



LOWER ZAMBEZI REDD+ PROJECT

VCS VERIFICATION REPORT



Document Prepared by AENOR CONFIA S.A.U

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Summary:

AENOR CONFIA S.A.U (AENOR) has carried out the eleventh VCS verification of the Lower Zambezi REDD+ Project (LZRP). The LZRP is a reducing emission from deforestation and degradation (REDD+) project on 40,126 ha of privately owned land in Rufunsa District, Zambia.

The project was developed to conform to the Verified Carbon Standard (VCS, Version 4.6). Furthermore, the Project is aligned with the Government of the Republic of Zambia's (GRZ) National REDD+ Program, implemented through the Forestry Department.

The core project climate activities undertaken include forest carbon inventorying, modelling cumulative deforestation patterns and soil carbon assessments. Core community project activities include up to eighteen different types of community-based deforestation mitigation initiatives designed to create sustainable, scalable alternatives to deforestation, and strategic, meaningful incentives that comprise part of pay-for-performance programs that support forest conservation. Core biodiversity project activities include forest conservation systems, biodiversity monitoring and management, and fire management.

The project start date and implementation date is 1st October 2009 and will be operational until 30th September 2039. The estimated emissions reductions for the 30-year project span are 5,673,505 tCO₂e at an average of 189,117 tCO₂e/yr. The emissions reductions for the current monitoring period (1st January 2023 to 31st December 2023) are 241,308 tCO₂e.

The purpose of the verification was to determine the conformance of the project concerning the VCS Standard v4.6. Furthermore, the assessment of the ex-post monitored anthropogenic GHG emissions reductions that has occurred because of the project's activities. The scope of the verification was to

assess the conformance of the validated project, once implemented, with the VCS requirements and requirements in the validated Project document.

The verification consisted of the following three phases to confirm that the monitoring report meets the stated requirements and identified criteria:

- A desk review of the project monitoring report (MR) /1/ and monitoring plan implementation
- Follow-up interviews with project stakeholders with an on-site visit as well as a review of project activities
- The resolution of outstanding issues and internal technical review, followed by the issuance of the final verification report and opinion.

This is the eleventh verification event, corresponding to the monitoring period from 1st January 2023 to 31st December 2023.

During the verification event, 3 CAR and 4 CL. All these issues raised during the verification process where appropriately closed by means of corrections, clearer explanations, and other supporting documents.

The purpose of the visit assessment (see Sections 2.3 and 2.4 of this verification report for more information) was to determine the conformance of the project with respect to the VCS Version 4.6 Standard; The field visit took place from the 11th of March 2024 to 17th of March 2024, in which the auditor visited the project area, interviewed key stakeholders, staff and other related experts, and reviewed the VCS-MR /1/ and supporting documents. The scope of the verification was to assess the conformance of information in the project design document with the VCS standards.

Hence, once all issues detected were appropriately solved, AENOR carried out a final verification report and deemed with a reasonable level of assurance that the project complies with all the verification criteria for VCS. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria. Hence, the audit team concludes that the net GHG emission reductions for the lands included in the project boundary at the verification stage have been quantified under VCS rules.

The GHG emission reductions were calculated based on the approved methodology VM0009 Methodology for Avoided Ecosystem Conversion, v3.0 of 6th June 2014, and the monitoring plan included in the MR/1/.

The AENOR verification team assessed the calculations and can confirm that the GHG emission reductions during the monitoring period amount to 241,308 tCO₂e (without discounting buffer emissions) for this monitoring period. AENOR's verification team can confirm that the project is well managed and that results are well supported. Monitoring plans are effective, and the project proponent has developed enough procedures and tools to collect data. A buffer discount rate of 21% was applied, resulting to 190,633 tCO₂e VCU's eligible for issuance.

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1 INTRODUCTION

1.1 Objective

The objective of the verification audit was to conduct an independent assessment of the project to determine the following:

- The extent to which methods and procedures, including monitoring procedures, have been implemented per the monitoring report /1/, including the monitoring plan.
- The extent to which the GHG emissions reductions reported in the monitoring report is materially accurate.

1.2 Scope and Criteria

Verification Scope: The scope of the verification audit is to verify the emission reductions of the project against the Verified Carbon Standard version 4.6, the identified methodology and the validated project document throughout the monitoring period from 1st January 2023 to 31st December 2023 /1/.

These audit's objectives included verifying the project's calculated reductions with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects. In addition, the audit assessed the project with respect to the validated baseline scenarios presented in the Monitoring report/1/.

The scope of the verification included the review of the GHG project and implementation; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHG's; and periods covered.

Criteria: The criteria from the following documents were used to assess this project:

- VCS Standard v4.6 (in the April 2024 VCS Program Updates it was clarified the need to apply effective immediately Section 3.23 of the VCS Standard v4.7 referring to an updated concept on double selling addressed in the Registry Terms of Use).
- VCS Program Guide v4.4.
- VCS Program Definitions v.4.5 (in the April 2024 VCS Program Updates it was requested to apply updates from version v4.4 to v4.5 immediately).
- Registration and Issuance Process, v4.4.
- VCS AFOLU Non-Permanence Risk Tool v 4.2.
- VCS Validation Report Template, VCS Version 4.3 (The April 2024 VCS Program Updates indicates that "VCS Program project templates v4.4 is effective from 1st January 2025 for all project requests").
- VM0009 Methodology for Avoided Ecosystem Conversion, v3.0 (and all the applicable tools).

Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS guidance document.

1.3 Level of Assurance

The evaluation was carried out to ensure a satisfactory level of confidence regarding compliance with the specified audit standards and significance thresholds within the audit's scope. Following the audit results, a favourable assessment indicates reasonable assurance that the project's greenhouse gas (GHG) assertion is substantially accurate and provides a fair depiction of the GHG data and details. The materiality threshold concerning the combined impact of errors, omissions, and misrepresentations compared to the total reported GHG emission reductions was set at five per cent (5%), as outlined in the VCS Standard for projects.

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent AENOR instructions required. The technical review was performed by a technical reviewer(s) qualified in accordance with AENOR's qualification scheme for VCS validation and verification.

1.4 Summary Description of the Project

The Lower Zambezi REDD+ Project (Project) is a reducing emission from deforestation and degradation (REDD+) project on 40,126 ha of privately owned land in Rufunsa District, Zambia.

The Project Area is known as 'Rufunsa Conservancy' (Conservancy) and is owned by a Zambian company named Sable Transport Limited. The Project Proponent is BioCarbon Partners (BCP), which is responsible for getting the Project certified and for early-stage Project finance.

The core project climate accounting activities undertaken include forest carbon inventorying, modelling cumulative deforestation patterns, and soil carbon assessments. Core community project activities include up to eighteen different types of community-based deforestation mitigation initiatives designed to create sustainable, scalable alternatives to deforestation, and strategic, meaningful incentives that comprise part of pay-for-performance programs that support forest conservation. Core biodiversity project activities include forest conservation systems, biodiversity monitoring and management, and fire management.

The project start date and implementation date is 1st October 2009 and will be operational until 30th September 2039. The estimated emissions reductions for the 30-year project span is 5,673,505 tCO₂e at an average of 189,117 tCO₂e/yr. The emissions reductions for the current monitoring period (1st January 2023, to 31st December 2023) is 241,308 tCO₂e. After applying the buffer discount (21%), the VCU eligible for issuance shall be 190,633 tCO₂e.

The verification of this monitoring period was requested to AENOR by BCP. The audit of the Monitoring Report, supporting documentation, and interviews has provided AENOR with the evidence to determine conformance to the VCS Standards with reasonable assurance.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The project underwent an assessment to ensure alignment with the criteria outlined in Section 1.2 of this report. The verification procedure encompassed document review, interviews, communication with pertinent staff, and on-site inspections (All these were conducted in February to the site visit on 11th March 2024 to 17th March 2024). As detailed in the report, findings were issued to confirm the project's full adherence to all VCS requirements. AENOR conducted this verification and affirms, with a reasonable level of confidence, that the project satisfies all verification criteria.

A project specific Verification and Sampling Plan was developed to guide the verification auditing process to ensure efficiency and effectiveness. The purpose of the Verification and Sampling Plan was to present a risk assessment for determining the nature and extent of verification procedures necessary to ensure the risk of auditing error was reduced to a reasonable level. The Verification & Sampling Plan methodology was derived from all items in our verification process stated above. Specifically, the sampling plan utilized the VCS guidance documents and ISO 14064-3. Any modifications applied to the Verification and Sampling plan were made based upon the conditions observed for monitoring to detect the processes with the highest risk of material discrepancy.

The verification has been performed through an in-depth desk review, a site visit to the project, interviews with local stakeholders and interviews with relevant personnel responsible for monitoring from February to March of 2024. The verification activities in which risks were assessed were the evaluations of the monitoring system (data flow, data control procedures, etc.) but mainly the quality of raw data as well as sources and the spreadsheet calculations.

Regarding the verification schedule and key milestones, the following are highlighted:

- Public Comment Period: No public comment period was provided.
- KOM date: 12th February 2024.
- NOVS delivery: 12th February 2024.
- Final Audit Plan: 23rd February 2024.
- Site visit: 11th to 16th March 2024.
- Issuance of the 1st round of findings: 17th April 2024.
- Closure of findings: 17th May 2024.

AENOR reproduced and verified 100% of sheets in the spreadsheet of emission reduction calculations /3-15/, and the data calculations carried out in those sheets for the project area for the monitoring

period (1st January 2023 to 31st December 2023). The project area was 100% checked using the GIS database and shape files /16-38/. The carbon calculations were also 100% verified and cross-checked with validated values.

AENOR opted to conduct a thorough and meticulous examination of the documents to ensure the accurate application of the VM0009 methodology version 3.0, including its formulas and equations, and to verify the provision of necessary data for calculating GHG emission reductions. Following this assessment, AENOR asserts with a reasonable level of confidence that the stated emission reductions are devoid of significant errors, omissions, or inaccuracies.

Furthermore, AENOR confirms the adequacy of evidence supporting the reported net anthropogenic GHG emission reductions, noting a clear audit trail containing the necessary evidence and records to substantiate the figures stated in this verification report since:

- Sufficient evidence available: The project participant has provided 100% of the data used in the calculations to achieve the final amount of GHG emission reductions reported.
- Nature of evidence: The raw data was collected from reliable sources. They are detailed in the project documents and have been provided to the verification team, and the most relevant ones are appropriately detailed in Appendix 2.

AENOR audit team conducted an on-site inspection of the project area to verify the information collected and to replicate the calculations outlined in Sections 2.3 and 2.4 of the verification report. As a result of this inspection, AENOR confirms the accuracy of the data presented in the monitoring report. Based on the evidence provided, which is both verifiable and reliable, AENOR can certify the net anthropogenic greenhouse gas (GHG) emission reductions associated with the project.

2.2 Document Review

A detailed review of all project documentation was conducted to ensure consistency with and identify any deviation from, VCS program requirements, the Methodology (VCS VM0009 V3.0), and the MR/1/

The initial review focused on the Monitoring Report (MR) /1/ and included an examination of the project details, implementation status, data and parameters, and quantification of GHG emission reductions. Documents reviewed included data from monitoring, carbon rights contracts, forest management agreements /39/, maps and aerial images /16-38/, monitoring and grievance SOPs, biomass and carbon calculation spreadsheets /3-15/, and responses to Corrective Action Requests (CARs) and Clarifications (CLs) (Appendix 3).

Modifications to the Verification and Sampling plan were made based on the conditions observed for monitoring to detect the processes with the highest risk of material discrepancy.

The VCS AFOLU Non-Permanence Risk Tool was used by the Project Proponent to assess the overall project risk. AENOR reviewed the Non-Permanence Risk Report /2/ downloaded from the Verra Project Hub provided with the risk-supporting documentation for verification by the VVB and confirmed that the

Project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool v4.2. Each risk factor was thoroughly assessed for conformance. The final score was calculated to be 21%.

Appendix 2 of this report details the list of documents provided by PP and reviewed by AENOR during the process.

2.3 Interviews

The AENOR verification team conducted on-site interviews to confirm selected information and resolve issues identified in the document review.

The interview and the identifying process are explained as follows. AENOR carried out a completed and accurate interview process on several dates.

Several weeks before the start of the on-site audit visit in the Lower Zambezi (Zambia) project area, AENOR's audit team reached the Project Proponent team to let them know the audit team's preferences regarding the stakeholder groups to be interviewed to guarantee confidence, representativeness, and impartiality, based on the information collected from the Stakeholder Consultation Process and a requested list of community stakeholders. Considering that Lower Zambezi is not a grouped project, and the initially collected information from the PD, MR and supporting evidence, it could be concluded that, in the time before the audit visit, the following stakeholders from the Bunda Bunda Chiefdom were the most relevant to be interviewed:

- Rufunsa Forest District Officer
- Mweshan'gombe Community, village banking and savings group and Cooperative members (Mwenshan'gombe zone)
- Chilimba community and Cooperative (Chilimba zone)
- Headman of Chipungu
- Water projects beneficiaries
- Beekeepers and beehives promoters
- Beneficiaries of Climate Smart Technologies.
- Livelihood project beneficiaries.
- Namanongo Community and Cooperative (Namanongo zone)
- Ndubulula community and Cooperatives (Ndubulula Zone)
- BCP local employees (Chinyunyu and RC), Scouts and Biodiversity monitoring team

AENOR's audit team defined a preliminary questionnaire to complement and support the desk review process as a starting point to interview each one of the stakeholders on-site. This questionnaire considered Verified Carbon Standards (VCS) topics and Free, Prior and Informed Consent (FPIC) values based on the information compiled by AENOR's audit team about the project before the on-site visit, during the desk-review. A small sample of these questions has been included on the following page for clarification and transparency purposes. Moreover, and as stated below, AENOR's audit team used these questions for gathering purposes. Several new questions were sporadically and systematically included

during on-site interviews, considering the direction in which discussions were directed and the topics that stakeholders wanted to discuss freely during the different moments of the interviews.

Some of the questions to the stakeholders, project employees and regional authorities were related to matters such as:

- How has the project area changed since the project start date (2009)?
- What activities were carried out in the project area before the project started?
- What activities are carried out in the project area now?
- Have there been any fires or pest outbreaks in the project area in the last years, during the monitoring period?
- Are you aware of illegal logging in the project area during the monitoring period?
- Have you participated in a participatory rural appraisal during the monitoring period? If so, could you describe it?
- Is there any reluctance or concern about the project implementation during the monitoring period?
- In your opinion, what are the main risks and benefits of the project during the monitoring period? Have the PP informed you of risks and benefits of the project during the monitoring period?
- Have you had any conflict, complaint or grievance related to the project during the monitoring period? Has it been solved? How? Are you aware of any grievance, conflict, or complaint from others due to the project?
- What are your channels of communication with the project staff?
- Do you have any suggestions for the project developer on how to improve the project?
- What do you know about the verification process and the audit team visit?
- How often do project personnel meet with the communities to discuss the project?
- Have you received any benefits from the project during the monitoring period? Have you been negatively affected by the project? Have you received any training?
- Do you feel the PP has respected land ownership during the monitoring period? Does your community have any disputes over land ownership? Do you believe the community has been fairly rewarded for its participation during the monitoring period?
- Have you noticed climate changes in the project area during the monitoring period? Does the project support you in adapting to climate change? Have you seen any native wild animals in the project area?
- What are your responsibilities as a project employee? Have you been provided with an employment contract? Were your employee rights and benefits explained? Do you think the hiring process treated and considered all people fairly, including women?
- Have you received any training as a project employee during the monitoring period?

