MODULE M0183: PERFORMANCE METHOD FOR REDUCED IMPACT LOGGING IN NATURAL FOREST OF THE NORTHERN REPUBLIC OF THE CONGO ASSESSMENT REPORT

Document Prepared by SCS Global Services

Methodology Title	Performance Method for Reduced Impact Logging in Natural Forest of the Northern Republic of the Congo
Version	Draft Version
Methodology Category	Module
Sectoral Scope(s)	VCS Sectoral Scope 14: Agriculture, Forestry, and Other Land Use [AFOLU]
Report Title	Assessment Report for the Performance Method for Reduced Impact Logging in Natural Forest of the Northern Republic of the Congo
Report Version	1.0
Client	The Nature Conservancy

Pages	89
Date of Issue	08 May 2026
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Summary

This report describes SCS Global Service's assessment of M0183: Performance Method for Reduced Impact Logging in Natural Forest of the Northern Republic of the Congo (the "Module"), a module affiliated with VM0035: Methodology for Improved Forest Management through Reduced Impact Logging, which is an Improved Forest Management methodology. The purpose of the assessment was to conduct, in accordance with the VCS Program rules, an independent review of the Module. The assessment engagement was carried out through a combination of document review and interviews with relevant personnel. As part of the assessment engagement **34** findings were raised: **9** Non-Conformity Reports, **25** New Information Requests and **0** Observations. These findings are described in Appendix A of this report and all findings have been closed prior to the preparation of this report. The Module complies with the VCS Rules and Requirements, and SCS holds no restrictions or uncertainties with respect to the compliance of the Module with the assessment criteria.

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1 INTRODUCTION

1.1 Objective

SCS carried out an independent assessment of the conformance of the Module in accordance with the VCS Standard and Program rules (see the below Section 2.1 for full reference). In accordance with Section 5 of the VCS Validation and Verification Manual, v3.2, the assessment objectives include ensuring the Module conforms to VCS rules and scientific best practice. In accordance with section 6.1 of the VCS Methodology Approval Process v4.4, the objectives include ensuring that all stakeholder comments, the structure and clarity of the module, key components (applicability, project boundary, baseline scenario, etc.), and the verifiability of the module have been considered.

1.2 Summary Description of the Methodology

This module is used in conjunction with VCS methodology *VM0035 Methodology for Improved Forest Management through Reduced Impact Logging*, specifically to account for GHG emission reductions obtained with the implementation of Reduced Impact Logging (RIL-C) practices in natural forests of the northern Republic of the Congo. The module is also based on the VCS modules *Performance Method for Reduced Impact Logging in Tropical Moist Forest of the Yucatan Peninsula* and *VMD0047 Performance Method for Reduced Impact Logging in East and North Kalimantan*.

This module describes the derivation of baseline impact parameters that quantify average impacts of felling, skidding, and hauling operations for forest management. Additionally, the module provides procedures for monitoring logging impacts within the project boundaries, which set the performance against the baseline impact parameters described herein. All baseline impact parameters established in this module are valid for ten years after module approval, at which time they must be re-assessed, and this module will be updated.

2 ASSESSMENT APPROACH

2.1 Method and Criteria

The criteria for the assessment were the following documents:

- VCS Program Guide, v4.4
- VCS Standard, v4.7

- VCS Methodology Requirements, v4.4
- VCS Program Definitions, v4.5
- VCS Validation and Verification Manual, v3.2
- VM0035 Methodology for Improved Forest Management through Reduced Impact Logging, v1.0

The audit engagement was conducted through a combination of document review and interviews with relevant personnel and experts, as discussed in Sections 2.2 through 2.4 of this report. At all times, an assessment was made for conformance to the criteria listed above this paragraph. As discussed in Section 2.5 of this report, findings were issued to ensure conformance to all requirements. The audit team also assessed the module developer's responses to each stakeholder comment and memorialized these responses (see section 3.2).

2.2 Document Review

Document	File Name	Ref.
Module	RIL-C Congo Module_revised2026-05-02.docx	1
Calculations	1_Unlogged Biomass.R	2
Calculations	2_Harvested Tree Carbon.R	3
Calculations	3_Roundwood from Haulroads.R	4
Calculations	4_Collateral Damage_updated2026-03-20.R	5
Calculations	5_SkiddingDamage_updated2026-03-20.R	6
Calculations	6_Haul Roads_updated2026-03-20.R	7
Calculations	7_Log Yards_updated2026-03-20.R	8
Calculations	Biomass_Individual Trees.csv	9
Calculations	Biomass_Plot Summaries.csv	10
Calculations	BiomassPlot.csv	11
Calculations	BiomassTree.csv	12
Calculations	Calculation Support_RIL-C ROC Impact Parameters_updated2026-03-20.xlsx	13
Calculations	CDData.csv	14
Calculations	Collateral Damage_Harvest Tree Summary_updated2026-03-20.csv	15
Calculations	Collateral Damage_Individual Trees_updated2026-03-20.csv	16
Calculations	Estimated Log Yard Search Lengths.csv	17
Calculations	expansionfactor_tmp.csv	18
Calculations	Felled Trees_Individual Trees.csv	19
Calculations	Haul Roads_GIS Analysis.csv	20
Calculations	HaulData.csv	21
Calculations	HaulRoadGeoData.csv	22
Calculations	HaulRoads_Mapped Road Lengths.csv	23

Calculations	HaulRoads_Measured Road Widths.csv	24
Calculations	HaulRoads_Measured Roads.csv	25
Calculations	Log Yards_Area-based Approach.csv	26
Calculations	Log Yards_Length-based Approach Search Lengths.csv	27
Calculations	Log Yards_Measured.csv	28
Calculations	N_Felled and Measured Trees.csv	29
Calculations	Public Facing Anonymized Data_RILC module for RoC_2026-04-16.xlsx	30
Calculations	RILC ROC Concession Summary_updated2026-03-20.csv	31
Calculations	Skid Damage_Individual Trees_updated2026-03-20.csv	32
Calculations	Skid Damage_Skid Plots_updated2026-03-20.csv	33
Calculations	SkidDam.csv	34
Calculations	SkidPlotData.csv	35
Calculations	SkidTrailGeoData.csv	36
Calculations	StumpData.csv	37
Calculations	WD_Genus_Africa_Chave.csv	38
Calculations	YardData.csv	39
Concession Data	Mesures_UFA_BETOU__LKT.pdf	40
Concession Data	Mesures_UFA_DZANGA_MOKABI_MKB.pdf	41
Concession Data	Mesures_UFA_IPENDJA_STC.pdf	42
Concession Data	Mesures_UFA_JUA IKIE_SEFYD.pdf	43
Concession Data	Mesures_UFA_LOPOLA_BPL.pdf	44
Concession Data	Mesures_UFA_LOUDOUNGOU_CIB B.pdf	45
Concession Data	Mesures_UFA_NGOMBE_IFO.pdf	46
Concession Data	Mesures_UFA_POKOLA_CIB A.pdf	47
Concession Sampling	Concessions Sampled_ROC 2022.xlsx	48
Explanatory	R_BIOMASS Package (houses Chave db).pdf	49
Explanatory	RIL-C Equations_useful for understanding coded variable names.docx	50
Explanatory	Root-Shoot Justification_2026-04-16.xlsx	51
Memo of Understanding	MOU MEF_IFO_TNC_signed.pdf	52
Peer-reviewed Paper or Supplement	Chave et al_2009 (WD database).pdf	53
Peer-reviewed Paper or Supplement	Ellis et al_2019 (RIL-C impact on selective logging emissions).pdf	54
Peer-reviewed Paper or Supplement	Fayolle et al_2018 (allometric eqns for congo basin).pdf	55
Peer-reviewed Paper or Supplement	Goodman et al_2019 (RIL-C Peru).pdf	56
Peer-reviewed Paper or Supplement	Graphs and Tables.docx	57
Peer-reviewed Paper or Supplement	Griscom et al_2014 (Logging damage in EAst Kali).pdf	58
Peer-reviewed Paper or Supplement	Logging Concession Stats and Metadata.xlsx	59

Peer-reviewed Paper or Supplement	Mokany et al_2006 (root to shoot ratios).pdf	60
Peer-reviewed Paper or Supplement	RIL-C Equations.docx	61
Peer-reviewed Paper or Supplement	Umunay et al_2019 (RIL-C Congo).pdf	62
Public Comments	Public Comments Tracker_M0183_delivered2025-12-10.xlsx	63
Spatial Data	2019 ROC Log Yards.shp	64
Spatial Data	Estimated Log Yard Search Lengths.shp	65
Spatial Data	Haul_roads.shp	66
Spatial Data	log_landings.shp	67
Spatial Data	ReadMe RIL-C ROC PMM Geospatial.txt	68
Spatial Data	Sample_block.shp	69
Spatial Data	Sample_megablocks.shp	70
Spatial Data	Skid_trails.shp	71
Verra Consultation	VERRA Consultation PMM North Congo_remarks_DRAFT.docx	72
Explanatory	Min Merchantable Diameter Justificaiton.xlsx	73

2.3 Interviews

The process used in interviewing project personnel was a process wherein the audit team elicited information from project personnel regarding (1) the research references in support of the Module guidance; (2) actions undertaken to ensure conformance with various requirements, and (3) the project personnel's responses to stakeholder comments.

The following personnel associated with the project proponent and/or implementing partner were interviewed.

Individual	Affiliation	Role	Date(s) Interviewed
Ethan Belair	The Nature Conservancy	Senior Forest Carbon Scientist	Throughout the audit

2.4 Assessment Team

Area of required expertise	Individual(s) on audit team containing required expertise	Summary of relevant qualifications
Proficiency in relevant biological processes underpinning key assumptions	Erynn Maynard-Bean, Doug Baldwin	Familiar with forest growth and mortality processes, allometric equations that

and quantitative approaches of forest offset methodologies		convert standard tree measurements to carbon mass, and carbon cycling processes in tropical forest ecosystems
Relevant experience in auditing improved forest management projects internationally	Erynn Maynard-Bean, Doug Baldwin, Matthew Lutes	Familiar with forest carbon offset methodologies and assessing forest carbon offset projects against relevant methodology requirements
Proficiency in forest inventory measurement techniques and best practices	Erynn Maynard-Bean, Doug Baldwin, Matthew Lutes	Experience with conducting forest inventory measurements and auditing forest inventories against established inventory methodologies and best practices
Relevant experience in auditing projects in the Republic of Congo	Erynn Maynard-Bean	Familiar with assessing baseline scenarios, inventory methodologies, establishing additionality, and other aspects of forest offset project development in the Congo region

2.5 Resolution of Findings

Any potential or actual discrepancies identified during the audit process were resolved through the issuance of findings. The types of findings typically issued by SCS during this type of verification engagement are characterized as follows:

• Non-Conformity Report (NCR): An NCR signified a discrepancy with respect to a specific requirement. This type of finding could only be closed upon receipt by SCS of evidence indicating that the identified discrepancy had been corrected. Resolution of all open NCRs was a prerequisite for issuance of a verification statement. Note that the Verra equivalent is a Corrective Action Request (CAR).

• New Information Request (NIR): An NIR signified a need for supplementary information to determine whether a material discrepancy existed with respect to a specific requirement. Receipt of an NIR did not necessarily indicate that the project was not in compliance with a specific requirement. However, resolution of all open NIRs was a prerequisite for issuance of a verification statement. Note that Verra equivalent is a Clarification Request (CR).

• Observation (OBS): An OBS indicates an area where immaterial discrepancies exist between the observations, data testing results or professional judgment of the audit team and the information reported or utilized (or the methods used to acquire such information) within the GHG assertion. A root cause analysis and corrective action plan are not required, but highly recommended. Observations are considered by the audit team to be closed upon issuance, and a response to this type of finding is not necessary.

As part of the audit process, 8 NCRs, 25 NIRs and 0 OBS were issued. All findings issued by the audit team during the audit process have been closed. In accordance with Section 4.1.20 of the VCS Standard, all findings issued during the audit process, and the impetus for the closure of each such finding, are described in Appendix A of this report.

3 ASSESSMENT FINDINGS

3.1 Relationship to Approved or Pending Methodologies

As stated in the module: “This methodology is used in conjunction with VCS methodology:

• VM0035 Methodology for Improved Forest Management through Reduced Impact Logging

It is based on the VCS modules:

• Performance Method for Reduced Impact Logging in Tropical Moist Forest of the Yucatan Peninsula

• VMD0047 Performance Method for Reduced Impact Logging in East and North Kalimantan”

The audit team has no reservations with the relevant methodology and modules that the Module lists in section 2 and confirms that the list in the Module is complete. None of the methodology or modules listed in section 2 of the Module are specific to the logging landscape of the Module (i.e., northern Republic of Congo), so a standard revision of the methodology and modules would not substitute the objective of the Module assessed here.

3.2 Stakeholder Comments

The audit team reviewed 21 stakeholder comments associated with the Module draft released for public comment. The audit team attests that all comments have been answered and any

follow-up actions required to address findings from this audit related to stakeholder comments have been completed by The Nature Conservancy. The following is a list of each comment, response by the development team (e.g., The Nature Conservancy), and SCS's assessment findings:

#	Source	Comment	Development Team Response	Assessment Team Findings
1	Anonymous 1	This is a general remark on the M0183, Draft Module in relation with the text from VM0035, p. 11: "Projects may only be credited for emission reductions from one or more impact parameters if they are deemed additional. A project is deemed additional for one or more impact parameters if the impact parameter is below the additionality benchmark assigned for that impact parameter. The project may only be credited for emission reductions if all impact parameters are at or below their respective crediting baselines. This benchmark threshold should be conservative and strike a balance between restriction of freeriders and feasibility of participation. This threshold may be different from (ie, lower than) the crediting baseline. Thus, while a project must be below the additionality benchmark in order to receive any emission reductions credits, once below the additionality benchmark, the amount of credits generated is measured using the crediting baseline." We propose to consider the following for the M0183, Draft Module: 1) Allow selective crediting of individual impact parameters if robust data demonstrates that	We strongly agree with the general idea of allowing crediting for projects where one or more impact parameters are below the additionality benchmark, without requiring demonstration that ALL impact parameters are below the additionality benchmark, so long as that adaptation can fit along additional safeguards.TNC recognizes that there are a variety of circumstances that may lead to a project proponent not meeting an individual impact parameter, or lacking the data to robustly assess that comparison. Further, we think it is a relatively small subset of those circumstances that actually lead to the type of freerider/bad faith participation that was the justification for the original stipulation in VM0035. In developing VM0035, we were primarily concerned with a scenario where there is a tradeoff between two impact parameters such that one can be driven down below the additionality benchmark, at the expense of inflating the other. Consider a situation where the amount of haul roads was minimized to the point where a project proponent was below the additionality benchmark for the HAUL parameter, but they did so by greatly increasing the number of skid trails and thereby the emissions accounted for under the SKID parameter. We would not want to	This comment has been fully addressed. The module adds monitoring flexibility that allows alternative data and, in limited cases, exclusion of an impact parameter from crediting/accounting where evidence demonstrates it remains below the crediting baseline and its contribution is small, but it does not clearly resolve whether any "selective crediting" approach is intended where an impact parameter exceeds its benchmark, nor how the new "excluded from accounting" language interacts with VM0035's "all impact parameters" crediting rule. Findings #13, and 23-26 were issued to clarify and ensure unambiguous alignment with VM0035. The developer adequately

		specific impacts are below the additionality (and crediting) baseline, even if other parameters exceed the average due to specific circumstances, for example a particular high density of trees in one annual harvest area. This should be allowed if it does not significantly affect the total emissions and emissions reduction (for example, not affecting more than 10% of the emissions (and ER). In such cases, parameters exceeding the baseline would be excluded from crediting, but should not disqualify the entire project year from receiving credits for projects that clearly perform better than the crediting baseline on average. This approach maintains environmental integrity while encouraging broader participation and rewarding verifiable improvements in specific areas. It is not feasible that always all impact parameters are below the additionality benchmark. Important is, that on average the whole project remains below the crediting benchmark, to allow crediting of the impact parameters below the additionality benchmark. 2) Crediting may still be granted for individual impact parameters that have been properly monitored and shown to be below the additionality and crediting benchmark, even if other impact parameters were not monitored in the same way. In cases where reliable primary data, which were obtained from modelling and	provide incentive for simply replacing emissions of one type with another. We provide that example specifically because it is the ONLY such possible tradeoff we can easily identify. For that scenario, we think that 1) a simple constraint could be added that would require that in cases with potential tradeoff between impact parameters auditors are shown a harvest are within the project area, and another non-project area. If the auditors see visual evidence (either in the field or satellite imagery) that road-skid tradeoffs may truly be occurring, they could then require collection and analysis of data for the excluded impact parameter. That simple adjustment would require no additional data or analyses if the project developer is acting in good faith, and provides a mechanism to check quantitatively if there is evidence of an attempt to game the accounting. By comparison, we could also envision more effortful approaches that would use 2) pooled accounting of the included and excluded impact parameters as a pass/fail for crediting (quantitative from the outset, but requires data related to the excluded parameters), or 3) comparison of both included and excluded parameters to site-specific historical values to ensure on parameters are increasing (better captures recent action/intent, but requires possession of historical data). We prefer option 1 as it would allow a soft check for tradeoffs at a minimal cost, and includes the option for a harder check at increased time/cost of the project developer. We feel that option best meets the spirit of this comment, which is to reduce the burden	addressed these findings by removing language related to alternative monitoring approaches in section 5.2. Please refer to Appendix A for more details. Also, please note that projects are still required to demonstrate that all impact parameters are below additionality benchmarks for the module's additionality assessment.

		regression analysis of other data than those proposed in the methodology, demonstrate that an impact parameter does not exceed the crediting benchmark, that parameter may be excluded from crediting. Its exclusion shall not affect the eligibility for crediting of other impact parameters that have been monitored as described in the methodology and demonstrate clear emission reduction below the additionality benchmark.	of collecting and applying data with no explicit value to the project proponent, while still ensuring that the module is not awarding spurious credits. The latter two options both require data which may be costly, challenging or impossible to collect, and which under an approach that allows crediting for single impact parameters would have no value to the project developer. The feedback we hear in these comments and elsewhere lead us to believe that additional burden related to non-beneficial monitoring is part of what is limiting the implementation of RIL-C projects. We have a smaller amount of concern for an alternate scenario where a project developer understands or measures its emissions performance before introducing any improved RIL-C practices, realizes they are already under one of the impact parameter's additionality benchmarks, and applies to receive credits for that parameter alone. This scenario could be addressed through requirement of proof of "prior consideration", i.e. a project proponent could be made to provide evidence of an intentional change in management practices, explicitly intended to reduce emissions from logging. We have heard another reasonings for maintaining the "all or nothing" approach that requires accounting for all IPs, which we find less compelling. There is some concern that if a project proponent is awarded "easy" credits, they will not pursue "hard" credits from improving more difficult to abate IPs. We find that lacks strength, as the amount of credits received for	

			improving individual RIL-C IPs is directly tied to the absolute size of the emissions pool. If hypothetically a project developer worked hard to improve their road systems and was awarded 50% of the credits theoretically "available" based on how they compared to the various IPs, and chose not to pursue the 10% of total RIL-C credits they could gain from improving their skidding performance, then the atmosphere would still have gained 50% of the theoretical benefit of RIL-C implementation. Even if 50% implementation isn't OUR goal, it's far better than 0%. Furthermore, once a project developer is pursuing a RIL-C implementation project, simply by focusing on that work, they are reducing the marginal cost of accounting for additional impact parameters. So there remains an economic incentive for them to address other IPs, especially as others around them may improve their performance, providing both motivation and a template for how to effectively reduce emissions from that IP.	
2	Anonymous – Comment 2	General remark on the M0183, Draft Module related to the below text from VM0035 • "Projects may only be credited for emission reductions from one or more impact parameters if they are deemed additional. A project is deemed additional for one or more impact parameters if the impact parameter is below the additionality benchmark assigned for that impact	Replicates points made in Comment #1, which will be addressed with a single response for Comment #1 above.	See response above.

