

**TEMPLATE**

# KEY PROJECT INFORMATION & PROGRAMME DESIGN DOCUMENT (POA-DD)

---

PUBLICATION DATE **14.04.2023**

VERSION **2.2**

RELATED SUPPORT

- [Programme of Activity requirements](#)
  - [TEMPLATE GUIDE Key Project Information & PoA Design Document v.2.2.1](#)
- 

This document contains the following Sections

Key Project Information

SECTION A– General description of PoA

SECTION B - Management System and Inclusion Criteria

SECTION C – Demonstration of additionality

SECTION D – Duration of PoA

SECTION E - Outcome of Stakeholder Consultations

0 – Contact information of coordinating/managing entity and responsible person(s)/  
entity(ies)

Appendix 2 - Design Changes

## KEY PROJECT INFORMATION

<b>GS ID of Programme</b>	GS11707
<b>Title of Programme:</b>	BaumInvest Forest Landscape Restoration Programme
<b>Type of PoA</b>	<input type="checkbox"/> Non – Forestry and/or Non -AGR PoA <input checked="" type="checkbox"/> Forestry and/or AGR PoA
<b>VPAs scale included in the PoA</b> <i>Note that same PoA can included VPAs of different scales. Please select all applicable.</i>	<input checked="" type="checkbox"/> Microscale <input checked="" type="checkbox"/> Small scale <input checked="" type="checkbox"/> Large scale
<b>Start Date of POA</b>	11/05/2022
<b>Date of Design Certification</b>	22/11/2022
<b>Start date of crediting cycle of PoA</b>	23/05/2022
<b>Version number of the PoA-DD</b>	6.1
<b>Completion date of the PoA-DD</b>	17/07/2023
<b>Coordinating/managing entity</b>	BaumInvest AG
<b>Project Participants and any communities involved</b>	BaumInvest AG
<b>Host Country (ies)</b>	Batch 1: Costa Rica, Dominican Republic Batch 2: Colombia, Honduras, Panama, Belize, Guatemala
<b>Activity Requirements applied</b>	<input type="checkbox"/> Community Services Activities <input type="checkbox"/> Renewable Energy Activities <input checked="" type="checkbox"/> Land Use and Forestry Activities/Risks & Capacities <input type="checkbox"/> N/A
<b>Other Requirements applied</b>	107_V1.2_PAR_Programme-of-Activity-Requirements
<b>Methodology (ies) applied and version number</b>	403_V1.0_LUF_AR-Methodology-GHGs-emission-reduction-and-Sequestration-Methodology, version 2

	<p>LUF AR Methodology Soil Carbon Tool, version 1.0</p> <p>A/R Methodological tool “Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities” (Version 01)</p>
<b>Product Requirements applied</b>	<p><input checked="" type="checkbox"/> GHG Emissions Reduction &amp; Sequestration</p> <p><input type="checkbox"/> Renewable Energy Label</p> <p><input type="checkbox"/> N/A</p>

REAL CASE VPAS (ALL REAL CASE VPAS INCLUDED IN THE POA)

GS ID	Title
GS11708	BaumInvest Forest Landscape Restoration Programme – Reforestation Project in Costa Rica 01
GS12186	BaumInvest Forest Landscape Restoration Programme – Reforestation Project in Colombia 01

## SECTION A. General description of PoA

### A.1. Purpose and general description of the PoA

#### >> Policy/measure or stated goal that the Programme of Activities (PoA) seeks to achieve

The purpose of „BaumInvest Forest Landscape Restoration Programme“ is to remove greenhouse gas carbon dioxide (CO<sub>2</sub>) from the atmosphere through natural carbon sequestration by restoring secondary close-to-nature forest ecosystems in Latin America and the Caribbean by means of targeted reforestation and/or human assisted or natural regeneration.<sup>1</sup> Predominantly site-adapted native tree species will be planted on former pastureland and/or other degraded forest landscapes. Non-native tree species will only be planted on highly degraded land in order to enable the establishment of native tree species. Biodiversity is enhanced through the restoration of natural habitats and the connection to natural reserves via biological corridors. The forest landscape restoration projects will be implemented as conservation forests, that means no commercial harvesting of timber is taking place during and after the crediting period of the project activities.

#### Framework for the implementation of the PoA and inclusion of VPAs in the PoA

Forest landscape restoration naturally counteracts climate change and the rapid loss of biodiversity. The proposed PoA aims to support various international initiatives such as the Bonn Challenge and the New York Declaration on Forests (NYDF) to address the problem of deforestation and forest degradation. It also supports the UN Decade for Ecosystem Restoration. On the regional level of Latin America and the Caribbean, the PoA contributes to the Initiative 20x20, a country-led effort seeking to protect and restore 50 million hectares of forests, farms, pasture, and other landscapes by 2030. However, forest restoration projects face serious financial and other barriers. The objective of the PoA is to set a framework for different forest restoration projects to access carbon finance, and hence overcome the barriers. Voluntary Project Activities (VPAs) will be implemented by the CME itself or by any other Party. In case of the latter one, the CME has to approve the inclusion of the VPA into the PoA after having

---

<sup>1</sup> For the time being a real case VPA is available in Costa Rica and Colombia.

checked the compliance with the eligibility criteria outlined in this PoA. Prior to inclusion, it will be verified and confirmed that the VPA and its corresponding project areas have not been already included in another existing PoA or under this PoA. The CME and VPA implementer sign an agreement governing the rights and responsibilities of each of the Parties and which regulates the legal ownership of carbon credits generated under the respective VPA.

### **Confirmation that the PoA is a voluntary action by the CME**

The proposed PoA is a voluntary action undertaken by BaumInvest AG, the Coordinating and Managing Entity (CME). There are no local regulations or laws that mandates the CME to implement the proposed forest landscape restoration projects within the boundaries of the countries included under this PoA. The projects would not be implemented without the incentive of carbon finance.

### **A.2. Physical/ Geographical boundary of the PoA**

>> The PoA will be located in and is identical to the political boundaries of Batch 1<sup>2</sup>:

- Costa Rica (Latitude: 9° 37' 48.68" N; Longitude: -84° 15' 15.06" W)<sup>3</sup>
- Dominican Republic (Latitude: 18° 42' 3.26" N; Longitude: -70° 09' 55.65" W)

The first voluntary project activity (VPA) being included under the PoA (batch 1) will be implemented in the remote, rural, and poorly developed Central North of Costa Rica.

Batch 2<sup>4</sup>:

- Colombia (Latitude: 4° 06' 56.42" N; Longitude: -72° 55' 48.49" W)<sup>5</sup>
- Honduras (Latitude: 14° 45' 1.38" N; Longitude: -86° 14' 28.83" W)
- Panama (Latitude: 8° 25' 31.87" N; Longitude: -80° 06' 19.31" W)
- Belize (Latitude: 17° 11' 26.81" N; Longitude: -88° 21' 34.77" W)
- Guatemala (Latitude: 15° 46' 40.32" N; Longitude: -90° 13' 47.67" W)

---

<sup>2</sup> According to Deviation Request (DEV\_290) approved by Gold Standard (Date of decision: 23/08/2022).

