



**VIA Email**

January 3, 2025

United Nations Human Rights Council  
Office of the High Commissioner  
Officer-in-charge  
Special Procedures Branch  
OHCHR

**Attention: Federica Donati**  
Officer-in-charge  
Special Procedures Branch  
OHCHR

**Re: Joint Communication sent by the Working Group on the issue of human rights and transnational corporations and other business enterprises; the Special Rapporteur on the promotion and protection of human rights in the context of climate change; the Special Rapporteur in the field of cultural rights; the Special Rapporteur on the human right to a clean, healthy and sustainable environment and the Special Rapporteur on extreme poverty and human rights (collectively, the “Joint Communicants”).**

**Ref: AL OTH 148/2024**

Dear Ms. Donati,

Winrock International and its jurisdictional forest carbon crediting program the Architecture for REDD+ Transactions (“ART”) write jointly in response to the letter, Ref AL OTH 148/2024, issued by the Joint Communicants on November 8, 2024, under the communications procedure of the Special Procedures of the United Nations Human Rights Council (“Communications Letter”).

We appreciate the Joint Communicants’ attention to these important matters and welcome the opportunity to clarify the substantial due diligence in respect of the rights of Indigenous Peoples and Local Communities (“IPLCs”) in Guyana undertaken by ART before approving the issuance of TREES Credits to the Government of Guyana. ART would also like to take the opportunity to clarify more broadly the rigor of the U.N.-aligned safeguards embodied in our standard, The REDD+ Environmental Excellence Standard (“TREES”), as applied to all participating jurisdictions as well as our broader engagement with IPLCs in our TREES review process and for the development of ART’s new co-benefit certification.



Winrock International (“Winrock”) is a U.S.-based non-profit organization that works to empower the disadvantaged, increase economic opportunity and sustain natural resources all around the world.<sup>1</sup> Winrock houses the ART Secretariat to support this mission. ART was created to ensure the environmental and social integrity of emission reductions and removals, issued as serialized carbon credits, resulting from jurisdictional forestry programs that are independently verified for conformance with TREES. Upholding a high standard of environmental and social integrity is at the center of ART’s mission. ART has been recognized internationally in both regulated and voluntary carbon markets as meeting the highest standards for environmental and social integrity, including requirements to respect the rights of IPLCs.

To validate these credentials, ART is internationally recognized by the U.N. International Civil Aviation Organization (“ICAO”) as one of only six crediting programs approved globally as meeting its rigorous requirements to supply TREES Credits for use by airlines to comply with obligations in the first phase of CORSIA, the world’s first global regulated carbon market. ART-issued TREES Credits are also approved by the LEAF Coalition for use by its members to ensure integrity. The LEAF Coalition endorsement includes governments of the U.S., the U.K., Norway and the Republic of Korea, in addition to over 20 multinational corporations, who have pledged over \$1.5 billion for the purchase of TREES Credits. Lastly, ART is approved by the Integrity Council for Voluntary Carbon Markets (“ICVCM”) as meeting its Core Carbon Principles.

Winrock and ART take very seriously any allegations of deficiencies in ART’s crediting process and in the requirements of TREES, including with respect to human rights and the treatment of IPLCs. As detailed below, the allegations set out in the Communications Letter regarding the process undertaken to approve the issuance of TREES Credits to the Government of Guyana are false, as are the broader allegations regarding ART’s safeguards to respect the rights of IPLCs. We express our serious concern that the communication process has been misused by individuals motivated by distrust of carbon markets in general as opposed to individuals with legitimate concerns about the human rights impacts of ART’s work in Guyana. Furthermore, the communication itself has the effect of suppressing the voices of the IPLCs in Guyana that it purports to represent by neither including nor recognizing their perspectives.

A summary of our key points is presented here with additional information included in later sections of the response. We appreciate the opportunity to provide further information on these points along with links to publicly available information that substantiates the information put forward.

1. ART is surprised and concerned by the extent of the inaccuracies reported in the Communications Letter, considering that significant publicly available information refutes these points. Although the Communications Letter specifies that it does not prejudice the accuracy of the allegations raised, we are nonetheless concerned that its publication will create significant reputational risks and undermine the credibility of ART as well as TREES credits. Any negative impact on the perceived environmental and social integrity of ART-issued TREES credits will directly harm IPLCs by

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<sup>1</sup> Winrock International, “About Winrock,” *available at* <https://winrock.org/about/>.

reducing the revenue they receive through benefit sharing or direct sale of TREES credits. Similarly, ART is concerned that the letter does not include, nor does it appear that information was sought from, IPLCs in Guyana. As the central focus of the Communications Letter, it seems imperative that the IPLCs in Guyana be provided an opportunity to share their perspective on the allegations reported by the Joint Communicants.

2. ART is confident that TREES upholds the most stringent standards of environmental and social integrity. In particular, TREES includes strict requirements for inclusion of IPLCs and respect of their rights, directly in parallel with the principles set forth in the Cancún Safeguards as agreed upon at the 16th Conference of the Parties to the United Nations Framework Convention on Climate Change (“UNFCCC”). Details regarding ART’s process and the requirements of TREES is provided below in the “Overview of the Development of TREES and ART’s Process for Credit Issuance” and “Overview of the Relevant Safeguards in TREES” sections of the response.
3. ART has fully complied with its human rights due diligence responsibilities with respect to the REDD+ Program in Guyana. In line with the requirements of TREES and our TREES Validation and Verification Standard, ART reviewed the documentation submitted by the Government of Guyana for completeness and oversaw a detailed third-party audit process which confirmed that Guyana’s REDD+ program complied with the Cancún Safeguards, including the requirement to respect, protect, and fulfill the rights of IPLCs. The publicly available submissions documented the extensive consultation processes employed by Guyana in fulfillment of the Cancún Safeguards requirements. The ART Board reviewed all documentation to ensure that ART’s processes were diligently followed prior to approving the issuance of credits to the Government of Guyana. Further detail is provided below in the “ART’s Process for the Government of Guyana” section of the response.
4. ART provides for an effective and appropriate grievance mechanism, which is accessible, rules-based, and consistent with due process and procedural fairness. ART’s complaint and appeals process was duly followed in the specific case to which the Communications Letter refers, and all documentation regarding that case is publicly available on the ART [website](#). Additional information is provided below in the “ART’s Complaint and Appeals Process” section of the response.
5. ART is the first market mechanism designed solely for jurisdictional REDD+. Being the first market-based jurisdictional REDD+ crediting program allows ART to craft a mechanism from which all stakeholders, including IPLCs, can benefit, as evidenced by the first Indigenous-led jurisdictional program being listed with ART in [September 2024](#). It also requires ART to periodically reflect and learn from experiences gained through implementation to ensure the program remains best in class and accomplishes the intended goal of high environmental and social integrity. To this end, ART has committed to reviewing TREES every three years to identify any areas that may need clarification or improvement. ART’s first review process began in 2024 and includes broad participation of IPLC organizations through regional dialogues and the