- Do you think local communities have given equal opportunity employment to fill up the positions?
- Does the project comply with local, regional and national laws and regulations? Do you know about any disputes over the boundaries of the project lands? Do you know if local communities freely consent to participate in the project?

However, during the process, some questions were updated based on the feedback acquired from local people to obtain as much information of the highest materiality and quality as possible.

Some of these new related questions were strictly connected to the conversation the audit team had with each one of the interviewees.

Some of the questions directed to the Lower Zambezi (BCP) management employees were related to the following:

- Contracts,
- Ownership, project starting date,
- Activities carried out before the project started and the ones allowed nowadays inside the project area,
- Community involvement and their interconnections,
- Illegal logging activities,
- Patrolling,
- Remote sensing activities, including community and biodiversity monitoring,
- Fires, outbreaks, and forest diseases,
- Local stakeholder communication and meetings,
- Risks and benefits of the project,
- Climate benefits,
- Biodiversity benefits,
- Others.

The stakeholders, employees and local authorities were interviewed by AENOR's audit team. The on-site interviews took place from 11th March to 17th March 2024. All the information was audited with a reasonable level of assurance, and accuracy was acquired.

AENOR's audit team has attached the attendance sheets for all the on-site meetings in Appendix 4 of this report. For each meeting, the location, dates, names and surnames, the role/profession/stakeholder group, community and signatures have been included.

Apart from these meetings, AENOR's audit team prepared the audit on-site visit to sample as many biomass and leakage plots as possible, considering the difficult conditions of the roads and the terrain

to access most of them. To arrive at the first sampling plot, the audit team was required to drive for more than 5 hours until the closest point to the road, and from there walk a few kilometres back and forth. Repeating this process as many times as necessary to guarantee confidence about the information obtained, the audit team visited four (4) biomass sampling plots, two (2) proxy plots and one (1) leakage plot and had interviews with the quantifiers that were measuring the trees to understand if the BCP internal procedures were being applied properly.

The audit team chose specific plots to guarantee that the greatest amount of data available is obtained. Afterwards, the audit team compared the data obtained in those measurements with the one reported in the spreadsheets /3-15/, confirming that the values reported are correct, with reasonable infimum differences and guarantees that the reported data is realistic, objective and beyond doubt.

For more information, see Section 2.4 of this report, below.

2.4 Site Visits

The objectives of the on-site inspections performed were mainly to cross-check the description provided in the monitoring report /1/, related to the VCS requirement implemented by the Project proponent, including:

- Ensure that the geographic area of the project, as reported in the VCS-MR and the accompanying KML file /16-38/, is in conformance with Section 3.11.2 of the VCS Standard.
- Perform a risk-based review of the project area to ensure that the project conforms to all other requirements of the VCS rules and the methodology.
- Observe the Project Proponent's evidence and collect and record data to assess whether data collection techniques conform to the monitoring plan and related documentation and to evaluate data quality control systems.
- Select samples of data and information for verification to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 4.1. 10 of the VCS Standard.
- Perform a risk-based review of the project area to ensure that the project is in conformance with the eligibility requirements of the VCS rules and the applicability conditions of the methodology; and
- Interview local authorities to confirm that the project operates in accordance with current permits and authorizations and its relationship with local actors and communities.
- Interview the key personnel involved in each of the Lower Zambezi project benefits, including local stakeholders and observe monitoring practices.
- Verify activities such as patrolling, community support, and biodiversity monitoring, in the project zone, among others.

In addition to the site inspection, meetings via teleconferences were carried out with project representatives and personnel in charge of carrying out the calculations /3-15/, image processing /16-38/, and project benefits, among others.

The complete list of activities verified on-site, and the itinerary can be seen below.

DATE	Activity	Location
29/02/2024	KOM Meeting (GIS assessment)	Online
01/03/2024	KOM Meeting (NERs Calculations)	Online
11/03/2024	The arrival of the Auditor and picked up from the Airport	Lusaka
	Opening Meeting	Lusaka
	Travel to Chinyunyu	Chinyunyu BCP office
	Visit to Rufunsa FD office	DFOs Office
	Travel to RC	RC camp
12/03/2024	Travel to RC plots	RC
	Field Visit Accounting Area (2 Biomass Plots) Monitored in 2023 / Interviews with Forest Monitoring Team	RC
	Field Visit Accounting Area (1 Leakage Plot) Monitored in 2023	
	Travel to RC	RC camp
13/03/2024	Travel to Mwenshan'gombe	Mwenshan'gombe
	Meeting with Mwenshan'gombe Cooperative	
	Interview Members of Village Banking/ Savings Group (Social)	
	Visit to water projects (rehabilitated boreholes) / interview with beneficiaries	
	Visit Beekeepers, visit the beehive site and interview beneficiaries	
	Travel to RC - Return to base camp	RC camp
14/03/2024	Travel to Chilimba	Chilimba Zone
	Meeting with the Chilimba Cooperative / Interview 2 Teachers from the Teacher Salary Support Project (Education)	
	Visit 2 conservation lead farmers' fields	
	Visit Beekeepers, visit the beehive site and interview beneficiaries	
	Interview Members of Village banking/ Savings Group (Social)	
	Visit community projects (health, education and water) / Interview with beneficiaries	
	Travel to RC - Return to base camp	RC camp
	Interview with scouts - rotation de brief	
15/03/2024	Travel to Namanongo	Namanongo Zone
	Meeting with the Namanongo Cooperative.	

	Visit livelihood projects and beneficiaries (oil expeller and water)	
	Visit 2 conservation lead farmers and fields	
	Travel to Ndubulula	
	Interview headman Chipungu (closed grievances) and Ndubulula cooperative /beneficiaries	Ndubulula Zone
	Travel RC - Return to base camp	RC camp
16/03/2024	Travel to RC plots	RC
	Field Visit Accounting Area (2 Biomass Plots) Monitored in 2023	RC
	Field Visit Accounting Area (1 Proxy Plot) Monitored in 2023	
	Final / Closing meeting	
	Travel back to Lusaka	Lusaka
17/03/2024	Auditor facilitated to the airport	Lusaka

As part of the field assessment, the audit team visited several plot areas. Specifically, in March 2024, they examined the following biomass, proxy plots and a leakage plot (ID):

- RU39 (biomass)
- RUN176 (biomass)
- RU111 (biomass)
- RUN150 (proxy)
- RU119 (biomass)
- RUL32 (Leakage)

During these visits, the audit team conducted measurements to crosscheck the data against the inventory raw data provided by the Project Proponent, ensuring high accuracy in quantifying net GHG emission reductions. Additionally, the VVB reviewed the standard operating procedures (SOPs) of the forest team staff and examined other aspects such as the materials used. Hence, the verification team has confirmed that the project activity has been operating in accordance with the specifications outlined in the validated project design document and from previous verifications.

2.5 Resolution of Findings

Findings established during the verification can be seen as a non-fulfilment of verification criteria or an identified risk to fulfilling the project objectives. The findings could take the form of a Corrective Action Request (CAR), Forward Action Request (FAR) or Clarification Request (CL).

A Corrective Action Request (CAR) shall be raised if one of the following situations occurs:

- Non-compliance with the program requirements or applied methodology is found in the project description and/or has not been sufficiently documented by the project participants, or if the evidence provided to prove conformity is insufficient.
- Mistakes have been made in applying assumptions, data or calculations of emission reductions which will impact the number of emission reductions.

A Clarification Request (CL) shall be raised if the information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.

A Forward Action Request (FAR) shall be issued for actions if the project implementation, monitoring and reporting require attention and/or adjustment for the following verification period.

As a result of this assessment, 7 findings were found, three (3) Corrective Action Requests (CARs) and four (4) Clarification Requests (CLs). CAR and CLs were closed based upon adequate responses from the project proponent, which met the applicable requirements; findings were reassessed before their formal acceptance and closure. All results, including the issues raised, the responses from the project proponent and the conclusions, are contained in Appendix 3. All required changes are observable in the latest MR Version /1/ and the relevant annexes.

Following the resolution of findings, the AENOR auditor concluded that the MR /1/ is accurate and complete and provides an understanding of the nature of the project and the project's benefits on climate. In addition, the project proponent demonstrates how emission reductions are reached, monitored and reported.

2.5.1 Forward Action Requests

No FARs have been raised during the verification process.

2.6 Eligibility for Validation Activities

AENOR has conducted the verification considering the paragraph 4.1.20 VCS standard. AENOR holds accreditation for validation and verification for the sectoral scope 14. Agriculture, Forestry, Land Use.

3 VALIDATION FINDINGS

During the current monitoring period there were no new deviations, instead, the methodology deviations were the same as the ones verified in the previous monitoring report, shown as follows:

3.1 Methodology Deviations

The monitoring approach in M8 saw minor adjustments for leakage and disturbances. For leakage, instead of estimating degradation, the Forest Inventory Team geo-referenced every felled tree, comparing their density against project area averages, enhancing accuracy. Disturbances, rarely captured by plots, were measured directly, with satellite imagery used for encroachment checks. Accuracy assessments for deforestation emissions were included in the report and will be integrated into future evaluations. These adjustments improve accuracy without affecting emission reductions. Additionally, the project employs two allometric equations for biomass estimation, ensuring conservative estimates. These deviations focus solely on monitoring methods, enhancing accuracy and conservativeness without impacting other aspects of the methodology.

Related to the visual approach for leakage monitoring, the procedure in the PD was changed like in the preceding monitoring period (M8). Instead of forest inventory team members estimating the degradation, they were required to geo-reference any felled tree in the permanent plots this figure can be then compared against the average tree density in the project accounting area. This deviation was applied during the previous monitoring period.

Regarding the monitoring of disturbances, the methodology VM0009 requires that disturbances in the project area be monitored in plots. During this monitoring period, cloud-free Sentinel-2 imagery from April-May-2023 in comparison to April-May-2022 was used to check for potential encroachment. The imagery was obtained from Google Earth Engine, exported to Google Cloud as map tiles, and then opened in QGIS where imagery from different years was compared to identify changes. No encroachment was detected for the current monitoring period. This methodology deviation does not affect the conservativeness of emissions reductions, on the contrary, it provides a better understanding of the disturbances than by using fixed plots.

The allometric equation used to estimate above-ground biomass in the present monitoring period and all previous ones was not tested on trees larger than 55 cm. The project inventory data includes a few trees larger than this. The biomass measurement of the largest tree in the representative sample was found greater than the predicted biomass by the equation. However, the equation does not behave similarly beyond the range of measurements taken for the representative sample (the difference of the first-order derivative of the equation values was found greater than 10%). Thus, for all trees in the inventory greater than 55 cm DBH, the calculated biomass was set equal to a 55 cm DBH tree. In this way, there is no possibility of the equation overpredicting the biomass of trees outside the size classes tested.

Hence, AENOR deems that these deviations which impact the applicability of the methodology do not negatively affect the Net GHG calculations but provide for their conservativeness.

The Project remains in compliance with the VCS rules, it is completely implemented, and discrepancies have been commented on in the MR and suitability assessed by AENOR.

3.2 Project Description Deviations

There were project description deviations during this monitoring period (1st January 2023 to 31st December 2023) as stated by the Project proponent. During the current monitoring period, the audit team has acknowledged that there were project description deviations:

1. The Name Change: The name of one of the other entities involved in the project changed from BCP-Trust to Legacy Forests. While this is a name change, the entity itself remains unchanged. This change occurred in 2021.
2. New Entity Inclusion: A new entity, Nature Nectar, was included to support project implementation, despite not being initially outlined in the project design. Nature Nectar's involvement primarily focuses on scaling up beekeeping activities and connecting beekeepers to markets. This partnership was established in 2021.
3. Risk Inclusion: The project did not explicitly include project risks related to working conditions in the validated Project Description (PD). However, this risk has been explicitly included in the monitoring report and will be incorporated into the PD during the next baseline re-evaluation.
4. Adverse Effects of Introduced Species: While the validated PD did not identify any adverse effects from introduced species, the project introduced species under climate-smart agriculture in the project zone, thus deviating from the PD. The monitoring report contains a table outlining introduced species in the project zone and their adverse effects.

The audit team's assessment of the evidence documents and interviews with the project staff concluded that the project deviations regarding Other Entities Involved in the Project are valid and do not affect the Net GHG emissions nor affect the conservativeness of these emissions reductions.

3.3 New Project Activity Instances in Grouped Projects

This project is not categorized as a grouped project, and the Project Proponent has not incorporated any new project activity instances.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	Validation 04-April-2014 VCS Verification 01-October-2009--01-October-2013 VCS Verification 02-October-2013--30-September-2014 VCS Verification 01-October-2014--31-December-2015 VCS Verification 01-January-2016--31-December-2016 VCS Verification 01-January-2017--31-December-2017 VCS Verification 01-January-2018--31-December-2018 VCS Verification 01-January-2019--31-December-2019 VCS Verification 01-January-2020--31-December-2020 VCS Verification 01-January-2021--31-December-2021 VCS Verification 01-January-2022--31-December-2022 VCS Verification 01-January-2023--31-December-2023 VCS The audit team examined the Verra registry and determined that the audit history indicated consistency with the respective Validation/Verification Bodies, with AENOR CONFIA S.A.U participating in the last four verifications under the VCS program.
Double counting and participation under other GHG programs	Not applicable.

No double claiming with emissions trading programs or binding emission limits	The Verification team conducted a review beyond the VCS GHG platform, including assessments of programs such as CDM and GS, to ensure that the project is not claiming GHG emission reductions by multiple entities toward separate mitigation targets or emissions inventories. Additionally, the Verification team opines that the project activities are not affiliated with other emissions Trading Programs.
No double claiming with other forms of environmental credit	The Audit team confirmed by reviewing GHG trading platforms that no other forms of environmental credits are requested by the project activities under LZRP.
Supply chain (scope 3) emissions double claiming	The Project Proponent states that they are not preventing other companies within the supply chain from reporting their Scope 3 emission statements. AENOR Audit team assessed the MR/1/ and through its previous verifications it concludes that there has not been any double claiming in the past and present verifications.
Sustainable development contributions	The Verification team confirmed the sustainable contribution by confirming the achievement of the reported indicator detailed in the MR, section 1.12. They include. ○ SDG 1. No Poverty - Disbursement of conservation fees, livelihood investments, local employment /120/121/. ○ SDG 2. Zero Hunger - Improvement of honey /66-81/, climate-smart agriculture /109-114/. ○ SDG 4. Quality Education -Teacher's' salary Support /120/121/. ○ SDG 5. Gender Equality - Recruitment of local women for livelihood and resource protection activities/125/. ○ SDG 6. Clean Water and Sanitation - Drilling of 4 Boreholes and Mechanization of Boreholes/93-101/. ○ SDG 7. Affordable and Clean Energy - Eco Charcoal site management /104-109/. ○ SDG 8. Decent Work and Economic Growth - Small business development and diversification /125/. ○ SDG 9. Industry, Innovation and Infrastructure - Forest carbon science innovation supports technology thereby supporting rural communities gaining access to global markets through various livelihood initiatives such as bee keeping and Eco-Charcoal /104-108/.

