



BioCarbon Fund
Initiative for Sustainable Forest Landscapes

Verification Report

Version 3.0

17-December-2025

Document Prepared by AENOR CONFIA S.A.U.



BioCarbon Fund Initiative for Sustainable Forest Landscapes (ISFL) Verification Report (VER)	
ISFL ER Program Name and Country	Oromia Forested Landscape Program (OFLP), Oromia National Regional State Federal Democratic Republic of Ethiopia
Applicable ERPA Phase	ERPA phase 1 (2022-2024)
Reporting Period	01-01-2022 to 31-12-2023
Subcategories included for ISFL Accounting	<ol style="list-style-type: none"> 1. Grass land converted to Forest land 2. Crop land converted to Forest land 3. Shrubland to Forest land 4. Forest land converted to Grass land 5. Forest land converted to Crop land 6. Forest land to Shrubland
Number of ISFL ERs	12,414,908 tCO ₂ eq
Quantity of ERs allocated to the ISFL Uncertainty Buffer	1,199,506 tCO ₂ eq
Quantity of ERs allocated to the ISFL Reversal Buffer	1,379,433 tCO ₂ eq
Name of the VVB	AENOR CONFIA S.A.U.
Contact information of the VVB	Génova 6. 28004 Madrid - Spain. Telephone +34 914326000 jfuentes@aenor.com www.aenor.com
Report Version	3
Date of the Verification Report	09-12-2025

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Report Approved by	José Luis Fuentes
Version	3

1. VERIFICATION STATEMENT

The review and cross-check of explanations and justifications included in the Monitoring Report dated on 24-11-2025 and supporting documents have provided AENOR with sufficient evidence to determine with a reasonable level of assurance the compliance of the reported information with the ISFL Program Requirements, the Validation and Verification Requirements and other applicable normative documents.

The scope covered by the verification includes the ISFL ER Program’s ERPA Phase 1 (01-01-2022 to 31-12-2024), the reporting period (01-01-2022 to 31-12-2023), the accounting area (32,238,018 ha), the ISFL Country Participant’s Monitoring System, the national Programs and Projects Data Management System and the following subcategories eligible for ISFL accounting, along with their associated carbon pools and gases:

Subcategory	Carbon Pools	GHG included
Forest to cropland	Above ground biomass	CO ₂ ¹
	Below ground biomass	
	Deadwood	
	Soil Organic Carbon	
Forest to grassland	Above ground biomass	
	Below ground biomass	
	Deadwood	
	Soil Organic Carbon	
Forest to shrubland	Above ground biomass	
	Below ground biomass	
	Deadwood	
	Soil Organic Carbon	
Cropland to forest	Above ground biomass	
	Below ground biomass	
	Deadwood	
	Soil Organic Carbon	
Grassland to forest	Above ground biomass	
	Below ground biomass	
	Deadwood	
	Soil Organic Carbon	
Shrubland to forest	Above ground biomass	
	Below ground biomass	
	Deadwood	
	Soil Organic Carbon	

A total of 18 NCR, 3 NIR and 2 Observations were raised as part of the Verification process. A total of 18 NCR and 3 NIR were successfully addressed by the ISFL ER Program and closed by the VVB and no Observations or FARs remain open. These findings are described in Appendix 1 of this report.

¹ISFL Emission Reductions (ER) Program Document (PD) Page 207: “N₂O and CH₄ gases were considered in the enteric fermentation and manure management in the agriculture sector”. According to Page 68 of the ER-PD: “Regarding phasing of new subcategories, the proposal is as follows: 1st phase, monitoring of ER from forest excluding forest degradation (up to 2 years from ERPA signing); 2nd phase: monitoring of ER from forest excluding forest degradation plus forest degradation and also livestock (enteric fermentation) (after 2 years from signing to the end of ERPA period including livestock. These are: 1st phase, beginning 2022 -end of 2023; 2nd phase, beginning 2024 onwards.”

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AENOR is able to verify with a reasonable level of assurance that the Emissions Reductions generated by Oromia Forested Landscape Program (OFLP), quantified in accordance with the verification criteria, amount to 14,993,847 tonnes CO2 equivalent. AENOR verified that the ISFL Uncertainty Buffer ERs amount to 1,199,506 tonnes of CO2 equivalent and that the ISFL Reversal Buffer ERs amount to 1,379,433 tonnes of CO2 equivalent. The amount of ISFL Units to be issued would be 12,414,908 tCO2e. There are no uncertainties associated with the verification conclusion.

Statement Issuing Date: 17-December-2025

Intended User: World Bank Group, BioCarbon Fund ISFL Participants



Adrián Vidal
TEAM LEADER



José Luis Fuentes
CLIMATE CHANGE MANAGER

2. AGREEMENT

2.1 Level of Assurance

The verification audit assessment was conducted to provide a reasonable level of assurance concerning material misstatements, errors, or omissions in conformance with the verification criteria and scope set out in the ISFL Validation and Verification Requirements v1.3, in conformance with paragraph 34. The provisions undertaken to ensure such a reasonable level of assurance included a risk assessment of the sources and the magnitude of potential errors, omissions, and misstatements, as required by section 4.4.1 of ISO 14064-3:2006, previous to the elaboration of a sampling/evidence-gathering plan.

Based on the previous provisions and considering the findings raised during the audit, a positive evaluation statement reasonably ensures that the ISFL Program GHG assertion is materially correct and is a fair representation of the GHG data and information provided in the ER Monitoring Report and supporting documents.

2.2 Objectives

The objective of audit was to conduct a systematic, independent, and documented process for the evaluation of the GHG assertion made by the Emission Reduction Program in Federal Democratic Republic of Ethiopia, for the reporting period from 01-01-2022 to 31-12-2023 against the ISFL criteria applicable to verification and to determine if the reported information in the ER Monitoring Report is in compliance to the agreed criteria and free from material errors, omissions, or misstatements.

The general objectives of the verification, as required by paragraph 36 of the VVR v1.3, were:

- Ensure that the information provided in the Monitoring Report is correct and complete.
- Assess the conformance of the Monitoring Report against the applicable criteria as presented in the following table.

Aspect	Objectives
Risk for displacement	<ul style="list-style-type: none"> • Assess the extent to which the ER Monitoring Report includes a complete and accurate report, to the extent possible, on the implementation of its strategy to mitigate and/or minimize potential Displacement and on any changes in major drivers, sources and sinks.
Double counting	<ul style="list-style-type: none"> • Assess the Correctness and completeness of the information provided and whether parts of the program area, or projects in the program area, are included in other GHG initiatives and if this creates a risk of double counting, and/or double payment. • Assess the extent to which systems to avoid that ERs generated under the ISFL ER Program have not been counted or compensated for more than once have been adequately implemented and confirm that issuance has not occurred in other known registries.
Double claiming	<ul style="list-style-type: none"> • Determine whether the (national) Program and Projects Data Management System is implemented and operated in compliance with the ISFL Program Requirements and other applicable criteria. • If the ISFL ER Program is not using the World Bank’s transaction registry for FCPF and ISFL ER Programs, apply expert judgement to determine whether the transaction registry is sufficient, secure, and robust.

	<ul style="list-style-type: none"> • If applicable, apply expert judgement on the data management and registry systems to recognize nested projects and avoid multiple claims to ERs.
Monitoring systems and approach	<ul style="list-style-type: none"> • Assess the ISFL ER Program monitoring systems and controls to validate that there are controls for sources of potential errors, omissions, and misstatements in place. • Identify components of the monitoring system that require attention and/or adjustment in future monitoring and reporting or identify areas of risk of future non-compliance.
Uncertainty analysis	<ul style="list-style-type: none"> • Asses whether the ISFL ER Program has conducted the Uncertainty analysis in compliance with applicable criteria including the identification of the sources of Uncertainty due to both random and systematic errors and how they can impact the estimate of the Total ERs. • Determine whether the ISFL ER Program has quantified ERs allocated to the Uncertainty Buffer during the Reporting Period in compliance with the applicable criteria.
Reversals	<ul style="list-style-type: none"> • Assess the Correctness and Completeness of the data and assumption used in the assessment of the Reversal Risk. • Assess whether the ISFL Buffer Requirements have been applied correctly. • Determine whether the ISFL ER Program has quantified ERs allocated to the Reversal Buffer during the Reporting Period in compliance with the applicable criteria.
Estimation of emisisions reducitons	<ul style="list-style-type: none"> • Assess the extent to which the methodologies and methods used to estimate GHG Emissions and Removals during the Reporting Period are consistent with the Emissions Baseline and with the Monitoring Plan as described in the ER-PD. • Assess the extent to which reported ERs have been reported with a transparent and coherent step-by-step process that enables reconstruction and have meet the requirements of applicable criteria. • Assess the extent to which the reported GHG Emissions/Emission Reductions are materially accurate, i.e. free of material misstatements, errors or omissions;
Forward Action Requests	<ul style="list-style-type: none"> • Assess the extent to which the ER Monitoring Report includes a complete and accurate report on the actions implemented to address Forward Action Request issued during Validation.

2.3 Criteria

The audit assessment was carried against the criteria set for verification by the following documents:

- ISFL Emission Reductions (ER) Program Requirements v1.3, January 2023.
- ISFL Buffer Requirements Version 3.0 February 2023
- ISFL Process Requirements Version 2.4 March 2025
- ISFL Validation and Verification Requirements Version 1.3 October 2024
- Glossary of Terms Version 1.3 January 2023
- Guidelines contained in the Verification Report template Version.1.0, April 2025 and in the ER Monitoring Report Template, Version 1.2

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- The validated methodologies and methods used to estimate GHG emissions and removals as described in the ISFL ER Program Document (ER-PD) and in the Reference level annex of the ER Monitoring Report Annex 4.
- ISO 14064-3:2006
- ISO 14065:2013

The following documents will be considered as documents that provide acceptable methods for satisfying requirements provided in the above criteria, as per VVR v1.3 paragraph 38:

- 2006 IPCC Guidelines;
- 2013 IPCC Wetlands Supplement;
- GFOI 2016 Methods and Guidance Document;
- ISFL Guidance Notes.

Specifically, the following criteria and indicators of the ISFL Program Requirements were applicable to the verification, as per paragraph 38 of the VVR:

Section	Topic
3.2.5	Displacement
3.7	Mitigation of risk of double counting and double claiming
4.5	Monitoring and Emissions Reduction estimation
4.6	Uncertainty analysis
4.7.1	Risk of Reversals
4.7.2-4.7.3	Addressing Reversals

2.4 Scope

The scope of verification includes, as per section 8.4 of the VVR v1.3:

- The ISFL ERPA Phase applicable to the ISFL ER Program;
- The Reporting Period;
- The ER Program Area as defined in the ER Program's Final ER Program Document (ER-PD);
- The GHG sources and Sinks associated with any of the AFOLU Activities accounted for as required by the Program Requirements;
- The Carbon Pools and Greenhouse Gases to be accounted for as required by the ISFL Program Requirements;
- The ISFL ER Program's monitoring system as described in the ER Monitoring Report;
- The (national) Programs and Projects Data Management System.

2.5 Materiality

The verification process based on the desk review and technical sessions found that there are not quantitative and/or qualitative material discrepancies affecting the GHG assertion or leading to overestimations of the reported GHG emissions and removals. The process for estimating the threshold of materiality is described below and is in conformance with section 8.5 of the VVR:

- The threshold for quantitative materiality concerning the aggregate of misstatements, errors or omissions relative to the total reported GHG emissions and removals or emission reductions shall be 1%.

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- Qualitative and quantitative materiality refers to “errors”, “omission” and “misrepresentation” that either individually or in the aggregate form affect the GHG assertion. The following criteria have been determined for the assessment of whether a given discrepancy is material:
 - Qualitative issues related to management system and controls, poorly managed documentation, and non-compliance with the applicable requirements of the Program Requirements and other applicable criteria;
 - Any errors in reporting factual information in the ER-PD and ER Monitoring Report as required by the ISFL Program Requirements;
 - A 1% materiality threshold applies to any over-estimation of Reference level and ERs. Underestimation of the Reference level or Emission Reductions will not be considered a material discrepancy.
- Any material discrepancy identified by the VVB through the application of the above criteria has been considered as non-conformities.

3. METHODOLOGY AND PLANNING

3.1 Verification team

Name	Role	Activities				
		Desk review	Site visit	Reporting	Supervision	Technical review
Adrián Vidal	Team Leader	X		X	X	
Claudia Polindara	Verifier Auditor	X		X		
Javier Cócera	Verifier Auditor	X		X		
Elena Córdoba	Verifier Auditor	X		X		
Daniel Masika	Verifier Auditor	X		X		
Marcos Recio	Verifier Auditor	X		X		
Marta Múgica	Verifier (trainee)	X		X		
Carlos O'Neill	Verifier (trainee)	X		X		
José Luis Fuentes	Technical Reviewer					X

3.2 Verification schedule

Tasks	Deliverable	Date	Responsible
1. Kick off meeting (KOM)	Minutes of KOM	07.02.2025	All parties
2. Initial Desk review	-	14.02.2025	AENOR
3. Draft Validation and Verification plan	Draft Validation and Verification plan	21.02.2025	AENOR
4. Validation and Verification plan reviewed by FMT	Comments to the Draft Validation and Verification plan	21.02.2025	FMT
5. Final Validation and Verification plan	Validation and Verification plan	25.02.2025	AENOR
6. Draft Sampling plan	Draft Sampling plan	25.02.2025	AENOR
7. Sampling plan reviewed by the FMT	Comments to the Draft Sampling plan	27.02.2025	FMT
8. Final Sampling plan	Sampling plan	28.02.2025	AENOR

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9. Remote technical meeting	-	08.04.2025	All parties
10. 1st round of findings	Findings report	16.04.2025	AENOR
11. Preliminary Answer to the findings report	Answer to the findings report	06.05.2025	ER Program
12. Remote technical meeting	-	09.05.2025	All parties
13. Complete Answer to the findings report	Answer to the findings report	22.05.2025	ER Program
14. 2nd round of findings	Findings report	20.06.2025	AENOR
15. Answer to the findings report	Answer to the findings report	04.07.2025	ER Program
16. 3rd round of findings	Findings report	18.07.2025	AENOR
17. Answer to the findings report	Answer to the findings report	01.08.2025	ER Program
18. Review of the country's answer to the list of findings	Findings report (closed or 4th round)	04.09.2025	AENOR
19. Draft verification report and modified validation report (after the internal Technical Review)	Draft verification report and modified validation report	09.09.2025	AENOR
20. 4th round of findings	Findings report	22.09.2025	AENOR
21. Answer to the findings report	Answer to the findings report	15.10.2025	ER Program
22. 5th round of findings	Findings report	11.11.2025	AENOR
23. Answer to the findings report	Answer to the findings report	25.11.2025	ER Program
24. Review of the country's answer to the list of findings	Findings report (closed or 6th round)	02.12.2025	AENOR
25. Draft verification report and modified validation report (after the internal Technical Review)	Draft verification report and modified validation report	09.12.2025	AENOR
26. Opportunity to the ER Program and FMT to comment the draft reports	Comments to the Draft verification report and modified validation report	16.12.2025	FMT/ER Program
27. Final verification report and modified validation report	Final verification report and modified validation report	17.12.2025	AENOR

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Activities for verification and the agenda for the technical sessions to be carried out remotely were the following:

Activities	Location	Date	Duration (hours estimated)
<p><u>Initial meeting:</u></p> <p>ER Program presentation:</p> <p>General introduction to the program</p>	REMOTE	08-04-2025	1h approx.
<p><u>Technical meeting #1 (re-validation of the emissions baseline):</u></p> <p>ER Program presentation on:</p> <p><u>Reference level:</u></p> <p>Updates to the Emissions Baseline</p> <p>Methods used to construct the Emissions Baseline in line with the IPCC and best practice approaches as defined (e.g. GFOI)</p> <p>Data used to construct the Emissions Baseline</p> <p>Application of baseline requirements and the Emissions Baseline estimations</p>	REMOTE	08-04-2025	1h approx.
<p><u>Technical meeting #2 (verification):</u></p> <p>ER Program presentation on:</p> <p><u>Risk for displacement:</u></p> <p>Implementation of the strategy to mitigate and/or minimize potential Displacement and on any changes in major drivers, sources and sinks.</p> <p><u>Double Counting:</u></p> <p>Parts of the program area, or projects in the program area that are included in other GHG initiatives (VCS, Gold Standard, etc.)</p> <p>Systems or measures to avoid double counting, and/or double payment.</p> <p><u>Double Claiming:</u></p> <p>Program and Projects Data Management System: nested projects and measures to avoid multiple claims to ERs</p>	REMOTE	08-04-2025	1h approx.

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<p><u>Monitoring Systems and Approach:</u></p> <p>Monitoring systems and controls to validate that there are controls for sources of potential errors, omissions, and misstatements in place.</p> <p>Components of the monitoring system that require attention and/or adjustment in future monitoring and reporting or areas of risk of future non-compliance.</p> <p><u>Uncertainty analysis:</u></p> <p>Uncertainty analysis in compliance with applicable criteria, including the identification of the sources of Uncertainty due to both random and systematic errors and how they can impact the estimate of the Total ERs.</p> <p>ERs allocated to the Uncertainty Buffer during the Reporting Period.</p> <p><u>Reversals:</u></p> <p>Data and assumption used in the assessment of the Reversal Risk.</p> <p>Application of the ISFL Buffer Requirements</p> <p>ERs allocated to the Reversal Buffer during the Reporting Period.</p> <p><u>Estimation of Emission Reductions:</u></p> <p>Methodologies and methods used to estimate GHG Emissions and Removals during the Reporting Period consistently with the Emissions Baseline and with the Monitoring Plan as described in the ER-PD.</p> <p>Step-by-step process that enables reconstruction of the ER calculations.</p>			
<p><u>Technical meeting #3 (verification):</u></p> <p><u>Review of uncertainty and Monte Carlo Analysis</u></p> <p>Presentation of the script, the methods used in particular to generate the PDFs of the variables used and their uncertainties, and the results obtained. File organization: script, inputs and outputs.</p> <p>Questions of the audit team.</p> <p>Other questions and general discussion.</p>		09-05-2025	

3.3 Methodology description

The verification was performed through a combination of document review, interviews, and communications with relevant personnel. The conformity was evaluated against the criteria described in section 2.3 of this report.