establishment of the IPLC advisory group to ensure their voices are directly contributing to TREES. Additional information is provided below in the “TREES Review Process” section of the response.

6. ART also recognizes that carbon credits alone do not adequately reflect all the benefits of forests to climate, biodiversity and communities. ART is developing a new certification to enable ART Participants to transparently report the additional impacts beyond carbon of their REDD+ program, including a module on the social cultural outcomes. A committee comprised solely of IPLC representatives has assisted ART to ensure the socio-cultural module reflects themes and outcomes that authentically reflect their perspectives. Additional information is provided below in the “Co-benefits Certification” section of the response.
7. Finally, ART was surprised by the Joint Communicants’ citation of concerns set out in the 2023 Policy Brief regarding the characterization of carbon offsets by States and businesses as a “massive scam.” This statement is in direct conflict with Article 6 of the Paris Agreement, which expressly requires countries that engage in cooperative approaches including carbon trading, to do so in a manner that “promote[s] sustainable development and ensure[s] environmental integrity and transparency, including in governance.”<sup>2</sup> We respectfully submit that the Communications Letter to ART is not the appropriate forum to address concerns about carbon markets broadly. Concerns or allegations of this nature should instead be addressed in a U.N. forum, given the U.N.’s policies on carbon markets through the UNFCCC, the Paris Agreement and ICAO’s CORSIA.

### ***Overview of the Development of TREES and ART’s Process for Credit Issuance***

ART’s Standard, TREES, sets out requirements for the quantification, monitoring, reporting and verification of greenhouse gas emissions and removals to ensure the accuracy of quantification and the adherence to safeguards requirements. The safeguards in TREES are aligned with the UNFCCC Cancún Safeguards as detailed below in “Overview of the Relevant Safeguards in TREES”. TREES 1.0 and our current version, [TREES 2.0](#), were developed and approved in a robust, transparent, inclusive multi-year process, which included the ART Secretariat, multiple expert committees, numerous analyses by the committees and the Secretariat, global stakeholder consultations with forest countries, civil society and NGOs and market participants, and in-depth deliberations by the highly respected ART Board in over 20 meetings between 2019 and 2021. The [ART Board](#) is comprised of experts representing diverse backgrounds, including advocacy for Indigenous rights.

The public stakeholder consultation for TREES 1.0 and 2.0 lasted for more than 6 months – with extensions both times – and resulted in 1053 individual comments from 80 formal submissions. All TREES decisions were taken by full ART Board consensus and are documented in the public Board meeting minutes and the Statement of Reasons for TREES 1.0 and 2.0. Copies of these documents as well as copies of every public comment received with ART’s response to each are available on the [Process Documentation](#) page of ART’s website.

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<sup>2</sup> Paris Agreement, Article 6, paragraph 2.



As noted earlier, ART is a jurisdictional REDD+ crediting program, which means that ART’s Participants must be national or large subnational governments.<sup>3</sup> Participants work with the private sector, IPLCs, and other stakeholders to design and implement successful programs to protect and restore forests. Participants must complete numerous steps to have TREES Credits issued to them.

*First*, following an expression of interest to join ART, Participants must submit a TREES Registration Document which outlines the eligibility and basic information regarding the program and one or more TREES Monitoring Reports which summarize the results achieved over a specific timeframe.<sup>4</sup> Both of these documents must include, among other things, descriptions of how the Participant meets the requirements of Section 12 of TREES which reflect the Cancún Safeguards.<sup>5</sup>

*Second*, once these documents are accepted by ART as being complete, they are publicly posted on the [ART Registry](#), and public comments are sought through a notice sent to ART’s listserv. The Participant also publicizes that the documents are available. To access the documents, any individual can go to the [ART Registry landing page](#), select the [Programs Public Report](#), and locate the desired program. Public comments may be submitted by any stakeholder. Additional information, including a list of which programs are currently open for public comment, can be found on the [Stakeholder Engagement](#) page of ART’s website. Comments are accepted for as long as they can be meaningfully included in the validation and verification process.

*Third*, a key component of ensuring conformance with TREES is the validation and verification process set out in [Section 14 of TREES](#) and, in greater detail, in the [TREES Validation and Verification Standard](#). ART requires independent and accredited validation and verification bodies (“VVB”) to validate and verify that the Participant’s program meets the requirements of TREES, including with the TREES social and environmental safeguards,<sup>6</sup> and that the documentation submitted outlining the details of the program is complete and accurate.<sup>7</sup> The VVB then submits Validation and Verification Reports and a Verification Statement to the Secretariat.<sup>8</sup> Public comments received are used to guide the audit process and are discussed in the published reports.

*Fourth*, once the VVB has completed its process, the ART Board conducts its own review to ensure that ART’s processes have been followed. The ART Board reviews all the documents submitted by the Participants, public comments received, the audit process used, findings and resolutions from the audit and the reports from the VVB. If the ART Board votes to approve issuance, credits may be issued and all final reports are published in the [ART Registry](#).