		parameter. The project may only be credited for emission reductions if all impact parameters are at or below their respective crediting baselines." • We propose the following clauses be included in the M0183 Module: • Allow selective crediting of individual impact parameters if robust data demonstrates that specific impacts are below the additionality (and crediting baseline), even if other parameters exceed the average due to specific circumstances (for example a particular high density of trees in one annual harvest area), but it does not significantly affect the emissions (for example, not affecting more than 10% of the total emissions average reduction). In such cases, parameters exceeding the crediting baseline would be excluded from crediting but should not disqualify the entire project year from receiving credits for parameters that clearly perform better than the benchmark. This approach maintains environmental integrity while encouraging broader participation and rewarding verifiable improvements in specific areas. • Crediting may still be granted for individual impact parameters that have been properly monitored and shown to be below the additionality and crediting benchmark, even if other impact parameters were not monitored in the same way. In cases where reliable modelled data (or empirical studies) demonstrate that an unmonitored impact parameter does not exceed the crediting baseline, that parameter may be		

		excluded from crediting. However, its exclusion shall not affect the eligibility for crediting of other impact parameters that have been robustly monitored and demonstrate clear emission reduction.		
3	Kevin Brown	Please provide clarification on following terms: • Terms including annual harvest area, harvest area, harvest blocks, sub-blocks should be clarified as being specific to this methodology, or whether they are meant to stand for existing conventions used in the forestry sector in Congo. Providing French translation would help. E.g. what corresponds to Assiette Annuelle de Coupe vs. Parcelle ? • Felled tree and harvest tree: can you make more clear how these differ? Is one a subset of the other? • Consistently use term “collaterally damaged tree” or “damaged tree” if these are the same meaning • There is a regional confusion between skidding and hauling. These terms should be clearly defined. • Is “harvest area (At)” understood to be the same as ‘annual harvest area’ referenced elsewhere in the text?	Really helpful. Added definition for Annual Harvest Area, heavily edited definition for Actual Harvest Area including language from VM0035. Removed reference to 'harvest trees' which was unnecessarily confusing, and replaced/rephrased to consistently use 'felled tree'. Shifted terminology to refer to all 'damaged trees' as 'collaterally damaged trees'. Also added definitions for skidding and hauling, and attempted to provide regionally-informed definitions.	This comment has been appropriately addressed. The development team revised Section 3 (Definitions) of the RIL-C Congo Module to clarify and standardize terminology, including differentiating Annual Harvest Area from Actual Harvest Area (At), replacing “Harvest Tree” with “Felled Tree,” standardizing use of “Collaterally Damaged Trees,” and explicitly defining Skidding and Hauling using ROC-relevant terminology. These revisions resolve the regional terminology ambiguities identified by the stakeholder and improve clarity and consistency for implementation and verification. The development team has demonstrated that the comment was adequately incorporated into the module in accordance with the Methodology Development and

				Review Process v4.4 (Section 6.1.3).
4	Anonymous 3	1. Active logging threshold revision: The threshold of 0.25 trees/ha should be justified by robust statistical analysis. Based on the 11 samples provided, what is the actual mean and standard deviation of harvest intensity? This threshold appears arbitrary without supporting data.	This is a good point, although past modules have been approved without quantitative evidence supporting the consultation-driven selection of minimum harvest intensity. In the case of this sample, average harvest intensity is 0.68 trees/hectare, with a standard deviation of 0.21. So a value of 0.68 - (2*0.21) = ~0.26, very much in line with our proposed threshold. Such a value should be (based on normal distribution, greater than 98%	This comment has been appropriately addressed. The stakeholder requested a statistical justification for the 0.25 trees/ha minimum active logging threshold and asked for the mean and standard deviation based on the 11 samples. TNC's response provides quantitative support and is consistent with the supporting calculation workbook. The mean harvest intensity across the 11 sampled harvest blocks is 0.681 trees/ha with a sample standard deviation of 0.206 trees/ha, so the proposed threshold of 0.25 trees/ha is approximately 2.1 standard deviations below the mean, which supports the conclusion that the threshold is conservative and not arbitrary. The module retains the 0.25 trees/ha criteria within Section 4 (Applicability Conditions) as a screen for deliberate harvest level reduction, and the developer's

				quantitative justification addresses the commenter's concern.
5a	Anonymous 2	• Page 8 / Page 13 (Table 2): Harvest block names are not connected to background information about blocks. o Recommendation: label the blocks were measured in 2019 vs. 2022	These requests are reasonable and do not appear to violate any condition of anonymity. TNC will label the blocks in Table 3 according to the year of measurement.	This comment has been fully addressed. TNC revised Table 3 to clearly label harvest blocks by year of measurement (2019 and 2022), improving transparency and traceability of the sampled data.
5b	Anonymous 2	• Page 8 / Page 13 (Table 2): Harvest block names are not connected to background information about blocks. o Recommendation to label the blocks in Figure 1 o Recommendation: label the harvest blocks that have the FSC certification	This appears to request explicit labeling of each sampled harvest block according to it's anonymized code. That would violate the terms of an MOU that TNC has with the ROC gov't and the concessionaires who granted access to their forests for sampling. TNC must therefore decline this request. We remain open to alternative solutions if Verra/SCS/others has suggestions.	This comment has been appropriately addressed. The stakeholder requested that sampled harvest blocks be labeled in the module (Table 2 and Figure 1), including identification of which harvest blocks are FSC-certified, to better connect the coded blocks to background information. In response, TNC explains that disclosing harvest block identifiers (even as anonymized codes) in a map or in a way that enables linkage to background/contextual information would breach confidentiality obligations under an MOU with the ROC government and participating concessionaires, and

				therefore declines the request. Review of the RIL-C Congo Module_revised2026-04-16.docx is consistent with this position. Figure 1 is presented as a logging landscape map (not a harvest block map), and the module provides representativeness information at an aggregate level without exposing harvest block identities. As such, the developer has taken due account of the comment and provided a clear rationale for not implementing the requested disclosure.
6	Kevin Brown	To WCS's knowledge, commercialization of upper stem logs is not practiced in Northern Congo. What is intended by reference to this practice in the module is not clear. This issue brings up questions of how merchantable wood is understood in the module. If a RIL operator considers upper stems to be merchantable, then this higher standard should be applied to all operators.	TNC acknowledges that upper stem logs are rarely or never commercialized in the Congo Basin, but is familiar with that practice in other geographies. Mention of upper stem is made exclusively in the context of practices that could reduce the unnecessary emissions from timber harvesting, and are not referenced in the course of describing any specific impact parameters. We feel this is a viable route to reduce overall emissions per unit of wood commercialized, though we understand the current module does not provide specific functionality for crediting based on those possible improvements. We see no compelling need to remove this information, but will do so if Verra/SCS prefers.	Stakeholder states upper stem log commercialization is not practiced in northern Congo and that its inclusion is unclear. The developer's response states this is contextual only and not referenced in impact-parameter derivation. As such, the developer has taken due account of the comment.

7	Anonymous 1	p. 16, 5.1.5.2 Quantification of GHG Emission Reductions "Reductions in the SKID impact parameter ... " REMARK: replace "SKID" by 'HAUL'. p. 9, 5.1: "Benchmarks were set at 85% of the value of the Crediting Baselines for each impact parameter. The values for all impact parameter benchmarks and the basis for their derivation, are given in Table 1 and 3." REMARK: in other chapters below, the 40th percentile is mentioned as additionality benchmark. This phrase does not seem to be correct. All these chapters mention 40th percentile: p.13: "5.1.2.1 The additionality benchmark for FELL1 is set at 5.9 damaged trees per harvest tree, which is the 40th percentile of FELL1 values across all harvest blocks sampled. Based on field measurements and expert consultation, this is considered a feasible yet ambitious threshold p. 14: "The additionality benchmark for FELL2 is set at 5.5 percent of felled tree log length abandoned, which is the 40th percentile of the FELL2 parameter across all harvest blocks sampled. Based on field measurements and expert consultation, this is considered a feasible yet ambitious threshold. " p. 15: 5.1.4.1 "The crediting	These comments correctly identify several typos remaining within the PMM, which were not previously edited to reflect design changes (e.g. redefinining the additionality benchmark from 85% of the crediting baseline to the 40th percentile of each impact parameter). TNC has corrected each typo as part of the revised PMM.	This comment has been appropriately addressed. The stakeholder identified internal inconsistencies in Section 5.1 regarding (i) incorrect reference to "SKID" instead of "HAUL" and (ii) conflicting descriptions of the additionality benchmark (85% of crediting baseline versus 40th percentile). Review of the revised RIL-C Congo Module_revised2026-04-16.docx confirms that typographical errors have been corrected and that the additionality benchmark is now consistently described as the 40th percentile of the crediting baseline distribution for each impact parameter (FELL1, FELL2, SKID, HAUL), aligning with the updated PMM framework.

		baseline for SKID was set at 3.3 damaged trees/ha representing the mean value across all annual harvest blocks sampled. The additionality benchmark for SKID was set at 2.6, which is the 40th percentile of the crediting baseline across all harvest blocks sampled." 5.1.5.1 "The crediting baseline for HAUL was set at 404.3 m2/ha representing the mean value across all annual harvest blocks sampled. The additionality benchmark for HAUL was set at 330.8 m2/ha, which is the 40th percentile of the crediting baseline across all harvest blocks sampled."		
8a	Anonymous 2	• Page 9 (Section 5.1): "All crediting baselines were set at the mean value for each impact parameter, Additionality Benchmarks were set at 85% of the value of the Crediting Baselines for each impact parameter." o This does not appear to be true anywhere else in the document. It should be amended to read: "Additionality Benchmarks were set at the 40th percentile of the impact parameter across all sampled harvest blocks". • Page 12/13 (Table 2): Remove Additionality Benchmark (25th perc) – these values are not used anywhere in the document. • Page 16 (Section 5.1.5.2): "Reductions in SKID" – change to "Reductions in HAUL"	TNC has addressed typos related to "40th percentile" and "HAUL". The "25th percentile" row was also removed from Table 3, though that had previously been requested by Verra in order to review different options for definitions of the Additionality Benchmark. All of these comments have been addressed through removal.	This comment has been appropriately addressed. The revised module removes the outdated "85% of crediting baseline" language and now consistently defines additionality benchmarks as the 40th percentile across sampled harvest blocks. The previously included but unused 25th percentile column has been removed from Table 3, and the typographical correction from "Reductions in SKID" to "Reductions in HAUL" has been implemented. Internal inconsistencies identified by the

				stakeholder have been resolved.
8b	Anonymous 2	• Page 10 (Section 5.1.1.1): Clarify that the 95% confidence interval corresponds to the parameters for converting impact parameters to tCO2e, not to the impact factors themselves.	TNC has addressed ths with additional detail in section 5.1.1 as suggested.	This comment has been appropriately addressed. Section 5.1.1.1 does not reference a 95% confidence interval in the latest version of the module draft, and any ambiguity about what the 95% confidence interval corresponds to has been clarified.
9	Kevin Brown	Table 1 - Should it be clarified that Haul roads only consider roads newly constructed as part of the harvest? There are preexisting roads in some areas. 5.1.2.2 - FTDt: can it be clarified that FTDt includes abandoned trees? This is fundamental for RIL as some companies can abandon up to 10% of their felled trees. FELL2B: 6.1% is surprisingly small as the benchmark. Log yards alone may have 25% of logs abandoned. Please take particular attention to ensure that all abandoned logs, including those that have been moved, are accounted for	TNC edited to clarify that FTDt does include abandoned trees. Unfortunately, once trees are moved from the stump, e.g. to the landing areas, they are not reflected in data for abandonment. This is because at that point we lack clarity on what stump each log relates to, so we cannot ascribe abandonment to a particular portion of the overall harvest area, i.e. the portion being sampled. As such, the 6.1% abandonment rate is NOT inclusive of logs abandoned at the landing. We are very interested in improved inventory methods to capture that element of logging wastage, but will need to apply that in future, not in this module. We have made careful account of all abandoned logs in our data set, and those are reflected in the 6.1% baseline value. For roads, we do not exclusively consider only new roads, old roads are quantified as well. For the ROC data,	The developer revised the module to clarify that FTDt includes abandoned trees, which resolves the concern regarding abandonment of felled trees within the Actual Harvest Area. However, FELL2 is defined as log length abandoned in the forest following harvest/extraction and does not include logs abandoned after being moved to landings/log yards. The developer response acknowledges the inherent limitation (i.e., the impact parameter requires an assignment of an abandoned log to a

			only a single concession was found to be using old roads, but those are included in the sample. We have methods for differentiating emissions from new vs old roads. However, for parsimony, we did not apply those methods here, given the very low rate of road reuse in the data collected and the resulting small impact that would have on emissions figures.	particular harvest area, and the original location of log yard piles cannot be traced). However, the 6.1% benchmark value is conservative compared to larger values of this parameter and therefore does not affect the integrity of the crediting baseline. Finding #5 relates to the differentiation of new versus old roads in the ROC dataset, and the developer clarified that there are only new roads in the dataset when they addressed that finding. See Appendix A for more details. Audit team considers this comment adequately addressed.
10	Anonymous 3	"2. Insufficient sampling size: 11 harvest blocks across 9 concessions represent too limited a sample to establish robust reference parameters. We recommend increasing to at least 15-20 concessions to cover the variability in forestry practices.	2. We do not disagree that a sample of 11 blocks in 9 concessions is less than might be ideal. However, at the time of data collection there were a TOTAL of 13 active concessions, managed by 8 concessionaires. In that context, we feel our sample is representative of local conditions. 3. Intentionally over-representing FSC certified concessions is the same as has been previously applied in VM0035 modules for Yucatan and Kalimantan, and is in service of ensuring that baselines are conservative, which is a guiding principle of VCS standard.	This comment has been fully addressed. The developer strengthened SKID monitoring requirements and provided narrative clarification regarding sampling design and representativeness. However, a previous version of the module documentation did not clearly present benchmark variability/dispersion metrics alongside published benchmark

			4. Yes indeed, there is a lot of variation in impact parameters sampled in our data. Our conclusion, given that data were collected by a limited field crew who were fully trained to implement our protocol, is that that variation is reflective of variation i on the ground practices. We have provided sd values in the updated calculation support document and will discuss with SCS, Verra if and how that information should be presented in the module. 5. Yes, in a more intensive sample, with well-documented forest types and management history, stratification could be a useful step in developing estimates of logging emissions with more specificity to those factors. However, in the near total absence of those data, and in consideration of this tool being for broad applications ACROSS those divisions, we think that an unstratified sample is appropriate. The single element of stratification we did employ was to intentionally weight our sample towards FSC certification, which we did in service of a conservative baseline, and thereby ambitious efforts toward climate change mitigation. 6. Yes, volume is in fact different than length because trees and logs are not perfect cylindars. Similarly we concur that species do in fact differ from one another. However, given that the very best forest inventory experts we were able to hire were not able to identify to the species level 100% of the time, and	values, did not explicitly document how site-level missing entries were treated in benchmark derivation, and did not fully clarify how FELL2 is measured in practice and aligned with its benchmark. In addition, justification for the selected DBH thresholds used in FELL1 and SKID monitoring was not clearly documented in the module text. The client adequately addressed the following relevant findings (see Appendix A for more details): NIR 17 Covers concerns about sampling sufficiency / minimum sampling requirements NIR 19 Covers concerns about high variability and whether the chosen benchmark approach is sufficiently conservative.

			that this module is intended to quantify emissions ACROSS rather than BETWEEN species, we feel that pooling data across species was the best decision. Further, we chose to focus on length rather than volume because 1) that was the precedent established by previous module in Kalimantan, 2) length is far easier to measure in the field, so reduces efforts required of project proponents to monitor in comparison to the baseline values, and 3) the difference in emissions estimates attributable to measuring length or volume is likely outweighed by the variation in overall log abandonment. 7. Yes, those 3 sites lacked sufficient data quality to ensure that they robustly contributed to overall estimates, and so were omitted. As described above, we feel that our sample is representative of overall conditions in the northern Republic of the Congo, despite it not being as large as we might prefer in a different context. 8. This is a helpful suggestion to ensure Harvest Blocks are completely sampled, i.e. census. We have adjust the sampling requirements established in Table 4 to now reflect a requirement that any sampled harvest block be censused, and that the total length of skid trails across censused harvest blocks total at least 5km. We do not feel that the suggestion to fully census skid trails across the entire Actual Harvest Area (At) is necessary, and it would add substantial burden to project developers seeking to monitor their	NIR 20 Covers concerns about sampling bias / representativeness, including FSC-weighting concerns and the need to verify how the sample was selected from the broader population. NIR 24 Covers concerns about FELL2 missing data (8/11 samples) and the broader verifiability/robustness of FELL2 monitoring and benchmark derivation (also overlaps with the “length-based tally” concern).

			performance in comparison to a baseline that itself used a sample, not census, of skid trails. 9. We relied on precedent in the selection of a minimum diameter threshold for the FELL1 impact parameter, where 10cm minimum was previously applied in Yucatan module. We remain open to adapting this value after discussion with SCS, Verra. The other relevant potential threshold would be 20cm. For context, approx 42% of stems measured FELL1 were between 10-20cm, while 58% were greater than 20cm. We can conduct an analysis to gauge the impact on biomass estimates that would result from excluding the 10-20cm trees from our analyses. That exclusion would not be terribly time consuming, but we prefer to do it after consultation with SCS, Verra.	
11	Anonymous 4	3. Sampling bias: The deliberate overrepresentation of FSC-certified concessions (5 out of 11 samples) introduces a conservative bias which, although intentional, significantly distorts the representation of actual forestry practices in the country. Without knowing the true proportion of FSC-certified concessions in the Republic of Congo (which is approximately 30-35% of commercially managed forest area), it is impossible to determine how conservative this bias makes the baseline. This misrepresentation could not only discourage non-certified operators from adopting RIL-C practices but also undermines the methodology's claim to reflect actual baseline	Replicates points made in Comment #10, which will be addressed with a single response for Comment #10 above.	See response to Comment 10 above

		conditions. A more balanced stratification with separate analysis of these two populations would provide both statistical validity and practical applicability.		
12	Anonymous 1	p.16, 5.2 : "The purpose of monitoring is to generate primary data (original information collected directly from the with-project area) after each harvest which describe impacts of harvest on the residual stand, from which emission reductions can be estimated. Primary data may include a combination of field and remote measurements. Following completion of timber harvesting in the treatment area, all impact parameters from all logging emission source categories must be sampled to generate primary data, and the calculated impact parameters must utilize primary data." PROPOSAL TO ADD: "However, the use of primary data originating from within the project area, but collected in different ways than proposed in the PMM, is permitted for specific impact parameters under the following conditions: (i) the impact parameter is excluded from crediting; (ii) available data have been obtained in the same project area, by modelling and regression analysis of regular and a large quantity of	TNC is strongly in favor of an adaptation in this direction. We are not tied directly to the language provided by the anonymous reviewer, but agree with the spirit of that suggestion, that project developers should be enabled to use alternative data, measurement approaches, etc. where those deviations are consistent with the approach of the PMM and meet some reasonable level of quality/robustness. That shift is what TNC-SCS and TNC-Verra have discussed as "flexible monitoring measurements/approaches". TNC has included a draft addition to the module based on this reviewers comments, which we think requires refinement. We would greatly appreciate the opportunity to discuss this with SCS and Verra to collectively determine an acceptably robust but more flexible approach for project developers.	This comment has been adequately addressed. The audit team issued findings #23-26 regarding clarifications to alternative monitoring approaches, and the developer decided to remove language in section 5.2 associated with alternative monitoring approaches. See Appendix A for more details.