A sampling/evidence-gathering plan was developed for the validation and first verification of the ER Program, as required by sections 9.4 of the VVR v1.3. A risk assessment of the sources and the magnitude of potential errors, omissions, and misstatements was carried out, as required by section 4.4.1 of ISO

14064-3:2006, previous to the elaboration of the sampling/evidence-gathering plan. The sampling/evidence-gathering plan was developed considering all the criteria set by section 4.4.3 of ISO 14064-3:2006:

- a) Agreed level of assurance;
- b) validation and verification scope;
- c) validation and verification criteria;
- d) amount and type of evidence (qualitative and quantitative) necessary to achieve the agreed level of assurance;
- e) methodologies for determining representative samples; and
- f) risk of potential errors, omissions, or misstatements.

All evidence requested and reviewed was crosschecked in order to evaluate the consistency of information in the ER Monitoring Report. All statements, claims and procedures described within the scope of the verification included in the ER Monitoring Report were part of the assessment of the sampling/evidence-gathering plan and all the reviewed supporting evidence were evaluated against the ER Monitoring Report.

The magnitude of the sampling was based on the previous experience of AENOR as VVB and ensure the achievement of reasonable level of assurance. The sampling/evidence-gathering plan was open to be modified based on any new risks or materiality concerns that could potentially lead to errors, omissions or misstatements identified during the verification process.

The audit team carried out a deep and meticulous review of the calculation spreadsheets to verify the correct application of the used methodology (formulae, equations) and checked that data required to calculate the GHG emission was appropriately provided.

All documentation provided by the Country Participant was assessed against the applicable criteria described in section 2.3. Several NCR, NIR and OBS were raised and submitted to the Country Participant to ensure compliance with all requirements, which addressed them either by providing to the audit team with the requested information or by making the appropriate corrections. Updated versions of the documentation were submitted by the Country Participant and the audit team reassessed them against the guidance documentation. This process was repeated iteratively until all NCR, NIR and OBS were fully closed (there were no standing NCR from validation).

All findings, 18 NCR, 3 NIR and 2 Observations, issued by AENOR's audit team during the verification process have been closed. All NCR, NIR and OBS were successfully addressed by the ER Program and closed by the VVB.

The findings issued during the verification process and the inputs for their closure are described in Appendix 1 of this report.

3.4 Review of documentation

A detailed review of all documentation was conducted to ensure consistency with and identify any deviation from ISFL requirements. Initial review focused on the ER Monitoring Report. Specially, in relation to the reported ER, the methodological approach for their determination and its consistency with the reference level, the accuracy and availability of data and parameters used for calculations, the estimated uncertainty, displacement, reversals, and risk of double counting.

In addition to the ER Monitoring Report, all documentation cited in it was download and reviewed in order to verify its public accessibility and to crosschecked with the statements made in the ER Monitoring Report. These documents include, among others, calculation spreadsheets used for the determination of emission factors (EF) and estimation of the ER, GIS data (satellite images and remote sensing analysis) used for determination of activity data (AD), and additional documents related to monitoring procedures, literature sources of parameters, etc.

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As result of the desk review of documents and interviews, the audit team required additional documentation to the Country Participant to verify certain statements or have further clarification regarding GHG assertions, data and parameters used or employed procedures. All the additional documents requested are listed in Appendix 2 of this report.

For a listing of all documents provided by the Country Participant and review for the verification, see Appendix 2.

AENOR confirms that sufficient evidence was presented for all GHG assertions and that there is a clear audit trail that contains the evidence and records that validate the stated figures in this verification report since:

Sufficient evidence available: the Country Participant has provided the 100% of data used in the calculations to achieve the final estimated amount of GHG emissions and removals.

Nature of evidence: the raw data were collected from reliable sources. They are detailed in the program documents and have been provided to the audit team.

Cross-checked evidence: AENOR cross-checked the collected information through remote technical meetings and reproducing calculations.

3.5 ISFL Country Visit

In accordance with paragraph 50 of the VVR and the requirements of ISO 14065:2013 and ISO 14064-3:2006, the audit plan included provisions for a kick-off meeting, desk review, and the on site visit was considered. Due to the civil strife taking place near the program area, no site visit occurred during this assessment. AENOR determined that a site visit was not necessary to achieve the required level of assurance.

This determination was based on a risk-based assessment of the ER Program, the completeness and reliability of the evidence provided, and the ability to obtain additional clarifications through remote means, as described in Section 3.4 of this report. In lieu of a site visit, the assessment team performed remote meetings with program personnel and program partners. In addition, the assessment team utilized remotely sensed imagery to assess land use classes in the program area. All relevant documentation, including the ER-MR, supporting datasets, and evidence of implementation, was reviewed in detail.

4. SUMMARY OF FINDINGS

4.1 Implementation status of the ISFL ER Program and update on drivers

AENOR has reviewed the OFLP Monitoring Report and all supporting documents and deems they are complete and accurate. The verification team issued NCR 2 (see Appendix 1) in order to requested that a clear description was provided in the MR of the changes in major drivers and how these might affect the Displacement risks associated with the ER Program and any lessons from the ER Program's efforts to mitigate potential Displacement.

Characterization of subcategory level main drivers, and the mitigation and enhancement measures identified in the ER-PD (Table 5 and Annex 1), remain largely unchanged as the types of drivers previously identified during the baseline period have not shifted to other types.

However, their magnitude has been significantly reduced as numerous mitigation measures have been planned and implemented at the regional level by the OFLP and other initiatives to address the major drivers of deforestation identified during the baseline study—namely small-scale agriculture, illegal logging, fuelwood collection, and population growth—and to enhance existing removal measures.

The verification team confirms that sufficient information has been included to explain any changes in major drivers in the ER Accounting Area and the status of the implementation of the strategy to mitigate and minimize potential displacement, in accordance with Section 8.2 of the VVR.

4.2 System for measurement, monitoring and reporting emissions and removals occurring within the monitoring period

4.2.1 Forest Monitoring System

The National Forest Monitoring System (NFMS) of the OFLP was established by the Federal Democratic Republic of Ethiopia in 2013, with the launch of the national REDD+ Secretariat. At the subnational level, the OFLP-ERP adopts a similar monitoring approach, utilizing the existing national level MRV institutional framework.

AENOR considers that the continuity in monitoring and reporting processes from national to subnational level ensures consistency and reliability in tracking progress towards emission reduction, and confirms that the Forest Monitoring System of the OFLP-ERP is functioning and is able to produce high quality data.

The documents reviewed by the verification team /85-92/ demonstrate the necessary controls to address relevant sources of potential errors, omissions, and misstatements are in place. AENOR also confirms that the FMS has been developed in accordance with Section 8.2 of the VVR.

The institutional arrangement for monitoring and reporting described in the ER-MR is consistent with description provided in the ER-PD, with no updates reported. No Observations have been issued regarding opportunities for future technical improvements of areas identified as presenting a high risk of future non-compliance.

4.2.2 Measurement, monitoring and reporting approach

AENOR assessed Section 2.2 of the ER-MR and deems that the equations and methods used for measuring, monitoring, and reporting the emissions and removals from the subcategories that are eligible for ISFL Accounting in the current ERPA phase are correct and consistent with the reference level, as described in Annex 4 of the Monitoring Report, in accordance with Section 8.2 of the VVR.

In addition, AENOR confirms that the link among the equation parameters and the parameters under fixed data and parameters and monitored data and parameters are appropriate and correct, as assessed extensively in Sections 4.3 and 4.4 of this report.

4.3 Fixed Data and Parameters

After review of all information, procedures, calculations, and supporting documentation, AENOR confirms that the fixed data and parameters are applied consistently in line with the ER Monitoring Report template Section 2.3.1 and are consistent with the reported fixed data and parameters described in Annex 4 of the ER Monitoring Report, that update the ER-PD (see Sections 4.3.1 Activity Data and 4.3.2 Emission Factors, in AENOR’s Validation Report - Modified Validation Statement of the OFLP).

AENOR confirms that fixed data and parameters are made publicly available according to criterion 5.1.1 of the ISFL Program Requirements, since links to access all sources are provided in the ER Monitoring Report.

Assessment details are as follows per fixed data grouped parameters:

Parameters	Area = Area of Oromia classified by its land-use and detection of land-use changes.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 2 (country specific data or country level estimates or locally derived estimates), at national spatial level, derived from a systematic random sampling in Collect Earth Online (CEO).</p> <p>The audit team reviewed the “BSL_Area_CI” sheet in the “ER-MRP 2022-2023 Oromia V3_November 24, 2025” spreadsheet and confirmed that the sum of the areas of the land use changes equals the reported value. The reviewed table was calculated by coping th “Pivot_LULUCF” sheet and calculating “Area proportion” and “Area_ha”. The audit team verified that the data contained in the “Baseline Raw data(80,500)” spreadsheet is consistent with the Sample Count and the Transition Matrix in “ER-MRP 2022-2023 Oromia V3_November 24, 2025” Spreadsheet.</p> <p>The verification team reviewed the Standard Operating Procedures (SOPs) used to conduct sample analysis and land-use and land-use change detection with Collect Earth /97/ and confirmed they have been correctly applied.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>

Parameters	a = Area of sampling frame.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	The audit team cross-checked that the data used are IPCC Tier 3 (local data), at national spatial level, derived from the National Forest Inventory.

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	<p>The audit team reviewed the Ethiopia's National Forest Inventory. (2018) to confirm the area of the sampling frame. A sampling unit (SU) is a square surface area of 1 km² (1000 m x 1000 m). Each SU is organized in plots, subplots, demarcated within the SUs and then further divided into Land Use Cover Section (LUCS) and Land Use Cover Classes (LUCC) recorded in the field forms. The plots shape is rectangular (of 20 m wide and 250 m long). The plots start at each corner of an inner 500 m² (same center as SUs) and numbered clockwise from 1 to 4.</p> <p>The verification team reviewed the Standard Operating Procedures (SOPs) prescribed under national forest inventory, "Field manual" (MEFCC) /96/, and confirmed they have been correctly applied. SOPs from published handbooks, or from the IPCC GPG LULUCF 2003 were also adequately applied.</p>
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Parameters	EF _{C_ABBG} = Emission Factor for loss of above ground and below ground biomass in the conversion from forest to cropland.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 3 (locally sourced emissions factors), at regional spatial level (Oromia), derived from data collected for the National Forest Inventory.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter.</p> <p>The verification team reviewed the NFI report to crosscheck the Oromia specific values for forest and cropland biomass / carbon by region and FRA/LUCC class applied, confirming that the EF is obtained by subtracting from the weighted value of forest carbon stock (obtained from rom NFI report, table A2.3 and A9.7) the weighted value of cropland carbon stock (obtained from rom NFI report, table A2.2 and A8.1).</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>

Parameters	EF _{G_ABBG} = Emission Factor for loss of above ground and below ground biomass in the conversion from forest to grassland.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	The audit team cross-checked that the data used are IPCC Tier 3 (locally sourced emissions factors), at regional spatial level

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	<p>(Oromia), derived from data collected for the National Forest Inventory.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter.</p> <p>The verification team reviewed the NFI report to crosscheck the Oromia specific values for forest and grassland biomass / carbon by region and FRA/LUCC class applied, confirming that the EF is obtained by subtracting from the weighted value of forest carbon stock (obtained from rom NFI report, table A2.3 and A9.7) the weighted value of grassland carbon stock (obtained from rom NFI report, table A2.2 and A8.1).</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>
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Parameters	EF _{shrub_AGBG} = Emission Factor for loss of above ground and below ground biomass in the conversion from forest to shrubland.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 3 (locally sourced emissions factors), at regional spatial level (Oromia), derived from data collected for the National Forest Inventory.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter.</p> <p>The verification team reviewed the NFI report to crosscheck the Oromia specific values for forest and Other Wooded Land biomass / carbon by region and FRA class applied, confirming that the EF is obtained by subtracting from the weighted value of forest carbon stock (obtained from rom NFI report, table A2.3 and A9.7) the weighted value of Other Wooded Land carbon stock (obtained from rom NFI report, table A2.3 and A9.7).</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>

Parameters	RF _{C_AGBB} = Above ground and below ground biomass removal Factor for the conversion of cropland to forest land.
Free of Material Misstatement	Yes
Reported Appropriately	Yes

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Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 3 (locally sourced emissions factors), at regional spatial level (Oromia), derived from data collected for the National Forest Inventory.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter.</p> <p>The verification team confirmed that the Program followed the ISFL “Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period” v1.0, March 2021, calculating the removal factor assuming that during the conversion from cropland to forest, carbon stocks will go from average carbon stocks in non-forest to average carbon stocks in forests during a period of 20 years.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>
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Parameters	RF _{G_AGBB} = Above ground and below ground biomass removal factor for the conversion of cropland to forest land.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 3 (locally sourced emissions factors), at regional spatial level (Oromia), derived from data collected for the National Forest Inventory.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter.</p> <p>The verification team confirmed that the Program followed the ISFL “Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period” v1.0, March 2021, calculating the removal factor assuming that during the conversion from grassland to forest, carbon stocks will go from average carbon stocks in non-forest to average carbon stocks in forests during a period of 20 years.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>

Parameters	RF _{shrub_AGBB} = Above ground and below ground biomass removal factor for the conversion of shrubland to forest land.
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Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 3 (locally sourced emissions factors), at regional spatial level (Oromia), derived from data collected for the National Forest Inventory.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter.</p> <p>The verification team confirmed that the Program followed the ISFL “Guidance note on application of IPCC guidelines for subcategories and carbon pools where changes take place over a longer time period” v1.0, March 2021, calculating the removal factor assuming that during the conversion from shrubland to forest, carbon stocks will go from average carbon stocks in non-forest to average carbon stocks in forests during a period of 20 years.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>

Parameters	R = Root to shoot ratio to estimate Below Ground Biomass.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 1 sourced from the 2006 IPCC guidelines (volume 4, table 4.4).</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter.</p> <p>The verification team verified that IPCC default values have been applied, depending on the biome and FRA class.</p> <p>Values applied to the Moist Afromontane Forest biome, sourced from Tropical Moist Deciduous Forest values of the IPCC 2006 Guidelines, and values applied to Dry Afromontane Forest, Combretum-Terminalia, and Acacia-Commiphora biomes, sourced from Tropical Dry Forest values of the IPCC 2006 Guidelines, are referenced from Mokany et al. (2006). Value for Other wooded land, sourced from Tropical Shrubland values of the IPCC 2006 Guidelines referenced from Poupon (1980), is more conservative than the one provided in Mokany et al. (2006), avoiding overestimation of carbon stocks in the shrubland subcategory in line with the principles of accuracy and conservativeness.</p> <p>Therefore, the VVB considers that values have been collected using best available methods and approaches that are consistent with the</p>

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	<p>most recent IPCC guidance and guidelines, in accordance with ISFL ER Program Requirements 4.1.2.</p> <p>The IPCC provides default root:shoot ratio values for forest biomes under Tier 1, which can be used in Tier 2 or Tier 3 approaches when country-specific data are lacking. The program refined these defaults using region-specific data (NFI). Therefore, the VVB deems this approach in accordance with ISFL ER Program Requirements 4.1.3.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>
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Parameters	ΔCF_{DOM} = annual change in carbon stocks in dead wood.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 2 (country specific data), at national spatial level, derived from the National Forest Inventory, since no region-specific values for dead wood are provided in the NFI.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter.</p> <p>The verification team reviewed table 3-24 of the NFI report to crosscheck the values for carbon in deadwood for different land use/land cover types on the national level.</p> <p>No uncertainties have been provided in the NFI report for the deadwood values.</p>

Parameters	SOC_{ref} = reference soil organic C stocks for mineral soils under native forest (in 0-30 cm depth).
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 3 (biome specific data), at national spatial level, derived from the "Evaluation of the forest carbon content in soil and litter in Ethiopia" which was implemented by Natural Resources Finland (LUKE) and Ethiopia Environment and Forestry Research Institute (EEFRI).</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter.</p>

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	<p>The verification team reviewed the source to crosscheck that the national value was calculated as an average of the corresponding biomes.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>
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Parameters	SOC _i = Equilibrium soil organic C stocks for mineral soils under land use type i.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 3 (biome specific data), at regional spatial level, derived from the "Evaluation of the forest carbon content in soil and litter in Ethiopia" which was implemented by Natural Resources Finland (LUKE) and Ethiopia Environment and Forestry Research Institute (EEFRI), and IPCC Tier 1 default values for cropland and grassland, applied to regional data.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter.</p> <p>The verification team reviewed the source to crosscheck that the parameter was calculated from the reference SOC value for forest and applying the stock change factors applied from the validated ER-PD. The applied stock change factors (F_{LU}, F_I, and F_{MG}) for annual cropland and grasslands, were sourced from Table 5.5 and Table 6.2 from the 2006 IPCC guidelines, respectively. For cropland, F_{LU} value of Long-term cultivated Tropical Moist was applied (0.48), F_I value of Low Tropical Moist/Wet was applied (0.92), and F_{MG} value of Full tillage All Dry and Moist/Wet was applied (1). For grassland, F_{LU} value of All Level All Climate regime was applied (1), F_I value of Medium All was applied (1), and F_{MG} value Moderately degraded grassland Tropical was applied (0.97). The VVB confirmed the adequacy of the applied values.</p> <p>The IPCC provides default values, which can be used in Tier 2 or Tier 3 approaches when country-specific data are lacking. The program refined these default values using region-specific data. Therefore, the VVB deems this approach in accordance with ISFL ER Program Requirements 4.1.3.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>

Parameters	WD = Basic Wood density of every species.
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Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The data used in this document are from Tier 2 level (country-specific data) or Tier 1 level (where no country-specific data was available).</p> <p>The verification team reviewed Section 2.2 of the NFI report, containing data for 400 species from Ethiopia specific literature values based on extraction of samples on field and delivery to laboratories for measurement. Where no Ethiopia specific values were available, values from the Global Wood Density Database were used. Wood density (WD) values of the NFI have been crosschecked with Mulugeta Lemenih report on “Secondary Data to Support Establish Forest Reference Emission Level/Forest Reference Level for REDD+ in Ethiopia” /107/ and the FREL document /125/, being deemed consistent.</p> <p>The verification team conducted independent data checks for each step necessary in the quantification of these parameters. Additionally, the verification team conducted an independent review of the literature cited to crosscheck the values.</p> <p>The verification team verified that no uncertainty values are provided for wood density in the NFI report.</p>

Thus, AENOR confirms the sufficiency of quantity and appropriateness of quality of the evidence used to determine the Fixed Data and parameters used in the GHG reductions and removals calculations, following the IPCC Guidelines and Guidance, in accordance with Sections 8.2 and 10.2 of the VVR.