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<sup>3</sup> The REDD+ Environmental Excellence Standard (TREES) (August 2021), Section 3.1.

<sup>4</sup> ART TREES Standard, Section 2.1, para. 5.

<sup>5</sup> ART TREES Standard, Annex A: TREES Documents, paras. 2.18, 3.4.

<sup>6</sup> ART TREES Standard, Section 14.

<sup>7</sup> Section 3.6 of the [TREES Validation and Verification Standard](#) outlines the specific steps VVBs must follow.

<sup>8</sup> ART TREES Standard, Section 2.1, para. 9.

### ***Overview of the Relevant Safeguards in TREES***

The safeguards in TREES are based upon the UNFCCC Cancún Safeguards which were specifically designed for REDD+ initiatives, and which expressly address the rights of IPLCs. Because ART is a crediting program for governments implementing REDD+, each of the Cancún Safeguards’ environmental, social, and governance principles are directly incorporated in TREES by including each safeguard in a series of themes and indicators to enable consistent, transparent reporting and to enable validation and verification.

In particular, Cancún Safeguard C relates to “respect for the knowledge and rights of indigenous peoples and members of local communities by taking into account relevant international obligations, national circumstances and laws, and noting that the United Nations General Assembly has adopted the United Nations Declaration on the Rights of Indigenous Peoples”. Cancún Safeguard D refers to “the full and effective participation of relevant stakeholders – in particular indigenous peoples and local communities – in actions referred to in paragraphs 70 and 72 of decision 1/CP16”. Both Safeguards C and D are broken out into several themes and indicators. A full list of all themes and indicators is publicly available in [TREES Section 12](#) titled “Environment, Social and Governance Safeguards”, and is provided in Annex 1 to this response.

### ***ART’s Process for the Government of Guyana***

As noted, ART employs a rigorous process to ensure that ART Participants have met all requirements of TREES, including those detailed in TREES Section 12. Guyana’s REDD+ Program is no exception.

The Government of Guyana has completed two validations and verifications covering the years 2016-2020 and 2021. In each process, ART reviewed the submitted documents and once deemed complete, the documents were posted on the ART Registry to be available for public comment. Guyana selected Aster Global to be the independent third party VVB for both timeframes. Aster followed a comprehensive process to assess the Government of Guyana’s conformance with the requirements of TREES including the safeguard requirements regarding respect for the rights of and full and effective participation of IPLCs. The first validation and verification by Aster Global was conducted by a team of twelve qualified auditors over a period of eleven months in 2022. The second validation and verification was conducted by a team of fifteen qualified auditors and was completed in ten months in 2023.

In the first audit process, the public comment period was extended for seven months to provide opportunities for comments to be submitted up to 30 days after Aster’s site visit to Guyana was conducted. This ensured that organizations and communities that may not have received information previously had time to contribute in both written form as well as verbally during the meetings. For the second audit process, comments received before and during the audit were forwarded by the ART Secretariat to Aster Global for inclusion in their review. Links to the audit reports and citations for key sections are provided below. The reports also include the detailed audit findings and resolutions as well as a list of every document received and reviewed.

- [2016-2020 Validation and Verification documents](#)
  - Validation Report
    - Section 3.3.3 on page 18 details how public comments were addressed during the audit process
    - Appendix B on page 25 outlines every meeting held and the attendees
  - Verification Report
    - Section 3.6.8 on page 19 details how public comments were addressed during the audit process
    - Appendix B on page 28 outlines every meeting held and the attendees
- [2021-2025 Validation and 2021 Verification documents](#)
  - Validation Report
    - Section 3.3.3 on page 19 details how public comments were addressed during the audit process
    - Appendix B on page 26 outlines every meeting held and the attendees
  - Verification Report
    - Section 3.6.8 on page 20 details how public comments were addressed during the audit process
    - Appendix B on page 31 outlines every meeting held and the attendees

In line with the [TREES Validation and Verification Standard](#), ART monitored the validation and verification process to ensure that Aster Global followed its requirements when evaluating Guyana's program's conformance. This included at least one member of ART attending every meeting Aster Global conducted for the audit and a member of ART observing all site visit meetings. This enabled ART to hear firsthand all information provided including any concerns raised. ART also reviewed the draft findings to ensure that Aster Global was interpreting the requirements of TREES correctly and addressing any concerns raised.

In addition, as also required by [TREES](#) and the [TREES Validation and Verification Standard](#), Aster Global underwent an accreditation audit when performing the 2016-2020 validation and verification. ART requires its VVBs to be accredited by an International Accreditation Forum ("IAF") member to the applicable ISO standards for greenhouse gas auditing and to be specifically approved for the forestry sector. The ISO Standards provide details on best practice for conducting audits, including selecting team members, training, audit planning, decisions on findings, internal review requirements and auditor independence. Obtaining and maintaining accreditation requires the VVB to have documented processes and procedures and to be audited on the content and application of these procedures on a multi year cycle. ART has a Memorandum of Understanding with the IAF members to ensure that their oversight is specific to the requirements of ART. Aster Global successfully passed its accreditation audit and is a fully approved VVB under ART.

Once Aster Global completed its audit process for each timeframe, the ART Secretariat prepared an Issuance Review package for the ART Board to review. This included copies of the reports from the Government of Guyana, copies of all public comments, and copies of the draft reports from Aster Global. Prior to both credit issuances to Guyana, the ART Board had multiple meetings to review the information and verify that ART's processes were followed. The ART Board unanimously voted to approve issuance in both instances as documented in [ART Board Meeting minutes](#).

This rigorous, in-depth review process ensures that TREES Credits are only issued to a program after a thorough investigation into whether the requirements of TREES, including the Cancún Safeguards are met.