		monitoring data, which show that the impact parameter remains below the crediting benchmark, and/or the project remains below the additionality benchmark." RATIONALE: It is often operationally and logistically challenging to monitor all impact parameters with the same primary data as described in the methodology, particularly for those parameters that contribute minimally to overall emission and emission reductions. Allowing limited use of primary data that were obtained in the same area, but in other ways like data based on robust statistically modelling, and under strict conditions, ensures practicality without compromising environmental integrity or overestimating emission reductions. Often using data that are collected systematically during harvest operations, and modelling statistically to evaluate impact parameters are a more efficient and reliable method. By the statistical analysis and comparison of data already collected during standard operations and the proposed monitoring methodology, reliability of data can be assured. p.16 "The project proponent must apply the impact parameter monitoring procedures detailed in this section or use alternative monitoring		

		procedures that comply with the following requirements: - Methods applied demonstrate equal or greater accuracy than the monitoring procedures described in this module (e.g., remote sensing associated with high quality imagery, …); PROPOSAL TO ADD after "….associated with high quality imagery, " =>", regression modelling of data from the project area for specific impact parameter, …)". p.17 - Methods applied are more conservative than the monitoring procedures described in this module (e.g., alternative field measurements that yield more conservative value(s) for the same impact parameter(s)).” PROPOSAL TO ADD: 'If direct monitoring of an impact parameter cannot be performed using the prescribed or alternative methods, but robust alternative primary data, peer-reviewed studies, or empirical evidence show that the impact is below the crediting baseline, the parameter may be excluded from accounting. However, in such cases, no emission reductions may be claimed for that		

		parameter, and it shall not be eligible for carbon crediting.' P.17. "Monitoring RIL-C impact parameters in the logging landscape of northern Congo involves accessing the annual harvest area, georeferencing and/or mapping skid trails, haul roads, and log yards; sampling skid trails for number of damaged trees; sampling the width of haul roads and the size of log yards; and sampling felled trees for collateral damage and log abandonment. A summary of required sample size is given in Table 4 below. Project proponents must adhere to the sample size requirements provided here." PROPOSAL TO ADD in the last sentence: " , unless they use alternative monitoring approaches as described above, excluding those parameters "from carbon crediting."		
13	Anonymous 2	• Page 16 (Section 5.2): "The purpose of monitoring is to generate primary data (original information collected directly from the with-project area) after each harvest which describe impacts of harvest on the residual stand, from which emission reductions can be estimated. Primary data may include a combination of field and remote measurements. Following completion of timber harvesting in	This comment is not duplicative of comment #12, but is highly related. We used these comments in concert to adapt the module to reflect the several specific items within the comments. The response given to comment #12 above applies equally to this comment.	This comment has been adequately addressed. The audit team's response to Comment 12 above is also relevant for Comment 13.

		the treatment area, all impact parameters from all logging emission source categories must be sampled to generate primary data, and the calculated impact parameters must utilize primary data." o Proposal to add: "the use of modelled data (or empirical studies) originating from within the project area is permitted for specific impact parameters only under the following conditions: (i) the impact parameter is excluded from crediting; (ii) available evidence shows that the parameter remains below the crediting benchmark or the project remains below the additionality benchmark; (iii) modelled data (or study) is based on field measurements from within 5 years of the target crediting year; and (iv) the estimated contribution of the impact factor to total emission reductions is less than 10%." o The rationale for this is as follows: it is often operationally and logistically challenging to monitor all impact parameters with the same primary data as described in the methodology, particularly for those parameters that contribute minimally to overall emission reductions. Allowing limited use of modelled and secondary data under strict conditions ensures practicality without compromising environmental integrity or overestimating emission reductions. • Page 16 (Section 5.2): "The project proponent must apply the impact parameter monitoring procedures detailed in this section or		

		use alternative monitoring procedures that comply with the following requirements: - Methods applied demonstrate a greater accuracy than the monitoring procedures described in this module (e.g., remote sensing associated with high quality imagery) or; - Methods applied are more conservative than the monitoring procedures described in this module (e.g., alternative field measurements that yield more conservative value(s) for the same impact parameter(s)." o Proposal to add: "If direct monitoring of an impact parameter cannot be performed using the prescribed or alternative methods, but robust alternative data, such as modelling results based on direct field measurements, peer-reviewed studies, or empirical evidence show that the impact is below the crediting baseline, the parameter may be excluded from accounting. However, in such cases, no emission reductions may be claimed for that parameter, and it shall not be eligible for carbon crediting." • Page 17 (Section 5.2) "Monitoring RIL-C impact parameters in the logging landscape of northern Congo involves accessing the annual harvest area, georeferencing and/or mapping skid trails, haul roads, and log yards; sampling skid trails for number of damaged trees; sampling the width of haul roads and the size of log yards; and sampling felled trees for collateral damage and log		

		abandonment. A summary of required sample size is given in Table 4 below. Project proponents must adhere to the sample size requirements provided here." o Proposal to add: "… Project proponents must adhere to the sample size requirements provided here, unless they use alternative monitoring approaches as described above, excluding those parameters from carbon crediting."		
14	Kevin Brown	Please provide a definition for "treatment area" and what is meany by 'after each harvest.' Harvesting of multiple single blocks may happen within a year, but harvesting may occur continuously within a concession for many consecutive years. Should these terms be understood to correspond to the 'annual harvest area'?	These were very helpful comments, along the lines of Kevin Brown's other comment above about definitions. I removed reference to treatment area, specifying that I intended that to be identical to Actual Harvest Area. I also edited to make clear that after each harvest refers to the completion of harvesting in Actual Harvest Area, i.e. AAC, annual harvest block, etc. other synonyms.	This comment has been appropriately addressed. The stakeholder requested clarification of the term "treatment area" and the meaning of "after each harvest," including whether these terms correspond to the Annual Harvest Area. In response, TNC stated that reference to "treatment area" was removed and clarified that it was intended to be synonymous with Actual Harvest Area. Review of the revised RIL-C Congo Module_revised2026-04-16.docx confirms that "treatment area" is no longer used as a defined or operative term, and the text now consistently refers to Actual Harvest Area (At) and clearly specifies that "after each

				harvest" refers to completion of harvesting within the Actual Harvest Area. These revisions eliminate ambiguity and align terminology with VM0035 definitions. The stakeholder concern has been resolved.
15	Anonymous 4	the relevance of going out into the field to measure various data such as slope, damage classes, etc. because no analysis of the data to be collected is specified in the module protocol or in the methodology and is never used in any equation, what is the purpose of these measurements? SKID parameter relating to skidding damage only. Network of skidding tracks mapped, but footprint and associated deforestation impact not taken into account in the monitoring protocol. Characterisation data for the AAC (see sheet appended to the proposed protocol) not used in the analysis of the data collected.	This is a helpful point of confusion. The first and third paragraphs of their comments seem to relate to Appendix 3, which could reasonably confuse others. I've added two sentences to the introduction to Appendix 3 to clarify that that protocol is NOT intended for use by project developers, and is provided purely for informational purposes. The reviewer's second paragraph relates to SKID parameter in section 5.2.3, and has two parts. First, they question why deforestation of skid trails is not accounted for, and that is simply because that impact is outside the nature of this module. We have previously decided that because skids don't create deforestation in the same way roads do, we would quantify emissions impacts in terms of damaged trees rather than area. Secondly, they imply that no guidance is given for a field protocol for collecting monitoring data. That has not been included in previous modules, but could be built if SCS, Verra think it is an important piece to include.	This comment has been appropriately addressed. The module now clarifies that Appendix 3 is a baseline-data development field protocol provided for informational context and is not the monitoring protocol for projects, reducing the risk of misinterpretation regarding measurements that are not direct equation inputs. Monitoring procedures for the defined impact parameters are specified in Section 5.2 as required under VM0035, including the skidding metric defined as trees damaged per hectare based on skid trail density and damage rate, consistent with the

				established RIL-C module structure.
16	Anonymous 3	10. Fixed parameter justification: Default values such as CDBFELL1 (0.3319 tC/damaged tree) and FLBFELL2 (3.331 tC/ha) lack empirical justification specific to Congo Basin forests, as they are extracted from a single source of data that is not publicly available. These values significantly influence credit calculations and should be based on local measurements with proper uncertainty ranges. 11. Publication of source data: The raw data used to establish the parameters should be made public to allow independent verification and strengthen the credibility of the methodology. This should include all tree measurements, damage assessments, and geographical information. 12. Intermediate calculations: The calculation steps to derive impact parameters should be documented in detail, with associated confidence intervals. For example, the 95% confidence interval for CDBFELL1 should be provided. 13. Statistical treatment of outliers: The methodology does not specify how potential outliers in the data were addressed. For instance, the ROC5 value for FELL1 (16.0) is significantly higher than other measurements and has a	10. Fixed parameter such as CDBFELL1 (0.3319 tC/damaged tree) and FLBFELL2 (3.331 tC/ha) are based on empirical data from local measurements with proper uncertainty ranges, as reviewer suggests is appropriate. We're happy to provide a more comprehensive description of those measurements and associated calculations if helpful, and have not done so simply because that has not been a part of previous modules. 11. Publication of source data. We could make certain data public if SCS and Verra think that is helpful. We cannot make geographic data available, as that would allow identification of concessions, which we are legally obligated NOT to do under MOU with ROC govt and concession. We could make raw measurements anonymized to remove identifying info public, or could develop novel sections for this module which describe the specific measurements and calculations used for baseline and parameter values in a more step-by-step manner, again if SCS and Verra think it is needed/wise precendent to set. 12. As mentioned above, we're willing to do this, and haven't only because we were following precedent. I'd prefer to have Verra direct us to do this, as it could set a precedent for their future	The audit team found the developer's response to be sufficient, except for 'point 16', which required additional support to justify using the 40th percentile of the impact parameters as the additionality benchmark. The audit team issued finding 17 to request more information about why the 40th percentile was chosen. The developer was able to close this finding, which means this comment has been sufficiently addressed. Please see Appendix A for more details.

		disproportionate effect on the mean value. 14. Unaccounted wood waste: The methodology fails to account for abandoned wood at log yards and trimmed butt sections during processing, which represent potentially significant sources of emissions not captured in the current parameters. 15. Growth Foregone: regarding the impact that unsustainable logging can have on tropical forests, compared to FSC certified RIL-C practices, it could be very interesting to account for the Growth Foregone in this methodology, giving an additional incentive to attract more timber companies. 16. Additionality benchmark rationale: The selection of the 40th percentile for the additionality benchmark (e.g., 5.9 for FELL1 compared to baseline 7.2) lacks clear statistical justification. Why not the 30th or 50th percentile? A sensitivity analysis showing the impact of different percentile choices on credit generation would strengthen this choice. 17. Adaptive baseline/project emissions modeling: regarding forest and carbon stocks variability in tropics, should be based on a robust forest stratification. Develop adjustment factors based on local conditions (forest type, topography, logging season) to refine emission estimates while maintaining the simplified approach. This could take the form of factors (FELL1, SKID…)	operations and I"d want that to be their decision. 13. We did not exclude outliers from our analyses, per se. We excluded individual raw data values that were flagged as questionable in QAQC, but did not remove site-level averages that were extreme, as the reviewer notes for the high FELL1 value. That is a detail that we can add if Verra, SCS direct that more extensive description of raw data analyses is warranted. 14. We do fail to account for wood waste at landings, which is a personal objective of the lead author. To date, this has been a known, but very difficult to accurately quantify, source of emissions. The core of the issue is that once logs are moved from the stump, and especially when relatively small sections of logs are trimmed and left on landings, those sections become "anonymous" and difficult to attribute to an individual stump. That then becomes an issue where our sampling approach is collecting data from one Harvest Block, but not an adjacent one, and where both those Harvest Blocks have wood extracted to some common location. We would LOVE to have the time and funding to develop methods to account for that wood waste, but have been unable to identify that to date. 15. We have received similar comments in other fora, and share the interest in understanding post-harvest regrowth rates in RIL vs conventional logging	

		calculated for different forest strata within the northern Republic of Congo. Sampling effort should be done proportionally to the size of the forest stratum identified.	operations. Again, this has been limited to date by funding and capacity. 16. TNC and Verra staff had previously discussed the best percentile to use for additionality benchmark. Given the purpose of the AB value, there is not clearly correct or incorrect percentile to use, so the question is valid. We conducted a simply sensitivity analysis of sorts, by looking at impact parameter values between the 25th and 50th percentile, and discussing with Verra staff. Previous modules have used the 25th percentile for AB. We selected the 40th for use here in an explicit attempt to lower the bar for project developers, in an attempt to spur use of this module. Concessions in other landscapes have previously related anecdotes where e.g. 3 of 4 impact parameters are below AB, but the 4th is at 45th percentile, which certainly seems like a situation we'd like to allow/enable with this module. Somewhat more questionably, but of interest to TNC, is a situation where, e.g. 3 of 4 impact parameters are below AB, but 4th is at 60th percentile. Depending on the context, if the concession has an extenuating circumstance that disfavors their performance on the 4th impact parameter, or even some less forgivable situation, we are interested in building a module that could enable such projects to move forward. We're willing to explore any options that provide additional flexibility for concessions to produce credible and robust, if somewhat less ambitious, climate change mitigation.	

			17. This is a sensible desire, to have more type or context specific parameters. However we've already received feedback (in part from this reviewer) suggesting that our sample size is insufficient. Were we to stratify, the data for each strata would be even smaller. We remain open to that option, and would prefer to trial that approach in a situation with clear, strong differences like a geography that has a bifurcated upland/lowland landscape, or similar. We have also discussed with Verra the desire to have modules cover a broader geography, such as the Congo Basin rather than northern RoC. Should that option be something TNC and Verra decide to pursue, I think that would be a much more realistic scenario in which to explore stratification, e.g. upland/lowland stratification across pooled dataset from ROC, DRC< Gabon, etc.	
17	Kevin Brown	HAULM,t references "undisturbed tree trunks." Can you clarify how this is determined? Is it Is this trees not meeting definition of 'damaged trees' For FELL2t, There should be a consistent definition of merchantable log, otherwise different companies will have different interpretations of this and it will cause issues with lack of comparability between the surveyed values and the benchmark.	We have adjusted language in HAULM,t table in section 6.2 to clarify. What we mean is simply that corridor width is NOT measured dripline-to-dripline across the road corridor, but trunk-to-trunk. It's a weird thing to desribe in words: I know I can draw the concept in the dirt of a haul road and have field crews understand instantly, but to describe is a challenge!	The first half of this comment has been fully addressed. The module now clarifies HAULM,t corridor width as measured trunk-to-trunk between standing trees, resolving the ambiguity in the prior "undisturbed tree trunks" wording. However, the portion of this comment concerning FELL2t was not addressed and was

				therefore raised as NCR 34 (see this report appendix for details). With this finding, the second half of this comment has now been fully addressed, by adding the following to Section 3 Definitions of the Module for 'Merchantable Logs,' "Any section of a felled tree which is sufficiently straight to allow milling, where the outside bark diameter is at least 30cm. Logs that have central hollow sections or cracks are considered merchantable for the purpose of this module, as the emissions from those portions of waste may be avoided by selecting alternative harvest trees and/or avoiding damage during felling."
18	Anonymous 3	18. Temporal sequence: Include procedures for monitoring post-logging recovery and adjusting carbon credits according to actual forest dynamics over time.	I'm not fully understanding if this another reference to the regrowth rate of RIL vs conventional logging, or if it is a direct request for a clear monitoring protocol (i.e. exactly what to measure in order to calculate monitoring values in section 5.2). If it is the latter, we are very willing to make that addition if SCS, Verra recommend it.	This comment has been appropriately addressed. VM0035 specifies that RIL-C accounting is focused on harvest-related impacts and explicitly states that "Any net sequestration from comparatively improved growth post-RIL-C harvest is conservatively ignored," therefore the

				methodology does not adjust credits based on post-harvest recovery dynamics. VM0035 also requires monitoring after each harvest and states that the monitoring time frame is dictated by regional regrowth and decomposition rates. This module provides the monitoring procedures and timing for impact parameters
19	Anonymous 3	19. Mortality factor integration: Table A2.1 in Appendix 2 presents mortality rates for different types of damage, but the module does not explicitly document how these rates are incorporated into the calculation of CDBFELL1 and CDBSKID values. This critical link should be transparent and reproducible. Furthermore, there is no justification to use mortality rates calculated in the context of Peru to the forest of the Republic of Congo. 20. Below-ground biomass inclusion: The parameters CDBFELL1, FLBFELL2, CDBSKID, and FBunlogged all include below-ground biomass (BGB) in their calculations, but this is not clearly documented in the module. The methodology for converting above-ground to below-ground biomass should be explicitly described, including any allometric equations or conversion factors used.	19. I added substantial description to Appendix 3 in an attempt to address this confusion. If Verra, SCS think that this module should set precedent to more clearly and transparently share this level of detail, TNC remains open to that. In that case, it may be more practical to add an additional appendix describing not just this individual example of CDBFELL1, but deriving a broader set of key values. 20. The conversion factor for belowground biomass is AGB * 0.235, which was developed in Mokany et al. 2006 Table 2. The value used is specific to high carbon density stands in Tropical/subtropical moist forest/plantations. Again, we suggest that this level of detail, should Verra and SCS deem is worth our including, should become its own appendix. That would prevent unreasonably lengthy additions to the main text, while allowing ample room for expanded level	This comment has been fully addressed. The module now provides an explicit worked example and clearer documentation of how mortality factors are incorporated into CDBFELL1 and CDBSKID calculations, improving transparency and reproducibility. A previous version of the module did not sufficiently justify the application of Peru-derived mortality rates (Goodman et al., 2019) to northern Republic of the Congo conditions, so the audit team issued finding 14. The developer adequately responded to this finding (see Appendix A), and therefore has

			of detail, beyond what has been provided in previous modules.	sufficiently responded to this comment.
20	Anonymous 3	21. Appendix 3 describes measurement procedures whose randomness can be easily manipulated to lessen the impact of harvesting on the felling area. For example, the randomly selection of the 3 adjacent and recently-closed cutting blocks, the location of 50-hectare for "sub-sample", or using "heads or tails of a coin and flip the coin" to determine which log landings to measure. Given the impact it has on the results, it would be necessary to establish mechanisms that ensure that random measurements really are, for example, through simple systems that record all possible options, number of selection attempts and results obtained records. These records would make it easier for a VVB to verify that the PP was indeed random by establishing the samples. 22. Related to the previous point, the appendix could include measurements that will indicate what, how and where the parameters were measured in the field by the monitoring crew on a semi-permanent basis, for example, placing beacons at the corners of the 50-meter squares, marking damaged trees with paint or tapes, indicating the skid trails measured, etc. In this way, a VVB could check if they were measured according to the procedures (e.g. if all the damaged	21. This was addressed above, by adding clarification that Appendix 3 is NOT intended for use by project developers. SCS, I'd love your opinion on what would be best to clarify that Appendix 3 protocol was used in baseline development, and whether I should include an additional Appendix for a monitoring protocol. Such an addition would be helpful in showing that monitoring measurements are exceedingly simple and rapid in the field. 22. Monumentation of the monitoring measurements is in no way required, but if we are directed to develop a monitoring protocol for inclusion in thie module, we would favor this reviewer's input and suggest monumentation to project developers. 23. We think this is likely not an issue, given the clarification that project developers do not need to collect this information.	This comment has been appropriately addressed. The stakeholder raised concerns that the randomization elements in Appendix 3 (e.g., coin-flip selection and subsampling procedures) could be manipulated and suggested stronger safeguards and a dedicated monitoring protocol. The revised module now clearly states that Appendix 3 was used for baseline impact-parameter development and is not intended as the monitoring protocol for project implementation. Monitoring requirements are instead specified in Section 5.2, which defines the applicable sampling and data collection procedures for projects. This clarification resolves the concern that project developers could game Appendix 3 procedures, as those procedures are not used for crediting. The developer's response is

		trees were identified, if the square was correctly bounded, etc. 23. The relevance of some aspects to be measured in the field is not clear (such as slope, damage classes, characterization of the AAC, etc.), since it is information that is not used later and yet adds workload to the monitoring crew. It is recommended to justify the purpose of collecting such information.		consistent with the revisions made. Also, the developer further supported their minimum sample size guidance in section 5.2 with responses to finding #15 (see Appendix A), which was sufficient to close this finding.
21	Anonymous 4	The 50ha sampling and sub-sampling method in the measurement protocol does not appear to be biased and easily substitutable, which considerably reduces the confidence index of the data to be collected as a whole. It would be necessary to establish a recognised method limiting the level of risk. Some methods that allow random selection of the measurements to be made present very high risks of uncertainty and potential bias, as in Section C - Log Landing Dimensions 'Choose heads or tails of a coin and flip the coin. If the side of the coin chosen is successful, then begin at the first log landing that is encountered. If it is not successfully chosen, begin measurements at the second log landing encountered. More robust methods should be applied.	While I do understand that simple randomization techniques could be gamed, that is much more of a risk for monitoring where there is a financial incentive to inflate/deflate certain measurements, and is not relevant in baseline development (the focus of App 3), where there is no such financial incentive. Further, considering potential bias in baseline, even if there WERE an attempt to game (which I am not implying), it would be exceptionally difficult for that bias to extend throughout the sample unless other elements of the protocol were disregarded. If a baseline developer gamed the coin flip to include/exclude a certain felled tree, in doing so they would have changed the remaining set of harvested trees to be sampled (as baseline crew measured every X stump encountered). As such, in order to effectively game, the developer would need to have pre-measured all trees in order to be able to understand whether including/excluding that first tree was to their advantage.	This comment has been appropriately addressed. The stakeholder raised concerns that the Appendix 3 field protocol (including the 50-ha subsample and coin-flip selection for log landing measurements) could be gamed and introduce bias. The module clarifies that Appendix 3 is provided for context on baseline development and is not intended as the monitoring protocol for crediting. The log landing method applies a systematic sample with a randomized start (coin flip to begin at the first vs. second landing encountered, then measuring every second landing to a defined sample size), which is an acceptable

				approach to reduce selection bias.