4.4 Monitored Data and Parameters

AENOR confirms the reliability of the source and nature of the reported evidence justified the selection of the monitored data and parameters; and that these have been reported in line with guidelines provided in the template and verification criteria.

AENOR confirms the correctness of each step of monitoring from measurement to data transfer and calculation and confirms the information for each parameter is complete and that the stated parameters are free of error and material misstatements.

AENOR confirms that methodological steps and data are in accordance with the ISFL Program Requirements, and with sections 5.1 and 8 of the VVR.

Assessment details are as follows per fixed data grouped parameters:

Parameters	ΔA_{F-C} = area converted from forest to cropland category during the monitoring period.
Free of Material Misstatement	Yes
Reported Appropriately	Yes

Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 2 (country specific data or country level estimates or locally derived estimates), at national spatial level, derived from a stratified random sampling in Collect Earth Online (CEO).</p> <p>The data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter. The audit team verified that the data contained in the “Baseline Raw data(80,500)” spreadsheet is consistent with the Sample Count and the Transition Matrix in “ER-MRP 2022-2023 Oromia V3_November 24, 2025” Spreadsheet to crosscheck the applied value.</p> <p>The verification team conducted independent data checks for each step necessary in the quantification of this parameter, and substantiated that the methods to estimate this parameter were reasonable and appropriate, and the values used are consistent with those of the program area.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>
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Parameters	ΔA_{F-G} = area converted from forest to grassland category during the monitoring period.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 2 (country specific data or country level estimates or locally derived estimates), at national spatial level, derived from a stratified random sampling in Collect Earth Online (CEO).</p> <p>The data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter. The audit team verified that the data contained in the “Baseline Raw</p>

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	<p>data(80,500)" spreadsheet is consistent with the Sample Count and the Transition Matrix in "ER-MRP 2022-2023 Oromia V3_November 24, 2025" Spreadsheet to crosscheck the applied value.</p> <p>The verification team conducted independent data checks for each step necessary in the quantification of this parameter, and substantiated that the methods to estimate this parameter were reasonable and appropriate, and the values used are consistent with those of the program area.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>
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Parameters	$\Delta A_{F-shrub}$ = area converted from forest to shrubland category during the monitoring period.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 2 (country specific data or country level estimates or locally derived estimates), at national spatial level, derived from a stratified random sampling in Collect Earth Online (CEO).</p> <p>The data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter. The audit team verified that the data contained in the "Baseline Raw data(80,500)" spreadsheet is consistent with the Sample Count and the Transition Matrix in "ER-MRP 2022-2023 Oromia V3_November 24, 2025" Spreadsheet to crosscheck the applied value.</p> <p>The verification team conducted independent data checks for each step necessary in the quantification of this parameter, and substantiated that the methods to estimate this parameter were reasonable and appropriate, and the values used are consistent with those of the program area.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>

Parameters	ΔA_{C-F} = area converted from cropland to forest category during the monitoring period.
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Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 2 (country specific data or country level estimates or locally derived estimates), at national spatial level, derived from a stratified random sampling in Collect Earth Online (CEO).</p> <p>The data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter. The audit team verified that the data contained in the “Baseline Raw data(80,500)” spreadsheet is consistent with the Sample Count and the Transition Matrix in “ER-MRP 2022-2023 Oromia V3_November 24, 2025” Spreadsheet to crosscheck the applied value.</p> <p>The verification team conducted independent data checks for each step necessary in the quantification of this parameter, and substantiated that the methods to estimate this parameter were reasonable and appropriate, and the values used are consistent with those of the program area.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>

Parameters	ΔA_{G-F} = area converted from grassland to forest category during the monitoring period.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 2 (country specific data or country level estimates or locally derived estimates), at national spatial level, derived from a stratified random sampling in Collect Earth Online (CEO).</p> <p>The data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.</p>

	<p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter. The audit team verified that the data contained in the “Baseline Raw data(80,500)” spreadsheet is consistent with the Sample Count and the Transition Matrix in “ER-MRP 2022-2023 Oromia V3_November 24, 2025” Spreadsheet to crosscheck the applied value.</p> <p>The verification team conducted independent data checks for each step necessary in the quantification of this parameter, and substantiated that the methods to estimate this parameter were reasonable and appropriate, and the values used are consistent with those of the program area.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>
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Parameters	$\Delta A_{shrub-F}$ = area converted from shrubland to forest category during the monitoring period.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 2 (country specific data or country level estimates or locally derived estimates), at national spatial level, derived from a stratified random sampling in Collect Earth Online (CEO).</p> <p>The data was generated using Collect Earth Online and SEPAL platform to integrate the different satellite imagery. 3330 sample points were analyzed across the project area, with each sample plot measuring 0.5 hectares. Sample points were analyzed through visual interpretation of various high-resolution satellite images like NICFI Planet, Google Earth, Sentinel, and Landsat from December 2021 to January 2024.</p> <p>The verification team conducted independent analysis of the information provided to confirm that the source data was reliable and appropriate, as well as QA/QC procedures, to ensure their consistency and accuracy for obtaining the parameter. The audit team verified that the data contained in the “Baseline Raw data(80,500)” spreadsheet is consistent with the Sample Count and the Transition Matrix in “ER-MRP 2022-2023 Oromia V3_November 24, 2025” Spreadsheet to crosscheck the applied value.</p> <p>The verification team conducted independent data checks for each step necessary in the quantification of this parameter, and substantiated that the methods to estimate this parameter were reasonable and appropriate, and the values used are consistent with those of the program area.</p> <p>The uncertainty associated with this parameter was documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error.</p>

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Parameters	DBH = Diameter at breast height.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 3 (local data), at national spatial level, derived from the National Forest Inventory.</p> <p>The verification team reviewed table A3.5 of the NFI document for a summary of number of trees per hectare in DBH ranges, along with individual values available in the database of the Collect software and provided raw data /108/.</p> <p>The verification team reviewed the Standard Operating Procedures (SOPs) prescribed under national forest inventory, “Field manual” (MEFCC) /96/, and confirmed they have been correctly applied. SOPs from published handbooks, or from the IPCC GPG LULUCF 2003 were also adequately applied.</p> <p>Systematic errors from field measurements and digitalization of field measurements were documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error. The verification team verified that no uncertainty values are provided for DBH in the NFI report but uncertainties for volume are provided in table A9.6.</p>

Parameters	H = Height.
Free of Material Misstatement	Yes
Reported Appropriately	Yes
Assessment Details	<p>The audit team cross-checked that the data used are IPCC Tier 3 (local data), at national spatial level, derived from the National Forest Inventory.</p> <p>The verification team reviewed table A3.6 of the NFI document for a summary of number of trees per hectare in height ranges, along with individual values available in the database of the Collect software and provided raw data /108/.</p> <p>The verification team reviewed the Standard Operating Procedures (SOPs) prescribed under national forest inventory, “Field manual” (MEFCC) /96/, and confirmed they have been correctly applied. SOPs from published handbooks, or from the IPCC GPG LULUCF 2003 were also adequately applied.</p> <p>Systematic errors from field measurements and digitalization of field measurements were documented, and the verification team confirmed that the estimation of uncertainty was correct and without any error. The verification team verified that no</p>

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	uncertainty values are provided for Height in the NFI report but uncertainties for volume are provided in table A9.6.
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Thus, AENOR confirms the sufficiency of quantity and appropriateness of quality of the evidence used to determine the Monitored Data and parameters used in the GHG reductions and removals calculations, following the IPCC Guidelines and Guidance, in accordance with Sections 5.1 and 8 of the VVR.

5. VERIFICATION OF GHG ASSERTION

5.1 ISFL ER Program Emissions Baseline for the Reporting Period

The Emissions baseline for the Reporting Period, according to the ER Monitoring Report, and, as reported in AENOR’s Validation Report, is as follows:

Year of reporting period t	Baseline emissions							
	Subcategory 1	Subcategory 2	Subcategory 3	Subcategory 4	Subcategory 5	Subcategory 6	Subcategory 7	Total Emissions Baseline (tCO ₂ e)
	Forest – Cropland	Forest – Grassland	Forest - shrub	Cropland - forest	Grassland - forest	Shrubland - forest	SOC	
2022	7,130,570	1,601,827	916,219	-71,165	-22,682	-53,258	1,100,587	10,602,098
2023	7,187,362	1,615,173	923,669	-142,331	-45,365	-106,516	1,200,640	10,632,632
Total net Emissions Baseline during the Reporting Period								21,234,730

5.2 ISFL ER Program emissions by sources and removals by sinks

After the review of all OFLP information, procedures, calculations, and supporting documentation, AENOR confirms that the equations and methods used for measuring, monitoring, and reporting are correct and consistent with the reference level, free of material misstatements, errors, and omissions.

The Country Participant presented the estimated emissions by sources and removals by sinks included in the ER Program. The Country Participant also prepared spreadsheets with all the calculation processes. It can be publicly accessed, and the links are provided in the ER Monitoring Report.

AENOR reviewed the entire estimation process to confirm that is in accordance with the VVR. AENOR was able to reconstruct ER estimate with given calculation spreadsheets. The formulae applied were correct to reproduce the final estimate of ER. The reported ERs are materially accurate. AENOR confirms that the ERs have been reported following a transparent and coherent step-by-step process that enabled the reconstruction of estimates.

Year of reporting period t	Emissions/removals							
	Subcategory 1	Subcategory 2	Subcategory 3	Subcategory 4	Subcategory 5	Subcategory 6	Subcategory 7	Total emissions / removals (tCO ₂ e)
	Forest – Cropland	Forest – Grassland	Forest - shrub	Cropland - forest	Grassland - forest	Shrubland - forest	SOC	

1	2,432,594	0	0	-102,863	-32,438	-84,371	1,005,290	3,218,212
2	2,451,969	0	0	-205,726	-64,877	-168,743	1,010,048	3,022,671
Actual net GHG emissions from the ISFL ER Program during the Reporting Period								6,240,883

5.3 Uncertainty of Emission Reductions

5.3.1 Uncertainty analysis

The Country Participant applied the Monte Carlo Method to assess uncertainties of emissions and removals estimates during the monitoring period (baseline 2022-2023), following IPCC Approach 2. The audit team requested a dedicated technical session to go step-by-step over the Monte Carlo method and the complete uncertainty analysis, in order to ensure the traceability between the provided script, Excels and values in the MR (see NIR 02 in Appendix 1).

The verification team reproduced the uncertainty analysis independently to confirm the accuracy of the reported values, reviewed assumptions and sources associated with parameters used in the quantification (IPCC 2006 Guidelines, Mokany et al. 2016, and Martin et al. 2018), and reviewed the uncertainty of the Monitoring Period due to random and systematic errors. AENOR was able to run the main code in R v4.3.3, confirming that the outputs matched the reported results, and confirmed that the sources of uncertainty are systematically identified and correctly assessed in the Monitoring Period.

AENOR confirmed that the uncertainty analysis including the sensitivity analysis have been conducted in compliance with the Section 4.6 of the ISFL Program Requirements and with verification criteria, including Section 8.2 of the VVR.

The audit team confirmed that the uncertainty estimate for the Monitoring Period strictly follows the guidelines of Approach 2: Monte Carlo simulation from 2006 IPCC Volume 1 General Guidance and Reporting Chapter 3. The audit team verified that the same assumptions used in Monte Carlo simulations for Activity Data and Emissions factors during the baseline period were applied for the monitoring period (truncated normal probability distribution).

5.3.2 Uncertainty of the estimate of Emission Reductions

The Country Participant estimated the uncertainty of aggregated Emission Reductions based on Monte Carlo analysis, same as for the reference level, in compliance with Section 4.6 of the ISFL Program Requirements. The uncertainty estimate for the Emission Reductions strictly follows the guidelines of Approach 2: Monte Carlo simulation from 2006 IPCC Volume 1 General Guidance and Reporting Chapter 3 as well as the Guideline on the application of the Methodological Framework Number 4. OFLP ER Program applied Monte Carlo methods (IPCC Approach 2) for quantifying the Uncertainty of the Emission Reductions. Considering the complexity of the parameters involved in the MC method, the calculation tool, code and other relevant information was provided to be able to assess and view all values used in the analysis.

The verification team reviewed and confirmed that elements related to the estimation of uncertainty for the ER were all addressed in the provided Uncertainty spreadsheet. AENOR also confirmed that the estimations were correct and that the results matched the Reference Level included in the ER Monitoring Report. AENOR confirmed that the reported uncertainty discount of Total Emissions Reductions is accurate and free of errors and misstatements, in compliance with Section 4.6.4 of the ISFL Program Requirements. Therefore, AENOR concludes that the application of Monte Carlo simulation for the quantification of Uncertainty of the Emission Reductions was performed correctly and free of errors and misstatements.

5.3.1 Sensitivity analysis

In order to identify the relative contribution of each parameter to overall uncertainty, a sensitivity analysis was conducted by the Country Participant in which the uncertainty of each parameter was selectively removed prior to running Monte Carlo simulations and combining uncertainties. AENOR confirmed that uncertainty of AD and EF used in Reference Level and the monitoring period settings were quantified consistently.

AENOR reviewed and confirmed that above-mentioned elements related to the sensitivity analysis (Section 4.5 of the ER-MR) were all addressed in the provided calculation spreadsheets. The verification team also confirmed that the estimations were free of errors and the results matched the sensitivity analysis included in the ER Monitoring Report. Therefore, AENOR concludes that the sensitivity analysis was performed correctly.

AENOR has verified that, based on the annual emission reduction estimates, the sensitivity analysis indicates that the most influential variable is the above-ground biomass. The analysis demonstrates that uncertainty in emission reductions is significantly reduced (to half), when biomass is measured without uncertainty. The audit team substantiated that the impact of uncertainty related to surface measurements remains limited, and that the observed uncertainty in emissions is primarily attributable to the determined emission factor, which is derived from biomass measurements.

Additionally, AENOR confirms that there is an appropriate process for reducing sources of high uncertainty in the activity data and emission factors, where possible, in compliance with Section 4.6 of the ISFL Program Requirements: systematic errors are minimized through the implementation of a consistent and comprehensive set of standard operating procedures /85-92/, including a set of quality assessment and quality control processes; and random errors and other uncertainties are minimized to the extent practical based on the assessment of their relative contribution to the overall uncertainty of the emissions and removals.

5.4 Transfer of Title to ERs

5.4.1 Ability to transfer title

According to the information provided in the ER Monitoring Report, Ethiopia's legal framework vests ownership of land and natural resources in the State and the people, as per the Federal Constitution (Article 40/3). The Forest Proclamation No. 1065/2018 and the Forest Development, Protection and Utilization Regulation No. 544/2024 recognize carbon asset (ER) ownership for legal entities that invest in forest development, protection, and management, granting them the right to transfer ER titles to third parties. A draft Forest Carbon Credit Trading Directive, expected to be finalized in 2025, will further clarify procedures for ER transactions at project, subnational, and national levels.

Based on the evidence reviewed, no unclear or contested ER titles were identified during the reporting period, and the ER Program has expressed interest in strengthening its ability to transfer ER titles through the forthcoming directive. Therefore, 100% of ERs reported for this period are considered to have clear and uncontested title for the purpose of the ERPA transaction.

5.4.2 Double claiming

AENOR has verified that the Data Management System used by the OFLP ER Program is sufficient, secure, and robust, and is fully integrated into Ethiopia's national forest MRV system. The registry system used, Carbon Assets Tracking System (CATS) (managed by the World Bank), is also verified to be secure, sufficient, and capable of preventing double counting. Both systems are capable of recognizing nested projects and avoiding multiple claims to ERs, in line with Section 8.2 of the VVR.

5.4.3 Double counted ERs

AENOR has verified that systems to detect whether Emission Reductions generated under the ISFL ER Program have been counted or compensated for more than once have been adequately implemented.

Based on the information provided in the Monitoring Report for the first ERPA phase and in accordance with Section 8.2 of the VVR v1.3, the following findings are confirmed:

- No known part of the ISFL ER Program or its Accounting Area has transferred, received payment for, or registered ERs generated from avoided deforestation under any other GHG mitigation initiative during the reporting period. Furthermore, no ERs have been issued in their VCM yet.
- Table 38 of the Monitoring Report identifies small and micro-scale ER projects operating in Oromia that are registered or seeking registration under Verra and Gold Standard. These projects are primarily energy-efficient cookstove initiatives, with one A/R project still in development (no credits issued). These projects are not expected to materially impact the ER results of the first ERPA period due to their limited influence on deforestation rates.
- Bale Eco-region REDD+ Project (Verra ID #1340): This is the only known ER project in Oromia generating ERs through both avoided deforestation and removals. It was registered under Verra and developed by the Oromia Forest and Wildlife Enterprise (OFWE) with support from Farm Africa. The Oromia Regional Government has formally decided that the Bale REDD+ Project is accounted under the OFLP-ERP starting January 2022 and will not issue Verra credits during the ISFL ERPA period (2022–2029).

The audit team requested additional evidence to confirm that double counting was not taking place within the jurisdiction’s boundaries (see NCR 08 in Appendix 1). The audit team reviewed the letter of no objection on Jama Urji project /102/, Letter Of Authorization For Use Of Emissions Reductions Under Article 6.2 Of The Paris Agreement For International Mitigation Purposes Or Other Purposes /103/, the Letter of Authorization related to Bale Mountains Eco-Region REDD+ project /104/, and Oromia Regional Government’s decision—issued by the appropriate authority—regarding the ER accounting period for the Bale Mountains Eco-Region REDD+ Project /105/.

Therefore, AENOR confirms that systems to effectively detect and prevent double counting and/or compensation of ER generated has been properly designed and put in place and that, during the audit, no evidence of ER double-counted or compensated have been found.

