 18, 2022
2017 Taking Root FS - Signed.pdf	August 18, 2022

2018 and 2019 (3 months) Consolidated Financial statements signed.pdf	August 18, 2022
2020 Audited Financial Statements.pdf	August 18, 2022
2021 Final_Audited_Statements_-_2021.pdf	August 18, 2022
mp_audit_2022_08_18_raw_revised.csv	August 19, 2022
Mp4_Land&farmers_InProgram (1).xlsx	August 19, 2022
Audit_Itinerary_Detailed_Aug23_2022.xlsx	August 24, 2022
Mechanismo de Queja (Responses).xlsx	September 1, 2022
Fwd_ Solicitud formato PIN.eml	November 1, 2022
10 31 2022 Carbon Quantification Plot Level.csv	November 1, 2022
10 31 2022 Tree Level Sample Monitoring Data.csv	November 1, 2022
Carbon Quantification and Tree level files dictionary.xlsx	November 1, 2022
Comunitree common vs latin tree especies during verification period.xlsx	November 1, 2022
cr1 - Taking Root Forest Carbon Calculator - MS.xlsx	November 1, 2022
cr1-instructions on using calculator.mp4	November 1, 2022
Farmers_Sample_10312022_final.xlsx	November 1, 2022
Farmers_Sample_Documents_Oct2022.xlsx	November 1, 2022
Loan contract Credito 2019.pdf	November 1, 2022
payments.pdf	November 1, 2022
19-06 Ck 10459.pdf	November 1, 2022
20-04 Ck 12411.pdf	November 1, 2022
20-06 Ck 656 - Garante.pdf	November 1, 2022
19-03 Adelanto Ck 9924.pdf	November 1, 2022
19-04 Adelanto Ck 10170.pdf	November 1, 2022
19-04 Adelanto Ck 9976 material.pdf	November 1, 2022
19-05 Adelanto Ck 10249.pdf	November 1, 2022
17-06 Ck 7875.pdf	November 1, 2022
17-06 Ck 848.pdf	November 1, 2022
17-10 Ck 1034.pdf	November 1, 2022
18-03 $19.19.pdf	November 1, 2022
18-05 Ck 1523.pdf	November 1, 2022
18-09 Ck 1970.pdf	November 1, 2022
16-11 Ck 343.pdf	November 1, 2022
17-08 Ck 8300.pdf	November 1, 2022
18-05 Ck 1484.pdf	November 1, 2022
18-06 Ck 1758.pdf	November 1, 2022
18-09 Ck 1961.pdf	November 1, 2022
18-11 Ck 9597.pdf	November 1, 2022
19-03 Ck 9827.pdf	November 1, 2022
19-05 Ck 10302.pdf	November 1, 2022
19-08 Ck 10825.pdf	November 1, 2022
19-11 Ck 11333.pdf	November 1, 2022
20-08 Ck 1115.pdf	November 1, 2022
18-02 Adelanto Ck 1190 material.pdf	November 1, 2022