<sup>3</sup> These and the following GPS coordinates of batch 1 are sourced from: <https://latitude.to/map> (accessed on 10/05/2022).

<sup>4</sup> According to Deviation Request (DEV\_290) approved by Gold Standard (Date of decision: 23/08/2022).

<sup>5</sup> These and the following GPS coordinates of batch 2 are sourced from: <https://latitude.to/map> (accessed on 12/04/2023).

The first real case VPA being included under the PoA (batch 2) will be implemented in the Department of Vichada located in the eastern plains (“Llanos Orientales”) of Colombia.

### A.3. Technologies/measures

>> The VPAs under the PoA will restore forest landscapes through targeted reforestation with predominantly site-adapted native tree species and/or human assisted or natural regeneration. To fulfil silvicultural objectives the choice of tree species depends on the project location taking into account for each tree species own specific requirements in terms of soil, precipitation, temperature and altitude. The planting concept and combination of tree species also considers parameters such as nutrient requirements, space and light conditions, lifetime as well as contribution to biodiversity. Trees are either planted by seeds or seedlings or a mix of both.

#### Eligibility criteria as per section 3.1.1 of GS4GG Principles & Requirements

Eligibility Criteria Category	Eligibility criterion - Required condition	Description
<b>1. Types of Project</b>	Eligible projects shall include physical action/implementation on the ground. Pre-identified eligible project types are identified in the Eligibility Principles and Requirements section.	Eligible project typ: Afforestation & Reforestation (A/R) Project Based on the Gold Standard LAND USE & FORESTS ACTIVITY REQUIREMENTS Version 1.2.1 published April 2020
<b>2. Location of Project</b>	Projects will be located in Costa Rica and Dominican Republic (batch 1) and Colombia, Honduras, Panama, Belize and Guatemala (batch 2).	The PoA will be located in and is identical to the political boundaries of: Costa Rica, Dominican Republic (batch 1) and Colombia, Honduras, Panama, Belize and Guatemala (batch 2).

<p><b>3. Project Area, Project Boundary and Scale</b></p>	<p>The Project Area and Project Boundary shall be defined. Projects may be developed at any scale although certain rules, requirements and limitations may apply under specific Activity Requirements, Impact Quantification Methodologies and Products Requirements. In order to avoid double counting the Project shall not be included in any other voluntary or compliance standards programme unless approved by Gold Standard (for example through dual certification). Also, if the Project Area overlaps with that of another Gold Standard or other voluntary or compliance standard programme of a similar nature, the Project shall demonstrate that there is no double counting of impacts at design and performance certification (for example use of similar technology or practices through which the</p>	<p>The boundary for the PoA in terms of a geographical area is defined as the political boundary of Costa Rica, Dominican Republic (batch 1) and Colombia, Honduras, Panama, Belize and Guatemala (batch 2). All VPAs associated with this PoA will be implemented within the geographical boundaries of the PoA.</p> <p>The PoA is large scale, however, single VPAs might also be small or micro-scale.</p>
---	--	---

	potential arises for double counting or misestimation of impacts amongst projects)	
<b>4. Host Country Requirements</b>	Projects shall be in compliance with applicable Host Country's legal, environmental, ecological and social regulations.	Compliance with applicable Host Country's legal, environmental, ecological and social regulations shall be defined at the VPA level according to the host country.
<b>5. Contact Details</b>	As part of the Project Documentation the Project Developer shall provide (i) name and (ii) contact details of all Project Participants; AND in case of an organisation (iii) the legal registration details and (iv) documentation by the governing jurisdiction that proves that the entity is in good standing (defined as being a legal or other appropriate entity registered in or allowed to operate within the required jurisdiction and with no evidence of insolvency or	Contact details of CME (at the same time project participant) is given in section A.5. of the PoA DD and in the Appendix 1.



	legal/criminal notices placed against it or any of its Directors). Gold Standard retains the right (at its own discretion) to refuse use of the Standard where reputational concerns are highlighted.	
<b>6. Legal Ownership</b>	Full and uncontested legal ownership of any Products that are generated under Gold Standard Certification, (for example carbon credits) shall be demonstrated. Where such ownership is transferred from project beneficiaries this must be demonstrated transparently and with full, prior and informed consent (FPIC). Note that for certain Project types there is a requirement for full and uncontested legal land title/tenure to be demonstrated. These are contained within specific Activity or Product Requirements. All projects shall immediately report to Gold Standard any land title/tenure disputes arising.	CME will demonstrate full and uncontested legal land title/tenure and ownership of the carbon credits generated under Gold Standard Certification at VPA level.
<b>7. Other Rights</b>	As well as legal title and ownership, the Project	If applicable, CME will demonstrate where

	Developer shall also demonstrate where required uncontested legal rights and/or permissions concerning changes in use of other resources required to service the Project (for example, access rights, water rights etc.). Any known disputes or contested rights must be declared immediately to Gold Standard by the Project Developer and resolved prior to further project implementation in affected areas.	required uncontested legal rights and/or permissions concerning changes in use of other resources required to service the Project at VPA level.
<b>8. Official Development Assistance (ODA) Declaration</b>	All Project Developers applying for project activities located in a country named by the OECD Development Assistance Committee's ODA recipient list and seeking Gold Standard Certification for carbon credits shall declare the Official Development Assistance (ODA) support. The Project Developer shall follow the GHG Emissions Reduction & Sequestration Product Requirements and submit	No ODA is involved in the PoA, as confirmed by the CME. The signed ODA declaration will be submitted to SustainCert.

	the declaration at the time of Design Certification.	
--	--	--

**General eligibility criteria as per section 2.1.1 of GS4GG Land Use & Forests Requirements**

<b>Eligibility Criteria Category</b>	<b>Eligibility criterion - Required condition</b>	<b>Description</b>
(a) Eligible project types	Eligible project types are Afforestation & Reforestation Projects (A/R) and Agriculture Projects (AGR).	Eligible project types under the PoA are (A/R) Afforestation & Reforestation Projects
(b) No Deforestation	The eligible area shall not meet the definition of forest 10 years before project start date and at project start date.	The eligibility of the planting area shall be demonstrated by a remote forest/non-forest analysis based on satellite images at the VPA level.
(c) In the case when the eligible area has been deforested during the last 10 years prior to project start date, the eligibility of the project shall be determined by Gold Standard as part of the Preliminary Review.	The Project Developer shall provide evidence that the deforestation activity has not taken place with an intention to implement project activities that generate Gold Standard Certified SDG Impact Statements and/or Products, such as GSVERs.	In the case when the eligible area has been deforested during the last 10 years prior to project start date, evidence shall be provided at the VPA level that the deforestation activity has not taken place with an intention to implement project activities that generate Gold Standard Certified SDG Impact Statements and/or Products, such as GSVERs.