	○ SDG 10. Reduced Inequalities - Conservation fees and livelihood investments benefiting rural households /66-126/. ○ SDG 11. Sustainable Cities and Communities - Development of sustainable and resilient community governance structures and livelihood initiatives /66-126/. ○ SDG 12. Responsible Consumption and Production: Conservation Farming contributes to this goal /109-114/. ○ SDG 13. Climate Action - Implementation of REDD+ activities, achieving 241,308 tCO2e emissions reductions /115-116/. ○ SDG 15. Life on Land - Protection of forests and important wildlife habitats, and sustainable use of community lands /109-119/. ○ SDG 16. Peace, Justice and Strong Institutions - Support for good governance of local institutions /117/. ○ SDG 17. Partnerships for the Goals - Partnership with government and Local natural resources management institutions /133-170/. AENOR, concludes that the sustainable contributions listed above are linked towards the total GHG emissions reduction during this monitoring period which amounts to 241,308 tCO2e.
Additional information relevant to the project	No commercially sensitive information has been excluded from the public versions of project documents. AENOR audit team concludes that it has reviewed the Appendix 2 listed evidence and found that all conform with the VCS program requirements hence nothing is excluded.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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Stakeholder identification	Not Applicable since stakeholders who could potentially be affected by or influence the project have remained unchanged since validation. The audit team review of documents and through interviews with some stakeholders concludes that no new stakeholders have been identified during the current monitoring period.
Legal or customary tenure/access rights	N/A
Stakeholder diversity and changes over time	N/A
Expected changes in well-being	N/A
Location of stakeholders	N/A
Location of resources	N/A

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	During the interview sessions at the Community meetings, members highlighted the objectives of raising awareness about the BCP-REDD+ Model, emphasizing the community's role in ensuring the project's success, explaining the VCS process, and underlining the community's involvement in this process. Additionally, some community meetings /63/ provided updates on the project's implementation status. These gatherings also served as platforms for community members to voice their grievances /62/, which were addressed and resolved. Throughout the current monitoring period, a total of 132 community consultative meetings were conducted, with 4,167 individuals in attendance /63/. The audit team thoroughly reviewed the details of the meetings, which are documented in the Community Engagement tracker /63/ in addition to interviews with the leaders of the community and provides the conclusion that the ongoing consultations are and will be conducted after the verification

Date(s) of stakeholder consultation	The community engagement tracker listed in Appendix 2 contains all the dates of the meetings held during Monitoring Period 11 (MR11). After reviewing the engagement tracker and confirmation with the community on the meetings, AENOR concludes that the information regarding the dates of stakeholder meetings provided is correct.
Communication of monitored results	Based on the feedback obtained through interviews with the community, the audit team concludes that the Communication of Monitoring Results during the Community Meetings was consistently conducted as affirmed by all respondents. This indicates a positive perception and adherence to the established process within the community, reflecting effective communication and transparency in monitoring efforts /44-61/.
Consultation records	Based on the reviewed records, the audit team concludes that the community meetings were well-documented and supported by comprehensive reports. These reports contained detailed information about meeting content, outcomes, and local community participation. Furthermore, the accessibility of these reports through the Community Engagement tracker /63/ indicates a transparent and accountable approach to communication with stakeholders. This demonstrates a commitment to keeping the community informed and involved in decision-making processes. Community Engagement Tracker/63/ is provided in Appendix 2.
Stakeholder input	Based on the audit team's interviews with the community and the review of documentation such as meeting minutes and the grievance register as a reference in Appendix 2, the VVB concludes that there is a structured and effective process in place for capturing inputs, contributions, and grievances from both the local community and other stakeholders. Immediate issues are addressed during meetings, while those requiring more time are resolved through subsequent meetings or written communication. Importantly, in the current monitoring period, no negative inputs from local stakeholders were received that necessitated updating the project design. The thorough assessment of the Community Tracker /63/ and Grievance Register/62/, which includes stakeholders' views and opinions, reflects a commitment to transparency, accountability, and responsiveness to community needs and concerns.

4.2.3 Free, Prior and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	The audit team reviewed the Lands and Deeds Act, Cap 185 of the Laws of Zambia, which allows for the registration of easements over land. Section 50 of the Act specifies that when an easement in or over land, comprising a provisional certificate or a certificate of title, is created for the purpose of being annexed to or used together with other land, the Registrar shall enter a memorial. This memorial, upon being entered, grants the easement the effect of inclusion from the date of entry. The Lower Zambezi REDD+ Project is situated within private property, specifically the Rufunsa Conservancy, with the full consent of the owner. A legally binding "Conservation Easement" exists between the landowners and BCP, transferring the carbon and conservation rights of the project area to BCP for a duration of 30 years, commencing in 2012. Six months prior to the agreement being finalized, BCP sought consent from communities within the project zone to implement a REDD+ project within the Rufunsa Conservancy. Furthermore, all project activities occurring within the Project Zone are proceeding with the full consent of all residents, aligning with the principle of obtaining Free, Prior, and Informed Consent (FPIC) from community stakeholders /133-170/. The audit team concludes that the Lower Zambezi REDD+ Project operates within the legal framework provided by the Lands and Deeds Act of Zambia. The project area, situated on private property within the Rufunsa Conservancy, is governed by a Conservation Easement agreement between the landowners and the implementing organization, BCP. This agreement transfers carbon and conservation rights to BCP for 30 years, starting from 2012. Importantly, before finalizing this agreement, BCP obtained consent from communities within the project zone, aligning with the principle of Free, Prior, and Informed Consent (FPIC). All project activities within the project zone proceed with the full consent of residents, demonstrating adherence to FPIC principles and community engagement.
Outcome of FPIC discussion	The responses from community members during the audit interviews indicated a consented approach to the implementation of the REDD+ project

on Rufunsa Conservancy. Community members confirmed that no relocations have occurred since the inception of the project.

However, there have been minor encroachment incidents in remote parts of the conservancy, and the households involved agreed to relocate voluntarily after being allocated other land within the project zone.

Additionally, a portion of Rufunsa Conservancy was encroached upon by illegal charcoal producers both before and shortly after the project's commencement. The area was visited by the audit team and despite being within the titled boundaries of the private property, has been excluded from the project area. The illegal settlement arose due to confusion regarding the exact location of the northern boundary of the property. Approximately 19 households had settled on private property within the boundaries of the Project Area, while an additional 24 households live on communal land on or near the boundary of the property. To avoid potential conflicts and due to the sensitive nature of land tenure in Zambia, it was decided not to evict the households. Instead, the encroached area was excluded from the accounting area for carbon purposes. This decision was made to prevent the necessity of relocating occupants, which could lead to dispute.

The audit team concludes that the Lower Zambezi REDD+ Project complies with the legal framework established by Zambia's Lands and Deeds Act. The project operates within the Rufunsa Conservancy on private property, facilitated by a Conservation Easement agreement between landowners and BCP. This agreement grants BCP carbon and conservation rights for 30 years, starting in 2012. Crucially, prior to finalizing this agreement, BCP obtained consent from communities within the project zone, in accordance with the principle of Free, Prior, and Informed Consent (FPIC). All project activities within the area are conducted with the explicit approval of residents, underscoring the project's commitment to FPIC principles and community involvement.

4.2.4 Grievances Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	During an interview with the Ndubulula Headman, it was explained that they received feedback regarding the complaints they raised, which detailed the reasons for the delay. Subsequently, payment was made, and the Headman acknowledged that the grievance is now closed /62/.

	The conclusion drawn by the audit team from the interview with the Ndubulula Headman indicates a satisfactory resolution to the grievances raised. Following the receipt of feedback detailing the reasons for the delay and subsequent payment, the Headman confirmed the closure of the grievance. This demonstrates a responsive and accountable approach to addressing community concerns, fostering trust and effective grievance resolution within the project's engagement framework.
Grievance redress procedure	The project has signages indicating information and community members with direct physical contacts of BCP employees and mobile numbers for complaints and suggestions with the local communities /43/. The audit team assessed the Grievance redress procedures conducted by the BCP through interviews with stakeholders and documentary evidence and concluded that the project demonstrates a proactive approach to communication and community engagement by providing signages with pertinent information and direct contact details of BCP employees. Additionally, offering a dedicated mobile number for complaints and suggestions fosters accessibility and responsiveness, promoting effective communication and collaboration between the project and local communities.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No comment was received because the project did not undergo any public comment in the current monitoring period.	N/A	The audit team reviewed the VCS Verra Registry platform and confirmed that the project did not undergo any public comment in the current monitoring period and no comment was received for this monitoring period (M11).

4.2.6 Risks to Local Stakeholders and the Environment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Risks to stakeholder participation	The risk of elite capture of benefits poses a significant challenge, potentially discouraging local stakeholders from participating if they perceive that only a small group is reaping the rewards of the project. For instance, households

may feel that REDD+ isn't providing sufficient benefits to justify halting deforestation. To mitigate this risk, it's imperative to implement a robust stakeholder engagement and sensitization strategy. This involves ensuring constant presence and active engagement of BCP staff within communities, fostering understanding and support for the project among stakeholders. The verification team is satisfied that The Project proponent has maintained Clear and consistent communication as a pivotal role in sustaining stakeholder interest.

The stakeholders involved in the project might not have a complete understanding of the objectives, benefits, and processes associated with REDD+ initiatives. This lack of awareness could impede their active involvement and endorsement. For instance, households might engage in opportunistic behaviour by seeking benefits while simultaneously continuing deforestation activities. To enhance community, buy-in, BCP has championed the establishment and reinforcement of local institutions, such as Zone Development Committees. These committees undergo training and are empowered to autonomously manage projects and community natural resources more effectively. The Audit teams deem that this approach aims to foster greater ownership and responsibility within the community, thereby promoting sustainable practices and alignment with the project's objectives.

Emphasis on the importance of effective communication between project proponents and local stakeholders to prevent misunderstandings, mistrust, and reduced engagement has been relayed by the PP. It highlights that poor communication may result in communities not fully understanding the connection between project performance, such as REDD forest conservation, and the benefits they receive, which could impact their participation. To address this, Annual Work Plans and Needs Assessments are conducted for each Zone Development Committee, involving government partners to ensure community inclusion in project governance and implementation. Further to this explanation, the Project proponent has been undertaking field visits to all zones in the chiefdom to share project progress, gather feedback, and plan projects for the following year collaboratively. By engaging in participatory planning, projects are evaluated transparently, with measures in place to minimize elite capture and ensure community involvement throughout the implementation process/62-64/.

The audit team concludes that the project emphasizes on effective communication with local stakeholders to prevent misunderstandings and maintain engagement. Annual Work Plans and Needs Assessments, conducted with government partners, ensure community involvement in project

	governance. Field visits to all zones in the chiefdom facilitate progress sharing, feedback gathering, and collaborative planning, promoting transparency and community participation throughout project implementation. The importance of addressing stakeholders' fears of economic repercussions, such as loss of livelihoods or reduced access to resources, in REDD+ projects. It underscores the need for effective communication of the economic benefits of such projects to prevent resistance or cheating among households who may continue deforestation while receiving benefits. To address these concerns, the project proponent has implemented tight systems to prevent manipulation or abuse, ensuring that projects bring tangible community benefits. For instance, community funds are retained and administered by the project to mitigate motivations for destructive or corrupt activities. Additionally, the selection of community projects and incentives involves a participatory process with representatives from all villages within a zone, promoting accountability. This was outrightly mentioned during interviews with the local community. Transparent monitoring and reporting protocols are enforced to promptly identify and address instances of corruption or misconduct. The audit team also assessed other key strategies for risk mitigation such as the development of substantial community benefit projects and systems, such as conservation community covenant and found these to be robust.
Working conditions	The health and safety concerns in the implementation of project activities within the LZRP is very crucial as it acknowledges that activities such as fire management and forest monitoring expose workers to risks of injury due to equipment and rough terrain. The project proponent ensures compliance with national and international laws, regulations, and standards related to working conditions to mitigate these risks. Personal Protective Equipment (PPE) have been procured and provided to all the audit interviewed workers involved in activities that pose injury risks. Additionally, the audit team reviewed all the training materials and reports and affirmed the this is conducted before undertaking any project activity, such as fire management, to ensure proper equipment use and prevent injuries during operations. The project proponent has underscored the importance of addressing land tenure and rights issues, as well as ensuring meaningful community engagement and participation in REDD+ projects to prevent conflicts and disputes. It notes that unresolved boundary issues or lack of proper land tenure can lead to conflicts between local communities, indigenous peoples, and project developers, resulting in resentment and mistrust. This, in turn, can impact working conditions and resource access for individuals involved in the project. To mitigate these risks, the project emphasizes the development and

	effective implementation of robust community engagement systems to ensure the participation of all stakeholders, including indigenous peoples and local communities. Additionally, the audit team assessed the established grievance resolution mechanism where stakeholders are encouraged to submit grievances, with a commitment to resolving them within a 30-day period, thus promoting transparency and accountability in project execution. Since no grievance has been reported in the monitoring period there is a clear proof of the mitigative measures. The project proponent highlighted the risk of gender inequality, with potential for discrimination, unequal opportunities, and harassment against women in the workplace, as seen in any other field. The audit team interviewed the RC camp manager of the organization, BCP, who asserted a zero-tolerance policy towards discrimination and harassment against women in the workplace, as outlined in their codes of conduct. They affirm themselves as an equal opportunity employer and actively encourage women candidates when job opportunities are advertised. Additionally, all scouts conducting patrols in the project area undergo comprehensive training that includes firearm handling and understanding wild animal behaviour. The audit team also assessed the training records which were meant to prepares the staff to handle any encounters with sexual offenses. The project proponent highlights security risks associated with the project's proximity to a National Park and a Game Management Area, including threats from wild animals, illegal loggers, miners, and poachers, often armed. These risks endanger the safety of project workers, particularly scouts and forest and biodiversity teams. The audit team was part of the scouts' meetings debrief and announcements are always made to mitigate these risks, all project workers involved in activities such as forest and biodiversity monitoring are prohibited from going into the field without trained armed scouts or wildlife police officers from the Department of National Parks and Wildlife. The measures aim to protect workers against armed groups and aggressive wildlife during patrols, ensuring their safety and effectiveness in their roles.
Safety of women and girls	N/A
Safety of minority and marginalized groups, including children	N/A

Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials)

N/A

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination and sexual harassment	BCP has a comprehensive HR Policy approved/188/ by the Ministry of Labour, adhering to Zambian labour laws and international standards. The organization strictly prohibits discrimination and abuse, including sexual harassment, by any employees or project participants during project activities. A dedicated policy titled "Workplace Harassment, Discrimination, and Bullying Policy" extends to contractors as well. During onboarding, all BCP staff receive thorough explanations of the organization's anti-discrimination and anti-harassment policies and are required to formally acknowledge receipt and understanding of these policies. BCP actively supports the employment of female Community Scouts /102/, who must adhere to strict codes of conduct set by the Department of National Parks and Wildlife (DNPW) and Community Resource Boards (CRB). Government organizations involved in the project, such as DNPW and the Forestry Department, operate under established government policies to prevent discrimination and sexual harassment. To mitigate discrimination against project staff and partners, BCP's agreements with communities specify that any threats, violence, or obstruction of access to project areas constitute non-performance. Additionally, the organization has established grievance mechanisms and a Whistleblower service to report unethical behaviour. The Whistleblower Policy aims to address concerns of malpractice and protects individuals reporting such issues from victimization or harassment. Any deviation from key policies is treated seriously by the company and should be reported immediately to authorized officials. These measures have been assessed by the AENOR audit team, with a conclusion that the project proponent is ensuring compliance and accountability within the project framework.