To date, Guyana has been issued TREES Credits that are eligible for use in voluntary carbon markets as well as in regulated markets as the first eligible compliance credits for the first phase of the UN ICAO CORSIA Program and the first authorized and correspondingly adjusted for use under the Paris Agreement Article 6.2. Through the Government of Guyana’s sale of TREES Credits, ART understands that a total of \$45 million in payments has been received by Indigenous Communities to date. The finance has been used by the Indigenous Villages in diverse and varied manners as decided by each Village Council in their Village Sustainability Plans.<sup>9</sup>

With respect to the specific allegations regarding the REDD+ program in Guyana, we trust that the Government of Guyana will provide extensive details on its program design and activities in its response, and that Aster Global will provide more information regarding their review and audit processes confirming the validity of the claims made by the Government. However, we take this opportunity address your concern that each Indigenous community should have the right to opt in or out of the REDD+ program. In Guyana, the default position is that Indigenous Communities participate in the REDD+ program benefit sharing only if they opt in. Each Indigenous Village must therefore opt in to the benefit sharing agreement and all have done so to date following votes of all eligible adults in each community. This is supported by the [LCDS](#) (Chapter 2, page 46) and the [Validation and Verification Reports](#). In addition, the organization comprised of the elected leaders from every Indigenous Village and Community, the National Toshios Council, has directly addressed this topic and many of the concerns raised in the Joint Communication in its letter to the ICVCM ([cover letter](#), [letter](#)) and the [IACHR](#).

### ***ART’s Complaint and Appeal Process***

The Communications Letter also discusses ART’s treatment of a complaint received in March 2023 from the nonprofit Amerindian Peoples Association (“APA”) objecting to ART’s decision to issue the 2016-2020 carbon credits (“Complaint”). After receiving the Complaint, ART appointed a qualified lawyer, Charlotte Young, to independently review the Complaint (“Review”). ART also received letters from the National Toshios Council and the Government of Guyana responding to the concerns raised in the Complaint. In May 2023, after extensive investigation and interviews with relevant parties, Ms. Young issued her findings and provided detailed reasons indicating that the Complaint was not substantiated and her recommendation that the Complaint be dismissed (“Review Outcome”). All related documents, including the Complaint, additional letters received, and the Review are publicly available on the Stakeholder Engagement page of the [ART website](#).

Although the Complaint Review did not substantiate the concerns raised by the APA, the ART Secretariat nonetheless requested that Aster Global include the Complaint in the public comments and concerns for the next verification, and Aster Global did so during the 2021-2025 validation and 2021 verification process.

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<sup>9</sup> As an example, one Toshiao published [an article](#) on how her village is using the finance, why they support the REDD+ program, and encouraging those against carbon markets to consider the impacts they directly have on Indigenous communities.



In this manner, ART addressed the substantive concerns raised a second time to ensure that they were thoroughly reviewed.

In June 2023, the APA appealed the Review Outcome invoking the ART Appeal Procedure. ART, following its procedures, worked with the APA to jointly appoint a decision-making panel and issued the necessary terms of reference, independence, and confidentiality documentation for the APA and the panel. Both the APA and its appointed decision-maker refused to be bound by the Appeal requirements, including the Terms of Reference and confidentiality provisions. The consequence of failing to comply with the process and requirements of the Appeal is dismissal, and this was clearly communicated to the APA, with several time extensions being granted over the four-and-a-half-month period to allow the APA to discuss internally and decide how it wished to proceed. It chose not to accept the confidentiality provisions and other Terms of Reference, and instead launched a public relations initiative. All documents and communications regarding the Review and the Appeal are found on the [ART website](#).

### ***TREES Review process***

ART takes great pride in being the first market-based crediting program that is solely focused on jurisdictional REDD+ and was launched after the Paris Agreement. Our design presents unique opportunities for IPLC, especially with our High Forest, Low Deforestation (“HFLD”) crediting approach which recognizes the intense efforts required to maintain low deforestation rates across landscapes. This approach is particularly relevant to IPLCs, as they have traditionally been strong stewards of their lands and as a result, left out of carbon market approaches. Indigenous leaders have [published](#) directly on this topic. We are proud to have had our first indigenous-led jurisdictional program, a partnership between three Indigenous organizations and the Government of Peru, submit their [initial document to ART](#) and look forward to supporting them through the process. This partnership serves as a proof of concept, and we hope will serve as a model for other organizations and governments.

Being the first crediting program of its kind, ART is keenly aware of its a responsibility to meaningfully reflect and continue improving its processes over time. ART has continued to enhance its procedures in concrete ways, such adding a specific website page for Stakeholder Engagement, new translations, workshops for governments and IPLCs regarding TREES and ART, workshops on the validation and verification process, additional training requirements for VVBs, and additional supporting materials. ART also requires review of TREES at least every three years. Our [first review process](#) began in 2024 and is expected to be completed in late 2025. The process involves, among other things, gathering targeted stakeholder input and publication of the draft revisions for public comment.

As part of this process, we have designed several pathways to receive feedback and suggestions directly from IPLCs. One such pathway is holding regional dialogues in partnership with IPLC organizations to discuss topics of particular importance to IPLC, including land tenure, grievance mechanisms, and most effective practices for independent auditing processes. Throughout 2024, ART worked with partners to hold three multi-day regional dialogues at no cost to attendees and with appropriate translations to facilitate participation.

- South America – included 23 individuals from organizations from six countries

- Asia – included 35 participants from six countries
- Africa – included 22 participants from eight countries

In addition, ART formed an [IPLC Advisory Group](#), composed of members with extensive experience working locally, nationally, and internationally in representing and defending the rights of IPLC. The Advisory Group supports the 2024-2025 review process by assisting with the in-person regional dialogues with other IPLC organizations. The Advisory Group will also review and provide comments on drafts of updated sections of TREES as appropriate, prior to the global public comment period.

ART has also received comments and input from other IPLC organizations and their collaborators which we will review carefully. Copies have been provided directly to the IPLC Advisory Group for inclusion in the discussions.

The public comment period will serve as an additional opportunity to actively solicit IPLC feedback on the draft revisions through webinars and direct outreach. Drafts and materials will be available in various languages and comments will be accepted through multiple forms and languages to facilitate participation. The IPLC Advisory Group will help ART review this feedback as well as an input to the ART Board's decisions.