(d) Double Counting	<p>Projects issuing GSVERs with a vintage of 2021 or later and which are used</p> <p>i) towards an NDC or domestic climate mitigation target other than that of the Host Country;</p> <p>ii) under CORSIA shall conform to the GHG Emissions Reduction and Sequestration Product Requirements - Annex A. Annex A requirements are not applicable for projects generating GS VERs which do not fall under the abovementioned uses.</p>	<p>Full compliance with the double counting requirements of the Gold Standard as per GHG EMISSIONS REDUCTION &amp; SEQUESTRATION PRODUCT REQUIREMENTS, Annex A should be proven in case that GS VERs are used towards an NDC or domestic climate mitigation target other than that of the Host Country or under CORSIA. A Letter of Authorization is not needed in case that the GS VERs are not used for one of the abovementioned purposes.</p>
(e) Eligible A/R projects	<ul style="list-style-type: none"> <li>• Can include planting trees</li> <li>• Can include single-species plantations</li> <li>• Can apply all silvicultural systems, e.g. conservation forests (no use of timber); forests with selective harvesting; rotation forestry</li> <li>• All projects can include agriculture (agroforestry) or</li> </ul>	<p>All projects under the PoA will plant trees and apply conservation forests (no use of timber).</p>

	pasture (silvopasture) activities	
(f) FSC Dual Certification	Not applicable	Not applicable
(g) Secured Titles	<p>For all project participants, the following information and evidence shall be provided:</p> <p>(a) Name and contact details</p> <p>(b) Each entity's legal registration number and documentation by the governing jurisdiction that proves that the entity is in good standing. AND</p> <p>(c) For the duration of the crediting period the Project Developer:</p> <p>i. must own the CO2 user rights or carbon sequestration rights for the project area, AND</p> <p>ii. hold an uncontested legal land title for the Project Area, AND</p> <p>iii. own the rights for timber and non-timber forest products for the project area, AND</p> <p>iv. hold all necessary permits to implement the project (planting permits, infrastructure permits, harvesting permits, etc.), AND</p>	<p>Full compliance with the secured titles requirements of the Gold Standard as per AR_LUF-Activity Requirements section 2 General Eligibility Criteria (b)</p> <p>"Secured Titles" shall be proven with satisfactory information and evidence provided at VPA level.</p>

	v. participates in the financing of the project.	
(h) Safeguarding Principles & Requirements	The Project Developer shall conduct the Safeguarding Principles assessment following Safeguarding Principles & Requirements and Risks & Capacities Guideline assessed for the Project Area, taking into account likely issues in the context of the Project Region.	The assessment outcome shall be submitted for Preliminary Review and updated as required for Design Certification and Performance Certification at VPA level.
(i) Protected Areas	A minimum of 10% of the total Project Area shall be identified and used to protect or enhance the biological diversity following High Conservation Value (HCV) <sup>7</sup> approach.	The designated protected areas are located within the project area and are managed by the project developer. They are clearly identified with GPS coordinates and shapefiles.
(j) Buffer zones for water bodies	The Project Developer shall maintain a buffer zone of 15 meters for water bodies on both sides of any permanent or temporary water bodies such as lakes, streams, rivers, wetlands, etc. Irrigation channels are excluded from this requirement.	In these buffer zones: (a) All existing native trees shall be kept, AND (b) No fertilizer and pesticides shall be used, AND (c) No logging activities shall take place, AND (d) No heavy machinery shall be used, AND (e) No cropping is allowed, AND

		(f) In case trees are being planted, these need to be native tree species.
(k) Stakeholder inclusivity	The Stakeholder Consultation shall be conducted prior to the project start date. The Project Developer shall refer to Stakeholder Consultation Engagement Requirements for further details.	Full compliance with the the Gold Standard STAKEHOLDER CONSULTATION AND ENGAGEMENT REQUIREMENTS (version 2.0) shall be proven with satisfactory information and evidence provided at VPA level.
(l) crediting period	The crediting period shall be a minimum of 30 years and maximum 50 years. The crediting period starts either with the Project Start Date or three years prior to the date of Project Design Certification, whichever occurs later.	The Project Developer shall select the crediting period based on the characteristics of the project.
(m) Verification & Issuance review (Performance Certification)	Verification shall be completed at least every 5 years until the end of the crediting period.	The performance review may take place either alongside or after Project Design Certification and must occur at least once during the 5-year Certification cycle.
(o) Additionality	Any VPA shall demonstrate additionality as per the Principles & Requirements, or GHG	Additionality shall be proven with satisfactory information and evidence provided. The project shall

	<p>Emissions Reduction and Sequestration Product Requirements, as applicable.</p>	<p>apply one of the following options to demonstrate project additionality:</p> <p>Option 1 – CDM tool: the latest version of the A/R CDM 'Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities'. The CDM specific terms of the A/R CDM additionality tool (tCERs, A/R CDM project, etc.) shall be interpreted in the context of Gold Standard. The 'Guideline on the assessment of investment analysis' and the 'Guidelines for objective demonstration and assessment of barriers' can be used.</p> <p>Option 2 – Positive List: the project shall meet the requirements of the list as per AR_LUF-Activity Requirements paragraph 3.1.16 section (b)</p>
--	---	--

**A.4. Target/Indicator for each of the minimum three SDGs targeted by the PoA**

*SDGs assessment is conducted at the VPA level. CME shall provide the information in the VPA DD and may also summarize the outcome in the Table below.*



>>

SUSTAINABLE DEVELOPMENT GOALS TARGETED	MOST RELEVANT SDG TARGET	SDG IMPACT <b>INDICATOR (SELECTED IN SDG TOOL)</b>
1 End poverty	1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions.	Number of employees with long-term employment contracts subject to social security contributions and wages above the national minimum wages (who worked at least 3 years for the company).
8 Decent work & economic growth	8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment	<ul style="list-style-type: none"> <li>Fulfilment of labour rights for all employees.</li> <li>Number of employees assisting relevant trainings.</li> <li>Safety equipment for all employees.</li> </ul>
13 Climate Action (mandatory)	N/A	Emission reductions / natural carbon removals through reforestation of former pastureland measured in t CO2e/ha/year.
15 Life on land	15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.	<ul style="list-style-type: none"> <li>Area of former pastureland permanently restored / reforested with native tree species in hectare (ha)</li> <li>Increase of the number of herpetofauna present in the project area, and the number of threatened species of herpetofauna</li> </ul>

#### **A.5. Coordinating/managing entity**

>> „BaumInvest AG“, a company based in Germany, whose registered office is Talstr. 30, 70102 Freiburg, Germany, registered with the commercial register maintained with the local court in Freiburg im Breisgau number HRB 718659.

#### **A.6. Funding sources of PoA**

>> The PoA will be funded by private funding sources provided by BaumInvest AG and/or external private investors. The CME confirms that no public funding or ODA is involved in the PoA.