5.5 Reversals

5.5.1 The occurrence of major events or changes in ISFL ER Program circumstances that might have led to Reversals during the Reporting Period compared to the previous Reporting Period(s)

This is the first monitoring report, so no reversals have occurred.

5.5.2 Quantification of Reversals during the Reporting Period

Intentionally left blank as no reversals occurred during the current reporting period.

5.5.3 Reversal Risk Assessment and Buffer ERs

The following table summarizes the information presented in the ER-MR about reversal risk factors and the assessment carried out by AENOR, in accordance with Section 7 of the ISFL Buffer Requirements and Section 4.7 of the ISFL Program Requirements:

Risk Factor	Risk indicators – Assessment by VVB	Resulting reversal risk set-aside percentage
Lack of longterm effectiveness in addressing	Reversal Risk is considered low for all eligible subcategories.	5%

<p>the key drivers of AFOLU Emissions and Removals</p>	<p>The OFLP-ERP has prioritized the identified risk factors (large and small scale agricultural expansion, illegal logging due to weak institutional arrangement and coordination, weak law enforcement, conventional agricultural practices (open grazing), intensified agricultural inputs, population growth pressure and natural disturbances such as wildfires) and implemented different mitigation strategies to address them.</p> <p>Therefore, the Program demonstrated that through a detailed compilation of efforts that these interventions highly contributed to reduce the risks of eligible subcategories from high and medium to low risks for all categories.</p> <p>AENOR considers that the information provided is appropriate to justify the risk rate and updated to the current Monitoring Period.</p>	
<p>Exposure and vulnerability to natural disturbances</p>	<p>Reversal Risk is considered low for all eligible subcategories.</p> <p>Based on the reference level indicators, the major risk factors identified related to this category were: antropogenic and natural fires, and other natural drivers of deforestation such as climate change, droughts, pests and diseases, and floods.</p> <p>The OFLP-ERP implemented different mitigation strategies to address the identified risk factors. Therefore, the Program demonstrated that through a detailed compilation of efforts that these interventions highly contributed to reduce the risks of eligible subcategories from high and medium to low risks for all categories.</p> <p>AENOR considers that the information provided is appropriate to justify the risk rate and updated to the current Monitoring Period.</p>	<p>5%</p>
<p>Total reversal risk set-aside percentage</p>		<p>10%</p>

5.6 Calculation of emission reductions

AENOR confirms that the OFLP has quantified ERs in compliance with the ISFL Program Requirement, the ER Monitoring Report template, and the rest of applicable criteria.

AENOR confirmed that the evidence provided allow to assess the GHG assertion made in the ER Monitoring Report as sufficient, without material discrepancy, and with a reasonable level of assurance, with respect to material misstatements

Verification Report Template

		2022	2023	Total
A	Emissions Baseline (tCO₂-e) (Section 5.1)	10,602,098	10,632,632	21,234,730
B	Net emissions and removals under the ER Program (tCO₂-e) (Section 5.2)	3,218,212	3,022,671	6,240,883
C	Emission Reductions during Reporting Period (tCO₂-e) (A-B)	7,383,886	7,609,961	14,993,847
D	If applicable, number of Emission Reductions calculated using Activity Data Proxies and methods (use zero if not applicable)	0	0	0
E	Number of Emission Reductions estimated using measurement approaches (C-D)	7,383,886	7,609,961	14,993,847
F	Percentage of ERs (A) for which the ability to transfer Title to ERs is clear or uncontested (Section 5.4.1)	100%	100%	100%
G	ERs for which the ability to transfer Title to ERs is unclear or contested because they are sold, assigned or otherwise used by any other entity for sale, public relations, compliance or any other purpose (Section 5.4.3)	0%	0%	0%
H	Total ERs (D+E)*F-G	7,383,886	7,609,961	14,993,847
I	Conservativeness Factor to reflect the level of uncertainty from non-proxy based approaches associated with the estimation of ERs during the Term of the ERPA (Section 5.3.2)	8%	8%	8%
J	Emission Reductions allocated to the	590,710	608,796	1,199,506

Verification Report Template

		2022	2023	Total
	Uncertainty Buffer (0.15*D/C*H)+(I*E/C*H)			
K	Total reversal risk set-aside percentage applied to the ER program (Section 5.5.3)	10%	10%	10%
L	Emission Reductions allocated to the Reversal Buffer (H-J)*K	679,317	700,116	1,379,433
N	Number of ISFL ERs (H-J-L)	6,113,859	6,301,049	12,414,908

6. NON-COMPLIANCES AND OBSERVATIONS

To ensure conformance of the ER Program with all requirements set by the ISFL and the audit criteria (section 2.3), the verification team issued findings in accordance with Section 11 of the VVR in the following cases:

- **Non-Conformity Request (NCR):** i) a clear non-conformity with respect to a specific requirement, or ii) a material discrepancy was identified. Closure of an NCR required that the VV team was provided with evidence that the underlying issue resulting in issuance of the NCR has been duly addressed.
- **New Information Requests (NIR):** i) the VV team determines that not sufficient information has been provided to make a decision regarding the conformance with applicable requirements and criteria. After the response was received, the VV team evaluated the submission and determined if adequate information had been provided or if additional findings (NIR, NCR, OBS) should be issued.
- **Observations (OBS):** i) An area where immaterial discrepancies existed between the observations, data testing results or professional judgment of the VVB team and the information reported or utilized (or the methods used to acquire such information) within the ER-PD/ER MR, ii) an area where the expert judgement of the VVB team suggested that there were opportunities for improvement in the areas falling within the assessment scope, or iii) an area which presented a risk of future non-conformance.

The findings were submitted by the verification team in a single document, in which the Country Participant was able to offer answers to each of them and list supporting documents provided.

The Country Participant made the requested corrections and provided the verification team with updated versions of the ER Monitoring Report, which the verification team reassessed against the guidance documentation. The verification team either closed the opened findings when corrections, evidence and answers were satisfactory to comply with the audit criteria or asked for further corrections or clarifications. This process was repeated iteratively until all NCR and NIR were suitably closed, as required by paragraph 62 of the VVR.

No Forward Action Requests (FAR) were issued, and all findings issued were closed during the audit. The findings are reported in Appendix 1 of this report.

APPENDIX 1: OVERVIEW OF NON-COMPLIANCES & OBSERVATIONS ISSUED DURING THE VERIFICATION BY THE VERIFICATION TEAM

Non-Conformity Requests (NCR)

NCR ID:	01	Date: 16/04/2025
Description of NCR		
<p>The MR does not comply with certain ISFL ER Monitoring Report Template requirements:</p> <ol style="list-style-type: none"> Throughout the MR: The presentation of values in the ER-MR, including those used for the calculation of emission reductions, should be in international standard format e.g. 1,000 representing one thousand and 1.0 representing one. Examples: 10000 trials (page 78), Table 25, Table 26, Table 27, etc. Section 1.1 exceeds the 2-page maximum extension. Section 1.1 did not highlight any key changes or deviations in the ISFL ER Program’s design and key assumptions compared to the description of the ER Program in the ISFL ER Program Document (ISFL ER PD). Sections 3.1 and 3.2: Tables 12 and 13 do not disaggregate the values per year of the reporting period. Section 3.4 “Results for Monitoring, Evaluation and Learning (MEL) Framework” is missing. Section 7: the table does not follow the format of the last version of the template (v1.2, 2025). Annex 4: the title of the section does not match the template title. 		
Project Participant response		Date: 02/05/2025
<ol style="list-style-type: none"> <i>Corrected as per the Audit team request.</i> <i>Section 1.1: Corrected as per the Audit team request. Additionally, we have annexed the details of this section (Implementation Status of the ISFL ER Program) to the report as Annex 5.</i> <i>Section 1.1: As described in the MR document the efforts of different initiatives has brought a significant contribution in changing the existing deviations in the ERPD through strengthened forest management, conservation, expansion of forest cover change (AR) and amplified efforts in distributing fuel-saving stoves, biogas digesters, Solar Home Systems, and the national hydropower expansion in alignment with the Climate Resilient Green Economy (CRGE) strategy that rendered to meet the program objectives.</i> <i>Section 3.1 and 3.2 Corrected as per the Audit team comments.</i> <i>Section 3.4: incorporated as per the audit team request. However, the emission reduction from forest remaining forest was not included in this Monitoring Report (MR) because this MR only covers emission reductions from deforestation and removals.</i> <i>Section 7: the table was corrected to the last version of the templet (v1.2, 2025) by taking from the ISFL website (knowledge center).</i> <i>Annex 4: the title of the section was corrected to the template title.</i> 		
Documentation provided by the Project Participant		

Verification Report Template

VVB Assessment	Date: 20/06/2025
<ol style="list-style-type: none"> 1. The MR has been updated. However, several values have not been updated to international standard format e.g. 1,000 representing one thousand and 1.0 representing one. Examples: values in Annex 5, 10000 trials (page 92 and 93). Item not closed. 2. Section 1.1 has been updated and deemed correct. 3. Section 1.1 has been updated to highlight that there are no major changes or deviations in key design features of OFLP-ERP nor in key assumptions made since the time of 1st ERPD formulation, being deemed correct. 4. Sections 3.1 and 3.2 have been updated and deemed correct. 5. Section 3.4 has been included and deemed correct. 6. Section 7 has been updated and deemed correct. 7. Annex 4 has been updated and deemed correct. <p>Therefore, NCR 01 is not closed.</p>	
Project Participant response	Date: 27/06/2025
<p>All values have been updated and standardized throughout the MR document, as requested by the audit team.</p>	
Documentation provided by the Project Participant	
VVB Assessment	Date: 18/07/2025
<ol style="list-style-type: none"> 1. The MR has been updated and deemed correct. <p>Therefore, NCR 01 is closed.</p>	

Verification Report Template

NCR ID:	02	Date: 16/04/2025
Description of NCR		
<p><u>Section 1.2 of the MR (ISFL ER Program Requirement 3.2.2):</u></p> <p>Section 3.2.2 of Program Requirements requires the following:</p> <p>“For the analysis of trends, ISFL ER Programs shall identify the key drivers of AFOLU Emissions and Removals, by performing a qualitative historical analysis (or quantitative if data are available) to identify those subcategories for which Emissions or Removals have changed significantly over the base period, and a qualitative analysis of the subcategories likely to show a significant increase of Emissions or decrease of Removals in the future.”</p> <p>Section 1.2 of the MR states “Characterization of subcategory level main (direct) drivers (emission and removal), the mitigation and enhancement measures as identified in the 1st ERPD (Table 5 and Annex 1), remain largely the same.”</p> <p>However, no clear description has been provided in the MR of the changes in major drivers and how these might affect the Displacement risks associated with the ER Program and any lessons from the ER Program’s efforts to mitigate potential Displacement.</p>		
Project Participant response		Date: 02/05/2025
<i>Section 1.2: Corrected as per the auditors team Request.</i>		
Documentation provided by the Project Participant		
VVB Assessment		Date: 20/06/2025
<p>Section 1.2 has been updated and deemed correct.</p> <p>Therefore, NCR 02 is closed.</p>		


Verification Report Template

NCR ID:	03	Date: 16/04/2025
Description of NCR		
<p><u>Section 2.2 of the MR: (ISFL ER Program Requirement 4.5.1 – 4.5.3):</u></p> <p>Inconsistent statements regarding sample points. Please clarify or correct the values consistently in the MR:</p> <ul style="list-style-type: none"> • “In a subsequent step, an optimal sample allocation scheme has been employed using Neyman allocation with a total of 3000 samples. [...]As area statistics were necessary also for categories falling outside the inclusive forest mask, an additional stratum of stable non-forest has been manually added and additional 332 samples were selected for this specific stratum.” • “Figure 1 Spatial distribution of the 3332 samples selected over the Oromia region” • “Two Collect Earth Online (CEO) projects were created under the "REDD+ OROMIA" institution, one for 2,998 samples and another for 332 additional samples covering the 2021-2024 period.” • “A total of 3,330 sample points were distributed among seven interpreters.” 		
Project Participant response		Date: 02/05/2025
<p>Conflicting numbers such as 3,332, 3,000, and 2,998 appear in different parts of the document, causing confusion. To maintain accuracy, the report has been revised throughout to ensure that the correct figure of 3,330 total samples is used consistently in all tables, figures, and descriptions.</p> <p>The verified sample data is:</p> <ul style="list-style-type: none"> • 2,998 samples initially collected in the first CEO data collection process. • 332 additional samples manually added for the stable non-forest stratum, as area statistics were necessary for categories outside the inclusive forest mask. • Total sample points: 3,330 across all sections of the report. • This refers to the process of manually incorporating 332 additional samples into the stable non-forest stratum to improve the accuracy of area statistics. In land cover classification, a forest mask is often used to define forested areas, meaning anything outside this mask falls into other land categories such as grasslands, urban areas, or agriculture. • By adding these extra samples, the dataset gains better representation of non-forest areas, ensuring that the statistics correctly reflect different land cover types beyond the forest boundary. This refinement helps reduce bias, improve classification reliability, and support accurate environmental assessments or land use studies. 		
Documentation provided by the Project Participant		
VVB Assessment		Date: 20/06/2025
<p>Sample points figures have been updated consistently throughout the MR.</p> <p>Therefore, NCR 03 is closed.</p>		

NCR ID:	04	Date: 16/04/2025
Description of NCR		
<p><u>Section 2.3.1 of the MR (ISFL ER Program Requirement 4.5.1 – 4.5.3):</u></p> <ol style="list-style-type: none"> Fixed Data and Parameters in Section 2.3.1 of the MR do not match the list of Data and parameters to be monitored with Fixed values in Annex 10 of the ERPD. As required by the template: “Please provide an overview of all data and parameters that remain fixed throughout this ERPA Phase. These parameters should be linked to the equations provided in section ¡Error! No se encuentra el origen de la referencia..” Section 3.1 of the MR states: “In the assessed ERPD, the Emissions Baseline was estimated for the period 2007 and 2017”. However, according to the ERPD, the baseline was estimated for the 2008-2017 period. 		
Project Participant response		Date: 02/05/2025
<ol style="list-style-type: none"> Section 2.3.1 Corrected as per the auditors team request (Area of Oromia, Diameter at Brest Height, Tree Height, área of sample frame and Wood Density are added to the MR under subtitle 2.3.1 in separarte tables) NB: The template of the ERPD is different from that of the MR. In the ERPD template, both fixed and monitored data and parameters are written under one title, whereas in the MR template, they are written under separate subtitles. <i>Section 3.1 Corrected as per the auditors team request</i> 		
Documentation provided by the Project Participant		
VVB Assessment		Date: 20/06/2025
<ol style="list-style-type: none"> The MR has been updated but several inconsistencies or non-conformances remain: <ol style="list-style-type: none"> Due to the different versions of the MR submitted several inconsistencies appear: <ol style="list-style-type: none"> “ISFL_ER_Monitoring_Report_final_for_verification_MT+YM_2_Trach_change”: the added parameters are included in Section 2.3.2. “ISFL_ER_Monitoring_Report_final_for_verification_MT+YM_Clear_versio n1of Tesfaye”: the added parameters are included in Section 2.3.1. <p>The Program is requested to submit a consolidated version of the MR with consistent updates of the added parameters, in both track changes and clear versions. Item not closed.</p> The added parameters (Area of Oromia, Diameter at Breast Height, Tree Height, area of sample frame and Wood Density) have been included with the PD table template instead of the MR table template, which contains different information. The Program is requested to add each parameter with the MR table format and complete the required information in each cell. Item not closed. The added parameters (Area of Oromia, Diameter at Breast Height, Tree Height, Area of sampling frame and Wood Density) have not been included in the right section of the MR (2.3.1 or 2.3.2). The Program is requested to add fixed parameters (e.g. Wood Density) in Section 2.3.1. Item not closed. Discrepancies remain in parameter values (EF_{C_ABBG} and EF_{G_ABBG}) between the MR (in their corresponding tables) and the Excel. The Excel values have been reviewed and deemed correct, while the ones reported in the MR are incorrect. Item not closed. 		