Management experience	The audit team assessment of the results of the interviews with the project staff reveals that No new entity was involved in the implementation of the project activities in the current monitoring period.
Gender equity in labour and work	BCP places a strong emphasis on gender equity within its operations, particularly in the context of promoting sustainable use and management of natural resources under REDD+ projects. The organization is committed to mainstreaming gender considerations to ensure equal access, participation, and benefits for men and women in natural resource management initiatives. BCP actively works to reduce or eliminate gender inequalities. To achieve these goals, BCP implements various activities aimed at challenging gender stereotypes and empowering women to take on leadership roles in natural resource management. Economic opportunities for women are actively encouraged through livelihood empowerment support /82-102/ and linkages to stable markets. AENOR's audit team could therefore verify that BCP demonstrates its commitment to gender equity through concrete actions, such as supporting the employment of female Community Scouts and enrolling women in programs like Conservation Farming/Climate Smart Agriculture. BCP-supported Community Scouts /102/ and Lead Farmers are women, reflecting the organization's efforts to promote gender diversity and inclusion within its projects /66-102/.
Human trafficking, forced labor, and child labor	The project proponent has committed to upholding local laws and international standards, which are reinforced by internal policies aimed at preventing all forms of unethical behavior. These policies serve as a framework to guide the conduct of all employees and stakeholders associated with the organization. By adhering to these laws, standards, and internal policies, the project proponent has ensured that its operations are conducted with integrity, transparency, and accountability, thereby maintaining the trust and confidence of its stakeholders /62/63/. Documents shared by the PP to the audit team and interviews conducted during the audit visit reveal as such. The audit team can verify from the provided evidence that the organization's dedication to ethical practices is affirmed.

4.2.7.2 Human rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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Human rights

The project proponent outlines several key aspects related to human rights in the context of a project aimed at recognizing, respecting, and promoting the protection of the rights of Indigenous Peoples (IPs), Local Communities (LCs), and customary rights holders. Here's a summary of the human rights aspects highlighted:

1. **Capacity Building Initiatives:** The project supports capacity-building initiatives within IPs and LCs, empowering them economically, socially, and environmentally through education, training, and skills development as per the assessment of the evidence shared.
2. **Conflict Resolution Mechanisms:** A robust conflict resolution mechanism is in place, allowing communities to raise grievances transparently and seek resolution within a defined timeframe, ensuring accessibility and fairness.
3. **Respect for Traditional Knowledge:** The project acknowledges and respects the local/traditional knowledge held by IPs and LCs, ensuring that project activities do not exploit or appropriate this knowledge without proper consent.
4. **Equitable Benefit Sharing:** Community Forest management agreements have been signed, highlighting benefit-sharing mechanisms to ensure economic, social, and environmental benefits generated by the project are fairly distributed among the communities.
5. **Partnership with Indigenous Representatives:** Collaboration occurs with traditional leadership and cooperatives within the project zone, ensuring Indigenous representation and involvement in decision-making processes.
6. **Community Consultation and Free, Prior, and Informed Consent (FPIC):** Comprehensive FPIC processes are undertaken before initiating any project activities, ensuring that IPs and LCs are consulted, and their consent obtained, thus upholding their right to self-determination and participation in development initiatives.

The audit team assessment through interviewing the stakeholders and communities hence concludes that the project proponent demonstrates a comprehensive commitment to upholding human rights, particularly those of Indigenous Peoples, Local Communities, and customary rights holders.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	The project proponent highlights several human rights aspects: 1. Respect for Traditional Leadership and Customary Practices: By involving traditional leaders and respecting customary practices in project implementation, the project acknowledges the importance of indigenous governance structures and cultural norms /117/. 2. Community Consultation and Participation: The emphasis on communication and consultations conducted during collective gatherings, announced through traditional channels, ensures that the local communities have a voice in the project decisions, aligning with principles of participation and community engagement in human rights frameworks /82-92/. 3. Preservation of Livelihoods: By recognizing the reliance of local communities on agriculture and introducing improved farming techniques, the project aims to support sustainable livelihoods and alleviate pressure on communities to engage in activities like deforestation, thereby promoting the right to work and an adequate standard of living /66-114/. 4. Promotion of Sustainable Practices: The investment in honey production and transition to sustainable beekeeping practices not only supports economic development but also aligns with human rights principles of environmental sustainability and intergenerational equity /109-114/. 5. Protection of Cultural Heritage: The development of a High Conservation Values (HCV) Protocol and assessment, along with community consultation and awareness initiatives, demonstrates a commitment to preserving cultural heritage, including burial sites, graveyards, and shrines, which are essential aspects of community identity and spiritual practices /118-119/. Overall, the audit team's assessment through stakeholders and community interviews reveals that the explanations reflect a holistic approach in the PP that integrates human rights principles such as participation, livelihood support, environmental sustainability, and cultural preservation into project design and implementation.

4.2.7.4 Property Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	N/A
Respect for property rights	This Project proponent suggests a mixed assessment of respect for property rights: Leasehold Tenure: The acknowledgement of leasehold tenure indicates that the property rights are legally recognized, albeit held by a lease rather than outright ownership. This implies a degree of respect for property rights within the legal framework /171-175/. Statutory or Customary Rights: The statement indicates that the communities do not have statutory or customary rights over the project area. This suggests a limitation on the recognition of traditional or customary property rights, which might be perceived negatively by those communities. Involuntary Relocations: The statement claims that no involuntary relocations have occurred. This implies respect for the property rights of those affected, as involuntary relocations would likely violate those rights. Encroachments and Voluntary Relocations: There have been encroachments on the conservancy, but it's noted that these were due to confusion over boundaries. The households involved in these encroachments were reportedly given the option to stay or voluntarily relocate after being allocated other land. This indicates a recognition of property rights, as the households were given a choice regarding their relocation. Overall, the audit team's assessment through interviews with stakeholders and the community on respect for property rights /171-175/ in this statement is justified. While there are instances of recognition and accommodation of property rights, such as the option for voluntary relocation and acknowledgement of leasehold tenure, there are also indications of limitations, particularly in terms of customary rights and encroachments due to boundary confusion.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	The benefits sharing plan outlined by the PP in section 2.3.5 of the MR for the Lower Zambezi REDD+ Project (LZRP) appears to have several positive elements aimed at ensuring community involvement, support, and sustainable conservation efforts. Here's an assessment of its key features: Revenue Distribution: The project allocates a significant portion of the revenue generated through performance-based Conservation fees to neighbouring communities. This distribution aims to enlist community support in safeguarding the Rufunsa Conservancy and ensures continued benefits for the local community. Performance-Based Approach: The distribution of REDD+ Revenues is contingent on performance, with funds being reduced annually in the event of forest encroachment. This incentivizes communities to actively participate in forest protection efforts. Conservation Fee Sharing Agreement (RCFSA): The RCFSA establishes clear terms and conditions governing forest protection and revenue sharing between the project and local stakeholder communities. This clarity helps in ensuring transparency and accountability in the benefits sharing process. Community Representation: The project involves community participation through Zone Development Committees (ZDC) and a consultative needs assessment process. This ensures that community voices are heard in selecting and approving projects that benefit them. Incentives for Leadership: The plan acknowledges the roles and responsibilities of local leaders, such as chiefs and headmen/indunas, by allocating a share of the gross Conservation Fee. This incentivizes their support and enforcement of the agreement. Community Empowerment: The allocation of 82% of the gross revenue-share amount to community stakeholders for development projects, decided through a participatory budgeting process, empowers communities to direct funds towards their specific needs and priorities. Transparency and Accountability: Quarterly bank statements and reconciliations are provided to respective zones, ensuring transparency in revenue management. Additionally, detailed

	information on administration costs and management is provided in each Zone Cooperative Constitution and/or By-Laws. Overall, the audit team evaluated the benefits sharing plan and concluded that it demonstrates a comprehensive approach to engaging local communities, incentivizing conservation efforts, and ensuring transparency and accountability in revenue distribution /39-61/. However, ongoing monitoring and evaluation will be crucial to assess the effectiveness of these measures and address any challenges or shortcomings that may arise.
Benefit sharing during the monitoring period	The benefit is shared between two main parties: BCP and the local stakeholder community zones participating in the Lower Zambezi REDD+ project. 1. BCP: Plays a significant role in implementing and managing the project. They may provide resources, expertise, or technology for forest protection and other conservation efforts. In return for their involvement, BCP receives a share of the performance-based revenue, which is referred to as conservation fees. 2. Local stakeholder community zones: These are the communities living in or around the area where the project is taking place. They participate in the project, likely by contributing to forest protection efforts or adhering to sustainable land use practices. In return for their involvement and cooperation, they also receive a share of the performance-based revenue generated by the project, which is distributed among the participating community zones. The audit team's assessment of the interviews with stakeholders and communities reveals that the REDD+ Conservation Fee Sharing Agreement (RCFSA) outlines the terms and conditions for how this revenue is distributed between BCP and the local stakeholder community zones. This agreement ensures that both parties benefit from the project's success and incentivizes continued participation and collaboration.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	The project proponent outlines potential risks and impacts on biodiversity and ecosystems:

	1. Positive Impact on Biodiversity: The project aims to enhance landscape connectivity and create a corridor between the Chiawa GMA and Lower Zambezi National Park, which is designed to have a positive impact on biodiversity. This could lead to improved habitat conditions and conservation management, benefiting wildlife populations. 2. Enhanced Conservation Management: Improved conservation management on Rufunsa Conservancy is expected to enhance habitat conditions for wildlife, potentially leading to increased biodiversity in the area. 3. Rehabilitation of Animal Populations: The ongoing and future rehabilitation of animal populations on Rufunsa Conservancy could positively impact other depleted areas by serving as a source for individuals to migrate and repopulate those areas. 4. Displacement of Poaching Activities: The statement suggests that displacement of poaching activities is unlikely due to the depletion of wildlife in the project zone and neighbouring areas. Additionally, the presence of the Conservancy and increased patrols could disrupt poaching routes and deter poachers from accessing the Lower Zambezi National Park. 5. Community Involvement in Conservation: Community-based deforestation mitigation projects within the project zone are designed to improve community well-being and may indirectly contribute to biodiversity conservation efforts. After assessing the documental evidence and interviews with the stakeholders and community during the audit visit, the statements highlight potential positive impacts on biodiversity and ecosystems like reduction of logging, reduced poaching and illegal charcoal burning, it's essential to monitor and mitigate any unintended negative consequences, such as habitat fragmentation in the future scenarios.
Soil degradation and soil erosion	The project proponent refrains from engaging in any activities that would disturb the soil composition of the area, such as extensive agricultural input usage. Additionally, it safeguards the forest at the top of the Lower Zambezi escarpment, thereby mitigating soil erosion through soil stabilization measures. The Climate Smart farmers /109-114/ have strengthened this.
Water consumption and stress	The project proponent has not conducted any activity disrupting the hydrology of the area such as dam construction or irrigation in the community area /93-101/.

Usage of fertilizers

The mitigation strategies outlined by the PP focus on implementing minimal tillage practices, proper application techniques, and exploring alternative fertilizers to minimize environmental impact and ensure safe use in agriculture. Regular monitoring and training /109/ are essential components of risk mitigation in this context. The audit team interviewed many farmers in their zones and agreed with several climate-smart farming initiatives that included the outlined practices.

4.2.8.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species or habitat	The project proponent highlights the presence of several Rare, Threatened, and Endangered (RTE) species within the Lower Zambezi National Park (LZNP) and its adjacent area, the Lower Zambezi REDD+ Project (LZRP). Elephants: African Forest elephants are listed as decreasing on the IUCN Red List. They face threats such as habitat loss, fragmentation, and poaching for their ivory. Lions: African lions are listed as vulnerable on the IUCN Red List. They face threats such as habitat loss, prey depletion, human-wildlife conflict, and poaching. Leopards: African leopards are listed as Least Concern on the IUCN Red List. They face threats such as habitat loss, human-wildlife conflict, and poaching for their skins and body parts. Wild Dogs: African wild dogs are listed as endangered and in some places as critically endangered on the IUCN Red List. They face threats such as habitat loss, human-wildlife conflict, and infectious diseases transmitted from domestic dogs. Vultures: Various species of vultures are listed as critically endangered, endangered, or vulnerable on the IUCN Red List. They face threats such as habitat loss, poisoning from consuming poisoned carcasses, and collisions with man-made structures. Southern Ground-Hornbill: Southern ground-hornbills are listed as vulnerable on the IUCN Red List. They face threats such as habitat loss, hunting, and collisions with power lines.

The audit team evaluation of the Project proponent, its employees and the community emphasize that the project activities are designed to reduce pressure on the environment, thereby mitigating threats to RTE species /122-124/ and their habitats /104-108/. The project aims to secure an important buffer zone by reducing the threat and impact of habitat loss and poaching. Additionally, measures such as surveillance and law enforcement patrols by scouts are mentioned to mitigate the potential displacement of these activities into other parts of the landscape.

Therefore, the Audit team is contented that the PP acknowledges the presence of RTE species in the LZNP and LZRP areas and highlights efforts to mitigate threats to their survival through conservation measures.