## SECTION B. MANAGEMENT SYSTEM AND INCLUSION CRITERIA

### B.1. Management System

>> The CME of the proposed PoA will have overall responsibility for establishing and implementing the operational and management system for the implementation of the PoA. The description of this management system includes:

#### ***i. A clear definition of roles and responsibilities of personnel involved:***

- a. The CME is responsible for:
  - General management of the PoA, including appointing all personnel / groups of personnel involved in the PoA development and VPA implementation;
  - Inclusion of VPAs, confirming that all eligibility requirements are met
  - Channeling carbon finance for project implementation
  - Coordination and communication with the Gold Standard, SustainCert and the VVB in general and for VPA inclusion, design certification and performance certifications.
  - Coordination and communication with VPA Implementers (VPAIs)
  - Coordinating and managing the implementation of the monitoring plan
  - Calculating emissions reductions based on monitoring data received from the VPAIs
  - Improvement of the PoA management system as and when required.
- b. The VPA Implementers (VPAIs) appointed by the CME will be responsible for:
  - Identification and acquisition of suitable and eligible land for forest landscape restoration.
  - Identification of site adapted native tree species suitable for the restoration and elaboration of a planting concept and planting design.
  - Coordination of the procurement of seeds and seedlings, land preparation and initial planting – by the VPAI itself or by contractual partners.
  - Maintenance of the planting area (e.g., weeding, pest control, forest fire prevention) and forest management (e.g. pruning, thinning, enrichment planting) - if and where applicable
  - Implementation of a monitoring system for SDG indicators (as instructed by the CME) in accordance with the PoA management system and monitoring plan
  - Coordinating the monitoring as per monitoring requirements set out in the registered monitoring plan and reporting of the data to the CME

- Any other task and responsibilities assigned by CME to the VPA implementer, as and when required.

**ii. *Records of arrangements for training and capacity development for personnel***

The CME will maintain records of all personnel, or groups of personnel, appointed to undertake the above roles.

CME will be responsible for the training and capacity development of personnel, as applicable, required to complete their roles in respect of the PoA's requirements and Gold Standard / SustainCERT rules. Records of such training and capacity building will be maintained in CME's document management system.

**iii. *A procedure for technical review of inclusion of VPAs***

VPAs will be designed and written by the CME in partnership with the relevant VPAI. The CME will conduct a technical review of all documentation and emissions reductions calculations prior to submission to the Gold Standard / SustainCERT and the VVB.

**iv. *A procedure to avoid double counting (e.g. to avoid the case of including a new VPA that has already been registered either as a CDM project activity or included as a VPA in another registered CDM PoA)***

The CME will complete an analysis of registered CDM, Gold Standard and Verra (VCS) projects and PoAs in the VPA-DD. Furthermore, each VPA's monitoring plan will include a specific procedure to avoid double counting, which include:

- Clearly defined boundaries of the eligible planting areas
- shape files of each planting area
- Specific species composition of the planting area

This combination of methods will ensure that the VPA is not double-counting GHG emission reductions.

**v. *Records and documentation control process for each VPA under the PoA***

The CME will train the VPAI and its personnel on the data collection and recording process. The CME will define a standard operational procedure for the forest inventories. Forest inventory data collected by the VPA Implementer will be uploaded to the monitoring database either automatically via an upload of digitally collected data or via the physical transcription of paper-based data. The monitoring database

will be maintained by the CME who will conduct a QA/QC process to ensure that collected data is accurate and representative.

**vi. Measures for continuous improvements of the PoA management system**

The CME will review the PoA management system defined above on a regular basis to ensure the continuous improvement of the above processes that will result in greater accuracy of the collected data and additional capacity building for VPA Implementers.

**B.2. Application of methodologies**

>> The VPAs to be included under the PoA apply the following methodologies, being the latest versions at the time of writing the PoA-DD:

- LUF\_AR-Methodology-GHGs-emission-reduction-and-Sequestration-Methodology, version 2
- LUF AR Methodology Soil Carbon Tool, version 1.0
- A/R Methodological tool "Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities" (Version 01)

**B.2.1. Multiple technologies/measures**

>> No multiple technologies/measures are being applied under the proposed PoA.

### B.3. Eligibility criteria for inclusion of a VPA in the PoA

Any VPA to be included in the PoA should fulfill the criteria mentioned in A.3:

- Eligibility criteria as per section 3.1.1 of GS4GG Principles & Requirements
- General eligibility criteria as per section 2.1.1 of GS4GG Land Use & Forests Requirements.

Additionally, any VPA should comply with the following eligibility criterion:

	ELIGIBILITY CRITERION	DESCRIPTION/ REQUIRED CONDITION	MEANS OF VERIFICATION/SUPPORTING EVIDENCE FOR INCLUSION
1	Geographical boundaries	Geographical boundaries of VPAs consistent with the geographical boundary of the PoA.	Any of the VPAs will be located in any of the following countries: Costa Rica, Dominican Republic (batch 1) and Colombia, Honduras, Panama, Belize and Guatemala (batch 2).  As means of verification, the farm boundaries (shapefiles) will be checked against the country boundary of the country included in the VPA. Section A.2 of the VPA-DD shall indicate the GPS coordinates.
2	Double Counting	Conditions to avoid double counting of Impacts	The CME will make sure to provide unique names to each of the farms/locations included under a VPA and that none of the farms/locations will be included under more than one VPA.  As means of verification and assurance, BaumInvest has a

			database with all the farms included in the different VPAs.
3	Exclusiveness of VPA	The VPA shall not previously be registered as a project activity or included as a VPA in any other registered PoA or deregistered as a VPA of a PoA.	The CME will complete an analysis of registered CDM, GS and Verra (VCS) projects and PoAs in the VPA-DD in order to confirm that a VPA has not been previously registered as a project activity or included as a VPA in any other registered PoA or deregistered as a VPA of a PoA. This will be verified through carbon standard registries.
4	Specification of the technology/measure such as the level and type of service, as well as performance specification based on, inter alia, testing/certification	N/A, since information is already provided in criterion 12.	N/A
5	Start Date	The project start date shall be the earliest date when the first trees are planted. The start date of any proposed VPA will be on or after the start date of the PoA.	The project start date is confirmed through a signed declaration issued by the project implementing entity, or other evidence, such as photographs, evidencing the first trees of a VPA planted.
6	Applicability of the methodologies	The only methodology used for VPAs under the PoA is "LUF_AR-Methodology-GHGs-emission-reduction-and-Sequestration-Methodology". The tool "LUF AR Methodology Soil Carbon Tool" is used in order to calculate the Soil Organic Carbon	Compliance with the methodology applicability criteria will be demonstrated in section B.2. of the VPA-DD.

7	Conditions to ensure that VPAs meet the requirements for demonstration of additionality	For demonstration of additionality, one of the two options will be applied: Option 1: Latest version of A/R Methodological tool “Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities Option 2: Latest version of Positive list (as per 3.1.16, (b) of the Land Use & Forests Activity Requirements)	Section B.5. of the VPA shall describe the chosen option and steps toward the determination of additionality.
8	Conditions to ensure no diversion of official development assistance	Affirmation that funding from Annex I Parties, if any, does not result in a diversion of official development assistance	Signed AR_GHG_ODA-Declaration-Form from VPA Implementer confirming that there is no diversion of official development assistance.
9	Target group	N/A	N/A
10	Conditions related to sampling requirements for the PoA	Any VPA will follow the sampling requirements for forest inventories described in the LUF_AR-Methodology-GHGs Emission Reduction & Sequestration Methodology.	As means of verification, section B.7.2. of the VPA shall refer to the forest inventory guidelines to be prepared by the CME, outlining the sampling requirements.
11	Scale of the VPA Conditions to ensure that VPAs that will be included meet the small-scale or microscale thresholds and remain within those thresholds throughout the crediting period	Any VPA following the smallholder or microscale scheme will follow the requirements for LUF Smallholder & Microscale Projects as outlined in Annex B of the AR LUF Activity Requirements.	As means of verification demonstrate in section A.4. of the VPA-DD compliance with the requirements of Annex B of the AR LUF Activity Requirements to be a smallholder project or a microscale project.