Verification Report Template

<p>2. Due to inconsistencies in the different versions of the MR submitted, the error persists in the clear version (Section 4.1, 4.4.2 and Annex 4) and tracked changes version (Annex 4). The Program is requested to submit a <u>consolidated version</u> of the MR with consistent updates, and in both track changes and clear version. Item not closed.</p>	
<p>Therefore, NCR 04 is not closed.</p>	
<p>Project Participant response</p>	<p>Date: 27/06/2025</p>
<p>1. a. & c. The fixed parameters (Area of Oromia, Area of Sampling Frame, and Wood Density) have been included under Section 2.3.1 in both the track changes and clean versions. The monitored parameters (Diameter at Breast Height and Tree Height) are included under Section 2.3.2 in both versions. Therefore, a consolidated version of the MR—with consistent updates of the added parameters in both the track changes and clean versions—has been produced.</p> <p>b. The added parameters (Area of Oromia, Diameter at Breast Height, Tree Height, Area of Sampling Frame, and Wood Density) have been incorporated into the MR table template, and the required information in each cell has been completed.</p> <p>d. Discrepancies in parameter values (EFC_ABBG and EFG_ABBG) between the MR (in their respective tables) and the Excel file have been resolved, and the MR values have been updated to match the Excel sheet (333.67).</p> <p>2. The errors in the clean version under Sections 4.1 and 4.4.2 have been corrected, and both versions of the MR (clean and track changes) are now consolidated. Similarly, Annex 4 has been corrected in both versions of the MR.</p>	
<p>Documentation provided by the Project Participant</p>	
<p> </p>	
<p>VVB Assessment</p>	<p>Date: 18/07/2025</p>
<p>1. The MR has been updated:</p> <ul style="list-style-type: none"> a. A consolidated version has been provided with consistent updates of the added parameters in both the track changes and clean versions, being deemed correct. b. Each parameter has been updated with the MR table format, being deemed correct. c. The added parameters have been included in the right section of the MR: Fixed parameters (Area of Oromia, Area of sampling frame and Wood Density) in Section 2.3.1 and Monitored parameters (Diameter at Breast Height and Tree Height) in Section 2.3.2. d. Parameter values (EFC_ABBG and EFG_ABBG) in the MR have been corrected. <p>2. A consolidated version has been provided with a consistent Emissions Baseline period.</p> <p>Therefore, NCR 04 is closed.</p>	

NCR ID:	05	Date: 16/04/2025
Description of NCR		
<p><u>Section 2.3.2 of the MR (ISFL ER Program Requirement 4.5.1 – 4.5.3):</u></p> <p>1. Monitored Data and Parameters in Section 2.3.2 of the MR do not match the list of Data and parameters to be monitored in Annex 10 of the ERPD.</p> <p>As required by the template: “Please provide an overview of all data and parameters that are monitored during this ERPA Phase and their values for this Reporting Period. Use the table provided (copy table for each parameter). Where relevant, attach any spreadsheets, spatial information, maps and/or synthesized data used to derive the parameter. These parameters should link to the equations that are presented in section 2.2.”</p>		
Project Participant response		Date: 02/05/2025
<p>Corrected as per the auditor’s comment. NB: The template of the ERPD is different from that of the MR. In the ERPD template, both fixed and monitored data and parameters are written under one title, whereas in the MR template, they are written under separate subtitles. (Please refer to NFI report 2018).</p>		
Documentation provided by the Project Participant		
<p style="text-align: center;"></p> <p>NFI report of Ethiopia 2018 NFI_Report.zip</p>		
VVB Assessment		Date: 20/06/2025
<p>1. The MR has been updated but several inconsistencies or non-conformances remain:</p> <ul style="list-style-type: none"> a. Due to the different versions of the MR submitted several inconsistencies appear: <ul style="list-style-type: none"> i. “ISFL_ER_Monitoring_Report_final_for_verification_MT+YM_2_Trach_change”: the added parameters are included in Section 2.3.2. ii. “ISFL_ER_Monitoring_Report_final_for_verification_MT+YM_Clear_version1of Tesfaye”: the added parameters are included in Section 2.3.1. <p style="margin-left: 40px;">The Program is requested to submit a consolidated version of the MR with consistent updates of the added parameters, and in both track changes and clear versions. Item not closed.</p> b. The added parameters (Area of Oromia, Diameter at Breast Height, Tree Height, Area of sampling frame and Wood Density) have been included with the PD table template instead of the MR table template, which contains different information. The Program is requested to add each parameter with the MR table format and complete the required information in each cell. Item not closed. c. The added parameters (Area of Oromia, Diameter at Breast Height, Tree Height, area of sample frame and Wood Density) have not been included in the right section of the MR (2.3.1 or 2.3.2). The Program is requested to add monitored parameters in Section 2.3.2. Item not closed. <p>Therefore, NCR 05 is not closed.</p>		

Verification Report Template



Project Participant response	Date: 27/06/2025
<p>1. a. & c. Among the added parameters, the fixed ones (Area of Oromia, Area of Sampling Frame, and Wood Density) are included under Section 2.3.1 in both the track changes and clean versions. The monitored parameters (Diameter at Breast Height and Tree Height) are included under Section 2.3.2 in both versions. Therefore, a consolidated version of the MR—with consistent updates of the added parameters in both the track changes and clean versions—has been produced.</p> <p>b. The added parameters (Area of Oromia, Diameter at Breast Height, Tree Height, Area of Sampling Frame, and Wood Density) have been incorporated into the MR table template, and the required information in each cell has been completed.</p>	
Documentation provided by the Project Participant	
VVB Assessment	Date: 18/07/2025
<p>1. The MR has been updated:</p> <ul style="list-style-type: none"> a. A consolidated version has been provided with consistent updates of the added parameters in both the track changes and clean versions, being deemed correct. b. Each parameter has been updated with the MR table format, being deemed correct. c. The added parameters have been included in the right section of the MR: Fixed parameters (Area of Oromia, Area of sampling frame and Wood Density) in Section 2.3.1 and Monitored parameters (Diameter at Breast Height and Tree Height) in Section 2.3.2. <p>Therefore, NCR 05 is closed.</p>	

Verification Report Template

NCR ID:	06	Date: 16/04/2025
Description of NCR		
<p>Section 4.1 of the MR (ISFL ER Program Requirement 4.6.1):</p> <p>The Program did not provide a detailed <i>Analysis of contribution to overall uncertainty of Activity data during the baseline period</i>, as for the different <i>Sources of uncertainty</i> it is only described they have a “Significant effect”.</p> <p>The Program is requested to expand the explanation and justify their analysis.</p>		
Project Participant response		Date: 02/05/2025
<p>A detailed description has been provided for the previously undescribed sources of uncertainty, as requested by the Audit team.</p>		
Documentation provided by the Project Participant		
VVB Assessment		Date: 20/06/2025
<p>Section 4.1 has been updated to include the analysis for the previously undescribed sources of uncertainty.</p> <p>However, regarding “Measurements” in the “Activity data during the monitoring period”, the effect has not been described at the beginning or the end of the analysis (Significant effect, Very High, Low, etc.), as in the other sources.</p> <p>Therefore, NCR 06 is not closed.</p>		
Project Participant response		Date: 27/06/2025
<p>Under Section 4.1, the effect of one source of uncertainty (measurement) is described at the beginning as having a 'significant effect'; therefore, the comment has been addressed.</p>		
Documentation provided by the Project Participant		
VVB Assessment		Date: 18/07/2025
<p>The MR has been updated and deemed correct.</p> <p>Therefore, NCR 06 is closed.</p>		

Verification Report Template

NCR ID:	07	Date: 16/04/2025
Description of NCR		
<p><u>Section 4.4.2 of the MR (ISFL ER Program Requirement 4.6.3):</u></p> <p>Mismatch and/or lack of traceability between Excel and MR values:</p> <ol style="list-style-type: none"> 1. Mean, median and standard deviation values in Table 26 do not match the values in “Some figures” spreadsheet. 2. Table 27: Deforestation value (18831) for the baseline period does not match the calculation of Forest Loss-Forest Gain (23710-4880), due to rounding up. 3. Table 27: Mean, median, standard deviation and Mean-based Uncertainty (%) values for Deforestation in the baseline period and the monitoring period are not included in the Some figures” spreadsheet. 		
Project Participant response		Date: 15/05/2025
<ol style="list-style-type: none"> 1. The spreadsheet “Some figures” which summarizes the main results have been checked and errors corrected. This file is improved and reorganized for more clarity. 2. I will check all the results and correct the impressions due to rounding in the final version of the report. 3. Table 27: Mean, median, standard deviation and Mean-based Uncertainty (%) values for Deforestation in the baseline period and the monitoring period are not included in the Some figures” spreadsheet. Added 		
Documentation provided by the Project Participant		
VVB Assessment		Date: 20/06/2025
<ol style="list-style-type: none"> 1. Values in Table 28 (former Table 26) now match the values in “Some figures” spreadsheet. 2. Table 24, Table 29 (former Table 27), table 31, Table 32 and Table 33 have been updated and deemed correct. 3. “Some figures” spreadsheet has been updated and deemed correct. <p>Therefore, NCR 07 is closed.</p>		

NCR ID:	08	Date: 16/04/2025
Description of NCR		
<p><u>Section 5.2 of the MR (ISFL ER Program Requirement 3.7.1):</u></p> <p>1. Not all projects listed in the Verra Registry in the Oromia Region are included in Table 37: IDs 1340 and 1443:</p> <p>a. Bale Mountains Eco-region REDD+ project (ID 1340): Crediting Period: 1st, 01/01/2012 - 31/12/2031.</p> <p>While it has been described in Section 5.2, the project has not been listed in Table 37. The Program is requested to provide evidence of an agreement with the project to avoid double counting, as stated: "It was decided by the Oromia Regional Government that the Bale REDD ER project merges with the OFLP-ERP starting January 2022 and ceases issuing VERs starting this period until the end of the ISFL ERPA period."</p> <p>b. East African Afforestation, Reforestation and Revegetation Program (ID 1443): Crediting Period: 16/05/2014 - 15/05/2044.</p> <p>The project was denied registration on 04/01/2024 but was granted an exemption to submit a new request by 16 April 2025.</p> <p>2. The Program is requested to provide evidence of agreements with the projects in Table 37 whose crediting period overlaps with the Program's reporting period (2022-2023) to avoid double counting.</p>		
Project Participant response		Date: 02/05/2025
<p><i>For section 5.2: (1 a & b) the two projects were included in table 38</i></p> <p><i>Section 5.2: (2) An evidence has been attached that shows the two projects crediting period does not overlap with that of OFLP</i></p>		
Documentation provided by the Project Participant		
<p>Letter of no objection on Jama Urji project, Letter Of Authorization For Use Of Emissions Reductions Under Article 6.2 Of The Paris Agreement For International Mitigation Purposes Or Other Purposes and Letter of Authorization related to Bale Mountains Eco-Region REDD+ project</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>Horn of africa (Jama Urji) project.zip</p> </div> <div style="text-align: center;">  <p>Confirmation letters of Bale Mauntain eco-region projects.zip</p> </div> </div>		
VVB Assessment		Date: 20/06/2025

1. Table 37 of Section 5.2 has been updated. However, some errors remain in the 2 Verra projects added:
 - a. Bale Mountains Eco-region REDD+ project (ID 1340): has been incorrectly reported as GS-Certified in the “Other Projects listed/registered under Gold Standard” Section. Item not closed.
 - b. East African Afforestation, Reforestation and Revegetation Program (ID 1443): has been incorrectly reported as GCF-Certified in the “Other Projects listed/registered under Gold Standard” Section. Item not closed.

2. Evidence of agreements with the mentioned 2 projects have been provided. The audit team reviewed the Letter of no objection on Jama Urji project and confirmed no double counting. However, the evidence provided for Bale Mountains Eco-Region REDD+ project requires further clarification.

The Letter Of Authorization For Use Of Emissions Reductions Under Article 6.2 Of The Paris Agreement For International Mitigation Purposes Or Other Purposes states in paragraph 1.5:

“The irrevocable authorization for use of the Credits as ITMOs is limited to those issued in respect of emission reductions or removals that occur in the period from 1st Jan, 2020 to 31st December 2021 and to a maximum of 100% tCO2e of the Project’s emission reductions or removals generated in the aforementioned period (“Authorized ITMOs”).”

The Letter of Authorization related to Bale Mountains Eco-Region REDD+ project, in Annex 1, details that the affected VCUs are those in vintage 01-01-2020 to 31-12-2021.

It is unclear where it is explained that the project merges with the OFLP-ERP starting January 2022 and ceases issuing VERs starting this period until the end of the ISFL ERPA period. The program is requested to clarify or provide additional evidence to justify no double counting in the Reporting Period covered in this report (01-01-2022 to 31-12-2023). Item not closed.

Therefore, NCR 08 is not closed.

Project Participant response	Date: 27/06/2025
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1. The Bale Mountains Eco-Region REDD+ Project (ID 1340) and the East African Afforestation, Reforestation, and Revegetation Program (ID 1443, Jama Urji) have been aligned with the VERRA standard and corrected as per the audit team’s request.
2. The Oromia Regional Government’s decision—issued by the appropriate authority—regarding the ER accounting period for the Bale Mountains Eco-Region REDD+ Project is attached as additional evidence.

Documentation provided by the Project Participant



Evidence letter.zip

Verification Report Template

VVB Assessment	Date: 18/07/2025
<p>1. Table 37 of Section 5.2 has been updated. However, some errors remain in the 2 Verra projects added:</p> <ul style="list-style-type: none"> a. Bale Mountains Eco-region REDD+ project (ID 1340): has been correctly included under “Other Projects listed/registered under VERRA Standard”. However, the “Status and carbon standard” column still labels it as GS-Certified. Item not closed. b. East African Afforestation, Reforestation and Revegetation Program (ID 1443): has been correctly included under “Other Projects listed/registered under VERRA Standard”. However, the “Status and carbon standard” column still labels it as GCF-Certified. Item closed. <p>2. Additional evidence has been provided to the audit team, and deemed correct.</p> <p>Therefore, NCR 08 is not closed.</p>	
Project Participant response	Date: 24/07/2025
<p>1. Both (a & b) are corrected to VERRA standard as per the Auditor comments.</p>	
Documentation provided by the Project Participant	
<p> </p>	
VVB Assessment	Date: 04/09/2025
<p>1. Section 5.2 has been updated and deemed correct.</p> <p>2. Section 5.2 has been updated and deemed correct.</p> <p>Therefore, NCR 08 is closed.</p>	

Verification Report Template

NCR ID:	09	Date: 16/04/2025
Description of NCR		
<p><u>Section 6 of the MR (ISFL ER Program Requirement 4.7.2):</u></p> <p>The Program did not indicate the Level of risk in accordance with Table 2 of the ISFL Buffer Requirements Version 3.0, February 2023:</p> <p>Level of risk</p> <p>Reversal Risk is considered high for all eligible subcategories; OR</p> <p>Reversal Risk is considered high for some eligible subcategories and or medium /low for others; OR</p> <p>Reversal Risk is considered low for all eligible subcategories</p>		
Project Participant response		Date: 02/05/2025
<p><i>As it is described in the reversal risk section including the table; the</i> Reversal Risk is considered high for some eligible subcategories and or medium /low for others is 15% which is described as Medium and accordingly the assessment conducted on the level of risk of reversals within the "ISFL Buffer Requirements", focusing on forest-related and non-forest-related categories without differentiating subcategories, findings revealed low (5%) of risk in addressing the long-term effectiveness of key drivers of AFOLU (Agriculture, Forestry, and Other Land Use) emissions and removals through the different interventions conducted within the región and coordinated by the OFLP_ERP.</p> <p>Reversal Risk is considered high for all eligible subcategories: The assessment highlights low (5%) for the exposure and vulnerability to natural disturbances across the evaluated categories, on the bases of informations conducted through out the Project arae and revealed that the landscapes relatively resilient to such external challenges, which is a positive outcome for the sustainability of on going initiatives</p>		
Documentation provided by the Project Participant		
VVB Assessment		Date: 20/06/2025
<p>Section 6 has been updated_indicating the Level of risk and Associated reversal risk set-aside percentage in accordance with Table 2 of the ISFL Buffer Requirements Version 3.0, February 2023.</p> <p>Therefore, NCR 09 is closed.</p>		

Verification Report Template

NCR ID:	10	Date: 16/04/2025
Description of NCR		
<p>Section 7 of the MR (ISFL ER Program Requirement 4.5):</p> <ol style="list-style-type: none"> 1. Spreadsheet error: a #REF! error appears in the “ISFL ERs” tab of the “ER-MRP 2022-2023 Oromia V2” Spreadsheet. 2. Section 7 Table: Emission Reductions during the monitoring period (tCO₂-e) value (18,211,228) does not match the F19 cell value (18,211,277.82) in the “ERs” tab of the “ER-MRP 2022-2023 Oromia V2” Spreadsheet. 3. The program did not round down ERs for conservativeness. 		
Project Participant response		Date: 02/05/2025
<ol style="list-style-type: none"> 1. This error occurs when a formula refers to deleted references, causing Excel to return #REF!. To resolve this, it has been identified that the affected formula and checked the references it was using. Consequently, the deleted cell or range was restored, and the formula was adjusted to point to a valid reference. 2. As previously mentioned, the Emission Reductions during the monitoring period (tCO₂-e) value (18,211,228) does not match the F19 cell value (18,211,277.82) in the 'ERs' tab of the 'ER-MRP 2022-2023 Oromia V2' spreadsheet. This discrepancy arose after the ER-MRP document was prepared, likely due to an unintended alteration of value in the V2 spreadsheet. Upon review, we confirmed that the value in the ER-MRP document is correct. 3. Conservative reporting has been ensured in this correction, incorporating the comments provided on the reporting document. This adjustment was made to maintain credibility and guarantee that the claimed reductions remain unquestionably valid. 		
Documentation provided by the Project Participant		
VVB Assessment		Date: 20/06/2025
<ol style="list-style-type: none"> 1. The “ISFL ERs” tab of the “ER-MRP 2022-2023 Oromia V2” Spreadsheet has been updated to a valid reference. 2. Values in the “ISFL ERs” tab of the “ER-MRP 2022-2023 Oromia V2” Spreadsheet and the MR are consistent. However, the 'ERs' tab of the 'ER-MRP 2022-2023 Oromia V2' spreadsheet still contains the incorrect value (18,211,227.82). The Program is requested to update the 'ERs' tab with values referenced within the spreadsheet to ensure consistency and traceability. Item not closed. 3. The program did not round down ERs for conservativeness. According to the calculated value and Table 15, the Net Emission Reductions during the Reporting Period are 18,211,227.82 tCO₂-e. However, Section 7 Table and “ISFL ERs” tab of the “ER-MRP 2022-2023 Oromia V2” Spreadsheet state they are 18,211,228 tCO₂-e. Item not closed. <p>Therefore, NCR 10 is not closed.</p>		
Project Participant response		Date: 27/06/2025

Verification Report Template

<ol style="list-style-type: none"> 2. The values in the “ISFL ERs” tab of the “ER-MRP 2022–2023 Oromia V2” spreadsheet and the MR have been aligned by correcting the previously rounded figure of 18,211,228 to the unrounded value of 18,211,227.82 throughout the MR documents. 3. The rounded-up value of 18,211,228 has been corrected to 18,211,227.82, as noted above in point 2. As a result, the issue related to conservativeness has been resolved. <p>Note: Due to this correction, minor changes have occurred in the ER-related values, including those on the MR cover page.</p>	
<p>Documentation provided by the Project Participant</p>	
<p>VVB Assessment</p>	
<p>Date: 18/07/2025</p>	
<ol style="list-style-type: none"> 2. The Program did not provide an updated spreadsheet to reflect those changes. The Program is requested to update the 'ERs' tab with correct values (see point 3) referenced within the spreadsheet to ensure consistency and traceability. Item not closed. 3. The Program was requested to round down the ERs for conservativeness, not to round up the value (as in the previous round) nor to keep the decimals (as in this round). The Program is requested to update the ERs value in both the MR and the spreadsheet. Item not closed. <p>Therefore, NCR 10 is not closed.</p>	
<p>Project Participant response</p>	
<p>Date: 24/07/2025</p>	
<ol style="list-style-type: none"> 2 Corrected as per the audit team comment. 3 Corrected as per the audit team comment. 	
<p>Documentation provided by the Project Participant</p>	
<p>VVB Assessment</p>	
<p>Date: 04/09/2025</p>	
<ol style="list-style-type: none"> 2. The Program corrected the ERs value, in accordance with recent email communications with the audit team. 3. The Program corrected the ERs value, in accordance with recent email communications with the audit team. <p>Therefore, NCR 10 is closed.</p>	

NCR ID:	11	Date: 16/04/2025
Description of NCR		
<p><u>Annex 1: of the MR (ISFL ER Program Requirement 3.2.5)</u></p> <p>The MR states the following: “Actions to reduce emissions displacement: Monitoring and follow-up of activities is carried out with the support of the MRV unit which produces maps of landscape deforestation leading the different actors and stakeholders to know the deforestation stage particularly in their jurisdictional area and buffer zone.” However:</p> <ol style="list-style-type: none"> 1. The Program did not identify GHG sources and sinks that may be impacted by the proposed ISFL ER Program and assess their associated risk for Displacement. 2. The Program did not adequately report, by the time of Verification, an effective strategy to mitigate and/or minimize, to the extent possible, potential Displacement, prioritizing key sources of Displacement risk. 		
Project Participant response		Date: 02/05/2025
<ol style="list-style-type: none"> 1. The proposed ISFL ER (Emission Reductions) Program within the Oromia Forested Landscape Program (OFLP) could impact various greenhouse gas (GHG) sources and sinks. <p>GHG Sources:</p> <ol style="list-style-type: none"> 1. Deforestation: The conversion of forested areas to agricultural or other land uses may release stored carbon from vegetation and soil. 2. Forest Degradation: Activities such as logging or unsustainable harvesting of forest products could reduce carbon storage capacity. 3. Agricultural Expansion: Clearing land for farming can lead to emissions from soil disturbance and the use of synthetic fertilizers. 4. Burning Biomass: Practices like slash-and-burn agriculture or accidental fires could result in substantial GHG emissions. <p>GHG Sinks:</p> <ol style="list-style-type: none"> 1. Afforestation/Reforestation Activities: Forests act as carbon sinks by sequestering CO2 through photosynthesis. 2. Regeneration Zones: Designated areas for forest recovery can enhance carbon storage. 3. Agroforestry: Combining agriculture with tree planting helps to increase carbon sequestration. <p>Associated Risks for Displacement:</p> <p>Displacement occurs when emission-reduction activities in one area inadvertently shift GHG-emitting activities to another area, undermining the program's goals.</p> <ul style="list-style-type: none"> • Economic Shifts: Communities dependent on deforestation or agriculture may relocate these practices to neighboring regions. • Population Movement: Displacement of people due to land-use restrictions could lead to intensified activities elsewhere. • Unintended Consequences of Policy: Regulating specific activities may push unsustainable practices to areas outside the program's scope. 		