3.3 Structure and Clarity of Methodology

Regarding the clarity of the methodology:

• The Module follows the relevant VCS template. The criteria and procedures of the Module have been documented in the appropriate sections.

• The terminology is consistent with Program rules and GHG accounting. Terms used throughout the Module are consistent with related methodologies.

• The terminology is consistent with the defined usage of “must”, “should”, and “may” discussed in section 5.2 of the VCS Validation and Verification manual, v3.2.

• After the issuance and closure of findings related to clarifying procedures of the Module, the audit team is reasonably assured that the Module is now clear and consistent to a point where it may be applied and understood consistently by project proponents.

• After the issuance and closure of findings related to clarifying procedures of the Module, the audit team is reasonably assured that the Module is now clear and consistent to a point where it may be applied and understood consistently by auditors.

Overall, the audit team confirms that the Module is structured clearly enough to enable a consistent interpretation by project developers and auditors.

3.4 Definitions

The Definitions section of M0183 was assessed to determine whether all key terms are clearly and appropriately defined, presented in alphabetical order, consistently used throughout the module, and limited to module-specific terminology without duplicating terms already defined under the VCS Program, VM0035, or other approved RIL-C modules. Overall, the key terms are clearly defined and consistently applied within the module; however, certain definitions require clarification to ensure compliance with existing VCS Program and VM0035 definitions. It is noted that there is not an abbreviation section in addition to the definition section.

3.5 Applicability Conditions

Applicability Conditions	Auditor Response

1) Project is located in the logging landscape in the northern Republic of the Congo shown in Figure 1.	This applicability condition is appropriate, as the project provided enough evidence in response to finding #18 for the audit team to be reasonably assured that the dataset used for developing this module is representative of harvest operations in the logging landscape shown in Figure 1.
2) The project area is within a concession where logging is done with proper government authorization and a current government approved Forest Management Plan (FMP). Throughout the crediting period, the concession must actively follow their FMP and remain compliant with all relevant federal and state regulations in the Republic of Congo.	This applicability condition is appropriate for the targeted activity because it confines eligibility to regulated, authorized concession based selective forestry, which is the operating context assumed by the methodology/module for defining cutting blocks, monitoring impacts, and interpreting logging performance; it also limits integrity risks associated with illegal or non-authorized harvest activity.
3) Logging is done based on a selective silvicultural system where harvests follow all applicable government regulations, e.g., cutting diameter limits for high-value timber species such as sapelli.	This applicability condition is appropriate because VM0035 quantifies emission reductions from operational impacts of selective logging and relies on comparing performance outcomes within an ongoing forest management/harvest system rather than land use conversion. Requiring a selective logging system and regulatory compliance helps ensure the module is applied only where the operational assumptions and monitoring constructs (e.g., cutting blocks, felling-centered impact parameters) remain valid and where credited performance reflects improved practices rather than illegal overharvest.
Applicability Exclusion	**Auditor Response**
4) The project activity involves a deliberate reduction in harvest levels.	This applicability exclusion is appropriate for environmental integrity as VM0035 performance crediting is intended to reward reduced-impact practices (improved outcomes per logging operation), not harvest deferral or reduced harvest intensity, and core accounting assumptions depend on maintaining harvest levels rather than reducing them. As written, however, the phrase “deliberate reduction” introduces ambiguity because it relies on intent and could be difficult to determine objectively from documentation alone; therefore, by itself it is not sufficiently precise to ensure consistent eligibility determinations across projects. Conformance (i.e., demonstrating the exclusion does not apply) can be supported at validation by comparing proposed harvest levels against historical concession harvest intensity and the approved harvest plan in the FMP, but the most robust demonstration requires pairing this condition with an objective operational indicator

	(as provided in Condition 5). A project could fall out of eligibility if it later reduces harvest levels intentionally (or in ways consistent with deliberate deferral), so this exclusion should be treated as an ongoing applicability constraint with a clear rule that crediting cannot proceed for periods/areas where harvest reduction is evident under the module's stated criteria.
5) When felled tree density, FTDt, is below 0.25 trees/ha (as measured at the annual cutting block level), in which it is assumed that a deliberate reduction in harvest level has occurred.	This applicability condition is appropriate because it operationalizes the "no deliberate harvest reduction" requirement using a quantitative, field-verifiable threshold aligned to the module's intended logging context, thereby reducing subjectivity and limiting crediting where harvest intensity is inconsistent with active concession logging assumptions. The condition is largely clear because it defines a numeric threshold and the assessment unit (annual cutting block), but precision depends on consistent definitions of (a) what constitutes the "annual cutting block level," (b) how the block area is defined for the denominator, and (c) standardized measurement procedures for FTDt (including treatment of atypical blocks or partial harvest). Conformance can be demonstrated at validation by reviewing the FMP/annual harvest plan and historical harvest records to show planned and expected FTDt above the threshold, while also confirming that monitoring systems are capable of measuring FTDt per annual cutting block. Because FTDt is measured over time, a project could fall out of conformance in a future year/block if harvest intensity drops below the threshold for any reason;

3.6 Project Boundary

The audit team concludes that the M0183 draft module meets the Project Boundary assessment requirements and aligns with VM0035 for northern Republic of Congo. The module is clearly intended to be used in conjunction with VM0035 and is relevant for northern Republic of the Congo because it defines ROC-specific impact parameters and monitoring procedures applied within the harvest area (At) consistent with VM0035's framework, and it does not introduce boundary definitions that conflict with VM0035's included/excluded pools and sources (VM0035 includes above- and belowground tree biomass and treats harvest-generated dead wood within aboveground carbon, while excluding non-tree biomass, harvested wood products, litter, soil, and conservatively excluding fossil fuel emissions).

The audit team confirmed that the inventories the developer used to develop impact parameters and calculate GHG emissions were representative of the logging landscape indicated in Figure 1 of the Module. Our assessment consisted of issuing finding #18 and

assessing Ref /48/ along with the developer's response, which enabled the audit team to conclude that the inventory datasets are representative of the entire logging landscape relevant to the Module at a reasonable level of assurance.

3.7 Baseline Scenario

The Module follows the performance benchmark approach established in VM0035 and defines baseline benchmarks for four different Reduced Impact Logging (RIL) impact parameters relevant to the northern ROC logging landscape: average number of trees >10 cm DBH damaged per felled tree (FELL1), Average % felled log length abandoned (FELL2), average number of trees >20 cm DBH damaged by skidding per harvest area (SKID), and area of haul road corridor and log landing per unit of harvest area (HAUL). These benchmarks are directly associated with emissions source categories introduced in Section 1 of VM0035, which are tied to project activities within the scope of the RIL methodology: felling, skidding, and hauling. Furthermore, the benchmarks established by this Module are based on the same activities for which other active RIL-C modules' (see section 3.1) benchmarks have been established.

In accordance with the definition of 'Crediting Baseline' in section 2 of VM0035, the developer defined benchmarks that are an aggregate of individual logging operations from the logging landscape. The developer calculated impact parameters from forest inventory data taken from a sample set of concessions within the logging area. The audit team confirmed that the sample of forest inventories, each of which are related to a harvest block, is representative of logging operations across the defined logging landscape after assessing the full population of available concessions from which the project could sample harvest block inventories (Ref /48/).

The forest inventories measurements (Refs /11-12, 29, 34-35, 37/) and other relevant forest management data (Refs /17, 21-22, 36, 39/) were collected during or otherwise relevant to years 2019 and 2022. The audit team deems this data collection time period reasonable, given the lack of explicit time limits in the VM0035 on when measurements informing benchmarks can be collected prior to the release of an associated module, and we note that 2019 is within 10 years, which is the baseline reassessment time interval for Improved Forest Management (IFM) projects defined in section 3.2.5 of the VCS Standard, v4.7. The sample selection appears to have a conservative bias, given that 5 harvest blocks were under FSC-certification at the time of inventory collection, but this is a qualitative assertion that cannot be falsified with available data. The audit team sees no overt conflict in VCS Program rules for incorporating inventories under FSC certification in the establishment of RIL-C performance benchmarks.

The audit team is reasonably assured that the developer followed the Module's guidelines when calculating the four impact parameters (see section 3.9 for more details of our quantitative assessment of the impact parameter calculations). The baseline 'crediting benchmark' is the average of harvest block-level impact parameters. The decision to use the average of the sampled impact parameters accommodates guidance from VCS Methodology Requirements v4.4(4), which by default supports the mean value for a performance

benchmark, assuming the sample dataset that is used for performance benchmarks is not quantitatively biased: "Where sampling is applied in data collection, the requirements set out in Section 2.1.3 shall be adhered to. The methodology developer shall demonstrate that sampling results provide an unbiased and reliable estimate of the true mean value (i.e., the sampling does not systematically underestimate or overestimate the true mean value)." Therefore, we conclude that the performance benchmarks defined by the developer are appropriate to the logging landscape and have been derived in accordance with criteria in listed in section 2.1.

Since we are reasonably assured that the Module follows VM0035 guidelines for performance benchmark establishment, the audit team is also reasonably assured that the performance benchmarks are appropriate for the AFOLU project category of Improved Forest Management.

3.8 Additionality

The developer designated the additionality benchmark for each impact as the 40th percentile of the same data distributions of harvest-block level impact parameters that are used for establishing the crediting baseline benchmarks. The audit team is aware through public comments responses (Ref /63/; section 3.2 of this report) and a consultation with Verra prior to this audit engagement (Ref /72/) that a potential deviation was discussed related to VM0035, Section 6, Step 2: “Projects may only be credited for emission reductions from one or more impact parameters if they are deemed additional. A project is deemed additional for one or more impact parameters if the impact parameter is below the additionality benchmark assigned for that impact parameter. The project may only be credited for emission reductions if all impact parameters are at or below their respective crediting baselines.” However, the final version of the Module does not contain this deviation, and the audit team is not providing a conclusion with respect to that potential deviation in this assessment.

The audit team confirms that the 40th percentile abides by guidance in Section 6 of VM0035. We confirmed that the 40th percentile is less than the crediting baseline (e.g., mean) of each impact parameter. Given that the the underlying source of data for the additionality benchmarks is the same as the crediting benchmarks for the baseline (section 3.7), we confirm the appropriateness of the data used to derive the additionality benchmarks. See section 3.9 for more details about how we confirmed the developer’s quantification of the impact parameters.

3.9 Quantification of GHG Emission Reductions and Carbon Dioxide Removals

3.9.1 Baseline Emissions

In accordance with Section 7.1 of the methodology, the Module requires projects to apply crediting benchmarks to represent baseline conditions in equations 1-4 of the Module. The

audit team concludes that the crediting benchmarks and each impact parameter have been appropriately calculated and that equation 1-4 are in conformance with VM0035 requirements.

The audit team assessed the project's approach, which follows closely with procedures in Ellis et al (2019) and its supplement (Refs /54, 57, 59, 61/) through the following:

- Reviewing code and running all of the developer's R scripts (Refs /2-8/) with the required inputs (Refs /11-12, 17, 21-22, 29, 34-37, 38-39/) and assessing all intermediary and final outputs from our runs to those provided by the project (Refs /9-10, 14-16, 18-20, 23-28, 31-33/)
- Assessing raw data sheets provided by the developer (Refs /40-47/)
- Assessing the developer's raw spatial data (Refs /64-67, 69-71/) against their inputs into R scripts
- Developing our own R script to calculate crediting and additionality benchmarks from the outputs of the developer's R scripts against their final benchmark values (Ref /13/)
- Reviewing the project's calculation of the lower 95th confidence interval for each emissions factor (Ref /13/), which depends on outputs from the developer's R scripts
- Assessing the publicly available workbook (Ref /30/) to ensure it contained enough quantitative information to allow a recalculation of performance benchmarks in accordance with the VCS Methodology Requirements, v4.4

Following the above audit procedures and the closure of relevant findings (see Appendix A), the audit team is reasonably assured that:

- The procedures for calculating baseline emissions and/or carbon stock changes cover all GHG sources, sinks and reservoirs included in the project boundary are in conformance with the criteria listed in section 2.1.
- All algorithms, equations and formulas used are appropriate and without error.
- All models or default factors used are appropriate and in conformance with VCS Program requirements on the same.
- The procedures for estimating parameters related to the quantification of baseline emissions are appropriate.

3.9.2 Project Emissions

The Module requires projects to conduct the same approach to calculate project-specific impact factors, which are also used in equation 1-4 to calculate emissions reductions and removals for

each impact parameter. The audit team followed the same procedures mentioned in section 3.9.1 above to confirm the following:

- The procedures for calculating project emissions and/or carbon stock changes cover all GHG sources, sinks and reservoirs included in the project boundary are in conformance with the criteria listed in section 2.1.
- All algorithms, equations and formulas used are appropriate and without error.
- All models or default factors used are appropriate and conform with the VCS Program rules on same.
- The procedures for estimating parameters related to the quantification of project emissions and removals are appropriate.

3.9.3 Leakage Emissions

The Module appropriately follows VM0035 requirements regarding leakage, which is as follows: "Since the applicability conditions do not allow for changes in harvest levels, it can be conservatively assumed that leakage is zero because there is no difference in harvest levels between the baseline and project scenarios." Since the Module does not deviate from the quoted requirement, it is in conformance with the methodology and other audit criteria listed in section 2.1.

3.9.4 GHG Emission Reductions and Carbon Dioxide Removals

The Module requires projects to apply equations 1-4 to estimate emissions reductions related to each impact parameter. The audit team confirmed that equations 1-4 are in conformance with requirements in section 7.1 of VM0035. The outputs from these equations are directly applicable to quantification steps in VM0035 that are necessary for calculating final Verified Carbon Units (VCUs). The audit team followed procedures discuss in detail in section 3.9.1 to confirm:

- All algorithms, equations and formulas used are appropriate and without error.
- The Module provides an appropriately conservative quantification of the reductions or removals, considering the uncertainty.

3.10 Monitoring, Data and Parameters

The following lists include each parameter of the Module, and the second list includes parameters monitored. Each list provides a value (if a single value is applicable) that has been verified by the audit team using procedures described in section 3.9.

Data and Parameters available at validation:

Data/Parameter	Units	Description	Verified Value
R	dimensionless	Ratio of CO2 to C molecular weight	44/12
$FELL1_B$	number of collaterally damaged trees per felled tree	Crediting baseline for collateral damage caused by tree felling	7.2
$FELL2_B$	% of log length abandoned	Crediting baseline for collateral damage caused by log abandonment	6.1%
$SKID_B$	trees / ha	Crediting baseline for trees damaged per hectare as a result of skidding activities	3.3
$HAUL_B$	m2 / ha	Crediting baseline for the area of haul roads and log yards per hectare of harvest area	404.3
CDB_{FELL1}	tC / collaterally damaged tree	Carbon emitted from collateral damage caused to one tree during felling	0.2326
FLB_{FELL2}	tC / ha	Carbon emitted from trees felled but not completely extracted	2.721
CDB_{SKID}	tC / collaterally damaged tree / ha	Carbon emitted from collaterally damaged trees from skidding	0.31
$FB_{Unlogged}$	tC / ha	Forest carbon in unlogged forest prior to the constructions of haul roads or log yards, minus roundwood extracted	167.2

Data and Parameters monitored:

Data/Parameter	Units	Description	Verified Monitoring Approach
$FELL1_t$	number of collaterally damaged trees per felled tree	Collaterally damaged trees per felled tree in actual harvest area in year t	Field surveys within 5 years after completion of harvest in actual harvest area
$FELL2_t$	% of log length abandoned	Percent of log length abandoned in the forest following extraction of logs in actual harvest area in year t	Field surveys within 5 years after completion of harvest in actual harvest area
$HAUL_{M,t}$	m2 / ha	Area of haul roads and yards per unit of actual harvest area	Field surveys and GIS analyses within 5 years after completion of harvest in actual harvest area
Avg Road Area	m2 / ha	Average area of forest cleared for haul roads per unit area of the actual harvest area	Census of road lengths and sample of road

			corridor widths from field surveys and GIS analyses within 5 years after completion of harvest in actual harvest area
L_{HR}	m	Total length of haul roads within actual harvest area	Length measurement follows road centerlines and is conducted within 5 years after completion of harvest in actual harvest area
$\overline{W_{RC}}$	m	Average width of sampled haul road corridors	Sample taken during field surveys within 5 years after completion of harvest in actual harvest area
Avg Log Yard Area	m2 / ha	Average area of log yard per unit of actual harvest area	Calculated parameter from equation 6 of the Module
A_{LY}	m2	Area of individual log yards	Sample taken during field surveys within 5 years after completion of harvest in actual harvest area
AS_{LY}	ha	Total area of the two or more harvest blocks sampled for log yard areas	GIS analysis within 5 years after completion of harvest in actual harvest area
$SKID_{M,t}$	trees / ha	Mean number of trees > 20cm DBH damaged by skidding per ha	Calculated parameter from equation 10 of the Module
$L_{SKID,i,t}$	m	Length of skid trail network in sampled harvest block *i* in actual harvest area in year *t*	Census taken during field surveys within 5 years after completion of harvest in

			actual harvest area
$A_{SKID,i,t}$	ha	Area of harvest block *i* in actual harvest area in year *t*	GIS analysis within 5 years after completion of harvest in actual harvest area
$Tree_{dam}$	Number of trees collaterally damaged by skidding activities	Average number of trees > 20cm DBH damaged by skidding along skid trail network	Field surveys along skid trail networks within 5 years after completion of harvest in actual harvest area
FTD_t	trees / ha	Average of commercially valuable felled trees in actual harvest area in year *t*	Census taken during field surveys within 5 years after completion of harvest in actual harvest area
$SKID_{dens,t}$	m / ha	Average length of skid trails per ha in actual harvest area in year *t*	Census taken during field surveys within 5 years after completion of harvest in actual harvest area
$SKID_{dam,t}$	trees damaged / m	Average number of collaterally damaged > 20cm DBH trees per m skid trail in actual harvest area in year *t*	Calculated parameter from equation 9 of the Module

Include an explanation of how the monitoring plan ensures that GHG emission reductions and removals are monitored and reported appropriately.