			<p>Small scale threshold: 16,000 tCO<sub>2</sub>e/year</p> <p>Microscale threshold: 10,000 tCO<sub>2</sub>e/year and 500 ha</p> <p>The VPA is considered as large scale in case that it does not meet either the small scale or microscale thresholds.</p>
12	<p>Conditions to confirm that technologies in VPAs are eligible (refer to A.3 above)</p>	<ul style="list-style-type: none"> <li>• Can include planting trees</li> <li>• Can include single-species plantations</li> <li>• Can apply all silvicultural systems; e.g. conservation forests (no use of timber); forests with selective harvesting; rotation forestry</li> <li>• All projects can include agriculture (agroforestry) or pasture (silvopasture) activities</li> </ul>	<p>All VPAs under the PoA will plant trees creating conservation forests (no use of timber).</p> <p>VPAs shall provide in section A.3. a brief description of the activity/ies and silvicultural system applied.</p>
13	<p>Conditions to be met by each VPA regarding SDG outcomes assessment</p>	<p>SDG outcomes, and the methods of monitoring these outcomes, are defined in the VPA-DD Section B.6.</p> <p>The option a) of paragraph 5.6.2 of the PoA requirements and procedures is chosen.</p>	<p>As a means of verification, each VPA shall describe in section B.6. the SDG outcomes and in section B.7. the details on how to monitor the SDGs.</p>
14	<p>Conditions to be met by each VPA regarding safeguarding principles</p>	<p>Summary of Safeguarding Principles, and the methods of monitoring these principles, are defined in the VPA-DD Section D.1.</p> <p>The option a) of paragraph 5.5.2 of the PoA requirements and procedures is chosen.</p>	<p>As a means of verification, each VPA shall conduct a Safeguarding Principles Assessment in Appendix 1 of the VPA-DD. A summary is provided in section D.</p>

15	Conditions to be met for retroactive VPAs	<ul style="list-style-type: none"> <li>• Retroactive VPAs shall submit the required documents to Gold Standard within five years of its start date (time of first submission).</li> <li>• Retroactive VPAs shall demonstrate that the revenues from Gold Standard Certified SDG Impact Statements or Products, such as GSVERs, were seriously considered in the decision to implement the project, AND</li> <li>• there was continuous interest in Certified Impact Statements or Products for the project in parallel with its implementation.</li> <li>• The maximum period for retroactive issuance is three years - which starts either with the Project Start Date or three years prior to the date of Project Design Certification, whichever occurs later.</li> <li>• New areas added to retroactive projects must follow the</li> </ul>	Evidence to support the prior consideration can include contracts, draft versions of project information, correspondence with financial institutions or other stakeholders, minutes and notes of meetings, agreements or negotiations with auditors, publications in newspapers.
----	---	---	--

		requirements for retroactive issuance as per the Principles and Requirements, GHG Emissions Reductions & Sequestration Product Requirements, and the Requirements stated in this document.	
16	Conditions to be met for inclusion in this multi-country PoA	Geographical boundaries of VPAs must be consistent with the multi-country PoA boundaries	Any of the VPAs will be located within the political boundaries of any of the following countries registered with this multi-country PoA: Costa Rica and Dominican Republic (batch 1) and Colombia, Honduras, Panama, Belize and Guatemala (batch 2).  As means of verification, the farm boundaries (shapefiles) will be checked against the country boundary of the country included in the VPA. Section A.2 of the VPA-DD shall indicate the GPS coordinates.
17	Conditions to ensure that VPA meets general eligibility criteria	Conditions to ensure that VPA meets general eligibility criteria as per section 3.1.1 of GS4GG Principles & Requirements and general eligibility criteria as per section 2.1.1 of GS4GG Land Use & Forests Requirements	Each VPA shall ensure to meet the general eligibility criteria mentioned in section A.3. of the PoA-DD.
18	Conditions to ensure that VPA follows the guidelines to conduct the PoA	Any VPA to be included under the PoA shall not meet the	As a means of verification, each VPA shall conduct a forest/non-

	a spatial forest/non-forest assessment	definition of forest 10 years before project start date and at project start date. In the case that the eligible area has been deforested during the last 10 years prior to the project start date, the VPA implementer shall provide evidence that the deforestation activity has not taken place with an intention to implement project activities that generate GS VERs. The Guidelines as per Annex C of the Land Use & Forests Activity Requirements should be followed.	forest analysis and submit a report covering the points mentioned in the Guidelines as per Annex C of the Land Use & Forests Activity Requirements.
19	Conditions on crediting period	Every VPA shall make sure that the crediting period of the VPA shall not exceed the end of the duration of the PoA, which is for forestry PoAs 50 years.	As means of verification, the crediting period shall be indicated in section C.2.2 of the VPA-DD.
20	Conditions related to stakeholder consultation	A local stakeholder consultation (LSC) following the Stakeholder Consultation and Engagement Requirements has to be carried out for each VPA or A group of VPAs in case that the applicability requirements included in paragraph 5.7.3. of the PoA Requirements are complied with.	As a means of verification, each VPA shall submit a LSC report.
21	Conditions to specify the approach to address non-permanence	Every VPA shall outline in the Land Use & Forests Risks & Capacities Guideline the non-permanence approach.	As a means of verification, each VPA shall submit the Risks & Capacities Guideline outlining the non-permanence approach.

22	Approach chosen for VVB site-visits in view of inclusion of future regular VPAs	A validation on-site visit will be conducted by the VVB for each VPA, unless GS requirements allow an exception of a VVB site visit or a deviation request has been approved by GS.	Each VPA shall prove that a VVB validation on-site visit takes place. Unless that the GS requirements allow something else or a deviation request has been approved by GS.
23	Conditions to ensure a standard operational procedure (SOP) for managing the input and grievance mechanism	Every VPA shall adhere to the SOP for managing the input and grievance mechanism outline in the PoA Management System Manual, or describe in detail any necessary deviation of the SOP to better adjust to the specific VPA conditions.	As a means of verification, each VPA shall clearly state the adherence to the SOP for managing the input and grievance mechanism described in the PoA Management System Manual, or provide with a new and detailed SOP adjusted to the specific VPA conditions.
24	Conditions to ensure the systematic description of the specific design of the real case VPA.	<p>Every VPA shall describe, as per section 6.1.2 of the Programme of Activity Requirements:</p> <ul style="list-style-type: none"> <li>a) the present environmental conditions of the area planned for the Forestry VPA, including the climate, hydrology, soils and ecosystems</li> <li>b) Describe the presence, if any, of rare and endangered species and their habitats</li> <li>c) Describe the species and varieties selected for the Forestry VPA</li> <li>d) Describe the measures and know-how that will</li> </ul>	Each VPA shall describe in the VPA DD the specific design of the real case VPA with the information from the points a) to e).