In taking these steps, ART is committed to continuously improving its Standards, supporting materials, trainings, and audit requirements to ensure the perspectives and experiences of IPLCs are directly reflected.

### ***Co-benefits Certification***

As a direct result of meetings with IPLCs at the Oslo Tropical Forest Forum, ART has also launched a process to develop a [new certification](#) that will enable ART Participants to objectively demonstrate the positive impacts of their REDD+ programs that go beyond greenhouse gas emission reductions and removals. The co-benefit certification contains three distinct modules for biodiversity benefits, non-CO2 climate benefits, and socio-cultural benefits of forests to Indigenous Peoples and Local Communities.

ART formed three committees to assist in the development of the three modules, including a [committee comprised only of IPLC representatives](#) to assist in the development of the socio-cultural module. An Indigenous representative also joined the biodiversity committee. The socio-cultural module is being drafted by the committee members directly and focuses on the desired social and cultural outcomes of a well-designed jurisdictional REDD+ program. The Committee also presented on the module and their reasons for participating in the development process during an official Side Event during COP29.

We anticipate the new co-benefit certification to be published for public comment in mid-January. When finalized, we hope this will serve as another pathway to incentivize jurisdictional REDD+ program design and implementation that strengthens IPLC communities and rights.

### ***Communication Letter Questions***

You have posed six specific questions on pages 7 through 8 of the Communication Letter. Our responses, clarifications, and observations are attached at Annex 2 of this letter.



We thank the Joint Communicants for the Communication Letter and take this opportunity to provide our highest assurances of our ongoing diligence on these matters. We welcome the opportunity for transparent discussion on human and Indigenous rights in ART Participant programs.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mary Grady'.

Mary Grady  
Executive Director  
Architecture for REDD+ Transactions (ART)

Cc: Maqsoda Maqsodi  
President and CEO  
Winrock International

## Annex 1

### TREES Safeguards (Section 12.5)

#### 12.5.1 Cancún Safeguard A

Actions are complementary or consistent with the objectives of national forest programs and relevant international conventions and agreements

**THEME 1.1** Consistency with the objectives of national forest programs.

**Structural Indicator:** Domestic legal framework or policy (or national REDD+ strategy or action plan) for REDD+ actions is clearly defined and designed in consistency with national and if applicable, subnational, forest policies/programs.

**Process Indicator:** Public institutions have made use of mandates, procedures and resources to ensure REDD+ actions are designed and implemented in consistency with the broader legal or policy framework of the forest sector, and inconsistencies are identified and resolved.

**Outcome Indicator:** Design and implementation of REDD+ actions have been consistent with or complemented the objectives of the national and if applicable, subnational, forest policies/programs.

**THEME 1.2** Consistency with the objectives of relevant international conventions and agreements.

**Structural Indicator:** Domestic and if applicable, subnational, legal framework or policy (or national REDD+ strategy or action plan) for REDD+ actions recognize and promote the application of ratified relevant international conventions and agreements in the context of design and implementation of REDD+ actions.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to design and implement REDD+ actions that recognize and promote the application of ratified relevant international conventions and agreements.

**Outcome Indicator:** Design and implementation of REDD+ actions have been consistent with or has complemented the objectives of identified, ratified and relevant international conventions and agreements.

#### 12.5.2 Cancún Safeguard B

Transparent and effective national forest governance structures, taking into account national legislation and sovereignty

**THEME 2.1** Respect, protect, and fulfill the right of access to information.

**Structural Indicator:** Participants have in place a legal framework, policies and/or programs for accessing information related to REDD+ actions in accordance with international human rights standards, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources for accessing information related to REDD+ actions in line with relevant ratified international conventions and agreements and/or domestic and if applicable, subnational, legal framework, policies, and programs for accessing information.

**Outcome Indicator:** The public has been aware of and exercised the right to seek and receive official information on REDD+ actions, as well as on how safeguards have been addressed and respected.

**THEME 2.2** Promote transparency and prevention of corruption, including the promotion of anti-corruption measures.

**Structural Indicator:** Participants have in place anti-corruption measures and measures to promote transparency reflecting the principles of rule of law, proper management of public affairs and public property, integrity, transparency, and accountability, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to apply anti-corruption measures and measures to promote transparency in the implementation of REDD+ actions and the distribution of REDD+ benefits, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal frameworks; the measures should reflect principles of the rule of law, proper management of public affairs and public property, integrity, transparency, and accountability.

**Outcome Indicator:** The distribution of REDD+ benefits related to the implementation of the REDD+ results-based actions have been carried out in a fair, transparent, and accountable manner, as per relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

**THEME 2.3** Respect, protect, and fulfill land tenure rights.

**Structural Indicator:** Participants have in place a legal framework, policies or programs for the recognition, inventorying, mapping, and security of customary and statutory land and resource tenure rights where REDD+ actions are implemented, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to recognize, inventory, map, and secure statutory and customary rights to lands and resources relevant to the implementation of REDD+ actions in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

**Outcome Indicator:** Stakeholders had access to, use of, and control over land and resources in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework, and no involuntary relocation took place without the free, prior, and informed consent (FPIC) of any indigenous peoples and local communities (or equivalent) concerned.

**THEME 2.4** Respect, protect, and fulfill access to justice.

**Structural Indicator:** Participants have in place procedures for guaranteeing non-discriminatory and non-cost prohibitive access to dispute resolution mechanisms at all relevant levels, and these are

anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to facilitate access to dispute resolution mechanisms for stakeholders involved in the implementation of REDD+ actions including judicial and/or administrative procedures for legal redress, which, *inter alia*, provide access for indigenous peoples, local communities, or equivalent stakeholders with a recognized legal interest.

**Outcome Indicator:** Resolved disputes, competing claims, and effective recourse and remedies have been provided when there was a violation of rights, grievance, dispute or claim related to the implementation of REDD+ actions.