3.11 Uncertainty

The audit team confirms that the Module abides by Uncertainty requirements given by VM0035 section 7.3: "Sources of uncertainty include uncertainty with respect to the calculation of emission reductions from impact parameters, and uncertainty with respect to estimates of impact parameters. These two sources of uncertainty are addressed by setting demonstrably conservative emission reductions associated with each impact parameter and through imposed minimum sampling intensity requirements for estimation of impact parameters, all established

in the applicable region-specific RIL-C performance method module. Therefore, no uncertainty deduction is necessary."

The minimum sampling intensity for the Module is rigorous according to Table 4, since it requires a census (i.e., not a sample) of measurements required to compute impact parameters within more than one non-adjacent harvest blocks associated with a specific Actual Harvest Area. The audit team is reasonably assured that a census of measurements from at least two non-adjacent harvest blocks would be representative of a single Actual Harvest Area given the project's response to finding #15 (see Appendix A).

The project incorporated an added layer of conservative assumptions requiring that projects use the lower end of a 95% confidence interval to calculate project-specific emission factors into emissions reductions equations. An example of such an emissions factor is the 'CDB_{SKID}' parameter (see section 3.10). The default emissions factors are taken as the lower end of the 95% confidence interval of emissions factors derived from the dataset used to generate benchmarks for the module.

Given the conservative nature of the sample set used to develop benchmarks and the requirement for using the lower 95th confidence interval of emissions factors in emissions reductions calculations, the audit team is reasonably assured that the developer has appropriately followed relevant guidelines with respect to incorporating uncertainty in the Module emissions reductions quantification.

3.12 Verifiable

The audit team conducted a thorough review of the calculations underlying each impact parameter and subsequent VM0035 GHG emissions calculations based on forest inventory datasets used in the development of the Module. We issued multiple findings (see Appendix A) about the clarity or supporting assumptions, evidence, and data processing for each impact parameter to gain a deeper understanding of the data and calculation requirements associated with implementing this Module. Based on this assessment and the resolution of relevant findings, the audit team concludes that the Module is sufficiently clear at describing procedures required to calculate impact parameters and other quantitative components, and the Module clearly describes required data collection processes and relevant constraints. This leads us to further conclude that projects applying the Module as written can be verified consistently and completely to a reasonable level of assurance.

A note for auditors: the paper Ellis et al (2019) and its supplementary material (Refs /54, 57, 59, 61/) provided an excellent case study for applying the Module's quantification approach.

4 ASSESSMENT CONCLUSION

The audit team asserts, with no qualifications or limitations, that

The Module (v1.0) complies with the assessment criteria for projects set out in the VCS Standard v4.7 and associated Program Rules. The audit team provides this conclusion at a reasonable level of assurance.

5 EVIDENCE OF FULFILMENT OF VVB ELIGIBILITY REQUIREMENTS

As per the requirements in the VCS Program Guide Section 5 VCS Program Approval, SCS Global Services meets the eligibility requirements for this engagement, as follows:
"*Validation/verification bodies are eligible to provide validation and verification services under the VCS Program if they have signed the required agreement with Verra and are… 3) Approved by Verra and listed as an active validation/verification body on Verra's website… The validation/verification body for a project shall hold such accreditation and Verra approval for validation or verification (as applicable) for the sectoral scope(s) applicable to the methodology applied to the project.*"

6 SIGNATURE

Signed for and on behalf of:

Name of entity: SCS Global Services

Signature: 

Name of signatory: Christie Pollet-Young

Date: May 08, 2026

APPENDIX A: LIST OF FINDINGS

NIR 1 Dated 5 Feb 2026

Standard Reference: VCS Methodology Requirements, v4.4

Document Reference: SkidTrailGeoData.csv; HaulRoadGeoData.csv

Finding: The Methodology Requirements state in section 3.4.8: "Appropriate data sources for developing performance methods include economic and engineering analyses and models, peer-reviewed scientific literature, case studies, empirical data, and common practice data. The data and dataset derived from such data sources shall meet the requirements below. The CDM Guidelines for quality assurance and quality control of data used in the establishment of standardized baselines also provides useful related guidance.

6) All data shall be made available, under appropriate confidentiality agreements as necessary, to Verra and each of the validation/verification bodies assessing the proposed performance benchmark methodology, to allow them to reproduce the determination of the performance benchmark. Data shall be presented in a manner that enables them to independently assess the presented data."

The two referenced .csv files (SkidTrailGeoData.csv; HaulRoadGeoData.csv) contain the results of a geospatial analysis. However, the audit team could not verify these results, since it is not clear whether the spatial datasets have been provided to the auditors by the developer. Please provide spatial datasets that contributed to the results in the referenced .csv files, so that the audit team may verify these inputs into the developer's impact parameter analysis. It may be efficient to also send a brief description of data processing steps, so that the audit team can easily replicate values in the .csv files.

Project Personnel Response: Absolutely, good point, glad to share. We've added necessary data as shapefiles to the shared folder: Review Round 3 - Verra-PC-VVB\Supporting Documents\New Docs_2026-02-12\GIS Data

A brief description of data processing steps:

- For the summary of skid trails in sampling blocks, use the 'Tabulate Intersection' tool in ArcGIS with the sampling block dataset as the Input Zone Feature, 'societe' as the Zone Field, the skid trail dataset as the Input Class Feature, and 'Meters' as the Output Units.

- For the summary of haul roads in megablocks, use the 'Tabulate Intersection' tool in ArcGIS with the megablock dataset as the Input Zone Feature, 'societe' as the Zone Field, the haul road dataset as the Input Class Feature, and 'Meters' as the Output Units.

Auditor Response: Thank you for the additional spatial datasets. The audit team verified the skid trail lengths. However, we found large differences in two concessions for haul road lengths, where the developer is registering significantly less haul road lenght for ROCs 5-6. It is not obvious what is causing this disecrepancy, but we find an immaterial difference in calculated haul road emissions when using the audit team's haul road lengths (1.8% material difference). Therefore, this finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): M/C

NIR 2 Dated 5 Feb 2026

Standard Reference: VCS Standard v4.7

Document Reference: Mokany et al 2006;

Multiple R scripts in folder 'R Code'

Finding: The Standard states in section 2.2.1 for the principle of accuracy: "Reduce bias and uncertainties as far as is practical."

The project uses a root:shoot ratio in Table 2 in Mokany et al (2006) representing the 'Tropical/subtropical moist forest/plantation' Vegetation Category to calculate belowground biomass. The 'Tropical/subtropical moist forest/plantation' Vegetation Category has two root:shoot ratios, which are assigned based on a stem biomass threshold of 125 Mg ha-1. The project chose the root:shoot ratio corresponding to >125 Mg ha-1 (0.235), and it is likely that this is sufficient for the entire forest inventory used in the impact parameter analysis. However, the audit team requests that the developer justifies the sole application of the 0.235 ratio with forest inventory data applied in the impact parameter analysis.

Project Personnel Response: We did intentionally select the root:shoot ration specifically for the tropical/subtropical mopist forest/plantation, >125Mg/ha. That choice was based on the distribution of biomass densities in our sample (and frankly, other forests across the commercial logging area

covered by this module). Please see calculation support document, tab RILC ROC Concession Summary, column E. This is 'BD' for biomass density, and is shown in Mg/ha. The minimum value is ~136 Mg/ha, making the selected root:shoot from Mokany a reasonabe choice.

Auditor Response: Thank you for the justification. Audit team confirms that the minimum average carbon density across all concessions is 136 Mg/ha, but this is a total (aboveground + belowground) carbon density, which would have been derived from the application of 0.235 root:shoot ratio at the individual stem level, prior to an average BD value (Mg/ha) being calculated for each concession (what column E shows). The threshold in Monkany is specific to aboveground (or 'shoot') biomass density. The audit team accepts a justification that uses concession-wide 'biomass carbon' averages (Mg/ha), but please justify with respect to aboveground ('shoot') biomass only.

Project Personnel Response 2: We fully see SCS' point now, and can understand their concern. We also see our previous response did not fully clarify our process. We originally selected the root:shoot ratios based on the mean biomass across all samples, meaning across concessions. Please see new excel spreadsheet "Root-Shoot Justification_2026-04-6.xlsx" in folder New Docs_2026-04-16, to accompany below response.

As mentioned in other responses during audit process, we have sought simplicity in calculations wherever possible. This is another instance, where we have applied a single root:shoot ratio which we feel is relevant to the dataset as a whole, rather than adding additional complexity to an already complex process. While we do see SCS' point is correct and technically sound, we feel the deviation introduced by our decision has no meaningful effect on the final outcomes. To demonstrate the lack of effect, we've briefly analyzed one of those deviations, for FBUnlogged which is used in Eqn 4 to calculate road emissions reductions. To analyze this, we pulled concession level FBUnlogged values from the HAUL tabe of the Calculation Support spreadsheet (cells G34-G44), backed out the 0.235 root:shoot applied to show AGB-only version of FBUnlogged, then applied a variable root:shoot to those AGB-only values according to the two rates provided in Mokany et al. 2006. We then calculated mean, sd, and se for FBUnlogged calculated with the single root:shoot and the variable root:shoot. At the bottom of the sheet, we compare the deviation in mean FBUnlogged that our single root:shoot created, with the SE of FBUnlogged (choosing the smaller of the two values). The SE of our estimated FBUnlogged is ~17x larger than the deviation in mean FBUnlogged.

We feel that the relative scale of this difference makes it reasonable to consider this difference de minimis. We also note that tracking back through the calculations to enable variable root:shoot is not quite as simple as updating a line of code and re-running it, as there are 4 total scripts that apply that value, and the results would need to be propagated through impact parameters, carbon emissions factors used in eqns, etc. We will do that if SCS finds it is necessary, as we recognize they are correct in their reading of Mokany. Had we more fully realized that nuance when writing the code several years ago, we would have taken the variable approach, but as stated we used the avg biomass across the entire dataset, so missed that wrinkle. At this point, we consider the difference is not meaningful, whereas the effort that would be required to alter our approach is meaningful.

Auditor Response 2: Thank you for your response, which does efficiently demonstrate how the difference in applying a variable root:shoot ratio (Mokany verbatim) versus using single root:shoot ratio is immaterial. The audit team confirms the standard error of the FBUnlogged dataset is indeed 17x larger than the difference in biomass means from the two approaches, which indicates the outcome of FBUnlogged is not sensitive to the decision of using a variable root:shoot ratio versus a single root:shoot ratio. SCS stresses that although applying a single root:shoot ratio in this instance and dataset would not materially impact biomass outputs, such a decision would still result in a finding in future projects applying the module, which would require time and effort to address the finding to satisfy a VVB's reasonable level of assurance that using a single root:shoot ratio (regardless of the AGB threshold in Mokany et al, 2006) bears no material impact on VCU outcomes. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 3 Dated 5 Feb 2026

Standard Reference: VCS Methodology Requirements, v4.4

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The Methodology Requirements state in section 3.4.8: "Appropriate data sources for developing performance methods include economic and engineering analyses and models, peer-reviewed scientific literature, case studies, empirical data, and common practice data. The data and dataset derived from such data sources shall meet the requirements below. The CDM Guidelines for quality assurance and quality control of data used in the establishment of standardized baselines also provides useful related guidance.

6) All data shall be made available, under appropriate confidentiality agreements as necessary, to Verra and each of the validation/verification bodies assessing the proposed performance benchmark methodology, to allow them to reproduce the determination of the performance benchmark. Data shall be presented in a manner that enables them to independently assess the presented data."

The module states in Appendix 2: "As part of the field measurements used to develop this module, impacts from logging damage were recorded for all trees in the samples for collateral damage from felling (FELL1) and collateral damage from skidding (SKID). Trees in the field were assigned to one of five damage classes, depending on the location and severity of the damage. In order to estimate the total biomass lost and carbon emitted from this damage, we use data from Goodman et al. 2019, which estimated the mortality of trees by damage class. "

The audit team could not access the Goodman et al (2019) paper. Please provide this paper to the audit team, so that we may verify information in Appendix 2 of the module.

Project Personnel Response: The Goodman et al. 2019 paper has been added to the shared folder of supporting materials, in a new folder: Review Round 3 - Verra-PC-VVB\Supporting Documents\New Docs_2026-02-12 .

Auditor Response: Thank you for providing the paper. Audit team confirms the accurate representation of Goodman et al (2019) coefficients in Appendix 2 of the module. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 4 Dated 5 Feb 2026

Standard Reference: VCS Standard v4.7

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx;

Multiple R scripts in folder 'R Code'

Finding: The Standard states in section 2.2.1 for the principle of accuracy: "Reduce bias and uncertainties as far as is practical."

There are at least two instances in the developer's R scripts that apply collateral damage factors listed in Appendix 2 of the module (taken from Goodman et al, 2019), but the application of the 'C' factor for aboveground emissions is not consistent. Please confirm what the correct collateral damage factor should be for aboveground emissions (based on Goodman et al, 2019), and confirm whether the correct factor is applied throughout the impact parameter analysis.

Project Personnel Response: I reviewed and found 2 locations where I've used those factors. And I agree with SCS' finding that the AG emnissions factors for the C damage type are 0.407 in Appendix 2 and 0.3394 in the code. Further, I also compared those factors to the table in Goodman et al. 2019 (now provided in Supporting Documents), and see that for that specific factor (AG of C damage type), the factor should be 0.407, not 0.3394 (0.3394 is the proportion of MORTALITY, not emissions). I propose to adjust this in the code and recalculate, but am waiting for any further findings from SCS before doing so, to minimize the iterations of the review.

Update 2026-03-18: I updated the values for proportion AGB emitted for "C" (canopy) damage code in 1) the two R scripts where it is used (4_Collateral Damage.R and 5_SkiddingDamage.R), and 2) in the calculation support spreadsheet, where those values are used within impact parameter calculations (FELL1 tab, col I; and SKID tab, col N). I then followed those changes through subsequent calculations in the code and calculation support spreadsheet. This required minor updates to input/output tables in two additional R scripts (6_HaulRoads.R and 7_Log Yards.R). The values that these changes alter are now all shown in an updated calculation support spreadsheet and the module. A list of where those updated values appear:

Updated Calculation Support spreadsheet, RILC ROC Concession Summary tab, cols AI thru AM; FELL1 tab, cells Q6-Q9, and SKID tab, cells Z8-Z12.

Module: equation 3 and section 6.2 tables (CDB_SKID); and equation 1 and section 6.2 tables (CDB_FELL1).

The change in values are not extremely large, but can be clearly seen comparing the original and updated versions of code, calculation support, and module. There are also updated version of the individual output tables from R scripts 4 and 5, e.g. Skid Damage_Skid Plots.csv, should SCS wish to review those as well.

All updated files are available in the Supporting Documents\New Docs_2026-03-20 folder (with the exception of the revised module itself, still in Module and Verra Docs folder). Note, in making those edits we have deviated from previous pattern of putting e.g. code in the code folder, data in the data folder. It seemed cleaner and more easily interpretable that way. Most updated files are named with the suffix "_updated2026-03-20". The one exception to that pattern: in order to not have to re-run R scripts 1, 2, and 3, I manually generated a version of the final RILC ROC Concession Summary.csv which trimmed off all columns added after script 3_Roundwoodfrom Haulroads.R, to use as the initial input within R script 4_Collateral Damage_updated2026-03-20.R.

Auditor Response: SCS confirms that the AG emissions factor in the code and calculations workbook has been corrected and all emissions factors are now consistent with Goodman et al (2019). This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 5 Dated 5 Feb 2026

Standard Reference: VCS Methodology Requirements, v4.4

Document Reference: RIL-C Equations.docx;

6_Haul Roads.R

Finding: The Methodology Requirements state in section 3.4.8: "Appropriate data sources for developing performance methods include economic and engineering analyses and models, peer-reviewed scientific literature, case studies, empirical data, and common practice data. The data and dataset derived from such data sources shall meet the requirements below. The CDM Guidelines for quality assurance and quality control of data used in the establishment of standardized baselines also provides useful related guidance.

8) All reasonable efforts shall be undertaken to collect sufficient data and the use of expert judgment as a substitute for data shall only be permitted where it can be demonstrated that there is a paucity of data. Expert judgment may be applied in interpreting data. Where expert judgment is

used, good practice methods for eliciting expert judgment shall be used (e.g., 2019 Refinement to the 2006 IPCC Guidelines for National GHG Inventories)."

The RIL-C Equations document states for term 'R_O' (R underscore O) in Equation 8: "this only applies to old haul roads that have shown evidence of active regrowth at margins of road corridor. If regular use maintains a cleared opening with little to no vegetation along the old haul road corridor (e.g. Suriname), then no haul road emissions will be calculated (R=0)."

A comment in the referenced R script (6_Haul Roads.R) states for the variable 'Rsub0', which is equivalent to 'R_O': "this ONLY works in Congo because there were no old roads", and then RsubO is set to zero.

The audit team requires a more detailed explanation and evidence of why old roads can be assumed to not exist in the northern ROC geographic.

Project Personnel Response: The annotation noted in the code reflects an anomaly in the field data. The field protocol asks field crews to record whether roads are new or old, which changes the emissions scenario calculations (new roads base calculations on average biomass in unlogged forest sample; old/reused roads base calculations on road edge width and published regrowth rates). After training the field crew, the field crew leader requested the opportunity to adapt data sheets to best suit his workers, which we allowed. In doing so, the new/old designation was assigned at log landings rather than roads. 100% our fault for not catching and correcting that. The resulting data indicated that all log landings are new (as shown in datasheet scans). I inferred from that, that all roads were likewise new, as construction for roads and landings are inextricably linked. So roads and landings are likely new/old as a pair, rather than independently. That is then reflected in the code, which calculated all roads as new, as reflected in the annotation SCS noted. I recognize my decision there is imperfect, but seemed a solid enough option with imperfect data at the time. I see two options to proceed here:

1. If SCS finds that decision sound, hopefully my explanation will suffice to close finding.

2. If SCS finds we need better evidence for new/old, I can offer an alternative. Since the development of this PMM, TNC has developed a remote sensing tool aimed at haul road mapping. We could use that to assess construction dates for roads, assigning new/old to each segment in our sample of road length.

Auditor Response: Thank you for the clear explanation. The tight link between log landing and road construction is reasonable, so the audit team agrees that it is reasonable to assume that roads connected to new log landings are also new. SCS also now understands what the 'old/new' designation means in the field data and has no further questions. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 6 Dated 5 Feb 2026

Standard Reference: VCS Methodology Requirements, v4.4

Document Reference: Concessions Sampled_ROC 2022.xlsx;

Felled Trees_Individual Trees.csv

Finding: The Methodology Requirements state in section 3.4.8: "Appropriate data sources for developing performance methods include economic and engineering analyses and models, peer-reviewed scientific literature, case studies, empirical data, and common practice data. The data and dataset derived from such data sources shall meet the requirements below. The CDM Guidelines for quality assurance and quality control of data used in the establishment of standardized baselines also provides useful related guidance.

6) All data shall be made available, under appropriate confidentiality agreements as necessary, to Verra and each of the validation/verification bodies assessing the proposed performance benchmark methodology, to allow them to reproduce the determination of the performance benchmark. Data shall be presented in a manner that enables them to independently assess the presented data."