<div> <div>be transferred to the</div> <div>host Party, if applicable</div> <div>Describe or list the legal title(s)</div> <div>to the land, current land tenure</div> <div>and rights enabling</div> <div>determination of the owner of</div> <div>the GS VERs to be issued for the</div> <div>Forestry and AGR VPAs.</div> </div>
---

## SECTION C. DEMONSTRATION OF ADDITIONALITY

>>

### **PoA level additionality**

The PoA is a purely voluntary action implemented by the CME and is only possible because of carbon finance. It is therefore stated that in the absence of Gold Standard Certification related finance, none of the VPA that will be implemented under the PoA and within the proposed PoA boundaries would occur. Additionality of real case VPAs will be demonstrated at the VPA level, where the latest version of the A/R Methodological tool "Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities" shall be applied, considering any possible mandatory regulations or financial support/subsidy for the implementation of forest landscape restoration projects in the respective host country.

### Costa Rica

Costa Rica is already well-known for its progressive environmental policies and sustainable development. Now, Costa Rica seeks to include restoration as part of its national development – Costa Rica's guiding restoration goal is to integrate restoration into the nation's inclusive green development model. Costa Rica's objective is to restore 1 million ha of degraded land over a period of 10 years. Costa Rica's National Fund for Forestry Financing (Fondo de Financiamiento Forestal de Costa Rica, or FONAFIFO, in Spanish) certainly provides financial support/subsidies for reforestation activities (payments for ecosystem services). In return, the recipients of the subsidies must cede their emission reduction rights for CO<sub>2</sub> storage by the trees to the country of Costa Rica. However, it is not mandatory by any law, policy, or regulation to implement reforestation projects or to apply for the financial support/subsidies. Since the PD does not take advantage of the financial support from the Costa Rican government, the project developer (in this case BaumInvest AG) also remain the owner of the emission reduction rights.

National data from the report for the FCPF Emissions Reduction Program for the World Bank show a continuous deforestation since the eighties (FAO Global Forest Resources Assessment, 2020).

Costa Rica is officially backing the San Jose Principles for high ambition and integrity in international carbon markets. One of the main points behind this initiative is to

ensure that double counting is avoided and that all use of markets toward international climate goals is subject to corresponding adjustments.

### Dominican Republic

Dominican Republic has set the national goal of restoring 170,000 hectares by 2030, a target made by the government in 2018 to the Bonn Challenge global initiative. In this regards, 1.2 million hectares have been identified as having an opportunity for restoration. The country is as well part of the "Regional Strategic Program for the Management of Forest Ecosystems (Perfor)", which aims to guide and support the activities of the Forestry Services of the member countries, including forest landscape restoration activities.

However, the implementation of forest landscape restoration activities is not mandatory by any law or regulation.

According to Global Forest Watch (<http://www.globalforestwatch.org/>), in 2010, Dominican Republic had 2.45Mha of tree cover, extending over 51% of its land area. In 2021, it lost 14.2kha of tree cover, equivalent to 6.87Mt of CO<sub>2</sub> emissions.

### Colombia

Colombia declares in its NDC (Activity 26) the goal of restoring 962,615 ha of destroyed or degraded forest ecosystems in terms of their function, structure and composition during the period 2015 - 2030, in accordance with the National Restoration Plan (PNR). The annual restoration rate effort of the following governments until 2030 will be maintained at least at the level expected to be obtained at the end of 2022, i.e. 68,684 ha/year. The PNR promotes improvement of degraded areas under three approaches – restoration, reclamation, and rehabilitation. These approaches fall within a broad policy framework of biodiversity conservation and adaptation to global changes. However, the implementation of forest landscape restoration activities is not mandatory by any law or regulation. (Colombia NDC, 2020).

### Honduras

Honduras has proposed to implement restoration activities on an additional 300,000 hectares in addition to the 1 million hectares of forest of reforestation set as target under the Bonn Challenge and reflected in the first NDC (Honduras NDC, 2021).

In Honduras, Forest Landscape Restoration has been addressed under the National Program for the Recovery of Goods and Services of Degraded Ecosystems



(MiAmbiente+, 2018). The National Forestry Program (PRONAFOR), with a 20-year period (from 2010 to 2030), is the guide for forest management, protected areas and wildlife, which has a subprogram for ecosystem restoration and climate change. However, the implementation of forest landscape restoration activities is not mandatory by any law or regulation.

### Panama

In 2019, Panama launched a National Forest Restoration Program (PNRF) for the period 2021-2025. The PNRF is a national instrument that is framed within the objectives of Law 1 Forestry of 1994, the Forestry Policy, the reforestation modalities established in Law 69 of 2017 that creates the forestry incentive program, the National Forestry Strategy, the National Forestry Development Plan and the NDC presented in 2016, as part of the national communication within the Paris Agreement. Panama has set the goal of restoring 1 million hectares within the next 20 years (Alliance for the Million Hectares). However, it is not mandatory by any law or regulations to implement Forest Landscape restoration in Panama (Panama NDC, 2020).

### Belize

Belize has prioritized a total of 130,000 hectares to be restored by 2030. The country's goal is to implement restoration practices for 44,000 hectares of land inside and outside protected areas, as well as the restoration of 6,000 hectares of degraded and deforested riparian forests by 2030 (Belize NDC, 2021). In addition, restoration will improve the management of 80,000 hectares of Belize's agricultural landscape through improved farming and agroforestry practices. Belize's recently completed National Landscape Restoration Strategy (NLRS) 2021-2030 will guide forest landscape restoration actions at the national level. The implementation of forest landscape restoration activities is however not mandatory by any law or regulation.

### Guatemala

Guatemala seeks to restore 1.2 million ha of degraded forest land by 2045 under the coordination of the national Forest service INAB, the National Protected areas council, the Ministry of environment and the Ministry of Agriculture. Guatemala's National Restoration Strategy, formulated by the country's multi-stakeholder Roundtable of Landscape Restoration (MFR), recognizes the local and global importance of

restoration. The main policy instrument to support landscape restoration in Guatemala is the PROBOSQUE law that provides incentives to restoration activities. Guatemala's restoration efforts are also supported by private impact investors. In its NDCs, Guatemala mentions reforestation and the restoration of degraded areas as priority measures for adaptation and mitigation and sets a target for 2030 of how much tCO<sub>2</sub>e it will absorb. More precise information is not provided. (Guatemala NDC, 2021) However, the implementation of forest landscape restoration activities is not mandatory by any law or regulation.

### **VPA level additionality**

Additionality of real case VPAs will be demonstrated at the VPA level, where the latest version of the A/R Methodological tool "Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities" shall be applied, considering any possible mandatory regulations or financial support/subsidy for the implementation of forest landscape restoration projects in the respective host country. Projects that meet the criteria of the Positive List (Option 2, clause 3.1.16 AR LUF Requirements, Version 1.2.1) are considered as deemed additional and therefore are not required to prove Financial Additionality at the time of design certification.

#### **Option 2 – Positive List**

A/R Project: Shall meet requirements (a), (b) and (c) in the list below and at least one of the requirements from (d) to (g) to apply option 2.