### 12.5.3 Cancún Safeguard C

Respect for the knowledge and rights of indigenous peoples and members of local communities by taking into account relevant international obligations, national circumstances and laws, and noting that the United Nations General Assembly has adopted the United Nations Declaration on the Rights of Indigenous Peoples

**THEME 3.1** Identify indigenous peoples and local communities, or equivalent.

**Structural Indicator:** Participants have in place a legal framework, policies or procedures for the identification or self-identification of indigenous peoples, and local communities, or equivalent, and for the respect of their rights, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to respect the rights of the indigenous peoples and local communities, or equivalent in the design and implementation of REDD+ actions, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

**Outcome Indicator:** Indigenous peoples and local communities, or equivalent, have been identified and their respective rights have been respected in the design and implementation of REDD+ actions.

**THEME 3.2** Respect and protect traditional knowledge.

**Structural Indicator:** Relevant ratified international conventions/agreements, and/or domestic and if applicable, subnational, legal framework define and provide guidance for respecting and protecting indigenous people's knowledge and/or local communities' knowledge.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to respect and protect indigenous peoples and/or local communities' traditional knowledge in the implementation of REDD+ actions, in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

**Outcome Indicator:** Traditional knowledge of indigenous peoples and/or local communities, or equivalent, has been respected and protected in the design and implementation of REDD+ actions where permission for its use has been granted.

**THEME 3.3** Respect, protect, and fulfill rights of indigenous peoples and/or local communities, or equivalent.

**Structural Indicator:** Participants have in place legal framework, policies or programs to respect, protect and fulfill human rights of indigenous peoples and local communities, or equivalent, in conformity with customary law, institutions, and practices as applicable and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to respect, protect and fulfill rights of indigenous peoples and local communities, or equivalent throughout the implementation of the REDD+ actions, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

**Outcome Indicator:** Rights of indigenous peoples and local communities, or equivalent, have been identified and respected, protected and fulfilled in the design and implementation of REDD+ actions.

#### 12.5.4 Cancún Safeguard D

The full and effective participation of relevant stakeholders—in particular indigenous peoples and local communities—in actions referred to in paragraphs 70 and 72 of decision 1/CP.16

**THEME 4.1.** Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ actions.

**Structural Indicator:** Participants have in place legal frameworks, policies or programs to respect, protect and fulfill the right of all relevant stakeholders to participate fully and effectively, including timely access and culturally appropriate information prior to consultations, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.; access is established to recourse mechanisms to ensure the participation process is respected.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to respect, protect and fulfill the right to full, effective and timely participation in the design and implementation of REDD+ actions, as indicated in relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

**Outcome Indicator:** Relevant stakeholders have participated fully, effectively and timely in the design and implementation of REDD+ actions.

**THEME 4.2.** Promote adequate participatory procedures for the meaningful participation of indigenous peoples and local communities, or equivalent.

**Structural Indicator:** Relevant ratified international conventions, agreements, and/or domestic legal framework recognizes, respects, and protects the respective rights to participation of indigenous

peoples, local communities, or equivalent, through their respective decision-making structures and processes,<sup>10</sup> which requires appropriate procedures take place in a climate of mutual trust.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to promote the meaningful participation of indigenous peoples and local communities, or equivalent in the design, implementation and periodic assessments of REDD+ actions, according to their respective rights and decision-making structures and processes and to the relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

**Outcome Indicator:** Design, implementation, and periodic assessments of REDD+ actions were, where relevant, undertaken with the participation of indigenous peoples and/or local communities, or equivalent, including if applicable through FPIC, in accordance with relevant international and/or domestic and if applicable, subnational, legal framework, and in accordance with their respective rights and decision-making structures and processes.

### 12.5.5 Cancún Safeguard E

That actions are consistent with the conservation of natural forests and biological diversity, ensuring that the actions referred to in paragraph 70 of decision 1/CP.16 are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits

#### **THEME 5.1** Non-conversion of natural forests and other natural ecosystems.

**Structural Indicator:** Relevant domestic legal framework, policies and programs consistently define the term natural forests and other natural ecosystems, distinguishing them from plantations, describe the process for mapping the spatial distribution of natural forests and other natural ecosystems, and policies or procedures are in place prohibiting the conversion of natural forests and other natural ecosystems as part of REDD+ actions.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to ensure the design and implementation of REDD+ actions considers information of spatial distribution of natural forests and other natural ecosystems and avoids the conversion of these forests and other natural ecosystems, in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework, policies and programs.

**Outcome Indicator:** REDD+ actions were designed and implemented avoiding the conversion of natural forests and other natural ecosystems to plantations or other land uses.

#### **THEME 5.2** Protect natural forests, biological diversity, and ecosystem services.

**Structural Indicator:** Relevant ratified international conventions, agreements, and/or domestic legal framework or policies identify priorities for the protection and conservation of natural forest areas and natural ecosystems, biodiversity, and ecosystem services, to which REDD+ actions could contribute.

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<sup>10</sup> If the institutions consulted are not considered representative by the people they claim to represent, the consultation may have no legitimacy. “If an appropriate consultation process is not developed with the indigenous and tribal institutions or organizations that are truly representative of the communities affected, the resulting consultations will not comply with the requirements of the Convention” (ILO Governing Body, 282nd session, 2001, GB.282/14/2).

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to protect and avoid adverse impacts on natural forest areas and natural ecosystems, biodiversity, and ecosystem services in the design and implementation of REDD+ actions, according to relevant ratified international conventions, agreements, and/or domestic legal frameworks, policies and programs.

**Outcome Indicator:** REDD+ actions have promoted the protection of natural forest and other natural ecosystem areas, biodiversity and ecosystem services.

### **THEME 5.3** Enhancement of social and environmental benefits.

**Structural Indicator:** Relevant ratified international conventions, agreements, and/or domestic legal framework, policies and programs regulate the assessment of potential social and environmental benefits of REDD+ actions.

**Process Indicator:** Public institutions have made use of mandates, procedures, and resources to assess social and environmental benefits of REDD+ actions and to promote the enhancement of these benefits in the implementation of these actions, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal frameworks, policies and programs.