4.2.8.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
<i>Zea mays</i> (Maize)	The most common staple food grown in the global South. Sorghum spp. presents a viable alternative and has supplanted maize due to its higher yield and resistance to bird predation. The stakeholders and communities interviewed by the audit team during the field visit mentioned that there is no documented negative evidence, and it is widely utilized in Zambia.
<i>Cajanus cajan</i> (Pigeon pea)	There is no local alternative among native species. This legume is highly nutritious. The stakeholders and communities interviewed by the audit team during the field visit mentioned that no adverse evidence has been recorded, and it is extensively utilized in Zambia.
<i>Mangifera indica</i> (Mango)	The introduction of another species <i>Parinari curatellifolia</i> is widely adopted by the PP and serves as a potential alternative to mangoes and is locally employed; however. The stakeholders and communities interviewed by the audit team during the field visit mentioned that it doesn't match the production and fruit size of the primary species has a slower growth rate and that no adverse evidence has been documented and is widely utilized in Zambia.
<i>Carica papaya</i> (Papaya/Pawpaw)	There are no known local alternatives among native species that match the size of its fruit. The stakeholders and communities interviewed by the audit team during the field visit mentioned that there is no adverse evidence has been documented, and it is extensively utilized in Zambia.
<i>Moringa oleifera</i> (Moringa)	Possibly, there are alternative local species with similar nutritional values, but <i>Moringa oleifera</i> stands out for its rapid growth. The stakeholders and communities interviewed by the audit team during the field visit mentioned that there is no

	adverse evidence has been documented, and it is widely utilized in Zambia for medicinal purposes.
<i>Faidherbia albida</i> (Formerly <i>Acacia albida</i>)	This species is native to Zambia, though it may not naturally exist in all project areas. It holds value for its nitrogen-fixing and soil-stabilizing capabilities, thereby enhancing soil fertility. <i>Faidherbia albida</i> is also suitable for fodder. The stakeholders and communities interviewed by the audit team during the field visit mentioned that there is no adverse evidence has been documented, and its extensive use is observed in Zambia.
<i>Gliricidia sepium</i>	This species, <i>Gliricidia sepium</i>, serves as a versatile nitrogen-fixing tree, providing valuable support to agroforestry and conservation agriculture endeavours while aiding in soil stabilization and offering fodder for livestock. Its rapid growth rate and high biomass production contribute significantly to soil organic matter, thereby enhancing soil fertility. Additionally, it can withstand repeated cutting or harvesting. The stems of <i>Gliricidia sepium</i> are suitable for firewood, alleviating pressure on fuel wood extraction from forests. While considered a weed in Jamaica, this classification doesn't apply to other regions, including Zambia, and it's not listed as invasive on the Global Invasive Species Database. Furthermore, the trees typically exhibit limited seed production outside their native range due to a lack of pollinators and unfavourable conditions for seed germination, minimizing the risk of spread.
<i>Tephrosia candida</i> and <i>Tephrosia vogelii</i>	These species are especially valuable for their drought tolerance and nitrogen-fixing properties, as their nitrogen release rate closely aligns with crop uptake, minimizing nitrogen loss. <i>Tephrosia</i> is abundant in bioactive phytochemicals with potent insecticidal properties against a broad spectrum of pests. The leaves of <i>Tephrosia</i> are commonly employed for pest control and no adverse effects have been recorded. Overall, the stakeholders and communities interviewed by the audit team during the field visit mentioned that there are no adverse effects of non-native species inclusion on the community and the forests. The audit team finds the project's approach to species introduction and management to be satisfactory, with evidence of diligent monitoring and mitigation efforts.

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
The VVB did not identify invasive species during the field visit.	N/A

4.2.8.3 Ecosystem Conversion

Item	Evidence gathering activities and evidence checked
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Ecosystem conversion

The project proponent states that the LZRP is a REDD+ project, implying that its primary goal is aligned with the objectives of REDD+, such as reducing emissions from deforestation and forest degradation, as well as promoting the conservation and sustainable management of forests.

The PP commitment of the LZRP to conservation efforts suggests that the project did not involve clearing or draining land that was part of natural ecosystems during the specific period being monitored. This indicates a dedication to preserving existing natural habitats and ecosystems rather than engaging in activities that could contribute to deforestation or degradation.

4.3 Accuracy of GHG Emission Reduction and Removal Calculations

Procedures for quantifying emission reductions were conducted following the VM0009 v.3.0 June 2014: Methodology for Avoided Ecosystem Conversion for Sectorial Scope 14 methodology and its related tools. The verification team performed an intensive review of all input data, parameters, formulas, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS documentation, VCS methodology and associated tools, and the PD.

Furthermore, the verification team reproduced calculations for selected samples to ensure the accuracy of the results. Conversion factors, formulas, and calculations were provided by PP in spreadsheet /3-15/ format to ensure all formulas were accessible for review. The verification team recalculated subsets of the analysis to confirm correctness. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice.

Baseline Emissions

Section 5.1 of the MR and the calculation spreadsheet /3-15/ submitted to AENOR provide information related to the baseline emissions calculations.

Baseline emissions ($E_B^{[m]}$) for the current monitoring period (01-January-2023 to 31-December-2023) were calculated using Equation F.15. from VM0009 v3.0

$$E_{B\Delta}^{[m]} = E_B^{[m]} - E_B^{[m-1]} \quad [F.15]$$

Cumulative baseline emissions were calculated using a logistic deforestation model, based upon a point interpretation of forest state in the reference area applying equation F.16 from VM0009, v3.0

$$E_B^{[m]} = E_{B\text{BM}}^{[m]} + E_{B\text{SOC}}^{[m]} - C_{B\text{SOC}}^{[m]} - C_{B\text{BGB}}^{[m]} - C_{B\text{DW}}^{[m]} - C_{B\text{WP}}^{[m]} \quad [F.16]$$

Baseline emissions from biomass for the current monitoring period are based on the average per hectare carbon stocks in selected carbon pools from AGOT, BGOT given by equation F.17 for the accounting area and F.18 for the proxy area.

$$c_{P\ BM}^{[m]} = \sum_{b \in B} c_{P\ b}^{[m]} \quad [F.17]$$

$$c_{B\ BM}^{[m]} = \sum_{b \in B} c_{B\ b}^{[m]} \quad [F.18]$$

Cumulative baseline emissions were calculated using a logistic biomass emission model (BEM), validated in the PD, based upon a point interpretation of the forest state in the reference area applying

$$\begin{aligned} E_{B\ BM}^{[m]} &= BEM_{SP}(c_{P\ 1\ BM}^{[m=0]}, c_{B\ BM}^{[m]}, t^{[m]}, x^{[m]}) = BEM_{U2,3/P1}(c_{P\ 1\ BM}^{[m=0]}, c_{B\ BM}^{[m]}, t^{[m]}, x^{[m]}) \quad [F.24] \\ \text{when } E_{B\ BM}^{[m]} &\geq A_{P\ 1}^{[m=0]}(c_{P\ 1\ BM}^{[m=0]} - c_{B\ BM}^{[m]}) \\ \text{then } E_{B\ BM}^{[m]} &= BEM_{U2,3}(wc_{P\ 1,2\ BM}^{[m=0]}, c_{B\ BM}^{[m]}, t^{[m]}, x^{[m]}) \\ \text{when } E_{B\ BM}^{[m]} &\geq A_{P\ 1}^{[m=0]}c_{P\ 1\ BM}^{[m=0]} + A_{P\ 2}^{[m=0]}c_{P\ 2\ BM}^{[m=0]} - c_{B\ BM}^{[m]}(A_{P\ 1}^{[m=0]} + A_{P\ 2}^{[m=0]}) \\ \text{then } E_{B\ BM}^{[m]} &= BEM_{U2,3/P1}(wc_{P\ 1,2,3\ BM}^{[m=0]}, c_{B\ BM}^{[m]}, t^{[m]}, x^{[m]}) \\ &\dots \\ E_{B\ BM}^{[m]} &= A_{P\ 1}^{[m=0]}c_{P\ 1\ BM}^{[m=0]} + A_{P\ 2}^{[m=0]}wc_{P\ 1,2\ BM}^{[m=0]} + \dots + A_{P\ n}^{[m=0]}wc_{P\ i,n\ BM}^{[m=0]} \\ &\quad - c_{B\ BM}^{[m]}(A_{P\ 1}^{[m=0]} + A_{P\ 2}^{[m=0]} + \dots + A_{P\ n}^{[m=0]}) \end{aligned}$$

equation F.24.

Cumulative baseline emission from SOC were estimated using a soil emission model (SEM), applying equation F.29.

$$\begin{aligned}
E_{B\,SOC}^{[m]} &= SEM_{sp}(c_{P1\,SOC}^{[m=0]}c_{B\,SOC}^{[m]}, t^{[m]}, x^{[m]}) = SEM_{U2.3/P1}(c_{P1\,SOC}^{[m=0]}, c_{B\,SOC}^{[m]}, t^{[m]}, x^{[m]}) \quad [F.29] \\
\text{when } E_{B\,SOC}^{[m]} &\geq A_{P1}^{[m=0]}(c_{P1\,SOC}^{[m=0]} - c_{B\,SOC}^{[m]}) \\
\text{then } E_{B\,SOC}^{[m]} &= SEM_{U2.3/P1}(wc_{P1.2\,SOC}^{[m=0]}, c_{B\,SOC}^{[m]}, t^{[m]}, x^{[m]}) \\
\text{when } E_{B\,SOC}^{[m]} &\geq A_{P1}^{[m=0]}c_{P1\,SOC}^{[m=0]} + A_{P2}^{[m=0]}c_{P2\,SOC}^{[m=0]} - c_{B\,SOC}^{[m]}(A_{P1}^{[m=0]} + A_{P2}^{[m=0]}) \\
\text{then } E_{B\,SOC}^{[m]} &= SEM_{U2.3/P1}(wc_{P1.2,3\,SOC}^{[m=0]}, c_{B\,SOC}^{[m]}, t^{[m]}, x^{[m]}) \\
&\dots \\
E_{B\,SOC}^{[m]} &= A_{P1}^{[m=0]}c_{P1\,SOC}^{[m=0]} + A_{P2}^{[m=0]}wc_{P1.2\,SOC}^{[m=0]} + \dots + A_{Pn}^{[m=0]}wc_{P1,n\,SOC}^{[m=0]} \\
&\quad - c_{B\,SOC}^{[m]}(A_{P1}^{[m=0]} + A_{P2}^{[m=0]} + \dots + A_{Pn}^{[m=0]})
\end{aligned}$$

Cumulative carbon not decayed in SOC used a decay emission model (DEMSOC) as per equation F.33

$$C_{B\,SOC}^{[m]} = \sum_{i \in \mathcal{M}} DEM_{SOC}(E_{B\,\Delta\,SOC}^{[i]}, t^{[m]}, t^{[i-1]}) \quad [F.33]$$

Carbon not decayed in below-ground biomass used a decay emission model (BEM), as per F.32 of VM0009 v3.0.

$$C_{B\,BGB}^{[m]} = \sum_{i \in \mathcal{M}} DEM_{DW,BGB}(E_{B\,\Delta\,BGB}^{[i]}, t, t^{[m]}, t^{[i-1]}) \quad [F.32]$$

Both cumulative baseline emissions from below-ground biomass at the end of the previous [m-1] and current monitoring period [m] were calculated according to equation F.30.

$$E_{B\,BGB}^{[m]} = \frac{r_{RS}E_{B\,BM}^{[m]}}{1 + r_{RS}} \quad [F.30]$$

The following table summarizes the calculated values of the baseline parameters:

Parameter	Equation used (VM0009 v3.0)	Value (tCO2e)
$E_{B\,\Delta}^{[m]}$ Baseline emissions for the current monitoring period	F.15	241,839
$E_{B\,\Delta}^{[m-1]}$ Cumulative baseline emissions from the previous monitoring period	F.16	2,186,788
$E_{B\,BM}^{[m]}$ Cumulative baseline emissions from biomass at the end of the current monitoring period	F.24	1,914,705
$E_{B\,SOC}^{[m]}$ Cumulative baseline emissions from SOC for the current monitoring period	F.28	766,809

$C_{B\ SOC}^{[m]}$ Carbon not decayed SOC at the end of the current monitoring period	F.32	-454,712
$C_{B\ BGB}^{[m]}$ Carbon not decayed in BGB at the end of the current monitoring period	F.29	1
$E_{B\ BGB}^{[m]}$ Cumulative baseline emissions from below-ground biomass at the end of the current monitoring period	F.29	742,160
$E_{B\ BGB}^{[m-1]}$ Cumulative baseline emissions from below-ground biomass at the beginning of the current monitoring period	F.29	671,389

AENOR has checked the calculations provided and confirmed that this amount of baseline emissions is in conformance and has followed the methodology in the new version of the PD.

Project emissions

The MR stated that there were no project emissions in the current monitoring period.

Within Section 5.2 of the MR, there are two Sentinel 2 satellite images, one of them from April-May 2022 and the other one from April-May 2023, shared with the audit team. In there, it is clear through visual interpretation that no disturbance has been observed. Additional information on the carbon stock and emissions from disturbance (project emissions) calculation has been provided within Appendix C, concluding that both maps and calculations are accurate and stating with a reasonable level of assurance that there is no project emissions within the current monitoring period.

The visual image analysis shows minor clearing in the Northern part of the project area near the encroached area. The clearing was for illegal agricultural expansion. The total area disturbed was 2.3 ha. It is conservatively assumed that the entire area disturbed was forested before the clearing. It is also conservatively assumed that all the cleared land is in the dense tree class. Therefore, the emissions were estimated to be $2.3 * 230.7$ (a combined disturbance-emissions factor for ABG+BGB+soil for the LZRP) = 531 tCO₂e.

Thus, the Project proponent justified this by the remote sensing and GIS analysis in the MR.

The assessment of project emissions has been done with the full review of spreadsheet calculations /3-15/ and the proper comparison with the methodology. Furthermore, GIS material /16-38/ has been checked to be contrasted with the boundaries of the project and the spreadsheet calculation.

The calculations have been reproduced according to the methodology used, and the verification team obtained the same results. Thus, AENOR considers that the calculations were done correctly by the PP.

AENOR has checked the assumptions provided and confirmed that this amount of project emissions is in conformance and has followed the methodology in the validated Project Description /1/.

Leakage

As reported in Section 5.4 of the MR, leakage emission for the current period ($E_L^{[m]}$) was calculated using

equations F.44 and F.45 of VM0009.

$$E_{L\Delta}^{[m]} = E_L^{[m]} - E_L^{[m-1]} \quad [F.44]$$

$$E_L^{[m]} = E_{LASF}^{[m]} + E_{LASG}^{[m]} + E_{LME}^{[m]} \quad [F.45]$$

Activity-shifting leakage in forested area is calculated through the validated leakage emissions model (LEM) validated in the PD /1/, as per equation F.46. Market leakage is not accounted for by the project.

$$E_{LASF}^{[m]} = LEM(c_P^{[m]}, c_B^{[m]}, p_{LDEG}^{[m]}, t^{[m]}, x^{[m]}) \quad [F.46]$$

The portion of leakage due to degradation in forest at the end of the current monitoring period was calculated as per equation B.9

$$z = \frac{1}{\sum_{k \in \mathcal{S}} A_k} \sum_{k \in \mathcal{S}} \frac{A_k}{n_k} \sum_{j \in \mathcal{P}_k} y_{j,k} \quad [B.9]$$

The following table summarizes the calculated values of the leakage parameters:

Parameter	Equation used. (VM0009 v3.0)	Value
$E_L^{[m]}$ Cumulative emissions from leakage at the end of the current monitoring period	F.44 /F.45	0
$E_L^{[m-1]}$ Cumulative emissions from leakage at the beginning of the current monitoring period	F.44 /F.45	0
$E_{L\Delta}^{[m]}$ Change in emissions due to leakage	F.44 /F.45	0
$E_{LASF}^{[m]}$ Cumulative emissions from activity-shifting leakage in forested areas at the end of the current monitoring period	F.44/45	0

$P^{[m=0]}$ Portion of leakage due to degradation prior to first verification event	B.9	0.087
L_{DEG}		

The assessment of the leakage has been done with the full review of spreadsheet calculations /3-15/. Complementary, GIS material /16-38/ has been checked to be contrasted with the boundaries of the project and the spreadsheet calculation.