- a) None of the projects will have the intention of creating a forest for the commercial use of the timber or non-timber forest products. AND
- b) The project activities shall not be mandatory by any law or regulation, OR if it is mandatory, it shall demonstrate that these laws or regulations are systematically not enforced. AND
- c) The planting area is planted with minimum 5 different native tree species in mixed stands, covering at a minimum 50% of the planting area.
- d) The project is located in a region with a mean annual precipitation of less than 600 mm. OR
- e) The soil pH of the planting area is less than 4.0. OR
- f) The planting area is planted with minimum 5 different native tree species in mixed stands, covering at a minimum 50% of the planting area. OR

- g) The project area is located in a country or region with a recent UNDP Human Development Indicator<sup>6</sup> below 0.5, OR in a Small Island Developing State (SIDS)<sup>7</sup>

## SECTION D. DURATION OF PoA

### **D.1. Date of first submission of PoA to Gold Standard**

>> The PoA Design Consultation Report was submitted to the Gold Standard on 11/05/2022. The PoA Design Consultation included the relevant stakeholders of all countries included in this multi-country PoA<sup>8</sup>:

*Batch 1: Costa Rica, Dominican Republic*

*Batch 2: Colombia, Honduras, Panama, Belize, Guatemala*

### **D.2. Duration of the PoA**

>> The proposed PoA (type "Forestry") shall have a total duration of maximum 50 years.

---

<sup>6</sup> UNDP Human Development Indicator: <http://hdr.undp.org/en/data/profiles/>

<sup>7</sup> SIDS: <https://sustainabledevelopment.un.org/topics/sids/list>

<sup>8</sup> Deviation Request (DEV\_290) approved by Gold Standard (Date of decision: 23/08/2022).

## SECTION E. OUTCOME OF PoA LEVEL STAKEHOLDER CONSULTATION

### E.1. Summary of stakeholder consultation at PoA Level

>> The CME conducted the PoA design consultation digitally to obtain feedback from governments, relevant national authorities, NGO communities, and other stakeholders across the 9 countries included in this multi-country PoA as well as Gold Standard representative and relevant international Gold Standard NGO Supporters. The design consultation email, which included the (i) Non-technical Summary and (ii) Design Consultation feedback form was sent out on March 25th, 2022 and lasted for one month until April 26th, 2022. Please see Design Consultation Report for more details. The stakeholder consultation itself will be conducted at VPA level.

### E.2. Consideration of stakeholder comments received

>> The proposed PoA was well received by stakeholders. All stakeholder comments have been considered and documented. Please see Design Consultation Report for more details. A follow-up with the local stakeholders will take place at VPA level through a stakeholder consultation in the host countries.

### E.3. Final Continuous Input / Grievance Mechanism at PoA Level

>> The grievance mechanism is established on VPA level, hence the following table is not applicable.

METHOD	INCLUDE ALL DETAILS OF CHOSEN METHOD (S) SO THAT THEY MAY BE UNDERSTOOD AND, WHERE RELEVANT, USED BY READERS.
Continuous Input / Grievance Expression Process Book (mandatory)	N/A
GS Contact (mandatory)	<a href="mailto:help@goldstandard.org">help@goldstandard.org</a>
Other	N/A

## APPENDIX 1 - CONTACT INFORMATION OF COORDINATING/MANAGING ENTITY AND RESPONSIBLE PERSON(S)/ ENTITY(IES)

CME and/or responsible person/ entity	<input checked="" type="checkbox"/> CME <input type="checkbox"/> Responsible person/ entity for application of the selected methodology(ies) and, where applicable, the selected standardized baseline(s) to the PoA
Organization	BaumInvest AG
Street/P.O. Box	Talstr. 30
Building	
City	Freiburg im Breisgau
State/Region	
Postcode	79102
Country	Germany
Telephone	+49 (0)761 429 999 75
E-mail	info@bauminvest.de
Website	www.bauminvest.de
Contact person	Mrs. Antje Virkus
Title	CEO
Salutation	Mrs.
Last name	Virkus
Middle name	N/A
Contact person	Mr. Michael Metz
Title	Certification and Quality Management
Telephone	+49 (0) 761 429 961 95
E-mail	m.metz@bauminvest.de
Contact person	Mrs. Bárbara Magdalena San Martín
Title	Forestry coordinator
Telephone	+49 (0) 761 429 981 48
E-Mail	b.magdalena@bauminvest.de

## APPENDIX 2 - DESIGN CHANGES

### A2.1. Details of proposed or actual design change

>> Provide the description of the proposed design change

*The proposed design change of the Multi-country Voluntary PoA "BaumInvest Forest Landscape Restoration Programme" (GS 11707), submitted together with the new real case VPA (Reforestation Project in Colombia 01), is to change the programme boundary to expand the geographic coverage of the PoA (para 3.1.6 a. of the Design Change Requirements, version 1.0).*

*The PoA "BaumInvest Forest Landscape Restoration Programme" (GS 11707) is currently Gold Standard design certified and registered with the two countries Costa Rica and Dominican Republic (batch 1, Deviation Request [DEV\_290] approved by Gold Standard 23/08/2022).*

*Together with the new real case VPA (Reforestation Project in Colombia 01), the physical/ geographical boundary of the PoA shall be expanded to include the political boundaries of the countries of Colombia, Honduras, Panama, Belize, and Guatemala. These countries are grouped in batch 2 according to their similarities regarding a.) additionality, b.) baseline scenario, c.) emission reductions and d.) legislation (Deviation Request [DEV\_290] approved by Gold Standard 23/08/2022).*

*Background information:*

*The PoA "BaumInvest Forest Landscape Restoration Programme" (GS 11707) was originally designed as a Multi-country Voluntary PoA for a total of 9 countries with the "Reforestation Project in Costa Rica 01" (GS 11708) as first real case VPA. Since no VPAs from other countries were available at the time of design certification of the PoA, the CME proposed grouping the 9 countries into batches.*

*After a careful analysis has been conducted, the CME came to the conclusion that the 9 countries can be grouped into 4 batches, according to their similarities regarding a.) additionality, b.) baseline scenario, c.) emission reductions and d.) legislation. Hence, the CME requested that the 2 countries classified as batch 1 (Costa Rica, Dominican Republic) will be approved at the time of PoA Design Certification, i.e. that the PoA will be registered with the countries Costa Rica and Dominican Republic and a*

*subsequent real case VPA for Dominican Republic can be included under the PoA at a later stage.*

*The other countries revealed to be less homogenous with Costa Rica and the Dominican Republic in regard to the baseline scenario. Hence, Colombia, Honduras, Panama, Belize and Guatemala, were considered in batch 2, Nicaragua in batch 3 and Paraguay in batch 4. Those countries should be included under the PoA later through a PoA Design Change as soon as a real case VPA in any of the countries of the respective batch is available.*

*All 9 countries within the proposed PoA boundaries have been already included in the PoA Design Consultation and stakeholder groups from all countries have been consulted.*

*Gold Standard approved the requested deviation (DEV\_290) with the 9 countries grouped in 4 batches on 23/08/2022.*

## **A2.2. Describe the Impacts of design change on the following**

### **a. Additionality**

*>> No impact of design change: All countries under batch 2 are additional on PoA level. The PoA is a purely voluntary action implemented by the CME and is only possible because of carbon finance. It is therefore confirmed that in the absence of Gold Standard Certification related finance, none of the VPAs that are or will be implemented under the PoA would occur. There is no law or regulation in any of the proposed host-countries which would make the implementation of reforestation projects mandatory (see also section i. legislation for more details). Additionality will be demonstrated on VPA level.*

### **a. Applicability of methodology and other methodological regulatory documents with which the project activity has been certified**

*>> n/a (no changes applied). All VPAs to be included under batch 2 will comply with the applied methodology as mentioned in the PoA-DD.*

### **b. Compliance with the monitoring plan of the applied methodology**

*>> n/a (no changes applied). All VPAs to be included under batch 2 will comply with the monitoring plan and applied methodology as mentioned in the PoA-DD.*

**c. Level of accuracy and completeness in the monitoring of the project activity compared with the requirements contained in the registered monitoring plan**

>> n/a (no changes applied). No changes are conducted in regard to the registered monitoring plan.