**Outcome Indicator:** REDD+ actions have contributed to enhancing social and environmental benefits.

## 12.5.6 Cancún Safeguard F

### Actions to address the risks of reversals

**THEME 6.1** The risk of reversals is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.

**Process Indicator:** Public institutions have identified and integrated measures to address the risk of reversals in the design, prioritization, implementation, and periodic assessments of REDD+ actions.

*No structure or outcome indicators have been developed for Safeguard F as these issues are broadly addressed by requirements in other sections of the Standard.*

## 12.5.7 Cancún Safeguard G

### Actions to reduce displacement of emissions

**THEME 7.1** The risk of displacement of emissions is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.

**Process Indicator:** Public institutions have identified and integrated measures to address the risk of displacement of emissions in the design, prioritization, implementation, and periodic assessments of REDD+ actions.

*No structure or outcome indicators have been developed for Safeguard G as these issues are broadly addressed by requirements in other sections of the Standard.*

## Annex 2: Responses to Specific Questions Posed in the Communications Letter

**Question 1. Please provide any additional information and/or comment(s) you may have on the above-mentioned allegations.**

ART's Response: Information regarding the process ART followed in approving the issuance of TREES Credits to the Government of Guyana is provided in our detailed response. ART followed a rigorous process and ensured that concerns raised by stakeholders including Indigenous advocacy NGOs in Guyana were thoroughly investigated by the independent VVB. These concerns largely mirror those outlined in the Communication Letter and will continue to be included in subsequent audit processes. No evidence has been found that the allegations are true or that the Government of Guyana failed to meet the requirements of the TREES Safeguards which align with the UNFCCC Cancún Safeguards.

**Question 2. Please provide information as to what human rights due diligence policies and processes have been put into place by your company to identify, prevent, mitigate, and account for how you address adverse human rights impacts that your activities and business operations cause or contribute to, or be directly linked to, as set forth in the UN Guiding Principles on Business and Human Rights (UNGPs).**

ART's Response: In Annex 1 of this Response, we highlight the extensive Cancún Safeguards that include express indigenous consultation and rights related themes, indicators, and requisite outputs that are integrated as part of ART's Standard, TREES. All requirements must be demonstrated to have been met through transparent public documentation and independent verification prior to issuance of TREES Credits. In addition, each of Winrock, through its Code of Conduct<sup>11</sup> and ART, through the Environmental Resources Trust LLC ("ERT")'s comprehensive ESG policy<sup>12</sup> have procedures and processes in place (including human rights due diligence policies). ERT's policy *expressly references, and is consistent with*, the current standards set out in the Principles of Responsible Investment ("PRI"), as well as with the Ten Principles of the United Nations Global Compact.<sup>13</sup> The ERT ESG Policy is also intended to be consistent with the advancement of many of the UN's seventeen Sustainability Development Goals ("SDGs"), in particular SDG 3 (Good Health and Well-Being), SDG 5 (Gender Equality), SDG 10 (Reduced Inequalities), SDG 13 (Climate Action), and SDG 16 (Peace, Justice and Strong Institutions).

The ART Secretariat, as administrator of ART, also acted consistently with the human rights principles of the UN Global Compact<sup>14</sup> in applying the Cancún Safeguards of TREES to Guyana's jurisdictional REDD+ activities resulting in the Guyana TREES credits. Any potential adverse human rights impacts resulting

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<sup>11</sup> <https://code.winrock.org/wp-content/uploads/2022/06/20220623-Winrock-Code-External.pdf>

<sup>12</sup> <https://winrock.org/wp-content/uploads/2023/11/ERT-ESG-Policy-FINAL-November-2023.pdf>

<sup>13</sup> <https://unglobalcompact.org/what-is-gc/mission/principles>

<sup>14</sup> Principle 1 requires businesses to support and respect the protection of internationally proclaimed human rights, and Principle 2 requires businesses to ensure that they are not complicit in human rights abuses.

from the implementation of the REDD+ activities that were identified by the independent VVB were the subject of corrective action requests that were fully addressed, as evidenced in the Aster Global Validation and Verifications Reports.

Winrock's Code of Conduct, ERT's ESG policy, and the TREES Safeguards are consistent with the foundational principle to respect human rights as set out in the UN Guiding Principles on Business and Human Rights ("UNGPs"), including the responsibility to avoid infringing on the human rights of others and to address adverse human rights impacts with which businesses are involved.<sup>15</sup> Although we understand that as non-profit organizations, ART and Winrock are not expressly subject to the UNGPs which are applicable to business enterprises, we nonetheless take every effort to ensure our activities and policies are consistent with the responsibility to respect human rights.

**Question 3. Please provide information on measures that you have taken or plan to take to identify and respond to the above-mentioned concerns, including addressing the alleged lack of consultations and ensuring that the rights of Indigenous Peoples to free, prior and informed consent was respected by the Government of Guyana.**

ART's Response: Please see the "ART's Process for the Government of Guyana" section of this Response, which outlines the process taken to investigate whether the Government of Guyana conformed with the requirements of TREES, including the need for proper consultation of IPLCs, and how stakeholder concerns submitted as public comments were incorporated in the audit process. The reports of the accredited and independent auditors are linked with citations highlighting key sections. The "TREES Review Process" section identifies how we are conducting a review of our Standard and processes to ensure we continue to represent best practices in defining requirements for TREES, defining ART processes such as the complaint and review process, and ensuring rigorous verifications. We will continue to apply the Safeguards, with express consideration of all concerns raised by the Joint Applicants.

**Question 4. Please indicate how you incorporate human rights considerations in your activities and business relationships, including for your subsidiaries. As part of this response, please indicate whether you made reference to and how you comply with the UN Guiding Principles on business and human rights (UNFPs), and if not, please indicate why not.**

ART's Response: Please see response to questions 2 and 5.