As stated above, leakage has been calculated using equation F.43 of VM0009, and an explanation on a minor deviation from the protocol has been explained in section 3.2.1 of the MR.

Leakage was found to be zero because the degradation factor calculated was 0.080 which is less than the minimum 20% threshold according to the VM0009 methodology, meaning that the leakage observed/monitored in the current monitoring period is insignificant and, therefore equal to 0.

Appendix 2 contains details regarding the computation of the degradation factor, along with the inclusion of raw data. Additionally, the Monitoring Report/1/ has included a visual depiction of the leakage area and the corresponding monitored plots during the current monitoring period. The raw field data about the leakage monitoring exercise has been reviewed in the spreadsheet utilized for calculating the degradation factor.

The calculations have been reproduced according to the methodology used, and AENOR's verification team obtained the same results. Thus, AENOR considers that the PP did the leakage calculations correctly.

AENOR has checked the calculations provided and confirmed that this amount of leakage emissions is in conformance and has followed the methodology in the validated PD.

Net GHG emission reductions

As indicated in Section 5.4 of the MR, net GHG emission reductions were calculated using equation F.53 of VM0009 v3.0.

$$E_{\Delta GER}^{[m]} = E_{B \Delta}^{[m]} - E_{P \Delta}^{[m]} - E_{L \Delta}^{[m]} - E_U^{[m]} \quad [F.53]$$

The confidence deduction based on uncertainty in emissions models, carbon stock estimates in the project accounting area and carbon stock estimates in the proxy area ($E^{[m]}$) was calculated per equation

F.57.

$$E_U^{[m]} = E_{B \Delta}^{[m]} \left[\frac{1.64}{E_{B \Delta}^{[m]} + A_{PAA} C_P^{[m]} + A_{PX} C_B^{[m]}} \sqrt{(U_{EM}^{[M]})^2 + (U_P^{[m]})^2 + (U_B^{[m]})^2} - 0.15 \right] \quad [F.57]$$

The following table summarizes the uncertainty parameters calculated:

Parameter	Equation used (VM0009 v3.0)	Value (tCO ₂ e)
$E_U^{[m]}$ Confidence deduction based on uncertainty in emissions models, carbon stock estimates in the project accounting area and carbon stock estimates	F.57	0
$U_{EM}^{[m]}$ Total uncertainty in Baseline Emissions Models	F.14	5,542
$U_P^{[m]}$ Total uncertainty in project accounting area carbon stock estimate	B.10	877,833
$U_B^{[m]}$ Total uncertainty in proxy area carbon stock estimate	B.10	60,520

VCUs were estimated using equation F.55, in which emissions allocated to the buffer account are calculated using a non-permanence risk rating of 21% (see Section 4.5 of this report).

$$E_{\Delta NER}^{[m]} = E_{\Delta GER}^{[m]} - E_{BA}^{[m]} \quad [F.55]$$

The following table summarizes the GHG emissions of the project calculated for the current monitoring period.

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCUs (tCO ₂ e)	Emission reductions VCUs (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
01-01-2023 to 31-Dec-2023	241,839	-531	0	-50,675	241,308	0	190,633
Total	241,839	-531	0	-50,675	241,308	0	190,633

The net anthropogenic GHG reductions due to the project activity for the monitoring period (01-January-2023 to 31-December-2023) were 241,308 tCO₂e. The total number of buffer credits that need to be deposited into the AFOLU pooled buffer account is 50,675 and the VCUs eligible for issuance are 190,633 VCUs.

AENOR reproduced the calculations to achieve the same results and deemed they are depicted clearly and correctly in the provided sheets. The AENOR verification team was able to trace calculations directly

from the data sources of inventory's field measurements. Formulae used comply with MR, validated PD and methodology, like the default values used to determine the parameters, are appropriate. Thus, the net amount of VCU to be issued is accurate and realistic.

AENOR verified the parameters available at validation, the values reported or the references to the documents where they are used or explained by reviewing, reproducing, and crosschecking the evidence provided by the PP. AENOR checked the values of these parameters to be appropriate and correctly used in equations.

Regarding the accuracy of spreadsheet /3-15/, formulae, conversions and aggregations and consistent use of data and parameters, the PP elaborated a complete procedure to assure the accuracy and appropriateness of data. During the verification process, AENOR not only verified the spreadsheet calculation, data and parameters but also the AENOR team could verify that the PP conducted a rigorous QC/QA procedure of its field measurements and an assessment of uncertainty. Thus, AENOR deems the PP performed good practices in this assessment and concludes that GHG reductions were quantified correctly by the project description and applied methodology.

AENOR verified the consistency and accuracy of each parameter detailed in Section 4 of the MR by crosschecking the information in the MR with the information in PD as well as checking values and reproducing the calculations in the spreadsheet calculation package and did not find inconsistencies. Therefore, AENOR deems that values reported for the parameters are accurate and consistent.

The following tables summarize the data and parameters used by the PP to calculate the GHG emission reductions, their verified values and the assessment procedures implemented by AENOR and their results.

Data/Parameter available at validation	Value	Assessment procedure and result
α Combined effects of β and θ at the start of the historic reference period	1.484	Value is consistent with validated PD. Correctly inputted in the calculation spreadsheets /3-15/.
β Effect of time on the cumulative proportion of conversion over time	0.000371	Value is consistent with validated PD. Correctly inputted in the calculation spreadsheets /3-15/.
γ Time shift from the beginning of the historic reference period to the project start date	10,957	Value is consistent with validated PD. Correctly inputted in the calculation spreadsheets /3-15/.
λ_{soc} Exponential soil carbon decay parameter	0.2	Conservative default based on IPCC value. Value is consistent with validated

		PD.Correctly inputted in the calculation spreadsheets /3-15/.
$\hat{\sigma}_{EM}$ Estimated standard deviation of the state observations used to fit the logisticfunction	0.4978	Value is consistent with validated PD. Correctly inputted in the calculation spreadsheets /3-15/.
$\mathcal{B}$ The set of all selected carbon pools in biomass.	2	Value is consistent with validated PD. Correctly inputted in the calculation spreadsheets /3-15/.
$\mathcal{C}$ The set of all selected carbon pools	3	The project accounts for AGOT, BGOT andSOC. All other pools are optional, were found to be insignificant and have been conservatively excluded. Value is consistent with validated PD.
$\mathcal{J}$ The set of all observations of conversion	28,582	VM0009, v3.0 section 6.6 onwards. The number of observations of forest state in the reference area was originally quantified as 3120 but some points wereremoved due to complications with foreststate interpretation or non-forest at the start of the historic reference period. Value is consistent with validated PD.
$\mathcal{M}$ The set of all monitoring periods	27	There will be 27 monitoring events over the project crediting period of 30 years.
A_{PAA} Area of project accounting area	33,338	Value is consistent with validated PD,previous MR, and GIS data. Correctly inputted in the calculation spreadsheets /3-15/.
A_{PX} Area of proxy area	42,794	Value is consistent with validated PD,previous MR, and GIS data. Correctly inputted in the calculation spreadsheets /3-15/.
A_{AS} Area of activity-shifting leakage area	27,805	Value is consistent with validated PD,previous MR, and GIS data.

		Correctly inputted in the calculation spreadsheets /3-15/.
nd Number of spatial points in the reference area	2,582	Value is consistent with validated PD, previous MR, and GIS data. Correctly inputted in the calculation spreadsheets /3-15/.
o_i Binary. State observation for the sample point in the reference area	0 or 1	Data was collected as per the methodology. Value is consistent with validated PD.
$PL ME$ A portion of leakage related to the market	0	Value is consistent with validated PD.
q Lag between start of degradation and conversion	620	Value is consistent with validated PD, previous MR, and GIS data. Correctly inputted in the calculation spreadsheets /3-15/.
r_{RS} Expansion factor for above-ground biomass to below-ground biomass (root/shoot ratio)	0.54	Value is consistent with validated PD and original source (Chidumayo, E. N. 2013)/9-10/. Correctly inputted in the calculation spreadsheets /3-15/.
r_U Onset proportion of conversion immediately adjacent to the project area	0.126	Value is consistent with validated PD, previous MR, and GIS data. Correctly inputted in the calculation spreadsheets /3-15/.
t Time since the project start date	5,205	Calculation reproduced /3-15/. Value correctly estimated.
t_i The point in time of the observation made at point	1-12,698	Value is consistent with validated PD. Correctly inputted in the calculation spreadsheets /3-15/.
t_{PL} Length of project crediting period	10,957	Value is consistent with validated PD. Correctly inputted in the calculation spreadsheets /3-15/.
w_i	0.000034 965	Calculation reproduced /3-15/. Values correctly estimated.

Weight applied to the ith sample point in the reference area		
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Data/Parameter monitored	Value	Assessment procedure and result
$A_{P1}^{[m=0]}$ Area of project accounting area stratum 1 prior to first verification event	27,322	Value is consistent with validated PD /1/ and GIS data. Calculation reproduced /3-15/. Value correctly estimated.
$A_{P2}^{[m=0]}$ Area of project accounting area stratum 2 prior to first verification event	6,016	Value is consistent with validated PD /1/ and GIS data. Calculation reproduced /3-15/. Value correctly estimated.
$c_B^{[m]}$ Baseline carbon stocks at the end of the current monitoring period	9.7	Calculation reproduced /3-15/. Value correctly estimated.
$c_{B BGB}^{[m]}$ Carbon not decayed in BGB at the end of the current monitoring period	1	Calculation reproduced /3-15/. Value correctly estimated.
$c_{B SOC}^{[m]}$ Carbon not decayed in SOC at the end of the current monitoring period	-454,712	Calculation reproduced /3-15/. Value correctly estimated.
$c_{B b}^{[m]}$ Baseline scenario average carbon stock in selected carbon pools	9.7	Calculation reproduced /3-15/. Value correctly estimated.
$c_{B BM}^{[m]}$ Baseline carbon stocks in biomass at the end of the current monitoring period	9.7	Calculation reproduced /3-15/. Value correctly estimated.
$c_{B SOC}^{[m]}$ Baseline soil carbon stocks at the end of the current monitoring period	131.7	Calculation reproduced /3-15/. Value correctly estimated.

$c_P^{[m]}$ Project carbon stocks at the end of the current monitoring period	179.5 Dense Tree Stratum, 168.4 Light Tree Stratum	Calculation reproduced /3-15/.Value correctly estimated.
$c_P^{[m-1]}$ Project carbon stocks at the beginning of the current monitoring period	179.5 Dense Tree Stratum, 168.4 Light Tree Stratum	Calculation reproduced /3-15/.Value correctly estimated.
$c_P^{[m=0]}$ Project carbon stocks prior to the first verification event	233.8 Dense Tree Stratum, 225 Light Tree Stratum	Calculation reproduced /3-15/.Value correctly estimated.
$c_{P\ 1\ BM}^{[m=0]}$ Project carbon stocks in stratum 1 prior to first verification event	225	Calculation reproduced /3-15/.Value correctly estimated.
$c_{P\ 2\ BM}^{[m=0]}$ Project carbon stocks in stratum 2 prior to first verification event	233.8	Calculation reproduced /3-15/.Value correctly estimated.
$c_{P\ BM}^{[m=0]}$ Project carbon stocks in biomass prior to first verification event	7,554,258	Calculation reproduced /3-15/.Value correctly estimated.
$c_{P\ b}^{[m]}$ Average carbon in biomass in the project accounting area	168.4 in Stratum 1 and 179.5 in	Calculation reproduced /3-15/.Value correctly estimated.

	Stratum 2	
$c_{P\ SOC}^{[m=0]}$ Project soil carbon stocks prior to first verification event	192.6	Calculation reproduced /3-15/.Value correctly estimated.
$E_{\Delta GER}^{[m]}$ GERs for the current monitoring period	241,308	Calculation reproduced /3-15/.Value correctly estimated.
$E_{\Delta GER}^{[i]}$ GERs for monitoring period i	2,428,627	Calculation reproduced /3-15/.Value correctly estimated.
$E_{\Delta NER}^{[i]}$ NERs for monitoring period i	2,115,701	Calculation reproduced /3-15/.Value correctly estimated.
$E_B^{[m]}$ Cumulative baseline emissions at the end of the current monitoring period	2,409,905	Calculation reproduced /3-15/.Value correctly estimated.
$E_B^{[m-1]}$ Cumulative baseline emissions at the beginning of the current monitoring period	2,186,788	Calculation reproduced /3-15/.Value correctly estimated.
$E_B^{[m]} \Delta$ Change in baseline emissions	241,839	Calculation reproduced /3-15/.Value correctly estimated.
$E_B^{[i]} \Delta BGB$ Change in baseline emissions from below-ground biomass during monitoring period i	742,160	Calculation reproduced /3-15/.Value correctly estimated.
$E_B^{[m]} \Delta SOC$ Baseline change in emissions from soil carbon	72,181	Calculation reproduced /3-15/.Value correctly estimated.
$E_B^{[i]} \Delta SOC$ Baseline emissions from soil carbon in monitoring period i	766,809	Calculation reproduced /3-15/.Value correctly estimated.
$E_B^{[m]} BGB$	742,160	Calculation reproduced /3-15/.Value correctly estimated.

Cumulative baseline emissions from below-ground biomass at the end of the current monitoring period		
$E_{B\ BGB}^{[m-1]}$ Cumulative baseline emissions from below-ground biomass at the beginning of the current monitoring period	671,389	Calculation reproduced /3-15/. Value correctly estimated.
$E_{B\ BGB}^{[m]}$ Cumulative baseline emissions from biomass at the end of the current monitoring period	2,116,531	Calculation reproduced /3-15/. Value correctly estimated.
$E_{B\ SOC}^{[m]}$ Cumulative baseline emissions from soil carbon at the end of the current monitoring period	766,809	Calculation reproduced /3-15/. Value correctly estimated.
$E_{BA}^{[m]}$ Cumulative emissions allocated to the buffer account at the end of the current monitoring period	-294,199	Consistent with non-permanence risk report. Calculation reproduced /3-15/. Value correctly estimated.
$E_L^{[m]}$ Cumulative emissions from leakage at the end of the current monitoring period	0	Calculation reproduced /3-15/. Value correctly estimated.
$E_L^{[m-1]}$ Cumulative emissions from leakage at the beginning of the current monitoring period	0	Calculation reproduced /3-15/. Value correctly estimated.
$E_L^{[m] \Delta}$ Change in emissions due to leakage	0	Calculation reproduced /3-15/. Value correctly estimated.
$E_{L\ ASF}^{[m]}$ Cumulative emissions from activity- shifting leakage in forested strata at the end of the current monitoring period	0	Calculation reproduced /3-15/. Value correctly estimated.
$E_{LME}^{[m]}$ Cumulative emissions from market effects leakage at the end of the current monitoring period	0	Calculation reproduced /3-15/. Value correctly estimated.