**d. Scale of the project activity**

>> n/a (no changes applied). The design change does not have any impact on the project scale.

**e. Stakeholder consultation**

>> No impact of design change: The PoA "BaumInvest Forest Landscape Restoration Programme" (GS 11707) was originally designed as a Multi-country Voluntary PoA for a total of 9 countries (Costa Rica, Dominican Republic, Colombia, Honduras, Panama, Belize, and Guatemala, Nicaragua, Paraguay). Therefore, all 9 countries within the proposed PoA boundaries (including the 5 countries of batch 2) have been already included in the PoA Design Consultation and stakeholder groups from all countries have been consulted, feedback of the stakeholders is documented and taken into account<sup>9</sup>.

**f. Sustainable development criteria**

>> n/a (no changes applied)

**g. Safeguarding assessment**

>> n/a (no changes applied)

**h. Compliance with applicable legislation**

---

<sup>9</sup> BaumInvest\_POA-Design-Consultation-Report\_version 1.0



>> No impact of design change: Legislation of the proposed countries has been carefully analysed for the deviation request<sup>10</sup>. All of the countries have adopted national programs, plans or strategies in recent years that include measures for reforestation or restoration. However, none of the countries make forest landscape restoration activities mandatory by any law or regulation.

In the following, an analysis of the current legislation in terms of reforestation activities for all countries under batch 2 is provided<sup>11</sup>:

### Colombia

Colombia declares in its NDC (Activity 26) the goal of restoring 962,615 ha of destroyed or degraded forest ecosystems in terms of their function, structure and composition during the period 2015 - 2030, in accordance with the National Restoration Plan (PNR). The annual restoration rate effort of the following governments until 2030 will be maintained at least at the level expected to be obtained at the end of 2022, i.e. 68,684 ha/year. The PNR promotes improvement of degraded areas under three approaches – restoration, reclamation, and rehabilitation. These approaches fall within a broad policy framework of biodiversity conservation and adaptation to global changes. However, the implementation of forest landscape restoration activities is not mandatory by any law or regulation. (Colombia NDC, 2020).

### Honduras

Honduras has proposed to implement restoration activities on an additional 300,000 hectares in addition to the 1 million hectares of forest of reforestation set as target under the Bonn Challenge and reflected in the first NDC (Honduras NDC, 2021). In Honduras, Forest Landscape Restoration has been addressed under the National Program for the Recovery of Goods and Services of Degraded Ecosystems (MiAmbiente+, 2018). The National Forestry Program (PRONAFOR), with a 20-year period (from 2010 to 2030), is the guide for forest management, protected areas and

---

<sup>10</sup> Deviation Request [DEV\_290] approved by Gold Standard 23/08/2022

<sup>11</sup> Deviation Request [DEV\_290] approved by Gold Standard 23/08/2022

wildlife, which has a subprogram for ecosystem restoration and climate change. However, the implementation of forest landscape restoration activities is not mandatory by any law or regulation.

#### *Panama*

*In 2019, Panama launched a National Forest Restoration Program (PNRF) for the period 2021-2025. The PNRF is a national instrument that is framed within the objectives of Law 1 Forestry of 1994, the Forestry Policy, the reforestation modalities established in Law 69 of 2017 that creates the forestry incentive program, the National Forestry Strategy, the National Forestry Development Plan and the NDC presented in 2016, as part of the national communication within the Paris Agreement. Panama has set the goal of restoring 1 million hectares within the next 20 years (Alliance for the Million Hectares).*

*However, it is not mandatory by any law or regulations to implement Forest Landscape restoration in Panama (Panama NDC, 2020).*

#### *Belize*

*Belize has prioritized a total of 130,000 hectares to be restored by 2030. The country's goal is to implement restoration practices for 44,000 hectares of land inside and outside protected areas, as well as the restoration of 6,000 hectares of degraded and deforested riparian forests by 2030 (Belize NDC, 2021). In addition, restoration will improve the management of 80,000 hectares of Belize's agricultural landscape through improved farming and agroforestry practices. Belize's recently completed National Landscape Restoration Strategy (NLRs) 2021-2030 will guide forest landscape restoration actions at the national level.*

*The implementation of forest landscape restoration activities is however not mandatory by any law or regulation.*

#### *Guatemala*

*Guatemala seeks to restore 1.2 million ha of degraded forest land by 2045 under the coordination of the national Forest service INAB, the National Protected areas council, the Ministry of environment and the Ministry of Agriculture. Guatemala's National Restoration Strategy, formulated by the country's multi-stakeholder Roundtable of Landscape Restoration (MFR), recognizes the local and global importance of restoration. The main policy instrument to support landscape restoration in Guatemala is the PROBOSQUE law that provides incentives to restoration activities. Guatemala's*

restoration efforts are also supported by private impact investors. In its NDCs, Guatemala mentions reforestation and the restoration of degraded areas as priority measures for adaptation and mitigation and sets a target for 2030 of how much tCO<sub>2</sub>e it will absorb. More precise information is not provided. (Guatemala NDC, 2021) However, the implementation of forest landscape restoration activities is not mandatory by any law or regulation.

## Revision History

Version	Date	Remarks
2.2	14 April 2023	Integrated the design change memo as annex of the document.  Editorial changes
2.1	31 May 2022	Editorial changes and revisions
2.0	04 May 2022	Key Project Information table revised to cater for the following information: <ul style="list-style-type: none"> <li>- Scale of PoA</li> <li>- Title and GS ID of all real case VPAs included in the PoA</li> </ul> A new Management System section included Safeguarding Principles Assessment section removed Outcome of PoA Level Stakeholder Consultation section revised in the following manner: <ul style="list-style-type: none"> <li>- Justification for Stakeholder Consultation at PoA Level Only section removed</li> </ul> A new Consideration of Stakeholder Comments Received section added
1.1	14 October 2020	Hyperlinked section summary to enable quick access to key sections Improved clarity on Key Project Information Inclusion criteria table added Clarification on POA level LSC and Safeguard Principles Assessment Improved Clarity on SDG contribution/SDG Impact term used throughout Clarity on Stakeholder Consultation information required Provision of an <a href="#">accompanying Guide</a> to help the user understand detailed rules and requirements
1.0	10 July 2017	Initial adoption