2. All drivers of deforestation and forest degradation in Ethiopia are mainly linked to economic and livelihood motives. The objectives of OFLP-ERP interventions target to reduce the carbodioxide emission from deforestation and forest degradation through expanding forest cover, reducing forest degradation and improving sustainable forest management (PFM). As the program is a jurisdictional scale intervention, Emission displacement is considered negligible. However, the program has been taking several actions and put strategies in place to avoid any potential displacements risks to the extent maximum possible;

Improved Enabling environment: The program has been working in collaboration with the National and Regional governments, to create an enabling environment through stakeholders’ consolation and engagement to manage displacement. These engagements have created favorable landscape to designing and implementing policies and programs such as Forest protection, management and utilization proclamations, Green legacy initiatives(GLI), sustainable land management programs(SLMP)and Climate action through Landscape Management(CALM) and several projects including expansion of farmers’ managed natural regeneration all which focus on improving forest cover and forest based livelihoods such as fruit tree crops, forage trees and plantation to satisfy household fuel wood demand to reduce displacement risks

Participatory Policy Actions: The legal and policy making and implementation actions are shaped in such a way it fosters increased community participation in forest management related decisions-making process and enhance communities’ livelihood through designing interventions that support additional income generation through diversifying forest based productivity such as honey production and improve and non-timber forest products.

Inter-Regional Forest Policy Alignment: The implementation national forest policies and initiatives are focusing on improving forest cover to realize Green path development trajectory. These are due to high national and regional governments’ enhanced political will which helped to take harmonized actions between Oromia and the bordering regions on forest management to avoid inter-regional displacement risks.

Improved Cross Sectoral Coordination: the program has been undertaking Coordination of sectoral intervention in the region such as Sustainable land management program (SLMP), productive safety net program and other interventions including energy saving technologies (improved cook stoves, rural electrification and solar energy) to reduce household dependence on biomass energy and livelihood avoided intra-regional displacement risks.

Increased Environmental Awareness: The OFLP_ERP has been undertaking series of discussions and capacity building intervention to raise environmental awareness (trainings and consultations), economic support (livelihood interventions) and climate smart agriculture practices. In this regards, the OFLP has arranged series of consultation sessions where 2.2 million community members have participated. The central points of the consultations were avoiding deforestation, improving forest cover and enhance environmental protection to ensure sustainable livelihoods and development .these interventions reduced dependence on forests for livelihood and economics needs further helping to manage emission displacement risks.

Alliance with Gada System: Gada system is UNESCO recognized indigenous socio- political and environmental governance system of the Oromo society. OFLP-ERP has been working with the Gada leaders since the program’s very initiation. Close working alignments with traditional Gada system provides valuable contribution; integration of indigenous environmental ethics, enhance community led governance and participation, conflicts resolution and improve social inclusion in resource management, utilize traditional ecological knowledge and accountability. These in turn strengthen the law enforcement and sense of ownership to manage displacement risks from deforestation and forest degradation.

Documentation provided by the Project Participant




Verification Report Template

VVB Assessment	Date: 20/06/2025
<ol style="list-style-type: none">1. Annex 1 has been updated and deemed correct.2. Annex 1 has been updated and deemed correct. <p>Therefore, NCR 11 is closed.</p>	

Verification Report Template

NCR ID:	12	Date: 22/09/2025												
Description of NCR														
<p><u>Sections 4.1 and 4.4.1 of the MR and Section 3 of Annex 3 (ISFL ER Program Requirement 4.1.2):</u></p> <p>The program applied a carbon fraction of 0.5, despite having applied a 0.47 value in the Modified submission on proposed reference level in Ethiopia's UNFCCC REDD+ submission (https://redd.unfccc.int/files/ethiopia_frel_3.2_final_modified_submission.pdf).</p> <p>Unless strongly justified, the program shall use the 0.47 value for consistency and conservativeness.</p>														
Project Participant response		Date: 15/10/2025												
<p>The following carbon fraction values have now been applied.</p> <table border="1"> <thead> <tr> <th>Vegetation type</th> <th>Carbon fraction</th> <th>Source</th> </tr> </thead> <tbody> <tr> <td>Forest</td> <td>0.47</td> <td>2006 IPCC guidelines, vol4, chapter 4, table 4.3</td> </tr> <tr> <td>Woody biomass</td> <td>0.5</td> <td>2006 IPCC guidelines, Vol 4, chapter 6, step 5 on page 6.29</td> </tr> <tr> <td>Herbaceous biomass</td> <td>0.47</td> <td>2006 IPCC guidelines, Vol 4, chapter 6, step 5 on page 6.29</td> </tr> </tbody> </table> <p>This has been adjusted in the calculations and the description of the methodology in the MR. In the Excel file with the calculations, the first worksheet now details how the carbon values are calculated including the application of the carbon fraction values</p>			Vegetation type	Carbon fraction	Source	Forest	0.47	2006 IPCC guidelines, vol4, chapter 4, table 4.3	Woody biomass	0.5	2006 IPCC guidelines, Vol 4, chapter 6, step 5 on page 6.29	Herbaceous biomass	0.47	2006 IPCC guidelines, Vol 4, chapter 6, step 5 on page 6.29
Vegetation type	Carbon fraction	Source												
Forest	0.47	2006 IPCC guidelines, vol4, chapter 4, table 4.3												
Woody biomass	0.5	2006 IPCC guidelines, Vol 4, chapter 6, step 5 on page 6.29												
Herbaceous biomass	0.47	2006 IPCC guidelines, Vol 4, chapter 6, step 5 on page 6.29												
Documentation provided by the Project Participant														
VVB Assessment		Date: 11/11/2025												
<p>The Program updated the carbon fraction to more accurate values, according to the IPCC Guidelines. Therefore, NCR 12 is closed.</p>														

NCR ID:	13	Date: 22/09/2025
Description of NCR		
<p><u>Section 2.3 of the MR (ISFL ER Program Requirements 4.2.3 and 4.3.12):</u></p> <p>Inconsistencies were detected in the attribution of emission factors, as some were drawn from the NFI and others were sourced from biome-level datasets (e.g. cropland emission factors combine forest and non-forest areas rather than using available NFI-specific factors). This mixing creates mismatches between data scale and activity data, which could lead to overestimation of ERs.</p> <p>The program is requested to:</p> <ol style="list-style-type: none"> 1. Provide access to raw NFI data for full verification of the calculations. 2. Consider local/regional or national data sources that may exist and could be more conservative and well justified. 		
Project Participant response		Date: 15/10/2025
<ol style="list-style-type: none"> 1. NFI data has been provided as currently available. Raw NFI data were in Open Foris Collect format, then imported into Open Foris Calc which has become obsolete: All R scripts for data processing are documented and have been provided. https://drive.google.com/drive/folders/1tYzKMxYdtQGJvHrJ9FavLR4oznw0oK?usp=sharing 2. The National Forest Inventory Report is considered as providing the most comprehensive data set available. In the validated ERPD, some of the preliminary data from the NFI was used to estimate the baseline but for the revised baseline and monitoring the final data have been used. Oromia specific values for forest are calculated based on weighted area and using Oromia specific values per biome as provided in table A9.7 of the NFI report. For cropland and grassland, no region-specific area and biomass data have been provided in the NFI report since all these were captured under the 'other land' category. In response to NCR 15, instead of using the 'other land' value available for Oromia, the EFs are now calculated using Ethiopia wide values for cropland and Grassland. This is considered as more accurate and conservative than using the regional value for 'other land' 		
Documentation provided by the Project Participant		
VVB Assessment		Date: 11/11/2025
<ol style="list-style-type: none"> 1. Raw NFI data was provided in CSV files, as well as R scripts and data processing methods. Full traceability from dbh and h values to AGB has not been achieved by the VVB due to the scripts not running on the VVB's laptops. As manual replication of AGB calculation is laborious, the Program can demonstrate accuracy and conservativeness comparing the values used with other third-party sources. 2. Accuracy and conservativeness could not be confirmed when comparing the regional values used with national NFI data (see Background). The Program is requested to consider recalculating emission factors using national NFI data (Table A8.1) for above-ground biomass for the NFI classes that match activity data classes (e.g. Other Wooded Land for Shrubland), if increased accuracy and conservativeness can be achieved. <p>Therefore, NCR 13 is not closed.</p>		

Background:	
<p>National biomass data is available for more land use categories than for the regional approach, which may fit better with the stratification of the activity data used in the MR. This method also aligns with the fact that EFs are now calculated using Ethiopia wide values for cropland and grassland, being considered as more accurate and conservative than using the regional value.</p>	
Project Participant response	Date: 24/11/2025
<ul style="list-style-type: none"> ○ The AGB values from different studies conducted in various biomes were compared with the AGB value of Oromia from the NFI 2018. A total of 14 study values were used for this comparison, and almost all of them are higher than the NFI value for Oromia. This indicates that the NFI values are both accurate and conservative. The comparison is presented in tabular form and attached to this document. ○ In fact, national data is available. However, this data is less suitable and less accurate for Oromia because of the region’s unique characteristics. Oromia is the largest region in the country in terms of area coverage (accounting for one-third of the country) and has diverse agroclimatic zones. It incorporates all four forest biomes, whereas most other regions include only one or two. Moreover, the biomass of these biomes varies across Ethiopia due to differences in rainfall and growing conditions. This makes it difficult to compare the weighted averages of other regions with that of Oromia. <p>In addition, Oromia’s diverse agroclimatic conditions (including variations in soil characteristics and rainfall) make the region more favorable for natural resources, particularly forest resources. Different studies in forestry, including those used for AGB comparison under NCR 13 (1), support this reality. Since the approach is based on using area-weighted values, and the distribution of biomes in Oromia differs from that of other regional states as well as from the national average (as shown in the shared spreadsheet, FREL Figure 4, and the attached document), the weighted national value is not representative for Oromia.</p> <p>Since the values are conservative, as shown under NCR 13 (1), it is preferable to use local or regional values rather than national or default values, given that regional data is already available. The stratification of activity data (AD) used in the MR depends on the probability of land-use changes within the region and therefore aligns more appropriately with the EF generated from regional data than with national data.</p>	
Documentation provided by the Project Participant	
<div style="display: flex; justify-content: space-around; align-items: flex-start;"> <div style="text-align: center;">  Summary of AGB comparison.zip </div> <div style="text-align: center;">  third-party sources for NCR 13 (1).zip </div> </div> <div style="text-align: center; margin-top: 20px;">  Supportive document for NCR 13 (2).zip </div>	
VVB Assessment	Date: 02/12/2025
<ol style="list-style-type: none"> 1. The comparative analysis with multiple third-party studies substantiated that the NFI values are considered conservative. 2. The justification provided to use local or regional values is deemed correct, taking into account the intravariability of biomass of the biomes across Ethiopia due to ecological differences in conditions. <p>Therefore, NCR 13 is closed.</p>	

Verification Report Template

NCR ID:	14	Date: 22/09/2025																
Description of NCR																		
<p><u>Section 2.3.1 of the MR and Section 3 of Annex 3 (ISFL ER Program Requirements 4.1.2 and 4.2.3):</u></p> <p>Root-to-shoot ratios and wood density values lack clear justification, and some sources are cited without links.</p> <p>The program is requested to consider local/regional or national values that may exist and could be more conservative and well justified. If not, the current source for root-to-shoot ratios and wood density values shall be well justified.</p>																		
Project Participant response		Date: 15/10/2025																
<p>For wood density values, as explained in the Monitoring Report, as part of the NFI the wood density data of over 400 tree species found in Ethiopia has been analyzed. The attached report by Mulugeta Lemenih in table 14 provides the values and details for all of the analyzed species. The same values have been used in Ethiopia’s FREL as can be seen in Annex II of the FREL document. These values have been applied to the 360 species identified during the NFI cycle.</p> <p>For the root-shoot ratios, the following values have now been applied</p> <table border="1"> <thead> <tr> <th>Forest type</th> <th>Value</th> <th>Source</th> <th>Application</th> </tr> </thead> <tbody> <tr> <td>Tropical mountain system</td> <td>0.27</td> <td>2006 IPCC guidelines, vol4, chapter 4, table 4.4, default value for tropical moist deciduous</td> <td>Applicable to Moist Afromontane forest</td> </tr> <tr> <td>Tropical Dry forest</td> <td>0.28</td> <td>2006 IPCC guidelines, vol4, chapter 4, table 4.4, default value for tropical dry</td> <td>Applicable to Dry Afromontane forest, Combretum-Terminalia, Acacia-Commiphora</td> </tr> <tr> <td>Tropical shrubland</td> <td>0.4</td> <td>2006 IPCC guidelines, vol4, chapter 4, table 4.4, default value for tropical shrubland</td> <td>Applicable to other wooded land</td> </tr> </tbody> </table> <p>These values are in line with the values used in the FREL document (see Table 13: IPCC ratios for Below Ground Biomass (2006))</p>			Forest type	Value	Source	Application	Tropical mountain system	0.27	2006 IPCC guidelines, vol4, chapter 4, table 4.4, default value for tropical moist deciduous	Applicable to Moist Afromontane forest	Tropical Dry forest	0.28	2006 IPCC guidelines, vol4, chapter 4, table 4.4, default value for tropical dry	Applicable to Dry Afromontane forest, Combretum-Terminalia, Acacia-Commiphora	Tropical shrubland	0.4	2006 IPCC guidelines, vol4, chapter 4, table 4.4, default value for tropical shrubland	Applicable to other wooded land
Forest type	Value	Source	Application															
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Documentation provided by the Project Participant																		
VVB Assessment		Date: 11/11/2025																
<ol style="list-style-type: none"> 1. Wood density values were crosschecked with Mulugeta Lemenih report on “Secondary Data to Support Establish Forest Reference Emission Level/Forest Reference Level for REDD+ in Ethiopia” and the FREL document, being deemed consistent. 2. The root-to-shoot ratios were chosen based on those of the IPCC's tropical dry forest (0.28), tropical shrubland (0.4) and tropical mountain systems (0.27). However: <ol style="list-style-type: none"> a. Moist Afromontane systems have been included in the tropical mountain system category instead of tropical moist deciduous forests, which have a more conservative 																		

<p>root-to-shoot ratio. The Program is requested to justify this decision or to update the value in accordance with IPCC guidelines.</p> <p>b. The Program is requested to consider applying the root-to-shoot ratios included in Table 2 of Mokany et al. (2006) to improve accuracy and conservativeness, which show lower root-to-shoot ratios for tropical moist forests.</p> <p>Therefore, NCR 14 is not closed.</p>	
Project Participant response	Date: 24/11/2025
<p>2 (a) The root-to-shoot ratio for Moist Afromontane has been updated to 0.24, based on the IPCC 2006 Guidelines (Volume 4, Chapter 4, Table 4.4, default values) as per the comments of the audit team. The changes have been reflected in both the Excel sheet and the main MR document.</p> <p>2 (b) We reviewed Table 2 of Mokany et al. (2006), which presents root-to-shoot ratios for terrestrial biomes. However, it was not necessary to rely on an individual publication when IPCC Guideline values are available. Accordingly, the root-to-shoot ratio for Moist Afromontane has been updated to 0.24, in line with the IPCC 2006 Guidelines (Volume 4, Chapter 4, Table 4.4, default values), as per the audit team’s comments under NCR 14 (2a) above.</p>	
Documentation provided by the Project Participant	
VVB Assessment	Date: 02/12/2025
<p>2. Regarding root-to-shoot ratios:</p> <p>a. The root-to-shoot ratio for Moist Afromontane has been updated and deemed correct.</p> <p>b. Values applied for Tropical Moist Deciduous Forest and Tropical Dry Forest sourced from IPCC 2006 Guidelines (Volume 4, Chapter 4, Table 4.4) are also referenced from Mokany et al. (2006). Value for Tropical Shrubland sourced from IPCC 2006 Guidelines (Volume 4, Chapter 4, Table 4.4) is more conservative than the one provided in Mokany et al. (2006), avoiding overestimation of carbon stocks in the shrubland subcategory in line with the principles of accuracy and conservativeness. Therefore, the VVB considers that values have been collected using best available methods and approaches that are consistent with the most recent IPCC guidance and guidelines, in accordance with ISFL ER Program Requirements 4.1.2.</p> <p>Therefore, NCR 14 is closed.</p>	