Sheet 'FELL2' in workbook 'Concessions Sampled_ROC 2022.xlsx' is sourced from the R output 'Felled Trees_Individual Trees.csv'. However, a subset of treesin 'Felled Trees_Individual Trees.csv' have been removed prior to import and analysis in sheet 'FELL2' of 'Concessions Sampled_ROC 2022.xlsx'. The audit team confirmed that trees with an available 'dbh' value have been removed from this dataset. Please provide more details as to why a subset of trees have been removed from 'Felled Trees_Individual Trees.csv' prior to this dataset's further use in workbook "Concessions Sampled_ROC 2022.xlsx', sheet 'FELL2'.

Project Personnel Response: Apologies we didn't make this clearer from the start, very reasonable need. FELL2 is defined in this module as the average percent of felled log length abandoned, meaning we need to differentiate between "logs" and unmerchantable material in the upper portion of the tree. The trees excluded from the FELL2 tab are those from the 2019 field campaign (as opposed to 2022, see bullets in section 5 of modue), all of which lacked required data to calculate FELL2. The key values those tree records lack is for marketability (please see Felled Trees_Individual Trees.csv, columns AN, AY, BJ, and BU). That column is needed to determine whether the measured section of a felled tree is a merchantable log or unmerchantable upper stem material. As FELL2 deals with log abandonment, it didn't make sense to reward or penalize project proponents based on removal of unmerchantable material, but only based on wood that could be brought to market and thus stored long term in wood products. Thus, we excluded the noted tree records from 2019 field measurements, as marketability could not be determined.

Auditor Response: Thank you for the clear response. The columns AN, AY, BJ, and BU are indeed required to assign 'merchantability' to felled trees, and these are 'NA' (not available) in the records that were excluded. The decision to remove these records based on lack of 'merchantibility' designation is reasonable. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 7 Dated 5 Feb 2026

Standard Reference: VCS Standard v4.7

Document Reference: Concessions Sampled_ROC 2022.xlsx

Finding: The Standard states in section 2.2.1 for the principle of transparency: "Disclose sufficient and appropriate GHG-related information to allow intended users to make decisions with reasonable confidence."

The workbook 'Concessions Sampled_ROC 2022.xlsx', sheet 'FELL2' contains 4 terms with '_merchantability known_office' in their name (for example, see column AM in 'FELL2'). These columns are directly used in calculations and appear to be an update to variables with '_marketable' in their name (for example, see column AL in 'FELL2').

Please provide the audit team with a more detailed explanation of how the 4 terms designated by '_merchantability known_office' were derived, as their creation ocurred outside of any procedural document or code that the audit team has reviewed thus far.

Project Personnel Response: Again, sorry I didn't provide this from the outset. As noted above, FELL2 requires an understanding of marketability for each log, so we can assess which logs should have been extracted and sawn, but weren't. In context of RIL-C, those are considered 'unnecessary emissions' that could have been avoided. When conducting QAQC for the 2022 data, I realized that for the logs listed as present, there was a larger than expected percentage which were deemed unmerchantable. That is, as compared to other data we've collected on logging operations, there were many fewer abandoned, merchantable logs. For example, considering the first logs in each tree, for the 55 logs that were present (i.e. not extracted/utilized), only 5 were considered merchantable. That's 9%, and we often see these vaues in the 20-40% range. So for due diligence, I reviewed merchantability designations and the associated notes given for the field crew's reasoning, and in some cases "overruled" the designation of non-merchantability based on what forms of wastage could have been avoided.

On FELL2 tab in calc support sheet, see cols AL (field crew merchantability), AM (my office designation) and AN (field crew's reasoning). These are for the first potential log in the tree, which represents the greatest value and largest emissions if abandoned (because largest diam), so I felt we should be relatively strict in interpretation of what wastage was avoidable. Based on the several reasons given by the field crew and RIL-C guidelines used in trainings by the TNC Gabon field team (as one solid point of reference for the region), I determined many of these sections could have been merchantable or not felled. Going through reasons for 1st logs:

"mauvasie forme" = poor form. that's fair, non-merchantable.

"culé" = stump. This is a tree that was felled high, and this stub was cut off the stump to enable equipment passage. Felling crew should have felled tree lower in order to utilize that volume.

"troué" or "creux" = hollow/hole. if the tree is hollow, RIL-C guidelines generally discourage felling that tree to avoid the related emissions with abandonned logs. In context of FELL2 tab, I marked as "merchantable", which has same analytical effect of saying "don't fell the tree", essentially these emissions could have been avoided.

"contrefort" = buttresses. Buttresses pose a solvable issue in the sawing process. The buttresses prevent logs from sitting flat on bed of the sawmill. RIL-C guidelines direct fellers to trim those buttresses off, creating a squared off log that lays flat for milling. With that approach, this material could have been utilized commercially.

"courson" (which I interpreted as "coursonne") = crown. This is often used to designate branches. This is an arguable decision, but many of the RIL-C trainers we work with in region encourage cutting those branches flush with the stem and fully utilizing the logs for lower class products. Hence, I redesignated these as merchantable based on those recommendations.

For 2nd logs:

"cime" = peak. This the the common designation for "hey, this is the top of the tree where it transitions from log/stem to branchy canopy". For an upper stem log this seems very reasonable, left as original designation, unmerchantable.

"mauvais forme", "courson", "Troue" - as above.

"fissure" = cracked - indicating the tree split upon impacted the ground. With application of improved felling techniques like directional felling to avoid tree contacting rocks, stumps, etc. when felled, this damage can be avoided. So, redisgnated as merchantable.

For 3rd and 4th logs:

Most of these were indications of the top of the tree, i.e. "cime".

Only ones redisgnated were for "fissure" and "courson" as above.

If we need to revist those decisions, we can. There is certainly room for interpretation, but the above description was my interpretation during the QAQC process.

Auditor Response: The developer's explanation is clear and consistent. SCS accepts the reasoning supporting the re-labeling felled trees as 'merchantible' based on the mentioned field notes, and after independently applying the developer's logic to the felled tree dataset, SCS closely replicated the developer's FELL2 additionality and baseline metrics. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 8 Dated 5 Feb 2026

Standard Reference: VCS Methodology Requirements, v4.4

Document Reference: log_landings.shp;

YardData.csv

Finding: The Methodology Requirements state in section 3.4.8: "Appropriate data sources for developing performance methods include economic and engineering analyses and models, peer-reviewed scientific literature, case studies, empirical data, and common practice data. The data and dataset derived from such data sources shall meet the requirements below. The CDM Guidelines for quality assurance and quality control of data used in the establishment of standardized baselines also provides useful related guidance.

6) All data shall be made available, under appropriate confidentiality agreements as necessary, to Verra and each of the validation/verification bodies assessing the proposed performance benchmark methodology, to allow them to reproduce the determination of the performance benchmark. Data shall be presented in a manner that enables them to independently assess the presented data."

The audit team noticed that not all concessions had consistent log yard counts between the shapefile 'log_landings.shp' and the input 'YardData.csv'. Please confirm that the shapefile can be used to replicate 'YardData.csv' or provide an updated dataset to the audit team.

Project Personnel Response: We concur, the shapefile log_landings.shp does NOT contain all 103 rows from the YardData.csv table. To explain the discrepancy, the 103 rows in YardData include:

85 samples also shown in the log_landings.shp file

1 missing GPS point at site ROC13, which represents landing ROC13: L07 in YardData

4 missing GPS points at site ROC14, representing landings ROC14: L11-L15 in YardData

9 points from site ROC2, for which missing spatial data has been provided in 2019 ROC Log Yards.shp (in Review Round 3 - Verra-PC-VVB\Supporting Documents\New Docs_2026-02-12\GIS Data)

1 point from site ROC6, for which missing spatial data has been provided in 2019 ROC Log Yards.shp (in Review Round 3 - Verra-PC-VVB\Supporting Documents\New Docs_2026-02-12\GIS Data)

3 rows for sites ROC5, ROC11, and ROC 12, which are simply placeholder rows indicating that no long yards were present, as these concessions do not use log yards but store logs along the sides of roads.

So, there are still 5 points there that I cannot account for, from sites ROC13 and ROC14. Those missing locations for those log yards cannot be corrected at this point. However, it still seems reasonable to use the area measurements of the full log yard dataset in the calculation of avAL the average area of log yards, which is the main purpose of YardData.csv .

Auditor Response: SCS confirms that we checked the updated spatial data for some missing log yard locations that the developer sent, and that the explanation of missing log yards is reasonable. Log yard areas and concession assignments were included for the 5 log yards with missing location data,

so overall, the audit team agrees that the missing location information itself does not affect the quantification. One observation is that this may highlight a potential challenge with recording and keeping track of log yard locations for RIL-C projects. Finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 9 Dated 5 Feb 2026

Standard Reference: VCS Methodology Requirements, v4.4

Document Reference: Files in folder 'Individual Sheets'

Finding: The Methodology Requirements state in section 3.4.8: "Appropriate data sources for developing performance methods include economic and engineering analyses and models, peer-reviewed scientific literature, case studies, empirical data, and common practice data. The data and dataset derived from such data sources shall meet the requirements below. The CDM Guidelines for quality assurance and quality control of data used in the establishment of standardized baselines also provides useful related guidance.

5) Data shall be publicly available or made publicly available. Proprietary data (e.g., data pertaining to individual facilities) may be aggregated, and therefore not made publicly available, where there are demonstrable confidentiality considerations. However, sufficient data shall be publicly available to provide transparency and credibility to the dataset."

Please confirm (with evidence) whether confidentiality considerations have been demonstrated or presented to Verra or the audit team to ensure the above requirement has been fulfilled.

Project Personnel Response: A Memorandum of understanding has been added to Review Round 3 - Verra-PC-VVB\Supporting Documents\New Docs_2026-02-12 to further explain the confidentiality considerations. This MOU was a requirement of the Ministry of Forest Economy (MEF) in order to permit TNC to collect data in the Republic of Congo in 2022. I"ve highlighted the section on pages 10-11 of that document which require TNC to redact information that allows identification of concessions. The idea was that the data can be scrutinized in an anonymized form effectively, and the primary concern was of concessions seeing each other's data (this was an expressed concern of the concessions and government). Thus, I think we can share whatever SCS needs in order to audit effectively, as we have done with Verra, and only redact the identifying information in the public versions.

Auditor Response: SCS confirms the memorandum of understanding supports a formal data confidentiality agreement between TNC and MEF. Providing aggregate data that can still be used to replicate performance benchmark calculations with the identifying information of the concessions redacted still follows the guidelines set forth in section 3.4.8 of the Methodology Requirements. The audit team requests that the project sends or (assuming we already have this data) confirms what the file name of the public-facing version of the data before we may close this finding.

Project Personnel Response 2: Thank you SCS for bringing this up. We had not specified, but intended to use the Calculation Support document we had previously supplied for Verra and SCS use (most recent: Calculation Support_RIL-C ROC Impact Parameters_updated2026-03-20.xlsx) as the public facing dataset to meet this requirement. Please now see an updated version of that Calculation Support document in New Docs_2026-04-16, titled Public Facing Anonymized Data_RILC module for RoC_2026-04-16.xlsx.

In setting up this public facing version, we realized that that sheet includes data for log yards, and that there is one well-known concessionaire (with 2 separate concessions in our dataset) that does NOT use log yards. They store logs roadside, something that is well known within the concession community in RoC. This poses an issue in sharing even anonymized data, as viewers would potentially be able to see which anonymized concession codes had '0' values for relevant log yard data fields, and determine what concessionaire those belonged to. To address that issue, we have redacted all individual log yard and road measurements, and provided those only in aggregate, as SCS suggests. Note that additionally redacting the road-specific values is necessary as HAUL is clearly roads + log yards, so identical road and HAUL values would provide the same information. To enable this redaction while still meeting the transparency requirement to replicate performance benchmark calculations, we have also provided a row of mean values to the RILC ROC Concession Summary tab of the document. Also note that the only way we could identify to prevent copy/paste of cell values was to additionally lock the individual sheets. This does eliminate ability to copy/paste non-sensitive values, but safeguards the sensitive information. If SCS or Verra have alternative suggestions, we remain open to that.

Auditor Response 2: Thank you for finalizing and explaining the public facing document. SCS has no issues with the format, since there is no explicit requirement that values must be available in a sheet where a user can copy/paste them into another document. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 10 Dated 26 Feb 2026

Standard Reference: VCS Methodology Requirements, v4.4 (3.2.2)

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx (Section 4; Figure 1)

Finding: The VCS Methodology Requirements state in 3.2.2: “Applicability conditions shall be specified clearly, and in a manner that allows easy determination of whether an activity being undertaken by a potential project proponent is eligible.”

The RIL-C Congo Module_delivered2025-12-10.docx in section 4, Applicability Condition (1) requires that the project be located within the logging landscape shown in Figure 1. However, the module presents the logging landscape only as a map figure and does not provide a spatial dataset, GIS file,

coordinate list, or other explicit boundary definition that would allow reproducible determination of eligibility.

Clarify within the module how the logging landscape boundary is formally defined for eligibility determination.

Project Personnel Response: We have added text to specify that the logging landscape includes all forest concessions in 5 RoC Departments in the northern portion of the country. Note, these departments were updated by the government in 2024, but those now listed in the module follow the boundaries of what were previously 4 total Departments intended for inclusion.

Auditor Response: The language in Section 4 condition 1 has been updated as indicated. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 11 Dated 26 Feb 2026

Standard Reference: VCS Methodology Requirements, v4.4 (3.2.3)

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx (Section 4)

Finding: The VCS Methodology Requirements state in 3.2.3: “Applicability conditions shall not contain procedures or obligations upon the project proponent. Rather, they shall be conditions against which project eligibility can be determined at the time of validation and shall not require the project proponent to undertake ongoing actions to ensure continued eligibility.”

Section 4 of RIL-C Congo Module_delivered2025-12-10.docx includes language stating that “Throughout the crediting period, the concession must actively follow their FMP and remain compliant…” While aligned with legal consistency expectations, this wording introduces ongoing compliance obligations within the applicability section. As written, it extends beyond an eligibility test that can be determined at validation constituting a nonconformity to the requirements.

Project Personnel Response: We have edited this applicability condition to remove the noted language, and to better resolve the former phrase that the project is within the boundaries established by a current, govt approve FMP. We intend this meaning to adhere to SCS' good suggestion that the condition entail only eligibility at validation and not extend into future years.

Auditor Response: The language in Section 4 condition 2 has been updated as indicated. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 12 Dated 26 Feb 2026

Standard Reference: Methodology Development and Review Process v4.4 (Section 6.1.3(4))

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx (Section 4)

Finding: The Methodology Development and Review Process v4.4, Section 6.1.3(4), requires that defined terms be clear and consistently applied throughout the methodology.

Section 3 of the draft module defines 'Reduced Impact Logging for Climate (RIL-C)'. This term is also defined in VM0035 using different words.

Re-defining RIL-C within M0183 creates duplication and divergence from the governing methodology, constituting a non-conformity to the requirement of clear, consistent definitions of terms.

Project Personnel Response: This makes sense. Rather than rephrasing the definition in the module to match that used in VM0035, we have removed it entirely. This seems to make sense based on previous guidance from Verra (on a separate tool) where they preferred to eliminate a definition that is provided in an associated document (there a methodology and the standard). If we should duplicate the definition from VM0035 here, we can do that instead. We also note that VM0035 uses the phrasing "Reduced Impact Logging" and the acronym "RIL-C", which are somewhat incongruous, but we have adopted that same approach here for consistency.

Update: we also note that our previous definition is used within the performance module for the Yucatan Peninsula, published in 2021. So, there appears to be precedent for either option, though we recognize VM0035 is the clear governing methodology. This perhaps should be noted to Verra, as hopefully there is an approach that can align the several tools with minimal effort, i.e. avoiding a full blown revision process.

Auditor Response: Thank you for the clear explanation. The removal of the definition in the module complies with the requirements and therefore this finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 13 Dated 26 Feb 2026

Standard Reference: VCS Methodology Development and Review Process v4.4, Section 3.4.2

Document Reference: VM0035-RIL-C-Methodology-v1.0.pdf; RIL-C Congo Module_delivered2025-12-10.docx (Section 5.2)

Finding: The Methodology Development and Review Process v4.4 Section 3.4.2 states: "The developer shall take due account of such comments, which means it shall either update the methodology to address the comment, provide clarification, or demonstrate the insignificance or irrelevance of the comments." VM0035 Section 6 states: "The project may only be credited for emission reductions if all impact parameters are at or below their respective crediting baselines."

Section 5.2 of the module introduces provisions stating: “The impact parameter is excluded from crediting, and measured solely for the purpose of meeting this module’s requirement that all impact parameters be monitored;” and that where robust alternative data show performance below the crediting baseline, “the parameter may be excluded from accounting. However, in such cases, no emission reductions may be claimed for that parameter, and it shall not be eligible for carbon crediting.” The same section includes language requiring that “the impact parameter remains below the crediting benchmark, and/or the project remains below the additionality benchmark.” As written, it is not clear how “excluded from accounting” is applied while still meeting VM0035’s condition that all impact parameters must be at or below their crediting baselines for credit issuance.

Please clarify how “excluded from crediting” and “excluded from accounting” are applied in a manner that remains consistent with VM0035’s crediting eligibility rules.

Project Personnel Response: Very understandable need for further clarity. The hope was that we could enable alternative monitoring, and we had that might be more feasible if the IP monitored using alternative methods was essentially excluded from calculations in section 7.1 of VM0035, where IP parameters are used to estimate total emission reductions and thereby determine carbon credit issuances. We still think that is a possible future route, and will explore analytical and accounting options to enable that flexibiltiy. However, as noted for finding 23 below, we are retracting language to allow alternative monitoring methods at this time. As part of that decision, we have removed the language SCS notes here.

Auditor Response: The language quoted in this finding, and the associated approach has been removed. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 14 Dated 26 Feb 2026

Standard Reference: VCS Methodology Development and Review Process v4.4, Section 3.4.2

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx (Appendix 2; Table A2.1); Public Comments Tracker (Comment 19)

Finding: The VCS Methodology Development and Review Process v4.4, Section 3.4.2 states:

“The developer shall take due account of such comments, which means it shall either update the methodology to address the comment, provide clarification, or demonstrate the insignificance or irrelevance of the comments.”

Appendix 2 of the module states that “Goodman et al. (2019) tracked the outcome from 2,158 collaterally damaged trees on logging sites in Peru,” and Table A2.1 presents mortality and emissions scenarios that are applied in the calculation of collateral damage biomass factors (e.g., CDBFELL1 and CDBSKID). The module does not provide justification demonstrating that mortality rates derived

from logging sites in Peru are applicable to the logging landscape in the northern Republic of the Congo.

Provide clarification and supporting evidence demonstrating that the mortality and emissions factors from Goodman et al. (2019) are appropriate for application to the ROC logging landscape

Project Personnel Response: We have no explicit evidence that the emissions factors developed in Goodman et al. 2019 are specifically applicable to the ROC logging landscape, but we feel we do have an argument to justify including those factors in this analysis.

In the immediate aftermath of a timber harvest, many trees are damaged. However, it can often be difficult to determine whether a tree has truly been killed by the damage it suffered, for several reasons. Some trees may experience substantial damage, but still eventually recover and remain living. Other times, a tree that eventually dies may hold onto foliage and branches for some time, thereby appearing alive to some observers. Thus, our approach here was to rely on a published dataset available in Goodman et al. 2019, the likes of which we are not aware of in the context of an ROC or Congo Basin specific study. The advantage we see in using that data is that it tracked tree mortality from different kinds of damage over the course of a year. We consider this longitudinal approach, which uses a robust and objective (if not locally produced) scientific study, to be less prone to user error or variation than is an approach based entirely on human observers, each with a subjective opinion of longterm outcomes for a damaged tree, at a single point in time. Further, while we have no evidence that Goodman's results are applicable to the ROC landscape, we also have no evidence that it is NOT applicable, and suspect that while the species differ, the basic underlying biological response of a damaged tree would be approximately the same.