$E_P^{[m]}$ Change in project emissions	-531	Calculation reproduced /3-15/.Value correctly estimated.
$E_{P\Delta BRN}^{[m]}$ Cumulative project emissions due to burning at the end of the current monitoring period	0	Calculation reproduced /3-15/.Value correctly estimated.
$E_u^{[m]}$ Cumulative confidence deduction at the end of the current monitoring period	0	Calculation reproduced /3-15/.Value correctly estimated.
$P_{LDEG}^{[m]}$ Portion of leakage due to degradation at the end of the current monitoring period	0.08	Calculation reproduced /3-15/.Value correctly estimated.
$P_{LDEG}^{[m=0]}$ Portion of leakage due to degradation prior to first verification event	0.087	Consistent with previous MR. Calculation reproduced /3-15/.Value correctly estimated.
$t^{[i-1]}$ time from the project start date to beginning of monitoring period i	0	Consistent with previous MR. Calculation reproduced /3-15/.Value correctly estimated.
$t^{[m]}$ Time from project start date to end of current monitoring period	5,205	Calculation reproduced /3-15/.Value correctly estimated.
$t^{[m-1]}$ Time from project start date to beginning of current monitoring period	4,840	Calculation reproduced /3-15/.Value correctly estimated.
$U_B^{[m]}$ Total uncertainty in proxy area carbon stock estimate	60,520	Calculation reproduced /3-15/.Value correctly estimated.
$U_{EM}^{[M]}$ Total Uncertainty in Baseline Emissions Models	5,542	Calculation reproduced /3-15/.Value correctly estimated.
$U_P^{[m]}$	877,833	Calculation reproduced /3-15/.Value correctly estimated.

Total uncertainty in proxy area carbonstock estimate		
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In conclusion, AENOR has thoroughly assessed the calculations and parameters, comparing them with the methodology and previous Monitoring Report/1/. As a result, AENOR affirms that the established parameters are correct and appropriate. The parameters monitored and validated are deemed correct, reliable, and consistent by AENOR. The information presented in the monitoring report aligns with the Project Design (PD), the provided calculations, and the applicable methodology. Therefore, the results presented in the monitoring report are considered reliable, consistent, and accurate by AENOR.

4.4 Quality of Evidence to Determine GHG emission reductions

The data and parameters used to determine GHG emission reductions are listed in Section 4 of the MR.

During AENOR's verification, the evidence provided by the PP was enough in both quantity and quality to support the determination of GHG emission reductions reported by the project.

Quality assurance and control is an essential part of company procedures to assure the accuracy of inventory data, modelling results, and carbon accounting. Quality assurance procedures are done to minimize and correct any potential data transcription, calculation, or formatting errors that may result in inaccurate carbon accounting results.

Most field data is collected using digital tools and directly loaded to the database or saved on GDrive where it is checked and then transferred to the database. All data submitted to the central database is subjected to quality control by appropriate staff. The PP has developed SOP and Field manuals which cover all aspects related to carbon inventory. Spot checks and internal audits are conducted to make sure all data collection is carried out following the standards.

Under VCS, the PP is committed to storing all project data in a secure and retrievable manner for at least two years after the end of the project crediting period. To facilitate project management and long-term accounting, all primary data outputs supporting annual verification including the spatial database are stored and maintained.

Roles and responsibilities are identified in the MR. QA/QC procedures were developed by the PP for maintaining consistency and quality of field inventories over time. Interviews with the PP and inspection of data and results demonstrated that the PP possess all the competencies required for accurately reporting GHG emissions reductions.

Data presented to the audit team was clear and coherent and processing steps could be traced to the corresponding sections of the methodology and monitoring plan with transparency.

The above procedures to ensure this are described in Section 4.3 of the MR, in terms of general QA/QC of the monitoring plan and specific QA/QC procedures applied to data and parameters monitored.

AENOR acknowledges the project proponent's commendable adherence to good practices throughout the assessment process. As a result, AENOR concludes that greenhouse gas (GHG) reductions were accurately quantified per the Project Design (PD) and the applied methodology. The evidence provided is deemed sufficient in quantity and appropriate in quality to reliably determine the GHG reductions achieved by the project.

4.5 Non-Permanence Risk Analysis

The project utilized the non-permanence risk analysis tool, AFOLU Non-Permanence Risk Tool 4.2, to assess risk according to internal risk, external risk, natural risk, and mitigation measures for minimizing them. The audit team reviewed the Non-Permanence Risk Report submitted through Verra Project Hub and additional documentation /127-175/, following VCS Standard v4.6 Section 3.2.10 and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool.

At all levels, the audit team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the PP. Each risk factor was thoroughly assessed for conformance.

It is important to note that AENOR's audit team requested the PP that for all NPR risk factors, they make sure the report provides explanations, justifications and/or documental evidence in accordance with Project Hub instructions. Instructions are included in the table below for each type of sub-group risk.

This way, the PP explained to the VVB that for some questions in the NPR tool that are non-applicable, the online tool does not allow a way to indicate the question is "N/A", therefore the responses to such questions were automatically left empty. For each case where the PP did not include a response to a non-applicable question in the Project Hub, the PP has outlined its justification in a supporting document shared with the audit team /127-175/.

AENOR has checked that the information provided in the NPRR is consistent with the supporting documents provided. The assumptions and justifications provided to determine the risk rating of each risk factor are elaborated and they are based on provided documents using conservative assessments. AENOR deems that the information provided is reliable and appropriate from reliable sources. Thus, the overall risk rating of 21% is credible and realistic.

Internal Risk (1)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Project Management	Project Hub instructions state that: "Each project management risk factor set out below (referring to the Project Hub) shall be assessed. Select the checkbox(es) for the risk factors and/or	YES	According to the NPRT, the PP provides different opportunities for continuous communication and consultation: 1- Meetings convened by BCP and stakeholders. 2- Meetings convened for the sessions of the REDD+ Committee. 3- Operational meetings held with communities to consult and agree

	mitigation options that apply to the project and leave those that do not apply empty. Please upload any required documentary evidence using the link provided to justify your selection. Then click on the 'Save' button at the bottom of the page before moving to the next section." Q1 (as identified in the Project Hub) states: Does the project have an adaptive management plan in place that includes a monitoring plan? If No, the project fails the risk assessment. If Yes, proceed to Q2 (as identified in the Project Hub). The PP answered YES (see the assessment on the right column, VVB assessment). Thus, Q2 (as identified in the Project Hub) states: Do any of the following project management risks apply to the project? The PP indicated that none of them apply (a-g) to them. However, as expressed in the previous page, the PP shared an additional support document in which they demonstrated that (a-g) risk factors do not apply to them (see the demonstration below).		on how to implement actions related to the operation of the REDD+ project, and the well-being of communities. 4- Project development meetings, in which the progress of the project is reviewed and evaluated by the Project proponent and partners. Complementarily, the Monitoring Plan is integrated into the implementation of the PP activities (allowing the information collection on direct effects and impacts that the project generates) and has also been formulated to respond to the diverse needs and expectations of stakeholders. Therefore, AENOR's audit team assessed this information throughout onsite interviews, in which the interviewees recognized that during several meetings these communication methods were stipulated to be the ones carried out during the project process.
	a) Species planted (where applicable) associated with more than 25 per cent of the stocks on which GHG credits have previously been issued are not native nor proven to be adapted to the same or similar agroecological zone(s) as the project area.	0	Not applicable. in this forest enrichment strategy, planting or reforestation actions do not apply to the project area. There are no invasive species used in the Project Accounting Area. The VVB assessed with onsite testimonies and direct observations shows that the LZRP project area is intact with native forest.
	b) Ongoing enforcement to prevent encroachment by	0	The project proponent has conducted various stakeholders and community

	outside actors is required to protect more than 50 percent of stocks on which GHG credits have previously been issued		meetings to sensitize the community and train them on the protection of forest resources where they draw benefits from. AN assessment by the audit on the engagement tracker/63/, confides that there are ongoing collaborative efforts to combat encroachment that may risk the reduction of GHG credits.
	c) Management team does not include individuals with significant experience in all skills necessary to successfully undertake the project activities (i.e., any area of required experience is not covered by an individual with at least five years' experience in that area).	0	The project proponent has a multidisciplinary team with experience in the development and implementation of REDD projects. VVB reviewed the Curriculum vitae of key personnel /179-188/ to confirm the management experience. In accordance with provided evidence, BCP is an organization that has been working by implementing programs for the community's economy and simultaneously protecting existing forests.
	d) The management team does not maintain a presence in the country or is located more than one day of travel from the project site, considering all parcels or polygons in the project area.	0	BCP has its head office based in Lusaka, less than three hour's drive from the project area and there are well-trained, experienced staff based at the conservancy, responsible for day-to-day management plus a Community Engagement Team living within the neighbouring communities, as the audit team could assess during the March 2024 on-site visit. Carbon Accountants have a proven track record in REDD+ verification, having been involved in one of the biggest VCS REDD+ projects in Africa, Luangwa, also under verification by a similar audit team from AENOR. BCP's Carbon Team is responsible for verifying the LZRP in the past years, including the baseline reevaluation in 2020. The audit team has reviewed the CVs of relevant staff /179-188/.

	e) The management team has previously failed to submit a loss report within two years of detecting a loss event.	0	Not applicable. It must be evaluated in other coming monitoring periods. Further, BCP has never failed to submit an event that affects GHG emissions, even though no other BCP project has experienced a loss event.
	f) ALM projects: Some or all the farmers participating in the project have not received training on the improved ALM practices implemented as part of the project or the monitoring and reporting procedures implemented during the crediting period.	0	Not applicable. LZRP is not an ALM project, but a REDD+ project (VCS MR/1/). Confirmed by the whole auditing process and eligibility criteria and applicability conditions of the methodology.
	g) ALM projects: Some or all the farmers participating in the project are unaware of the potential for yields to decrease temporarily due to the transition to improved agricultural practices	0	Not applicable. LZRP is not an ALM project, but a REDD+ project (VCS MR/1/). Confirmed by the whole auditing process and eligibility criteria and applicability conditions of the methodology.
	As indicated in the Project Hub to refer to mitigation factors, Q3 states: Do any of the following mitigations apply to the project?	YES	The answers are expressed below, considering risk mitigation factors h-i.
	h) Mitigation: Management team includes individuals with significant (i.e., more than five years) experience in AFOLU project design and implementation, carbon accounting, and reporting (e.g., individuals who have successfully managed projects through validation, verification, and issuance of GHG credits) under the VCS Program or other approved GHG programs.	-2	The PP has a multidisciplinary team with experience in the development and implementation of REDD projects. The verification team reviewed the Curriculum vitae of key personnel /179-188/ to confirm the management experience. Several information about BCP and their experience is included in the NPRT /132/. The BCP Management team has employees with significant experience in AFOLU project design and implementation, carbon accounting,

			and reporting (e.g., individuals who have successfully managed projects through validation, verification, and issuance of GHG credits) under the VCS program.
	i) Mitigation (ALM projects): A comprehensive training plan for all farmers participating in the project is in place, covering implementation of planned ALM practices, monitoring and reporting obligations and their potential costs.	0	This is not an ALM project. Thus, the mitigation factor is not applicable to the LZRP project.
Total Project Management (PM): (a + b + c + d + e + f+h+i): 0 Total shall not be less than zero.			

In AENOR´s opinion, total project management risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.2

Internal Risk (2)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Financial Viability	Project Hub instructions state that: “The financial viability of a project is based on 1) the number of years until breakeven is reached (i.e., the payback period) and 2) the funding secured relative to what is needed to implement and operate the project until reaching breakeven. Select the radio button that corresponds to the correct response for each question. Also, please select the mitigation checkbox if it applies to the project. Please upload any required documentary evidence using the link provided to justify your selection.” Thus, Q1 (as identified in the Project Hub) states that:	e	See answers below (a-e):

	How long is the project's payback period (i.e., how many years will it take to breakeven)?		
	a) The payback period is greater than 20 years from the current risk assessment.	0	The project has already reached the breakeven point in 2018, and cashflow in the future is predicted to remain positive.
	b) The payback period is greater than 10 years from the current risk assessment, but less than or equal to 20 years.	0	The project has already reached the breakeven point in 2018, and cashflow in the future is predicted to remain positive.
	c) The payback period is greater than seven and up to and including 10 years from the current risk assessment.	0	The project has already reached the breakeven point in 2018, and cashflow in the future is predicted to remain positive.
	d) The payback period is greater than four and up to and including 7 years from the current risk assessment.	0	The project has already reached the breakeven point in 2018, and cashflow in the future is predicted to remain positive.
	e) The payback period is four years or less from the current risk assessment.	0	The project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven. AENOR has reviewed the financial plan and the cashflow and confirms that such information is considered correct. Also, this information was assessed during the March 2024 site visit, together with the management team to understand the cashflow and NPV analysis.
	As stated within the Project Hub, Q2 questions: What percentage of funding has the project secured to cover the total cash out required before the project reaches breakeven?	i	See answers below (f-i):

	f) Project has secured less than 15 percent of funding needed to cover the total cash out required before the project reaches breakeven.	0	Not applicable. Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven. See i) below.
	g) Project has secured 15 percent to less than 40 percent of the funding needed to cover the total cash out required before the project reaches breakeven.	0	Not applicable. Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven. See i) below.
	h) Project has secured from 40 percent to less than 80 percent of the funding needed to cover the total cash out required before the project reaches breakeven.	-2	The PP has established a not-for-profit organization (BCP Trust) to help counter the risk of low carbon prices affecting community benefits from the project. The Trust has leveraged donor funds specifically to support and build upon community benefits. To date, the Trust has benefited from the support of local donors such as USAID, Mills Foundation, CSEF and Musika. The project is also diversifying revenues into other enterprises like savings groups /82-92/ to mitigate the risk of low carbon prices. In addition, the project invests in marketing the project and its strategic conservation and poverty reduction benefits to seek higher credit prices
	i) Project has secured 80 percent or more of the funding needed to cover the total cash out before the project reaches breakeven.	0	Project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven. A Financial Model has been provided to demonstrate the financial health of BCP as the implementing organization. AENOR has reviewed the financial plan and the cashflow and confirms that such information is considered correct. Also, this information was assessed during the March 2024 site visit, together with the management team to

			understand the cashflow and NPV analysis.
	According to the Project Hub, the mitigation factor to be applied requires answering Q3, which states that: Does the following mitigation apply to the project?	YES	See answer below:
	j) Mitigation: Project has available, as callable and secured financial resources, at least 80 percent of total cash out before the project reaches breakeven.	-2	The BioCarbon Partners Trust, established in 2018, is a not-for-profit organization aiming to mitigate the risk of low carbon prices impacting community benefits. It leverages donor funds and has received support from local donors like USAID, Mills Foundation, CSEF, and Musika. The project is diversifying revenues into Eco-Charcoal and investing in marketing to seek higher credit prices for its strategic conservation and poverty reduction benefits. The audit team assessed the ZDA investment certificate and letter.
Total Financial Viability (FV) = [as applicable, ((b, c, d or e) + (f, g, h or i + j))] = 0 Total shall not be less than zero and the sub-total for question two with the mitigation j shall not be less than zero (note: the mitigation only applies to Q2)			

Then, in AENOR's opinion, total financial viability risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS v4.2.