18-04 Adelanto Ck 1325.pdf	November 1, 2022
14-06 2,108.pdf	November 1, 2022
14-07 1,100.pdf	November 1, 2022
14-11 1,250.pdf	November 1, 2022
15-05 Ck 4495.pdf	November 1, 2022
15-06 2,000.pdf	November 1, 2022
15-07 ck 4925.pdf	November 1, 2022
15-10 Ck 5207.pdf	November 1, 2022
16-02 Ck 5467.pdf	November 1, 2022
16-02 Ck 5576.pdf	November 1, 2022
16-03 Ck 5830.pdf	November 1, 2022
16-06 Ck 6264.pdf	November 1, 2022
16-06 Ck 6615.pdf	November 1, 2022
16-06Ck 6500.pdf	November 1, 2022
16-07 Ck 6656.pdf	November 1, 2022
16-08 Ck 3.pdf	November 1, 2022
16-09 Ck 5730.pdf	November 1, 2022
16-09 Ck 7094.pdf	November 1, 2022
16-09 Ck 7159.pdf	November 1, 2022
16-10 Ck 7261.pdf	November 1, 2022
16-11 Ck 346.pdf	November 1, 2022
17-03 Ck 795.pdf	November 1, 2022
17-07 Ck 8216.pdf	November 1, 2022
17-07 ck 8275.pdf	November 1, 2022
17-08 Ck 8397.pdf	November 1, 2022
17-10 Ck 8539.pdf	November 1, 2022
18-03 Ck 1220.pdf	November 1, 2022
18-04 Ck 1344.pdf	November 1, 2022
18-06 Ck 1851.pdf	November 1, 2022
18-06 Ck 1867.pdf	November 1, 2022
18-08 Ck 9312.pdf	November 1, 2022
18-08ck 1931.pdf	November 1, 2022
18-09 ck 1987.pdf	November 1, 2022
18-12 ck 9734.pdf	November 1, 2022
19-05 ck 10282.pdf	November 1, 2022
14-01 1,389.76 A.pdf	November 1, 2022
14-01 2,000 A.pdf	November 1, 2022
14-01 200 A.pdf	November 1, 2022
17- 03 Ck 698 A.pdf	November 1, 2022
17-03 Ck 796 A.pdf	November 1, 2022
17-04 Ck 814 A.pdf	November 1, 2022
19-04 Ck 10012.pdf	November 1, 2022
Loan contract.pdf	November 1, 2022

payments.pdf	November 1, 2022
Loan contract Credito 2019.pdf	November 1, 2022
payments.pdf	November 1, 2022
18 -07 Ck 9251.pdf	November 1, 2022
18-02 Ck 1162.pdf	November 1, 2022
18-10 Ck 2059.pdf	November 1, 2022
19-06 Ck 10444.pdf	November 1, 2022
19-08 Ck 10612.pdf	November 1, 2022
19-12 Ck 11553.pdf	November 1, 2022
20-10 Ck 1532.pdf	November 1, 2022
20-12 Ck 1954.pdf	November 1, 2022
21-07 Ck 1889.pdf	November 1, 2022
21-09 Ck 2540.pdf	November 1, 2022
22-03 Ck 4313.pdf	November 1, 2022
22-04 Ck 4628.pdf	November 1, 2022
22-06 Ck 4930.pdf	November 1, 2022
22-09 Ck 6659.pdf	November 1, 2022
18-02 Ck 119 A material.pdf	November 1, 2022
18-04 Ck 1404 A.pdf	November 1, 2022
18-05 Ck 1582 A.pdf	November 1, 2022
19-04 Ck 10133 A.pdf	November 1, 2022
21-04 CK 801.pdf	November 1, 2022
18-06 Ck 1611.pdf	November 1, 2022
18-06 Ck 1796.pdf	November 1, 2022
18-07 ck 9257.pdf	November 1, 2022
18-10 ck 2083.pdf	November 1, 2022
19-08 Ck 10869.pdf	November 1, 2022
19-09 Ck 11007.pdf	November 1, 2022
19-09 Ck 11008.pdf	November 1, 2022
19-10 Ck 11290.pdf	November 1, 2022
20-12 Ck 1947.pdf	November 1, 2022
21-04 Ck 817.pdf	November 1, 2022
21-11 Ck 3722.pdf	November 1, 2022
21-11 Ck 3800.pdf	November 1, 2022
18-02 Ck 1190 material.pdf	November 1, 2022
18-03 ck 1293.pdf	November 1, 2022
18-04 Ck 1460.pdf	November 1, 2022
19-03 Ck 9921.pdf	November 1, 2022
20-06 CK 541.pdf	November 1, 2022
20-06 CK 643.pdf	November 1, 2022
20-08 CK 1189.pdf	November 1, 2022
20-12 CK 1783.pdf	November 1, 2022
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