

ART approved Validation and Verification Bodies (VVBs) should include the following information in their verification opinion. VVBs may use this outline or may use their own reporting template if it includes all of the required information. Additional information may be included in order to improve transparency and completeness or to meet internal reporting requirements. The date in the footer provides document control and should be removed when the form is used. VVBs should contact the ART Secretariat for a Word version.

## **1. TREES PARTICIPANT AND NAME OF VVB**

Identify the Participant and the name of the VVB performing the verification.

## **2. REPORTING PERIOD**

Provide the reporting period covered by the verification.

## **3. VERIFICATION CRITERIA**

Identify the criteria used to conduct the verification.

## **4. EMISSION REDUCTIONS AND REMOVALS**

Provide the number of verified TREES Credits for the reporting period using each of the crediting approaches:

- TREES Crediting Level Approach
- High Forest, Low Deforestation Crediting Approach
- Removals Crediting Approach

For each crediting approach, provide a separate table that at a minimum includes the reporting year, the number of ERRs to be contributed to the buffer pool, and the net quantity of ERRs that has been verified for issuance as TREES Credits.

## **5. VERIFICATION OPINION**

Provide the verification opinion.