Thus, we have preferred an approach that extrapolates a quantitative approach outside the region of orgin, to a qualitative approach that incorporates inherent subjectivity and uncertainty. We hope that SCS are persuaded by this line of logic, as we ourselves are. If not, we could remove the use of Goodman's data, and rely solely on the subjective assessment of dead/live, but do not currently have the resources to replicate Goodman's approach in a more local context.

Auditor Response: Thank you for this information. The rationale and application of these values is logical. As the audit team understands, the infrastructure factors could be less intense and the crown sizes may be smaller in the Goodman study than what may be observed as common practice in northern RoC. Therefore, the use of this study in the baseline scenario would result in conservative final emission reductions. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 15 Dated 26 Feb 2026

Standard Reference: VM0035, v1.0

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: Section 7.3 of the methodology states: "Sources of uncertainty include uncertainty with respect to the calculation of emission reductions from impact parameters, and uncertainty with respect to estimates of impact parameters. These two sources of uncertainty are addressed by setting demonstrably conservative emission reductions associated with each impact parameter and through imposed minimum sampling intensity requirements for estimation of impact parameters, all established in the applicable region-specific RIL-C performance method module. Therefore, no uncertainty deduction is necessary."

The above guidelines establish minimum sampling intensity as the domain of the module guidance. Table 4 of the module indicates 2 Harvest Blocks as the minimum sampling intensity for FELL1, FELL2, HAUL, and SKID related information (e.g., "≥ 100 felled trees in at least 2 Harvest Blocks of the Actual Harvest Areas"). The audit team could not find a reference or evidence directly supporting the choice of 2 Harvest Blocks. Please provide more information supporting the decision of 2 Harvest Blocks as the minimum sampling criteria.

Project Personnel Response: For the noted minimum sample sizes, we have leaned on the precedent set in previous modules built for the VM0035. For the FELL1, FELL2, and SKID parameters, we reflected the values used in the Yucatan Peninsula module, with the exception that we made requirements for SKID sample more stringent by requiring that all skid trails within a sample block be fully censused (to reduce any opportunity to game this approach by measuring advantageous sections of skid trails). We relied on that module as the most recent one created. For the HAUL parameter, there was only one module which had previously used that parameter, so we relied on the values used in the VMD0047 module for East & North Kalimantan.

We recognize that a more analytical approach could be taken in development of this tool. However, we also felt that reliance on established precedent was a good compromise between efficiently scaling the availability of RIL-C modules, and ensuring that each decision is robust and credible.

Auditor Response: Thank you for the explanation, and generally, relying on precedent based on already-validated modules is reasonable. However, we request that some additional context is given on how 2 harvest blocks is a fair representation of a project area in the ROC to provide robust estimates of impact parameters.

Project Personnel Response 2: Thanks for clarifying the point SCS wanted to dig into on this point. We have reviewed the previous modules we used for precedent and the data used to develop the module, in consideration of this point. We have a better formed justification for this decision. While we don't know beyond doubt whether this reflects the thinking of previous module developers, here is our reasoning, i.e. why we appreciate the approach taken from previous module:

1. Requiring that any sampled Harvest Block be fully censused, which included in the written descriptions in sections 5.2.1.-5.2.3, ensures that the monitoring sample does not advantageously avoid areas where collateral damage has occurred, where roads are wider, etc. The language requiring census of sampled HArvest Blocks was already included in parameter tables, parameter

defintions, etc. but we found two places in section 5.2.3 where "census" was not said explicitly. We added "census" to that section, and to the Table 4 for clarity.

2. By specifying a minimum number of sample measurements derived from those sample blocks, e.g. >= 100 felled trees, >= 5.0 km of skid trails, etc. ensures that projects do not sample Harvest Blocks with exceptionally low harvest density, where minimal activities were conducted. Further, each of the required measurements, e.g. 30 road widths, >= 5km skid trails, exceed the average number of measurements we collected for each of our sites, e.g. 20 road widths per site, 2.987 km road/site avg.

3. Finally, most directly to SCS' question, by requiring that the sample come from at least 2 Harvest Blocks, we mitigate the possibility that any single harvest block poorly represents the entire Actual Harvest Area. To strengthen this point, we have added text to the sample size requirements stating that the sampled Harvest Blocks must be non-adjacent.

We reviewed language used in Table 4, section 5.2, and parameter tables in section 6.2, to ensure that our language was consistent. We discovered no conflicting language, but tried to ensure that we provided all necessary elements in each instance. So for example, "a census, of >= 100 felled trees within at least 2 nonadjacent Harvest Blocks in the Actual Harvest Area", rather than a version that didn't specify "non-adjacent" or "census". While the module was previously self-consistent, i.e. there were no instances of "census" juxtaposed with "a census is not reuiqred", we thought this attempt was consistent with SCS' point and would help avoid confusion for project developers using this module.

Auditor Response 2: Thank you for updating the module to clarify minimum sample size requirements and for the justification. SCS accepts the justification as reasonable, given the census requirements. The non-adjacency requirement provides an added level of rigor to sampling, as well. We are reasonably assured that the overall sampling justification is conservative and not entirely the a result of adopting a precedent. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): M/C

NIR 16 Dated 26 Feb 2026

Standard Reference: VM0035, v1.0

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: Section 8 of the methodology states: "The expectation of users of this methodology and future modules developed based on this methodology is that verification audit teams are able to resample monitoring activities that have occurred over an entire verification period. The appropriate monitoring time frame will be dictated by regional forest regrowth rates and decomposition rates. For example, areas in dry forest with slow forest regrowth and decomposition may be able to monitor

every 5 years, and areas in wet tropical forest with very fast growth rates and decomposition may need to be monitored every 2 years."

Based on parameter tables in section 6.2 of the module, the developer chose the following as the monitoring frequency: "Within five years after completion of harvest in the Actual Harvest Area". Please provide the audit team with a justification supporting the choice of five years, given that the eligible Logging Landscape for this module seems to be a wet tropical forest.

Project Personnel Response: We considered the language within section 8 of the VM0035 methodology as the primary guiding information for these decisions. We noted that the language in section 8 was that "...monitoring must be conducted within five years after each harvest..." [para 2], and [...areas in wet tropical forest with very fast growth rates and decomposition may need to be monitored every 2 years.]. Thus in designing this module we chose to be permissive in the timing of monitoring, which 1) allows project proponents flexibility in the length of verification periods, but 2) puts the onus on those project developers to facilitate auditable projects. For example, a project propnent in ROC could choose to monitor every 2 years to minimize effort necessary to access field locations, relevant trees, etc. Or they could choose to monitor every 5 years, knowing that accessing those areas will require more manual effort, and thereby time and expense. We sought to make this clear to project proponents in section 5.2 by saying "...monitoring shall be conducted within five years after each harvest. However, given the rapid regrowth potential of forests in Congo, monitoring within 1-2 years after harvest is strongly recommended."

The above logic is primarily considering regrowth rates as the issue at hand, i.e. that regrowth will obscure and cover necessary logs, stumps, etc. for monitoring. Another possibility highlighted by the language of VM0035 is that the concern is regarding decomposition rates being so high that logs will no longer be intact and available to measure during monitoring. While it is possible that logs will have degraded in 5 years after harvest, the size of the logs in question makes us confident they will still be interretable. The majority of logs we observed being extracted in ROC had diameters from 30-120cm, which makes us conclude it is unlikely they will rot to the point of non-interpretability in as few as 5 years.

These points perhaps highlights that the module developers have not worked as auditors, so do not personally understand the difficulties those people go through to audit older activities. We do understand theoretically that less frequent monitoring of RIL-C projects will increase effort, but hypothesized that we were enabling flexibility to allow 1) more frequent, less effortful monitoring, or 2) less frequent, more effortful monitoring.

We do not interpret section 8 of the methodology as requiring that modules set shorter monitoring periods for wet tropical forests, but rather allows that as an option. If we are misunderstanding this option/requirement, and SCS sees that we must specify a shorter monitoring period, we're open to changing all instances of "within 5 years" to "within 2 years". However, as an alternative, we have added additional text to section 5.2 to strengthen the warning against waiting too long to monitor,

and spell out the key tradeoff between less and more frequent monitoring, in an attempt to mitigate any potential issues.

Auditor Response: The developer's response highlights the trade-off between monitoring more frequently to increase accuracy, which would result in higher costs for projects. The developer has demonstrated that they have considered section 8's discussion of monitoring time frames with respect to felled wood decomposition rates. The developer's response also provides a justifiable reason to monitor at most every 5 years based on the majority of logs having diameters of 30-120 cm and leaves the door open to project's to choose more frequent monitoring intervals. Based on this new information, this finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 17 Dated 26 Feb 2026

Standard Reference: VM0035, v1.0

VMD0047, v1.0

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: VMD0047 states the following when discussing the comparison of chosen additionality benchmarks (in VMD0047's case, the chosen benchmark is 25th percentile of impact parameter values) to the lower end of the 95th confidence interval of the mean impact parameters in section 5.1: "In all cases, first quartile values for all impact parameters were lower than the bottom end of the 95% confidence intervals."

VM0035 states in section 6: "This [additionality] benchmark threshold should be conservative and strike a balance between restriction of freeriders and feasibility of participation."

The module states in section 5.1: "All crediting baselines were set at the mean value for each impact parameter, Additionality Benchmarks were set at 40th percentile of the value distribution of sampled values for each impact parameter. The values for all impact parameter benchmarks and the basis for their derivation, are given in Tables 2 and 3. The approach of using an Additionality Benchmark that is slightly smaller than the eventual Crediting Baseline was initially developed for the VM0035 methodology."

The audit team did not find where VM0035 directly supports an approach of an Additionality Benchmark that "is slightly smaller than the eventual Crediting Baseline" or mean of impact parameters, but we do acknowledge it states that benchmarks should "strike a balance between restriction of freerider and feasibility of participation." Given that VMD0047 has chosen a 25th percentile for Additionality Benchmarks, and that the 40th percentile for ROC data is not below the lower end of the 95th confidence interval of the mean for at least one impact parameter (eg, FELL1,

SKID), the audit team requires more information about how the 40th percentile strikes a balance between conservativeness and feasibility of project participation in the module's Logging Landscape.

Project Personnel Response: First off, "slightly smaller than" is sloppy language, we've update that phrase to "more conservative than". Thanks for pushing on that.

As for the exact values to be used for additionality benchmark, we unfortunately do not see terribly explicit guidance from the VM0035 methodology. We recognize what SCS rightly highlighted, that VM0035 states additionality benchmarks should be conservative. However, it also says they should balance restriction of freeriders (implying more conservative is better) with feasibility of participation (implying there is such a thing as "too conservative"). Further, it says "This threshold may be different from (ie, lower than) the crediting baseline", which implies that an additionality benchmark equal to the crediting baseline would be acceptable.

We chose the 40th percentile of each impact parameter for the additionality benchmark in consultation with Verra, and with an intent to increase the "feasibility of participation" relative to previous modules. Our basic rationale was that 1) there have been no verified applications of previous modules, 2) part of the reason provided anecdotally by implementation organizations is that the margin for profitably employing RIL-C is very slim, so 3) a slightly less conservative additionality benchmark relative to previous modules would increase the the margin for feasibility of projects by being less restrictive, without actually increasing the number of credits awarded to a project if it were able to meet a given module's standards (all modules have set crediting baselines equal to mean of impact parameters), and that because 4) VM0035 allows for additionality benchmarks to be equal to crediting baselines, then 5) an additionality benchmark set at the 40th percentile was in fact more conservative than was strictly required.

Auditor Response: The audit team accepts the project's justification, which is both supported by methodology guidance and rooted in emprical evidence, since previously developed modules using the 25th percentile as an additionality benchmark have had zero regisitered projects. This does appear to be connected to 'feasibility of participation'. Also, the project is correct that any additionality benchmark that is less than the crediting/baseline benchmark is conservative, given the following from section 6, Step 2 of VM0035: "This benchmark threshold should be conservative and strike a balance between restriction of freeriders and feasibility of participation. This threshold may be different from (ie, lower than) the crediting baseline. Thus, while a project must be below the additionality benchmark in order to receive any emission reductions credits, once below the additionality benchmark, the amount of credits generated is measured using the crediting baseline."

Furthermore, as an observation, the decision also accomodates guidance from VCS Methodology Requirements v4.4(4), which by default supports the mean value for a performance benchmark (40th percentile is lower than the mean for all 4 benchmarks in this module's case), assuming the sample dataset that is used for performance benchmarks is not biased: "Where sampling is applied in data collection, the requirements set out in Section 2.1.3 shall be adhered to. The methodology developer shall demonstrate that sampling results provide an unbiased and reliable estimate of the

true mean value (i.e., the sampling does not systematically underestimate or overestimate the true mean value)."

The audit team is reasonably assured that the 40th percentile follows VCS guidance, and this finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 18 Dated 26 Feb 2026

Standard Reference: VCS Methodology Requirements v4.4

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx;

Umunay et al (2019)

Finding: Section 2.3.2 of the Methodology Requirements states: "Methodologies shall include sufficient information and evidence to allow the reader to reach the same assessment conclusion on the appropriateness and rigor of the standardized method reached as reached under the methodology development and review process, noting that the confidentiality of proprietary data may be protected as set out in Section 3.4.8(5)."

Section 5.1 of the module states: "The remaining seven selections were made using a similarly stratified probability proportional to size (PPS) sample, which included all actively managed concessions in the northern Republic of Congo and weighted concessions by total hectares within the legally designated concession."

The audit team requests a full set of available harvest blocks and any available associated data used as selection criteria, so that we may verify how the stratified random sampling was conducted. Please provide sufficient details about the sampling process, so that we may understand how the sample was chosen from a larger dataset. Umunay et al (2019) indicates that 51 logging concessions were present in the ROC during 2016.

Project Personnel Response: We conducted a basic PPS sample at the beginning of the development process, and are sharing the spreadsheet with relevant details in the New Docs_2026-03-20 folder in our shared Box drive. We'll provide a brief description here. First, we restricted this module to the northern portion of ROC from the outset, as we understand that forest conditions, population dynamics, management history, etc. in the north are fairly different in the central savannah forest system and southern, coastal portion of the country. That restricted from the 51 forest concession areas designated in the country to 15-20 concessions (some have been combined over time) in the northern 4 Departments (now 5 Departments as described above for logging landscape). For these norther concessions we worked with partners available through our MOU at the ROC Ministry of Forest Economy and within the Industrie Forestiere du Bois concession to identify which concessions were assigned to an operator, being actively managed, and accessible by road, and to collect information about the size of each concession. Those data were used to exclude inactive or

undeveloped or inaccessible concessions. The PPS sample was then performed using a basic PPS algorithm in excel, using the total size of each concession and a random number to generate a size-biased random number, and we selected the largest 8 values because that is the sample size our budget would allow. This information is available in Supprting Documents\Data & Code\Concessions Sampled_ROC 2022.xlsx, wherein I renamed the columns to highlight the PPS sample. This sheet also lists the 3 concessions of pre-existing data that we already had from a previous field campaign in 2019.

Auditor Response: Thank for providing clear details about the selection process. The audit team now better understands the sampling constraints and the 'pool' of concessions from which the developer could sample from. Given the constraints and the list of available concessions, along with a better understanding of the developer's decision making process, the audit team is reasonably assured that a representative sample for the northern ROC was chosen. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 19 Dated 26 Feb 2026

Standard Reference: VCS Module Template v4.1

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: Section 7 of the template states: "Include any references relevant to the methodology."

Umunay et al (2019) is mentioned multiple times in the module but does not appear in Section 7. This is not in conformance with template requirements.

Project Personnel Response: Umunay et al. 2019 has been added to section 7.

Auditor Response: Confirmed. Finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 20 Dated 26 Feb 2026

Standard Reference: VM0035, v1.0

VMD0047, v1.0

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: Section 7.3 of the methodology states: "Sources of uncertainty include uncertainty with respect to the calculation of emission reductions from impact parameters, and uncertainty with respect to estimates of impact parameters. These two sources of uncertainty are addressed by setting demonstrably conservative emission reductions associated with each impact parameter and

through imposed minimum sampling intensity requirements for estimation of impact parameters, all established in the applicable region-specific RIL-C performance method module. Therefore, no uncertainty deduction is necessary."

VMD0047 does not include a section explaining uncertainty.

Section 5.1.1.1: "Calculations of emission reductions for all impact parameters incorporate deductions for uncertainty. Deductions were made by assigning values at the bottom end of the 95% confidence intervals for key input variables used in calculating the relationship between impact parameters and emissions (e.g. biomass factors such as CDBFELL1) but NOT the impact parameter values themselves)."

The entire section appears redundant, given the background information provided in module for supporting its derivation of impact parameters and the quoted statement from the methodology. Please indicate any unique information that section 5.1.1.1 provides that would guide a reader into how to Quantify GHG Emission Reductions (ie, section 5.1.1).

Project Personnel Response: This section was originally included because a similar section was included as section 5.1.1.1 of the Yucatan Peninsula module, published 2021, which we used to pattern this module. We recognize that it is somewhat duplicative of the methodology. We suspect that the decision to include e.g. this uncertainty text, the definition of RIL-C in section 3, etc. were made in attempt to provide some key details in the module, so users were more certain to come upon them. But we see SCS' point about redundancy and simplicity, so have removed this section to meet that spirit.

Auditor Response: Confirmed that the section has been removed. Finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 21 Dated 26 Feb 2026

Standard Reference: VCS Methodology Requirements v4.4

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: Section 3.6 of Methodology Requirements states: "Baseline and project emissions, carbon stocks or stock changes must be accurately quantified to determine reductions and removals achieved by projects. Methodologies must therefore set out procedures to quantify the GHG emissions and carbon stocks associated with the project."

Section 5.1 of the module states: "The methodology used for this study is based upon E. Belair (2022) Field Methods: Carbon Emissions from Logging Operations in the Republic of Congo (Appendix 3) and Griscom et al. (2014)."

The audit team states the following regarding the basis of this module's quantification process:

- The cited papers that explain the procedures for calculating impact parameters are not easily accessible. However, the audit team notes Appendix 3 is sufficiently detailed for users to replicate field data collection used by the developers when deriving the baseline impact parameters

- The audit team also relied upon equations from Ellis et al (2019) supplementary information to confirm specific calculation procedures adopted by the module.

Therefore, the module itself does not provide sufficient detail for users to replicate calculations required to quantify impact parameters from field and spatial data constituting a nonconformity to the requirements.

The audit team notes that the project provided sufficient information for us to verify the calculations and are supported by the literature, but we would not - from the perspective of potential module users - be able to replicate impact parameters by using the module by itself from field data.

Project Personnel Response: This is a strong point. We agree that the previous form of the module was insufficient to enable module users to calculate impact parameters from field data. We have significantly exapanded the description provided in section 5.2, most especially for the HAUL_M,t impact parameter. In order to sufficiently describe the HAUL_M,t impact parameter, we eventually needed to add 3 new equations (now eqns 5, 6, 7) and 6 new parameter tables (all in section 6.2). We also added brief explanatory/introductory text around each of the equations, and adjusted language of the first paragraph of section 5.2.2.

For the comparatively very simple calculations required for the FELL1_M,t and FELL2_M,t impact parameters, we chose to follow the precendent established in the VMD0047 Kalimantan module, which stops at briefly explaining the calculations to be used. We feel this is appropriate as the calculations for those impact parameters are an average and a percentage, and has the added advantage of avoiding additional equations and parameter tables that add length while contributing little to improved understanding.