NCR ID:	15	Date: 22/09/2025
Description of NCR		
<p>Section 2.3.1 of the MR (ISFL ER Program Requirements 4.1.2 and 4.2.3):</p> <p>Emission factors for forest-to-cropland and forest-to-grassland transitions have the same value (333.67 tCO₂e/ha), as they were obtained by subtracting from the tree carbon stock of forest the carbon stock of the level 1 FRA class ‘other land’ for both transitions.</p> <p>The program shall justify why the same value applies to both subcategories with well supported data, or shall provide differentiated factors to increase accuracy.</p>		
Project Participant response		Date: 15/10/2025
<p><i>Table A1.1 of the National Forest Inventory Report (MEFCC, 2018) provides a description of the land use/land cover categories used. In this table, different vegetation types related to cropland and grassland are all included under the FRA class ‘Other land’. Therefore, it was initially decided to use the Oromia specific value for ‘Other land’.</i></p> <p><i>To increase accuracy and conservativeness, the values of cropland and grassland have been separated but still using data from the National Forest Inventory Report as this is regarded as providing the most comprehensive data set available.</i></p> <p><i>Under the definitions of cropland and grassland used in Ethiopia, the following land uses from table A1.1 of the National Forest Inventory Report (MEFCC, 2018) would be included under the IPCC categories of Cropland and Grassland respectively:</i></p> <p><i>Cropland Annual crops, Perennial crops, Mixed annual and perennial crops, Coffee plantations, and Fallow land</i></p> <p><i>Grassland Natural grassland</i></p> <p><i>Table A2.2 of the National Forest Inventory Report provides Ethiopia wide area estimates for each of these land use classes. Table A8.1 of the same report provides (tree) biomass for the same. Using these data, an Ethiopia level weighted biomass and carbon value was calculated for Cropland and Grassland respectively using the root-shoot ratios and carbon fraction from <i>¡Error! No se encuentra el origen de la referencia.</i> and <i>¡Error! No se encuentra el origen de la referencia.</i>. Since there are no Oromia specific area and biomass values available in the report, it was not possible to calculate an Oromia specific value.</i></p> <p>This calculation can be found in the worksheet ‘Biomass and Carbon’ in the revised Excel workbook. These changes are also reflected in the updated monitoring report</p>		
Documentation provided by the Project Participant		

VVB Assessment		Date: 11/11/2025
<p>Section 2.3.1 of the MR has been updated for both parameters:</p> <ul style="list-style-type: none"> • Emission Factor for loss of above ground and below ground biomass in the conversion from forest to cropland: 308.10 tCO₂/ha. • Emission Factor for loss of above ground and below ground biomass in the conversion from forest to grassland: 331.80 tCO₂/ha. <p>After the review of data source for each parameter (<i>EFC_ABBG</i>, <i>EFG_ABBG</i>), that are clearly reported within the MR, the VVB is able to affirm the consistency and transparency for each one. The ISFL ER Program has collected existing data using available approaches: Above ground biomass per biome and FRA class from National Forest Inventory; and Below ground biomass, the root-shoot ratios from the 2006 IPCC guidelines (volume 4, table 4.4) have been used.</p> <p>Thus, the audit team verified the ISFL ER Program applied the basic principles of Transparency, Accuracy, Completeness, Consistency over time and Comparability as defined by the IPCC, hence complying with requirement 4.1.2 of ISFL ER Program Requirements v1.3. The Program applied country-specific factors developed from national inventory measurements, improving data and methods, complying with requirement 4.2.3 of ISFL ER Program Requirements v1.3.</p> <p>Therefore, NCR 15 is closed.</p>		

Verification Report Template

NCR ID:	16	Date: 22/09/2025
Description of NCR		
<p><u>Cover page of the MR (ISFL ER Program Requirement 4.2.1):</u> Subcategories included for ISFL Accounting in the cover page are not correct, as forest-to-shrubland and shrubland-to-forest subcategories are missing.</p>		
Project Participant response		Date: 15/10/2025
This has been corrected in the new version of the MR		
Documentation provided by the Project Participant		
VVB Assessment		Date: 11/11/2025
<p>All Subcategories have now been included for ISFL Accounting in the cover page of the MR. Therefore, NCR 16 is closed.</p>		

Verification Report Template


NCR ID:	17	Date: 22/09/2025
Description of NCR		
<p><u>Section 2.3.1 of the MR (ISFL ER Program Requirement 4.1.2):</u></p> <p>MR (page 44): The description of RF_{G_AGBB} is attributed to "Above ground and below ground biomass removal Factor for the conversion of cropland to forest land.", instead of "grassland to forest land".</p>		
Project Participant response		Date: 15/10/2025
This has been corrected in the new version of the MR		
Documentation provided by the Project Participant		
VVB Assessment		Date: 11/11/2025
<p>The description of RF_{G_AGBB} has been updated and deemed correct.</p> <p>Therefore, NCR 17 is closed.</p>		

Verification Report Template

NCR ID:	18	Date: 22/09/2025
Description of NCR		
<p>Section 3.1 and Annex 3 of the MR (ISFL Validation Report template requirements and ISFL ER Program Requirement 4.2.1):</p> <ol style="list-style-type: none"> 1. Baseline emissions have not been disaggregated per subcategory (e.g. Forest to cropland, Forest to grassland, etc.) for 2024 in Annex 4, as per the Section 4.4 of the Validation Report template requirements, only for reporting period 1 (2022-2023) in Section 3.1. 2. Baseline emissions estimates in Table 11 (page 189) for Phase 1, Reporting period 1 (2022-2023) are not correct, as they do not match the value stated in Table 11 (page 60) and the calculation spreadsheet. 		
Project Participant response		Date: 15/10/2025
This has been corrected in the new version of the MR		
Documentation provided by the Project Participant		
VVB Assessment		Date: 11/11/2025
<ol style="list-style-type: none"> 1. Baseline emissions have been disaggregated per subcategory for both reporting periods. 2. Baseline emissions estimates are now consistent on both tables. <p>Therefore, NCR 18 is closed.</p>		

New Information Requests (NIR)

NIR ID:	01	Date: 16/04/2025
Description of NIR		
<p>Further information is needed on the following:</p> <ol style="list-style-type: none"> 1. Section 1.1: For the Sustainable Environment and development Action (SEDA) intervention, it is described as an ongoing activity while the budget period is from 2011 to 2015. Update or correct the budget period. 2. Section 1.1: Provide key dates for the different interventions that do not specify them. 3. Section 1.2.: Provide the following study as evidence: “A study in 2012/13 estimated the contribution of the forest sector to Growth Domestic Product (GDP) to be about 6.1%”. Justify if it is still relevant or update it with a more recent study. 4. Section 1.2.: Provide this the evidence: “This ambitious plan is expected to increase forest cover to 30% of the national territory by 2030”. 5. Section 2.2.: Provide the following evidence: “A comprehensive national framework for conducting forest inventory”. 6. Section 2.2: Update the MR with the sources of the definitions used for Forest land, Cropland, Grassland and Shrub land. Provide the source as evidence. 7. Section 2.3.1: In the parameter EF_{C_ABBG}, clarify the source for the Root-shoot ratio of Tropical desert, as such ecological zone is not present in Table 4.4 of Volume 4, Chapter 4 of the 2006 IPCC guidelines. 		
Project Participant response		Date: 02/05/2025
<ol style="list-style-type: none"> 1 It is typing error and corrected as per the audit team request. 2 The key date for intervention is corrected as per the Audit team request. 3 As the National Forest Sector Development Program of Ethiopia: Volume II (2018) the estimated the contribution of the forest sector to Growth Domestic Product (GDP) is increased to 12.9%, it may be higher than this if the current National GDP accounting indicators capture the value of forest ecosystems services as contribution in future. 4 In the Climate resilient Green economy(CRGE) strategy and major country documents of Ethiopia Such as the Ten years (2021-2030) development plan(MoPD, 2021)and the National Forest sector development program(MEFCC,2018) emphasize massive investment attentions and dispositions put to the forest sector for its potential contribution to climate change mitigation, economic development and environmental resilience The documents indicate the ambitious move of the country to increase the forest cover to 30% by 2030 targeting to GHG emission reduction from land use, build climate resilient economy. 5 There is no document titled “A Comprehensive National Framework for Conducting Forest Inventory.” However, the monitoring approach followed for estimating emission reductions under ISFL accounting is aligned with the national monitoring plan. In May 2018, EFCCC, formerly known as EFD, published the document titled “REDD+ MRV Implementation in Ethiopia: Review of the Context, Framework, and Progress” https://agritrop.cirad.fr/591680/1/OP-192%20low%20res.pdf This document provides an exhaustive review of the activities and institutions required to monitor, verify, and report REDD+ programs. The ISFL ER Program is similar to a REDD+ program but also incorporates additional activities, such as agriculture. Furthermore, a manual titled “National Forest Monitoring for REDD+ in Ethiopia: Manual for Integrated Field Data Collection” was prepared in 2014 to facilitate training on conducting the National Forest Inventory (NFI). (description for question #5: section 2.1) 		

<p>6 The sources of definition used for Forest land, Cropland, Grassland and Shrub land. Is updated and the Ethiopian interpretation key is Provided as evidence</p> <p>7 The values were copied from table 2-7 of the NFI report. The NFI report on page 33 says these values were taken from the IPCC 2006 guidelines. However, since the value for deserts is not used in the calculations, we have removed the values from the monitoring report to avoid confusion.</p>	
<p>Documentation provided by the Project Participant</p>	
<p>https://www.undp.org/ethiopia/publications/ten-year-national-forest-sector-development-programme</p> <p>https://www.dpgethiopia.org/frameworks/the-10-year-development-plan/</p> <p>https://agritrop.cirad.fr/591680/1/OP-192%20low%20res.pdf, NFI Field manual and interpretation key</p>	
	
<p>NFI Field manual.zip Interpretation Key for Ethiopia - V4 (1).zip NFI_Report.zip</p>	
<p>VVB Assessment</p>	<p>Date: 20/06/2025</p>
<ol style="list-style-type: none"> 1. Annex 5: The requested action has not been corrected (now in Annex 5), as the budget period is stated to be from Nov 2010 up to Nov 2015 and it is described as an ongoing activity. Item not closed. 2. Annex 5: key dates have been provided. However, different interventions still lack key dates of implementation, such as NBPE II and NBPE+, PASIDP I and II, SLLCs by LIFT, LFSDP and SLMP 2. Item not closed. 3. Section 1.2 has been updated and evidence has been provided, being deemed correct. 4. Section 1.2 has been updated and evidence has been provided, being deemed correct. 5. Evidence has been provided and deemed correct. 6. Section 2.2 has been updated and evidence has been provided, being deemed correct. 7. Section 3.2.1 has been updated and evidence has been provided, being deemed correct. <p>Therefore, NIR 01 is not closed.</p>	
<p>Project Participant response</p>	<p>Date: 27/06/2025</p>
<ol style="list-style-type: none"> 1. The comments provided under Annex 5 have been addressed in accordance with the audit team's request, in both the clean version and the track changes version of the MR. 2. Key implementation dates for all initiatives have been updated under Annex 5, as requested by the audit team, in both the clean version and the track changes version of the MR. 	
<p>Documentation provided by the Project Participant</p>	
<p>VVB Assessment</p>	
<p>Date: 18/07/2025</p>	
<ol style="list-style-type: none"> 1. Annex 5 has been updated to indicate the SEDA intervention corresponds to completed activities, being deemed correct. 	

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<p>2. Annex 5 has been updated to include key implementation dates for all initiatives. However, one typo remains on the date of Livestock and Fisheries Sector Support Project (LFSDP): (2919-2924). Item not closed.</p> <p>Therefore, NIR 01 is not closed.</p>	
<p>Project Participant response</p>	<p>Date: 24/07/2025</p>
<p>2. It is typing error and corrected to Livestock and Fisheries sector Development project (LFSDP).</p>	
<p>Documentation provided by the Project Participant</p>	
<p> </p>	
<p>VVB Assessment</p>	<p>Date: 04/09/2025</p>
<p>2. Annex 5 has been updated and deemed correct.</p> <p>Therefore, NIR 01 is closed.</p>	

Verification Report Template

NIR ID:	02	Date: 16/04/2025
Description of NIR		
<p><u>Section 4.4.2 of the MR:</u></p> <p>The audit team requests a technical meeting to go over the Monte Carlo method, as they could not follow the traceability between the provided script, Excels and values in the MR.</p>		
Project Participant response		Date: 09/05/2025
<p><i>The technical meeting session was prepared by the bank on May 9, 2025, in response to the audit team's request.</i></p>		
Documentation provided by the Project Participant		
<p> </p>		
VVB Assessment		Date: 20/06/2025
<p>The technical meeting session took place on May 9, 2025, in which several questions by the audit team were clarified. As a result of the meeting, several documents were updated ensuring the traceability of the values.</p> <p>Therefore, NIR 02 is closed.</p>		

NIR ID:	03	Date: 16/04/2025
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Description of NIR

Annex 4 of the MR:

Clarify the plot ID to be applied to ensure the traceability between the sample plots in Collect Earth Online and Excel, in order to verify the transition matrix.

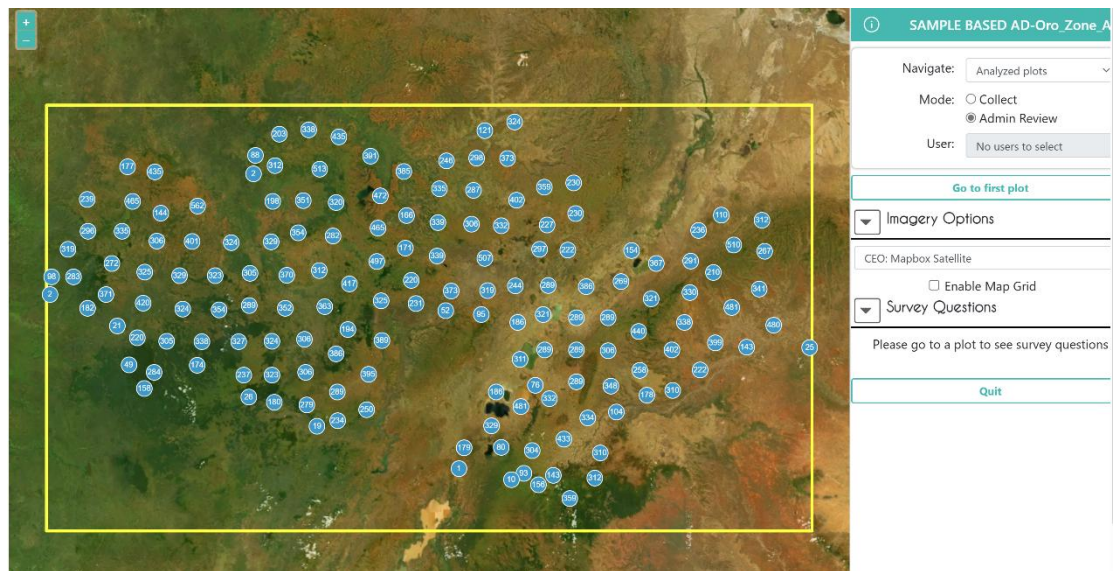
Background:

The audit team could verify that the data contained in the “Baseline Raw data(80,500)” spreadsheet is consistent with the Sample Count and the Transition Matrix in “ER-MRP 2022-2023 Oromia V2” Spreadsheet.

However, the audit team could not trace the data contained in the “Baseline Raw data(80,500)” to the data in the Collect Earth Online projects due to different ID numeration.

Example:

Selecting the SAMPLE BASED AD-Oro_Zone_A project:



When selecting the Plot labelled as 1 in the image we are directed to Plot ID 56939:

Verification Report Template

The screenshot displays the Geo-Dash interface for Plot ID 56939. At the top, there is a header with the 'COLLECT EARTH ONLINE' logo, the text 'Geo-Dash', the plot ID '56939', a 'Geo-Dash Help' link, the user email 'adrianvidaldeprados@gmail.com', and a 'Logout' button. Below the header, a 'Show Plot Samples' button is visible. The main content area is divided into three sections:

- NDVI_2007-2017:** A line graph showing the Normalized Difference Vegetation Index (NDVI) over time from 2007 to 2017. The y-axis ranges from 0 to 0.4. The graph shows seasonal fluctuations with a notable peak in 2015. A legend below the graph identifies the data series as 'NDVI'.
- L5_2007 and S2_2017:** Two side-by-side satellite imagery panels. The left panel is labeled 'L5_2007' and the right panel is labeled 'S2_2017'. Both panels show a satellite view of the same geographic area with a yellow rectangular boundary overlaid. The 'mapbox' logo is visible in the bottom right of each panel.
- Map and Controls:** A larger satellite map view is shown below the imagery panels. A yellow rectangular boundary is drawn on the map, and a yellow dot marks a specific location within it. To the right of the map is a control panel titled 'SAMPLE BASED AD-Oro_Zone_A'. This panel includes:
 - 'Navigate:' dropdown set to 'Analyzed plots'.
 - 'Mode:' radio buttons for 'Collect' and 'Admin Review' (selected).
 - 'User:' text field containing 'gemechuraji2249@gmail.co'.
 - 'Refresh' button.
 - 'External Tools' section with buttons for 'Re-Zoom', 'GeoDash', 'Hide Samples', 'Hide Boundary', and 'Download Plot KML'.
 - 'Interpretation Instructions' link.
 - 'Imagery Options' section with a dropdown set to 'CEO: Mapbox Satellite', an 'Enable Map Grid' checkbox, and a 'Survey Questions' dropdown.
 - 'Unanswered Color' section with radio buttons for 'Black' (selected) and 'White'.
 - Navigation buttons for a list of items, with '1' selected.