**Question 5. Please indicate whether you have a human rights policy commitment, informed by human rights experts, that describes what your organization expects of all business relationships in terms of human rights, including for your subsidiaries. Please indicate whether any such commitment is public and actively communicated, and whether it is embedded throughout your operations, including within other policies and procedures.**

ART's Response: Yes, ART, as administered by the ART Secretariat, managed by ERT, is subject to ERT's ESG Policy, including human rights policy commitments, which has been and continues to be informed by indigenous and human rights experts.<sup>16</sup> The ART Secretariat personnel are also bound by

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<sup>15</sup> United Nations Guiding Principles on Business and Human Rights, Principle 11.

<sup>16</sup> Including but not limited to: (i) Resilient LLP and its senior partner, who is Chambers Global listed, and the winner of the LexPert Zenith Award as a Change Agent in Law for her innovative work in facilitating Indigenous Rights; and

Winrock’s [Code of Conduct](#) (“Code”). We note that the paragraph in the Code entitled “Our Shared Responsibilities” clearly indicates what we expect of our business relationships in relation to human rights and other conduct. If there are any inconsistencies between the ESG Policy and the Code, the provisions of the Code prevail and apply to such inconsistency. We also include relevant portions of Winrock’s human rights related policies that are included for your reference.<sup>17</sup>

**The Combating Trafficking In Persons And Protection From Sexual Exploitation And Abuse (PSEA) Policy** provides:

*All Winrock representatives, including international and domestic, regular full-time and part-time staff, interns, contractors, and volunteers, are responsible for promoting respect for fundamental human rights, social justice, human dignity, and the rights of all people to exist free from fear and stigma.*

**The Gender, Equity, and Social Inclusion Policy** provides:

*For Winrock, realizing our mission to empower the disadvantaged, increase economic opportunity and sustain natural resources means we demonstrate meaningful commitment to supporting all people at risk of social and economic exclusion. Our mission is supported through our profound awareness of the consideration of a broad range of drivers and factors that can exacerbate exclusion, including gender and gender identity, race, ethnicity, age, sexual orientation, disability and religion; as well as intersectional dimensions within marginalized communities. We strive for a world where all people are safe from harm, where their voices are equally heard and valued, and where they have equitable access and time to devote to education, to their livelihoods, and to their communities.*

*Winrock commits to addressing gender equity, racial equity and social inclusion across our programming to the greatest extent possible to deliver transformative practices, systemic change, and inclusive decision-making. Our goal is to create and foster equitable opportunities for all people to overcome barriers, contribute to their communities’ development and realize their full rights and potential.*

**The Diversity, Equity and Inclusion Policy** provides:

*One of our Core Values is Equity:*

- *We treat our Winrock colleagues, our partners and funders, and all who benefit from our work with fairness and respect.*
- *We believe that being inclusive and encouraging all voices to be heard is fundamental to delivering sustainable, effective solutions and systematic change.*

*From the Commitment to Colleagues and Organizations*

*Winrock is committed to being a responsible global citizen. Our interactions with governments, regulators, the media and local communities must be grounded on honesty, trust and fairness. We support the legitimate rule of law and promote high ethical standards in the countries and communities where we work*

*From the Commitment to Stakeholders*

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(ii) Foley Hoag LLP, through a partner of the firm who is a repeated winner of the Center for Justice & Accountability “Partners in Justice Award” (multiple years including 2024), for her contributions to transitional justice in Chile, Cambodia, Somalia, and other jurisdictions.

<sup>17</sup> Winrock’s Human Rights related policies are found in the Code at <https://code.winrock.org/wp-content/uploads/2022/06/20220623-Winrock-Code-External.pdf>.

*Across our global portfolio, Winrock designs solutions for sustainable impact by being:*

*· **Results-Focused:** We measure our success in terms of impact by delivering direct, demonstrable results.*

*· **Human-Centered:** Our solutions are developed and sustained by the people they are designed to serve.*

*· **Science-Based:** We apply the best available science to solve development problems. When key evidence is missing, we conduct our own research to find it.*

*· **Market-Driven:** Our solutions are rooted in long-term economic viability. We provide business training as well as access to markets and finance in the communities we serve.*

*Our solutions require us to act with integrity and respect to achieve sustainable impact.*

**Question 6. Please provide information on steps taken by your organization to establish and/or participate in operational-level grievance mechanisms, in line with the UN Guiding Principles, to effectively address the adverse human rights impacts caused by and/or contributed to by your organization throughout your activities and/or funding relationships.**

**ART's Response:** ART has designed its program and processes to not only avoid adverse human rights impacts, but also to create and strengthen the enabling conditions that lead to improvements in the respecting and fulfilling human rights. By ensuring that all Participants are subject to rigorous Safeguards in line with the UNFCCC Cancún Safeguards and a robust independent audit process, ART works to improve conditions and prevent any adverse impacts. ART also has effective Complaints and Appeal Procedures set out in [Section 16 of the Standard](#) and accompanying Guidance.<sup>18</sup> All complaints and appeal processes are administered by the ART Secretariat in line with procedures that are accessible, rules-based, and consistent with due process and procedural fairness and mitigate conflict of interest and bias through the use of independent and impartial decision-makers. In the case of an Appeal, decision-makers are selected by the parties to the Appeal. The procedures, applied in addition to the Safeguards, were designed to encourage access, and participation (without fear of improper repercussion), and avoid subrogation of vulnerable entities through an abuse of process. It does so through a rules-based approach that includes: the decision-makers' clear scope of authority, clear terms of reference,<sup>19</sup> confidentiality, and defined timeline requirements on the independent decision-makers and the parties. It was developed in consideration of world leading investor-state dispute resolution mechanisms and settlement processes used to achieve equitable outcomes for Indigenous Peoples.

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<sup>18</sup> <https://www.artredd.org/wp-content/uploads/2023/05/ART-Complaints-Guidance-May-2023-Final.pdf>.

<sup>19</sup> The Terms of Reference associated with the APA Appeal and all associated documents are transparently found on the ART Website: <https://www.artredd.org/wp-content/uploads/2023/11/8-ToR-to-Appeal-Committee-September-18-2023.pdf>