We also note the audit team's statement that papers cited as part of this module are not easily accessible. We agree, and regret the paywall model for scientific literature. Given the additions made to expand section 5.2 and make necessary calculations directly available as part of the module, we suspect SCS will be satisfied with those updates and not require we make those scientific articles a direct part of the module, so are not further addressing that point here.

Auditor Response: Thank you for adding the updates to section 5.2. These updates not only aid projects that seek to implement the module but also VVBs auditing such projects.

Ellis et al (2019) is cited in the text, but the supplementary for Ellis et al (2019) is not cited in the context of explaining where a centralized list of equation may be found. We observe that the Ellis et al (2019) supplementary aided the audit team immensely while reviewing the developer's quantification and assessing the module.

Indeed, there is a scientific publication paywall, and SCS acknowledges that the cost of several individual publications will almost certainly not break a project's budget. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 22 Dated 26 Feb 2026

Standard Reference: VM0035, v1.0

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The methodology states in section 8: "The expectation of users of this methodology and future modules developed based on this methodology is that verification audit teams are able to resample monitoring activities that have occurred over an entire verification period. The appropriate monitoring time frame will be dictated by regional forest regrowth rates and decomposition rates. For example, areas in dry forest with slow forest regrowth and decomposition may be able to monitor every 5 years, and areas in wet tropical forest with very fast growth rates and decomposition may need to be monitored every 2 years."

Section 6.2 of the module states for the Description for FELL2_t: "Parameter for percent of merchantable log length abandoned in the forest following extraction of logs in annual harvest area in year t"

The 'Description of measurement methods' for FELL2_t in section 6.2 of the module is: "A tally of log length abandoned per felled tree sampled is kept throughout the sample, from which FELL2t at time t is calculated. Tallies are conducted in all, or a subsample of, the same skid trail networks sampled for LSKIDi,t and ASKIDi,t. A complete tally shall be completed for each of the skid trail networks where a tally of felled trees is begun." and frequency of monitoring is: "Within five years after completion of harvest in the Actual Harvest Area."

While it is possible to verify aspects of the other impact parameters to a reasonable level of assurance, the audit team requires further information supporting how % merchantable log length abandoned is verifiable in a wet tropical forest system based on the frequency of within five years after completion of harvest. Furthermore, tallies are assumed to record measurements of log length, but the audit team questions whether other observational evidence (ie, pictures from the field) are considered as part of the 'tally' for FELL2_t data, given that it may not be possible to observe abondoned logs after the tally is conducted.

Our concern over this is also supported by the following statement in section 5.1.3.1 of the module: "The crediting baseline and additionality benchmark for FELL2 were set using only 8 harvest block samples, as the remaining 3 samples in the dataset lacked information on log abandonment", which indicates higher risk of incompleteness in recording FELL2-related data.

Project Personnel Response: This findings seems to include 3 main points, which we'll attempt to address in order:

1. The timing of monitoring. The potential issue of monitoring up to 5 years post-harvest was also noted above in finding #16. To briefly reiterate, we made the requirement to monitor within 5 years to be as permissive as possible within what VM0035 methodology allows. We understand SCS' point regarding the difficulty of monitoring after substantial post-harvest regrowth, and here SCS seems to highlight that that would be most difficult in relation to FELL2 parameter. While we think there is an advantage to allowing monitoring up to 5 years post-harvest, and that such a decision creates a tradeoff between frequency of monitoring and difficulty of monitoring, we are open to adopting a 2 year maximum for monitoring if SCS sees that as a requirement, and not optional.

2. We do not feel that pictures would be sufficient for monitoring, as they would not sufficiently enable measurement of log length unless they somehow included physical objects that could be used to accurately scale the logs seen in the pictures. It's possible we are misinterpreting SCS finding, but we are essentially contending that it will be possible (though not simple or easy) to observe abandoned logs up to 5 years after harvest.

3. SCS' concern that 3 harvest block samples lacked information regarding log abandonment is reasonable, but we should note that that was not due to the unavailability of those logs for measurement. Rather, that was due to a design decision made during the previous field campaign, which excluded that information from the data collection process.

Auditor Response: Thank you for the clarifications. The last point that clarified that the lack of data stemmed from a design decision and not the data collection process itself has reassured the audit team that FELL2 could be feasibily monitored at 5 year intervals.

Also, after obtaining insights from independent sources not affiliated with the module developer about the feasibility of verifying abondoned log lengths in wet tropical forest systems, the audit team is assured that a 5 year monitoring interval (plus a potential 1-2 years after the 5 year mark for a verification event) is feasible for verifying abondoned log lengths with a level of reasonable assurance. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): M/C

NIR 23 Dated 26 Feb 2026

Standard Reference: VCS Standard v4.7

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The VCS standard lists auditable principles in section 2.2.1, which include Transparency (Disclose sufficient and appropriate GHG-related information to allow intended users to make

decisions with reasonable confidence) and Completeness (Include all relevant GHG emissions and removals. Include all relevant information to support criteria and procedures).

Section 5.2 of the module states: "Furthermore, the use of primary data originating from within the project area, but collected in different ways than established in the PMM, is permitted for use in estimating impact parameters under the following conditions:

- Methods used must be standardized in relation to a protocol reviewed and approved as part of project development, and must use as their basis a sufficiently large and quality dataset to show that the impact parameter remains below the crediting benchmark, and/or the project remains below the additionality benchmark."

The following elements of the above are not clear enough to be auditable: "standardized in relation to a protocol reviewed and approved as part of project development" and "sufficiently large and quality dataset".

- Please clarify what it means for methods to be 'standardized in relation to a protocol reviewed and approved as part of project development' (ie, approved in accordance to what VCS requirements?)

- Please clarify how a dataset would be considered 'sufficiently large and [of sufficient] quality'

Project Personnel Response: These are very good points that SCS raises, and we hope that they can help to inform our future attempt at creating reliable, auditable guidelines for enabling flexibility in monitoring approaches. We feel that attempt has utility in reducing the effort on the pat of project proponents by allowing them to use other types of data that they already collect as part of their active management of timber concessions. However, after thorough re-reading of VM0035 requirements and consideration of this module, we do not see a clear route to enabling that flexibility without a revision of VM0035 itself. Thus, we have removed language from section 5.2 related to alternative monitoring approaches. We made a related change to 5.2.2 to make explicit that haul road length shall be monitored using GIS / remote sensing data, and borrowed language from VMD0047 Kalimantan module to do so.

We will revisit the alternative monitoring approaches in future, but retract the new language SCS notes in findings 23, 24, and 25 at this time.

Auditor Response: Thank you for the explanation regarding the removal of the language relevant to this finding. The audit team has no further questions over this language, and the finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): M/C

NIR 24 Dated 26 Feb 2026

Standard Reference: VM0035, v1.0

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The methodology states in section 8: "The expectation of users of this methodology and future modules developed based on this methodology is that verification audit teams are able to resample monitoring activities that have occurred over an entire verification period."

Section 5.2 of the module states: "Furthermore, the use of primary data originating from within the project area, but collected in different ways than established in the PMM, is permitted for use in estimating impact parameters under the following conditions:

- Modelled data (or data from methods other than prescribed in this module) are based on field measurements from within 5 years of the target crediting year"

It is not clear how the field measurements mentioned above would be verified by the audit team when assessing projects operating under this module. Please clarify how the 'field measurements' mentioned above relate to the verification process, as in whether these field measurements fall into the same scope of requirements in section 6.2 of the module.

Project Personnel Response: Please see response to finding 23 above.

Auditor Response: Thank you for the explanation regarding the removal of the language relevant to this finding. The audit team has no further questions over this language, and the finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): M/C

NIR 25 Dated 26 Feb 2026

Standard Reference: VCS Methodology Requirements v4.4

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The Methodology Requirements state in section 2.1.1: "Methodologies shall conform with the requirements set out in this document and any other applicable requirements set out in the VCS Program rules and be approved via the methodology development process (as set out in the VCS Methodology Development and Review Process)."

Section 5.2 of the module states: "Furthermore, the use of primary data originating from within the project area, but collected in different ways than established in the PMM, is permitted for use in estimating impact parameters under the following conditions:

- The estimated contribution of the impact factor to total emission reductions is less than 10%"

Please provide additional evidence to support the threshold of 10% with respect to VCS program rules. The audit team does not considered '10%' to be a default threshold for deviating from established monitoring protocols in the VCS program.

Project Personnel Response: Please see response to finding 23 above.

Auditor Response: Thank you for the explanation regarding the removal of the language relevant to this finding. The audit team has no further questions over this language, and the finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): M/C

NCR 26 Dated 26 Feb 2026

Standard Reference: VCS Standard v4.7

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The VCS standard states in section 2.2.1 for the principle of Transparency: "Disclose sufficient and appropriate GHG-related information to allow intended users to make decisions with reasonable confidence"

Section 5.2 of the module states: "Furthermore, the use of primary data originating from within the project area, but collected in different ways than established in the PMM, is permitted for use in estimating impact parameters under the following conditions:"

The acronym 'PMM' is not defined in the phrase above or in the module itself constituting a non-conformity to the requirements.

Project Personnel Response: The use of PMM was within the removed language for alternative monitoring, pleasee see response to findin 23 above.

Auditor Response: Thank you for the explanation regarding the removal of the language relevant to this finding. The audit team has no further questions over this language, and the finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 27 Dated 26 Feb 2026

Standard Reference: VM0035, v1.0

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The methodology states in section 8: "The expectation of users of this methodology and future modules developed based on this methodology is that verification audit teams are able to resample monitoring activities that have occurred over an entire verification period."

Section 5.2.2 states: "Finally, a complete census of log yards originating from the most recent logging operation, in at least 2 Harvest Blocks of the Actual Harvest Area is used to estimate the area of log yards per unit harvest area."

The phrase "most recent logging operation" requires additional clarification to ensure it is relevant to a certain verification period. Please clarify whether there are instances where the 'most recent' logging operation may not be relevant to credits for a particular verification period being audited.

Project Personnel Response: Excellent point, thank you. This language was originally added at Verra's request, to ensure monitoring was focused on roads, yards used in the most recent harvest, and did NOT include e.g. a road that was built and used exclusively in a harvest 20 years prior. We have now removed the language SCS noted, and provided a more detailed description in a short paragraph following the initial description of monitoring measurements. We think this is now sufficient to enable users to understand the point being made.

Auditor Response: The new paragraph clarifies what is meant by the most recent logging operation. Given the new language, the audit team has no further questions and this finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 28 Dated 26 Feb 2026

Standard Reference: VM0035, v1.0

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: Step 4 in section 7.1 of the methodology states: "Emissions from aboveground carbon result from transfer of aboveground live biomass to the dead wood pool followed by steady decomposition."

In section 6.2, the module states the following for the Description of parameter FELL2_t: "Parameter for percent of merchantable log length abandoned in the forest following extraction of logs in annual harvest area in year t"

Given that FELL2_t quantifies the % of log abondoned, please confirm whether the developers imply that the % of log abandoned is subject to quantification under Section 7.1, Step 4 of the methodology.

Project Personnel Response: Good question. Our reading is that the appropriate response is "yes, but not directly". Section 7.1 of the methodology relate 4 steps for calcuating total emissions reductions from a project, from the component impact parameters. So, yes FELL2_t is a part of step 4 in that process insofar as it is a parameter needed to calculate one of the impact parameters. However, in the strictest sense, no, our reading is that FELL2_t is more accurately a part of step 2 in section 7.1, which calculates the emission reductions for individual impact parameters. Given the result of using of FELL2_t in step 2 of section 7.1 will contribute to the eventual calculations in step 4, the emission reductions based on FELL2_t will be subject to the decay rates applied at that step. But we do not think it would be correct to apply the decay rates to FELL2_t directly, as that would essentially "double apply" that decay rate once the resulting values make their way to step 4.

Auditor Response: Thank you for addressing our question by citing how Step 2 inherently ties into Step 4. The developer is correct: FELL2_t emissions are already accounted for in Step 2, and the results of Step 2 are then used in Step 4. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): NA

NIR 29 Dated 26 Feb 2026

Standard Reference: VCS Module Template v4.1

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The Template states for 'Data unit' for parameter tables in section 6.1: "Indicate the unit of measure"

The module shows the following for 'Data unit' for the parameter FELL2_B in section 6.1: "%". Please clarify what the % is related to for FELL2_B in this table.

Project Personnel Response: We probably interpreted "unit" too strictly here, and agree with SCS' point that a more descriptive Data Unit will be clearer for users of the module. We have updated the table in section 6.1 for FELL2_B to read "% of log length abandoned", to provide that clarity.

Auditor Response: Thank you for the clarification. Finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 30 Dated 26 Feb 2026

Standard Reference: VCS Standard v4.7

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The VCS standard states in section 2.2.1 for the principle of Tranparency: "Disclose sufficient and appropriate GHG-related information to allow intended users to make decisions with reasonable confidence"

Section 6.1 of the module has the following consecutive two words that appear in Descriptions for the 'CDB_FELL1, FLB_FELL2, CDB_SKID, FB_Unlogged' parameters: "biomass carbon". The audit team notes that biomass and carbon are distinct quantities. Please include one of the two words that relate accurately to the quantities represented by the quoted parameters (ie, either 'biomass' or 'carbon').

Project Personnel Response: We have also noted this unfortunate language, which we adopted based on the precedent for it's use in the VM0035 methodology (only one instance) and both modules (33 instances in Kalimantan module, 14 in Yucatan). Our understand of that term has always been that

biomass carbon means essentially "the amount of carbon in the stated pool of biomass". We agree that is imperfectly clear, but we also wish to maintain the types of precedent that enable comparison of modules, etc. by users. We propose a middle ground adjustment, where we maintain the acronyms (which use "B" for biomass), but we adjust the description in parameter tables to remove the confusing term "biomass carbon" in favor of "carbon". We feel this balances helpful precedent (users can see that e.g. CDB is included in several modules), with clarity (descriptions that do not include biomass carbon). We have made adjustments in the parameter tables for CDB_FELL1, FLB_FELL2, CDB_SKID, and FB_Unlogged to remove "biomass".

Auditor Response: Thank you for the clarification. Finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 31 Dated 26 Feb 2026

Standard Reference: VCS Module Template v4.1

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The Template states for 'Data unit' for parameter tables in section 6.2: "Indicate the unit of measure."

The module shows the following for 'Data unit' for the parameter Tree_dam in section 6.2: "Number", constituting a non-conformity to the requirements.

Project Personnel Response: Thank you. We have updated this language to read "Number of trees collaterally damaged by skidding activities", to better reflect what the "number" was meant to capture.

However, we do note that the same parameter in the Yucatan Peninsula module provides only "number" for data unit, which is likely the root of why we had that here. This seems another instance of a general pattern of minor inconsistencies between modules and the methodology, which may be worth highlighting to Verra. TNC will at the least bring that into our conversations with Verra around use, development of these tools. Thank you SCS for helping to bring so many of them to the fore.

Auditor Response: Thank you for the clarification. Finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 32 Dated 26 Feb 2026

Standard Reference: VCS Standard v4.7

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The VCS standard states in section 2.2.1 for the principle of Consistency: "Enable meaningful comparisons in GHG-related information"

Section 6.2 of the module states the following for the parameter 'FID_t' Source of data: "This parameter is calculated following completion of each annual harvest based on the commercial timber inventory conducted prior to each annual harvest." However, the Frequency of monitoring for this parameter states: "Within five years after completion of harvest in the Actual Harvest Area." The two phrases appear to conflict with each other, since the former phrase indicates that there are potentially multiple annual harvests, but the latter phrase indicates there is one harvest that is relevant to this parameter. This constitutes a nonconformity to consistency.

Project Personnel Response: Excellent point, thank you. We have revised the language in Source of Data portion of FTD_t table to mirror the existing reference to Actual Harvest Area in the Frequency of monitoring section. To be perfectly clear, we are intending this to be a calculation that falls across the entire area which is harvested within the annual allowable harvest area. In ROC those allowable harvest areas are designated for specific calendar years, and our assumption has been that RIL-C will be applied, monitored, etc. at the scale of an annual allowable harvest area. We defined Actual Harvest Area to exclude parcels (the 25-50 ha management units within an annual allowable harvest area) which are not actually harvested, due to low commercial stocking or inaccessibility, etc. Hopefully our new phrasing for FTD_t is now more clearly interpretable in that context.

Flagging this is another instance, where the language SCS is noting exists in Yucatan Peninsula module. More fodder for eventual conversations with Verra regarding some efficient approach to global consistency.

Auditor Response: Thank you for the clarification, and the revised language addresses the concern underlying this finding. This finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 33 Dated 26 Feb 2026

Standard Reference: VCS Module Template v4.1

Document Reference: RIL-C Congo Module_delivered2025-12-10.docx

Finding: The parameter table instructions in the template state for 'Source of Data' in section 6.2: "Indicate the source(s) of data"

Section 6.2 of the module states the following for the parameter SKID_dam,t Source of data: "This parameter is calculated following completion of monitoring in the annual harvest block(s)."

The above indicates a frequency and not a data source, constituting a non-conformity to the requirements. Also, please note the following additional requirement from section 6.2 of the template: "Parameters that are not directly monitored themselves (i.e., are calculated, using

monitored data/parameters and the equations provided in the methodology) do not need to be included in this section."

Project Personnel Response: We have revised the Source of data for both SKID_dam,t and SKID_dens, t, which both had the same insufficient description SCS helpfully noted. Both now include "... based on the field monitoring data described in section 5.2.3." to actually state the source of the data. Thank you.

Flagging this is another instance, where the language SCS is noting is inconsistent with other modules, methodology. These parameters are entirely absent from Yucatan module, though they are used in body of module. More fodder for eventual conversations with Verra regarding some efficient approach to global consistency.

Auditor Response: Thank you for the clarification. Finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 34 Dated 26 Feb 2026

Standard Reference: VCS Module Template v4.1

Document Reference: Public Comments Tracker_M0183_delivered2025-12-10.xlsx

Finding: The VCS Methodology Development and Review Process v4.4, Section 3.4.2 states:

“The developer shall take due account of such comments, which means it shall either update the methodology to address the comment, provide clarification, or demonstrate the insignificance or irrelevance of the comments.” For Comment #17, the second half of the comment was unaddressed in the public comments tracker regarding, “For FELL2t, There should be a consistent definition of merchantable log, otherwise different companies will have different interpretations of this and it will cause issues with lack of comparability between the surveyed values and the benchmark.” This constitutes a non-conformity to the requirements.

Project Personnel Response: The biggest concern about merchantability in ROC is that the log have sufficient diameter, not be impacted by branches, and not be hollow/damaged. As described in my response to finding #7 (row 16), RIL-C principles generally encourage that logs ARE harvested above isolated, low branches, so long as a straight stem continues after the branch junction, i.e. a branch that is not part of the top canopy of the tree where a central leader splits into many branches. Also described in that response, we typically include hollow or cracked stems as “merchantable” because those are avoidable issues, solved by not felling hollow trees, or felling carefully to avoid cracking on impact with the ground. Those branch/damage/hollow impacted logs were included as we agreed in the finding/response document. As such, we’re left with diameter, for which there is no strict rule. I’ve been told a minimum diameter of approximately 30-40cm is used as a cutoff. However, I know our data has a few instances where the top/small end log diameter for extracted logs is <30cm. To double check, I looked at the felled tree data (see attached), and see that the 2.5 percentile of small

end diameter for extracted logs is ~30cm. Based on these two points, I suggest a definition of Merchantable Logs = “Any section of a felled tree which is sufficiently straight to allow milling, where the outside bark diameter is at least 30cm. Logs that have central hollow sections or cracks are considered merchantable for the purpose of this module, as the emissions from those portions of waste may be avoided by selecting alternative harvest trees and/or avoiding damage during felling.” I’ve added this to the module in section 3 Definitions.

Auditor Response: Thank you for the clarification. Finding is closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C