When searching for ID 56939 in the “Baseline Raw data(80,500)” spreadsheet, no PLOTID or sampleid exists with that number. The only match is a plot with that number in the OBJECTID column, but the information does not match the plot in CEO, as it is categorized as Other Land with no transition, while the Excel one corresponds to a Forest to crop land transition.

OBJECTID	PLOTID	sampleid	lon	lat	flagged	collection	imagery_ti	sample_geo	LULC_IN_20	LULC_IN_1	LULC_IN_2
54621	56939	69641	38.84814749	5.758860654	FALSE	9/6/2022 14:33	Mapbox Satellite	POINT(38.848147 Forest land	High		Cropland
geo	LULC_IN_20	LULC_IN_1	LULC_IN_2	Current_LU	Current_1	LULC_IN_3	Current_2	Current_3	Is_there_a	Year_of_ch	Comment
54621	38.848147 Forest land	High	Cropland			High	Annual crop	High	Yes		2013 Forest to crop land,2013

Project Participant response **Date: 02/05/2025**

As mentioned in the updated baseline presentation of the seventh slide, you will notice that three distinct regional boundary areas exist in shapefile format: 29.9 million hectares, 32.2 million hectares, and 37.2 million hectares. After careful consideration, it has been decided to use the largest shapefile 37.2 million hectares for data collection during the ERPA period. This choice is strategic, as the largest

boundary encompasses the other two (32.2 and 29.9 million hectares), allowing for convenient extraction of smaller boundary areas as needed, based on the judgment of various entities.

Consequently, the CEO (Collect Earth Online) interpretation is based on 92,820 sample points within the 37.2-million-hectare area. However, for analysis purposes, different parties have determined that the relevant boundary is 32.2 million hectares, within which 80,500 sample points fall. Therefore, the sample with PLOTID 56939 which was taken as an observation from CEO is excluded from the analysis, as it falls outside the 32.2-million-hectare regional boundary.

Therefore, it would be more effective to search the observational sample from the CEO using PLOTID from Excel data. This approach ensures that all sample points in the Excel data are included in the CEO while also accounting for additional points present in the CEO but not in the Excel data.

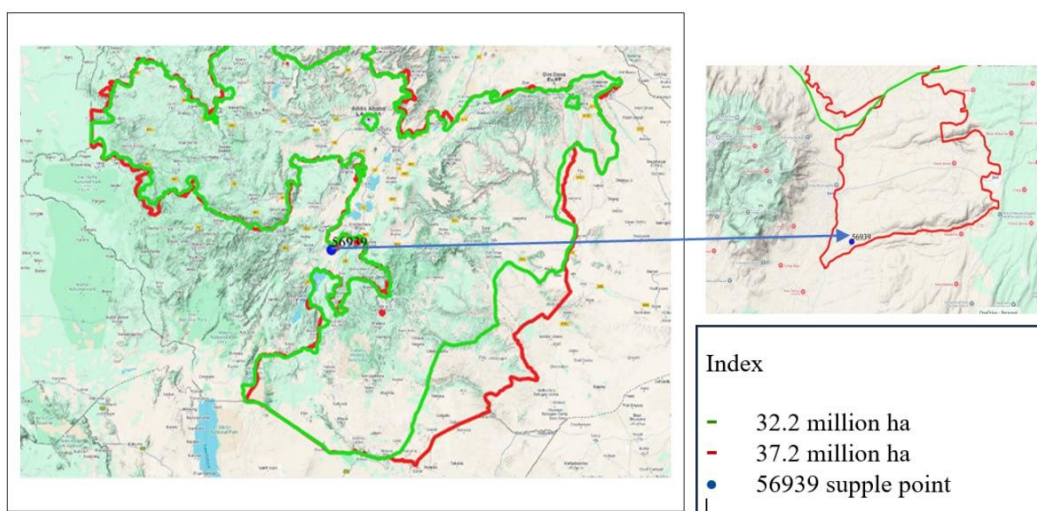


Fig. 1 Shows the plot number 56939 is out of the 32.2 mil. Ha area

Documentation provided by the Project Participant

VVB Assessment

Date: 20/06/2025

The traceability between the sample plots in Collect Earth Online and Excel is now clear.
Therefore, NIR 03 is closed.

Observations (OBS)

OBS ID:	01	Date: 16/04/2025
Description of the OBS		
<p><u>Section 5.1 of the MR:</u></p> <p>There are risks associated with the lack of clarity in current directives and regulations, and the text does not specifically mention what proportion of the program area could be affected by these difficulties. In addition, ongoing measures are mentioned (review of the directive, signing of MoUs), but it would be recommended to specify concrete actions to address the risks more clearly.</p>		
Project Participant response		Date: 02/05/2025
<p>The sentences is being improved</p> <p>(i). The Ethiopian Forest Carbon Credit Trading directive is currently under incessant development to its final version to better translate the council of ministers (FDRE) regulation 544/2024 in to action. Currently the directive is in its final version waiting for approval, all contents are made clear as operational document to translate the regulation into action.</p> <p>(ii). As the function of the directive is solely to ease the operationalization of specific direction stipulated in the regulation and is guided by its contents, the directive has no inertia to pose risks (0%) to the program implementation process by its own right</p> <p>The purpose of having stringent MoU among the relevant parties is to aid the program to manage potential risks that emerge in the process, reducing transactional costs and maximize the likelihoods of effectiveness. It also elaborates details of corresponding roles and responsibilities as well as obligation of the signatory parties in implementing the ER project throughout the ERPA period. This will enhance accountability and enables to proactively manage any unforeseen risks. Moreover, the ER framework and purchase agreements with the World Bank create conducive opportunities for the program holder to get access carbon markets and search for better carbon prices all over the globe.</p>		
Documentation provided by the Project participant		
<p>(i). Forest carbon ownership right transfer regulation No. 544/2024 the FDRE, council of Ministers- 4th April, 2024).</p> <p>(ii). Memorandum of understanding between stakeholders for the joint implementation of the OFLP-ERP-(25th July,2024).</p>		
VVB Assessment		Date: 20/06/2025
<p>Section 5.1 has been updated and evidence has been provided, being deemed correct.</p> <p>Therefore, OBS 01 is closed.</p>		

OBS ID:	02	Date: 16/04/2025
Description of the OBS		
<ol style="list-style-type: none"> 1. Section 2.2: Table 4 contains values with different fonts. 2. Section 2.2: Typo Page 36: "for trees <i>who's</i> heights..." 3. Section 3.1: Table 12 contains values with different fonts. 4. Section 3.2: Typo Page 68: "carbons <i>tock</i> changes..." 5. Section 5.2: Typo Table 7, Pages 100 and 101: <i>VERA</i> Standard, <i>VERA</i> 5191, etc. 6. Section 6: the table is labelled as Table 388. 7. Annex 4: Typo Page 142: "<i>alsIn</i> the Benefit Sharing Plan..." 8. Annex 4: Typo Page 156: "The default <i>value41</i>..." 		
Project Participant response		Date: 02/05/2025
<ol style="list-style-type: none"> 1. Table 4 values corrected to the same Fonts 2. It is type error and corrected to Trees whose height as the auditor request 3. Table 12 fonts corrected to the same fonts 4. It is type error and corrected to "carbon stock changes." 5. It is corrected to VERRA as per the Audit team request. 6. It is type error and corrected to 38 table label. 7. It is type error and corrected "also in" Benefit Sharing Plan. 8. It is type error, so 41 is removed and corrected. 		
Documentation provided by the Project participant		
VVB Assessment		Date: 20/06/2025
<ol style="list-style-type: none"> 1. Section 2.2 has been updated and deemed correct. 2. Section 2.2 has been updated and deemed correct. 3. Section 3.1 has been updated and deemed correct. 4. Section 3.2 has been updated and deemed correct. 5. Section 5.2 has been updated and deemed correct. 6. Section 6 has been updated and deemed correct. 7. Annex 4 has been updated and deemed correct. 8. Annex 4 has been updated and deemed correct. However, the same typo remains in page 41 (Section 2.2.). Item not closed. <p><u>Items added due to recent updates:</u></p> <ol style="list-style-type: none"> 9. Section 5.2: Typo: "Bale maountain Ecorion REDD+ Project..." 10. Section 5.2: Font applied is not consistent with the template: "East African Afforestation, Reforestation and Revegetation Program (Jama-Urjii) ID 1443..." 11. Section 6.1: Typo: "interventions <i>has</i> been carried out..." 12. Section 6.1: Typo: "the ERPA period to 2050's is <i>complement</i> with CRGE..." 13. Annex 1: Typo: "the <i>carbodioxd</i>e emission..." <p>Therefore, OBS 02 is not closed.</p>		

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Project Participant response	Date: 27/06/2025
<p>8. It was typographical error and corrected as per the audit team's request.</p> <p>9. Corrected as per the audit team's request.</p> <p>10. Corrected to match the font of the template, as per the audit team's request.</p> <p>11. Corrected to "interventions have been carried" as per the audit team's request.</p> <p>12. This was an error and has been corrected to: "The CRGE and the National REDD+ Strategy give clear direction on the implementation of the program beyond the ERPA period to meet the country's NDC on a sustainable basis."</p> <p>13. This was a typographical error and has been corrected to "carbon dioxide," as per the audit team's request.</p>	
Documentation provided by the Project Participant	
VVB Assessment	Date: 18/07/2025
<p>8. Annex 4 has been updated and deemed correct.</p> <p>9. Section 5.2 has been updated and deemed correct.</p> <p>10. Section 5.2 has been updated and deemed correct.</p> <p>11. Section 6.1 has been updated and deemed correct.</p> <p>12. Section 6.1 has been updated and deemed correct.</p> <p>13. Annex 1 has been updated and deemed correct.</p> <p>Therefore, OBS 02 is closed.</p>	

Verification Report Template

APPENDIX 2: EVIDENCE PROVIDED BY COUNTRY PARTICIPANT AND REVIEWED BY AENOR

Number	File
1	ISFL_ER_Monitoring_Report_final_for_verification_version_December 10_2025_Clear version.docx
2	ER-MRP 2022-2023 Oromia V3_November 24, 2025.xlsx ISFL ER-MR Template Tool v2_Ethiopia_phase1ver_FMT.xlsx
3	RE_QCQA-OROMIA_Rerevised_all_32M_HA_samples_Dereje_Final.xlsx
4	Uncertainty_CarbonOromia_vSub_Main.R
5	Uncertainty_CarbonOromia_vSub_byTypeOfLUC_Crops.R
6	Uncertainty_CarbonOromia_vSub_byTypeOfLUC_Grasslands.R
7	Uncertainty_CarbonOromia_vSub_byTypeOfLUC_Shrublands.R
8	UncertaintyScript.docx
9	traceability_Doc.docx
10	Responses_Uncertainty_KS.docx
11	~\$Oromia - Tree Biomass and Carbon results (totals and per ha) 10May2024.xlsx
12	~\$RE_QCQA-OROMIA_Rerevised_all_32M_HA_samples_Dereje_Final.xlsx
13	ER-MRP 2022-2023 Oro June 2023 Marco - V2.xlsx
14	Oromia - Tree Biomass and Carbon results (totals and per ha) 10May2024.xlsx
15	RE_QCQA-OROMIA_Rerevised_all_32M_HA_samples_Dereje_Final.xlsx
16	ARSI_AD_2007_2017.xlsx
17	BALE_AD_2007_2017.xlsx
18	BORENA_AD_2007_2017.xlsx
19	BUNO_BEDELE_AD_2007_2017.xlsx
20	EAST Shewa_AD_2007_2017_FINAL.xls
21	EAST_BALE_AD_2007_2017.xlsx
22	EAST_HARERGE_AD_2007_2017.xlsx
23	EAST_WOLLEGA_AD_2007_2017.xlsx
24	Finfine_SS_Zone_MAIN_DOCUMENT.xls
25	GUJI_ZONE_AD_2007_2017.xlsx

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26	Horo_GWZ_Rerevised_2007_2017_SP.xls
27	ILU ABA BORA_AD_2007-2017_FINAL_FINAL.xls
28	JIMMA_ZONE_AD_2007_2017.xlsx
29	KELEM_WOLLEGA_AD_2007_2017.xlsx
30	NORTH_SHEWA_ZONE_AD_2007_2017.xls
31	SOUTHWESTSHEWA_AD_2007_2017.xlsx
32	WEST HARARGE_AD_2007_2017.xlsx
33	WESTSHEWA_AD_2007_2017.xlsx
34	WEST_ARSII_ZONE_AD_2007_2017.xls
35	WEST_GUJI_AD_2007_2017.xlsx
36	West_Wollega_Zone_MAIN_DOCUMENT.xls
37	Area_WithIC_byRegion.xlsx
38	Biomass.csv
39	Biomass_Forests.csv
40	Biomass_OtherLands.csv
41	CreditingPeriod_two_years_2022_2023.csv
42	CreditingPeriod_two_years_2022_2023_Crop_Forests.csv
43	CreditingPeriod_two_years_2022_2023_Grasslds_Forests.csv
44	CreditingPeriod_two_years_2022_2023_Shrub_Forests.csv
45	Activity_data_by_region.xlsx
46	Simul_ForestGain.csv
47	Simul_ForestLoss.csv
48	Total_Deforestation_MC.csv
49	Simul_NetEmission_Deforestation.csv
50	Simul_NetEmission_Deforestation_by_region_inCO2_per_ha_baseline.csv
51	TotalEmission_ForestGain.csv
52	TotalEmission_ForestGain_by_region_inCO2_per_ha_baseline.csv
53	TotalEmission_ForestLoss.csv

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54	TotalEmission_ForestLoss_by_region_inCO2_per_ha_baseline.csv
55	Carbon_Removal_Factor.csv
56	EmissionFactor.csv
57	EmissionFactor_Forests.csv
58	EmissionFactor_Lands.csv
59	Total_Carbon_Acac_Commi_Forests.csv
60	Total_Carbon_Acac_Commi_Lands.csv
61	Total_Carbon_Comm_Termi_Forests.csv
62	Total_Carbon_Comm_Termi_Lands.csv
63	Total_Carbon_Dry_Afro_Forests.csv
64	Total_Carbon_Dry_Afro_Lands.csv
65	Total_Carbon_Moist_Afro_Forests.csv
66	Total_Carbon_Moist_Afro_Lands.csv
67	stats_carbon_NetEmission_CO2_perYear_MonitoringPeriod.csv
68	stats_Emission_Reduction_by_Source_CO2_perYear_LossandGain.csv
69	stats_net_emission_CO2_perYear.csv
70	stats_net_emission_CO2_perYear_baseline.csv
71	Emission_Reduction_CO2_perYear.csv
72	NetEmission_baseline_Oromia_MC_inCO2.csv
73	NetEmission_baseline_Oromia_MC_inCO2_perYear.csv
74	Net_emission_baseline.csv
75	Net_Emission_MonitoringPeriod_MC_CO2_perYear.csv
76	Net_Emission_MonitoringPeriod_MC_perYear_CO2.csv
77	TotalEmission_ForestGain_Oromia.csv
78	TotalEmission_ForestGain_Oromia_MC_inCO2.csv
79	TotalEmission_ForestLoss_Oromia.csv
80	TotalEmission_ForestLoss_Oromia_MC_inCO2.csv
81	Some_Figures.xlsx

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82	19R_V4_Ch04_Forest Land.pdf
83	Chp3_2_Forest_Land.pdf
84	Martin2018_CarbonFraction.pdf
85	mokany_et_al._2006_-_critical_analysis_root_to_shoot_ratios.pdf
86	NFI_Report.pdf
87	10_Soil_and_Litter_Carbon_Assessment_Manual.pdf
88	9-Soil and Litter Carbon Assessment Report.pdf
89	Assessment of Soil and Litter C_Luke.pdf
90	BCR_Standard-Operating-Procedures.pdf
91	New Microsoft Office Word Document.docx
92	SOP_1_Sample design.docx
93	SOP_2_Response design.docx
94	SOP_3_Data collection.docx
95	SOP_4_Data analysis.docx
96	NFI FIELD MANUAL_NFI-I-1.pdf
97	Interpretation Key for Ethiopia - V4 (1).pdf
98	Baseline Raw data(80,500).xlsx
99	Updated baseline ppt.pptx
100	V-presentation.pptx
101	Verification Deck_for Taye v3.pptx
102	Present_SOUDANI_Avril2024_English_OROM.pdf
103	Horn of africa (1).pdf
104	MIGA Letter of Authorization (March 7 2025)[1].pdf
105	OEP office letter about double counting.pdf
106	ISFL ER-MR Template Tool v2_Ethiopia_phase1ver_FMT.xlsx
107	Mulugeta - Secondary Data and Information to support Ethiopia's MRV - final report.pdf
108	to WB 2025-20251020T101653Z-1-001.zip
109	Summary of third-party sources.docx

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110	1-s2.0-S2666719325000676-main.pdf
111	13-ISROSET-IJSRMS-03051.pdf
112	7.2.(4).+Tena+Temp.pdf
113	Asaminew Wodajo.pdf
114	carbon-stock-variation-along-environmental-gradient.pdf
115	Egdu Forest Study.pdf
116	Feyissa (2013) - Forest carbon stocks and variations along altitudinal gradients in Egdu forest.pdf
117	forest-carbon-stock-in-woody-plants-of-ades-forest-western-atf5857dvy.pdf
118	FREIJ-03-00089.pdf
119	Girma et al (2014) - Forest Carbon Stocks in Woody Plants.pdf
120	s43621-025-01368-6.pdf
121	Tesfaye2019_Article_TemporalVariationOfEcosystemCa.pdf
122	v1_covered.pdf
123	Woody_carbon_stock_estimation_and_factor.pdf
124	EF_Database_Rev.03.xlsx
125	ethiopia_frel_3.2_final_modified_submission.pdf
126	supportve doc1.pdf

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Document information

Version	Date	Description
1.0	September 2025	Initial version adopted.
2.0	December 2025	Updated with latest MR modifications and technical reviewer comments.
3.0	December 2025	Final version after FMT and Country's comments.