Internal Risk (3)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Opportunity Cost	Project Hub instructions for Opportunity Cost indicates that: "Opportunity cost analysis shall be based on the net present value (NPV) of the alternative land uses identified in the	YES	The most likely of the land use scenarios is subsistence-based and was acknowledged by the audit team during the onsite visit in March 2024. The MR covering this monitoring period lists all activities that are having positive community impacts and BCP has consulted extensively with all community

	project's additionality assessment except where most baseline activities are subsistence driven. If you answer 'Yes' to Q1, please provide the reason, save and proceed to Q3. If you answer 'No' to Q1, proceed to Q2. Q3 is required only if you answer 'Yes' to Q1. Select mitigation action(s) that apply to the project and leave those that do not apply empty. Please upload any required documentary evidence using the link provided to justify your selection." Thus, Q1 states: Are the baseline activities subsistence-driven? If No, proceed to Q2. If Yes, proceed to Q3.		stakeholders to understand the drivers of deforestation within the project zone and to formulate the most efficient mitigation strategy and beneficial projects, as the audit team could acknowledged during the March 2024 on-site visit, as per the different interviews that happened in the project area. The project certainly has positive socio-economic benefits and has been previously certified under the CCBA Standard and received gold validation for community benefits. BCP has a highly qualified and experienced team that have worked on conservation and natural resource management projects in Zambia and across Africa. This team has already started implementing several pilot projects within a very short space of time. Because the answer to Q1 is "yes" the tool instructs the user to proceed to Q3. The answer to Q3 is "yes". Thus, Q2 a-f are not applicable. AENOR has reviewed the response of the PP in the NPRT as well as the information on the MR. This is crosschecked with the general auditing process and other supporting evidence. Complementary, the audit team, assessed through direct observations and onsite testimonies that the information about the activities of the project is deemed correct and accurate according to the information provided.
	a) Net present value (NPV) of the most profitable alternative land use activity is expected to be at least 100 percent more than that of the project activities.	0	N/A since the project needs to apply to Q3 (instead of Q2) because of the question answered above (baseline activities subsistence-driven).
	b) NPV of the most profitable alternative land use activity is expected to be greater than 50 percent and up to 100 percent more than that of project activities	0	N/A since the project needs to apply to Q3 (instead of Q2) because of the question answered above (baseline activities subsistence-driven).

	c) NPV of the most profitable alternative land use activity is expected to be greater than 20 percent and up to and including 50 percent more than that of project activities.	0	N/A since the project needs to apply to Q3 (instead of Q2) because of the question answered above (baseline activities subsistence-driven).
	d) NPV of the most profitable alternative land use activity is expected to be 20 percent or less than that of project activities.	0	N/A since the project needs to apply to Q3 (instead of Q2) because of the question answered above (baseline activities subsistence-driven).
	e) NPV of project activities is expected to be greater than 20 percent and up to 50 percent more profitable than that of the most profitable alternative land use activity.	0	N/A since the project needs to apply to Q3 (instead of Q2) because of the question answered above (baseline activities subsistence-driven).
	f) NPV of project activities is expected to be over 50 percent more profitable than that of the most profitable alternative land use activity.	0	N/A since the project needs to apply to Q3 (instead of Q2) because of the question answered above (baseline activities subsistence-driven).
	Q3 (as indicated in the Project Hub) states: Does the project have net positive community impacts? A response is only required if the answer to Q1 is Yes.	YES	Because the answer to Q1 is “yes” the tool instructs the user to proceed to Q3. The answer to Q3 is “yes”
	g) Net positive community impacts of project activities are not demonstrated.	0	Not applicable. See the answer (h) below.
	h) Net positive community impacts of project activities are demonstrated.	0	The project proponent had demonstrated the net positive impact for the community impacts due to project activities (see CCB validation and verification). The audit team interviewed people and crosschecked the information to demonstrate the positive community impacts throughout the project area.
	Q4 (as indicated in the Project Hub) states that:	YES	See mitigation factor j below:

	Do any of the following mitigations apply to the project?		
	i) Mitigation: Project is protected by a legally binding agreement to continue management practices that protect the credited carbon stocks over the duration of the project crediting period.	-2	The project is protected by a legally binding agreement to continue management practices that protect the credited carbon stocks over the duration of the project crediting period. The audit team interviewed forestry Department stakeholders and assessed the contract agreements of the stakeholders and found this consistent. The audit team interviewed forestry Department stakeholders and assessed the contract agreements of the stakeholders and found this consistent. The audit team also reviewed the covenants /82-92/ with the statements in the NPRT to confirm that the information is correct and therefore the mitigation action is valid.
	j) Mitigation: Project is protected by legally binding agreement to continue management practices that protect the credited carbon stocks for at least 100 years.	0	Not applicable, as the PP has conservatively decided to not apply for this mitigation factor.
	k) Mitigation: Where there is a potential for revenue loss compared to the most profitable alternative land use activity, project is a not for profit or has additional financial support (e.g., via grants, government funding, ecosystem services payments or SD VSta assets) to overcome expected revenue loss.	0	Not applicable, as the PP has conservatively decided to not apply for this mitigation factor.
Total Opportunity Cost (OC) = [as applicable, (a, b, c, d, e, f, g or h) + (i or j) + k]: 0 Total shall not be less than zero.			

Communities and the project proponent signed covenants and agreements to realize the project activities, during the crediting period.

Then, in AENOR’s opinion, total opportunity cost risk rating (O) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

Internal Risk (4)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Project Longevity	Project Hub instructions for project longevity indicate that: “Project longevity is the number of years, beginning from the project start date, that project activities will be maintained. Project longevity must be a minimum of 40 years to pass the assessment. Please select the correct response to Q1. If you respond “No” to Q1, complete Q2 and Q3. In Q2, enter the project duration in years. Finally, answer Q4. Please upload any required documentary evidence using the link provided to justify your selection.” As such, Q1 (as identified in the Project Hub) states: Did the project request registration on or after 1 January 2024?	NO	
	Q2 (as identified in the Project Hub) states: Does the project have a legally binding agreement that covers at least 100 years from the project's start date? If Yes, the project is given a zero score for this risk category. If No, proceed to Q3.	NO	As stated in the Project Hub, if the answer is NO, the PP had to automatically go to Q3.
	Q3 (as identified in the Project Hub) states: What is the project longevity in years? If you answered Yes to Q1 and the project longevity is less	YES	Project Longevity is 30 years. AENOR has reviewed the response provided in the NPRT and confirmed such information with local authorities

	than 40 years, the project fails the risk assessment. If you answered No to Q1 and the project longevity is less than 30 years, the project fails the risk assessment. Please note that projects with project longevity of less than 40 years will be ineligible for the Core Carbon Principles label.		interviews as well as direct testimonies from people from these communities. AENOR also reviewed the Mentioned Law and confirmed that the information in the PD and NPRT does match with the testimonies and the regulations of the Law. For further information, please see the information in the PD or the NPRT.
	Q4 (as identified in the Project Hub) states: Does the project have a management, financial and monitoring plan for the entire project longevity? If No, the project fails the risk assessment. If Yes, proceed to Q5.	YES	The audit team assessed LZRP verification breakeven model, acknowledging the response provided by BCP. Go to Q5 to continue with the assessment.
	Q5 (as identified in the Project Hub) states: Is the project an ARR or IFM project with harvesting? If No, proceed to Q7. If Yes, proceed to Q6.	No	The project is a REDD+ project. Go to Q7 to continue with the assessment (as required by the Project Hub).
	Q6 (as identified in the Project Hub) states: Can the project demonstrate a commitment to continue the management practice, replant or allow re-growth? If No, the project falls the risk assessment.	N/A	As required by the Project Hub, as Q5 does not apply, the PP shall go to Q7 directly.
	Q7 (as identified in the Project Hub) states: Does the project have a legal Agreement or requirement to continue the management practice(s)? If No, proceed to a. If Yes, proceed to b.	Yes	Go to b below to continue with the assessment.
	a) Without legal agreement or requirement to continue the management practice.	0	N/A

	b) With legal agreement or requirement to continue the management practice.	18	The project is being implemented on private land with a 99-year lease, signed in 2011 /171-175/ (as reviewed by the audit team on several occasions) and the PP has a long-term carbon rights agreement in place with the title deed holder. The contractual agreement is for a 30-year project. Activities will be carried out initially for 30 years. A long-term active adaptive management plan covering the project period is in place for LZRP and has been submitted to the Zambian Forestry Department and the Climate, Community and Biodiversity Alliance (CCBA) /40/. The long-term financial plan has been submitted to a financial institution in Zambia, AMOCPA Certified Public Accountants in agreement with requirements of the VCS (relevant evidence has been shared with the audit team)
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Total Project Longevity (PL): 18

Total shall not be less than zero. Any project with a legally binding agreement that covers at least 100 years from the project start date will be assigned a score of zero. Any project that requests registration on or after 1 January 2024 with a project longevity of less than 40 years fails the risk assessment. Any project that requests registration before 1 January 2024 with a project longevity of less than 30 years fails the risk assessment. The selected project longevity shall be supported by a management, financial and monitoring plan.

Then, in AENOR´s opinion, Total Project Longevity (18) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

Therefore, **total internal risk** is calculated as the sum of (PM + FV + OC + PL), totalling 18 (according to the NPR tool the total may not be less than zero).

External Risk (1)	Risk Factor and/or Mitigation Description	Risk Rating	DOE Assessment
Land and Resource tenure	Q1 (as indicated in the Project Hub) states:	Yes	The Rufunsa Conservancy, where the project area is located, has a free and clear title deed /174-178/. The boundaries have been demarcated with full consultation with local leaders, as

	Has due process been undertaken to discover any disputes over ownership and land, resource access, or use rights? If No, the project fails the risk assessment. If Yes, proceed to Q2.		acknowledge during the audit team March 2024 on-site visit. Zambia has strong investment protection laws, and the project proponent has been awarded an Investment Licence from the GRZ. This reduces the risk of expropriation. Yes, and hence, Go to Q2 to continue the assessment.
	Q2 (as indicated in the Project Hub) states: Has the project executed a binding legal agreement(s) (such as a contract) securing the legal right to control and operate project activities over the entire project area with all entities that have verified ownership claims or verified land, resource access or use rights (such as customary rights holders)? If No, the project fails the risk assessment. If Yes, proceed to Q3.	Yes	AENOR has interviewed local authorities and local communities and crosschecked the information on Rufunsa Conservancy that has already been through a legal suit and the highest institutions of the Country upheld the integrity of this title. Through BCP, the property is also covered by BCP's Investment Protection Certificate which further reduces the risk of appropriation. It is highly unlikely that this land risks expropriation again. In addition, the project invests in publicizing the project locally and internationally to ensure that the GRZ remains aware of the values that this project is providing the Nation as the country's first REDD+ project. The Project is building a positive, lasting relationship with neighbouring communities and the Government of Zambia to ensure that the land is productive and beneficial to the Nation. Go to Q3 to continue with the assessment.
	Q3 (as identified in the Project Hub) states: Do the same or different entities hold land ownership and resource access or use rights?	-	See answer b) below
	a) Ownership and resource access or use rights are held by the same entity(ies).	0	See answer b) below
	b) Ownership and resource access or use rights are held by different entity(ies) (e.g., the government own the	2	The communities' leadership through the chiefdom are involved in the project and have been granted rights by the Zambian Government to utilize land in their chiefdom hence the user rights of the

	land, and the project proponent holds a lease or concession).		land. Otherwise, there is a lease agreement between BCP as the project proponent and Rufunsa Conservancy who are is the landowner.
	Q4 (as identified in the Project Hub) states: Is the project in a country/jurisdiction with a history of national, sub-national, or local government ("Government") intervention in land or resource use?	-	See answer e) below
	c) Government has previously expropriated significant areas of land (i.e., 10% or more) in the project area in the past 20 years.	0	Not applicable. Refer to answer e)
	d) Government has previously changed land rights in the project's jurisdiction (e.g., cancelled, or blocked land titles, expropriated land or issued overlapping land titles) in the past 20 years.	0	Not applicable. Refer to answer e)
	e) No instances of Government intervention in the past 20 years or specific instances of expropriation and government intervention in land rights in the project area have been conclusively resolved against the government in a court of competent jurisdiction.	0	There are no disputes or conflicts over the ownership of land rights in the territory. AENOR has interviewed local authorities and local communities and crosschecked the information with the legal agreements and the information in the MR and NPRT to confirm that BCP's LZRP holds the status of a lease based on the constitutional, legal and regulatory provisions cited

	Q5 (as identified in the Project Hub) states: What percent of the project area is affected by disputes over land tenure or ownership?	-	See answer h) below
	f) Disputes exist in more than 5 percent of the project area.	0	Not applicable. See answer h) below
	g) Disputes exist in up to and including 5 percent of the project area.	0	Not applicable. See answer h) below
	h) No disputes exist.	0	There are no disputes. This information has been crosschecked with the interviews between AENOR and different stakeholders such as local authorities or community members. See Appendix 2 of this report for more information on the activities and interviews performed by AENOR's audit team. The interviewees recognized not to be aware of any type of disputes in the project area. AENOR considers that the explanations in the NPRT are correct according to the information gathered during the March 2024 onsite visit.
	Q6 (as identified in the Project Hub) states: What percent of the project area has disputes over access or use rights?	-	See answer k) below
	i) Disputes exist in more than 5 percent of the project area.	0	Not applicable. Please see answer k) below
	j) Disputes exist in up to and including 5 percent of the project area.	0	Not applicable. Please see answer k) below
	k) No disputes exist.	0	There are no disputes. This information has been crosschecked with the interviews between AENOR and different stakeholders such as local authorities or community members. See Appendix 2 of

			this report for more information on the activities and interviews performed by AENOR's audit team. The interviewees recognized not to be aware of any type of disputes in the project area. AENOR considers that the explanations in the NPRT are correct according to the information gathered during the March 2024 onsite visit.
	Q7 (as identified in the Project Hub) states: Have the risks of upstream and sea impacts undermining the carbon stocks of a WRC project been demonstrated as insignificant or effectively mitigated for the ten years that follow the risk assessment?	-	N/A, the LZRP project is not a WRC project.
	l) Potential upstream and sea impacts are not demonstrated to be insignificant or effectively mitigated.	0	Not applicable. See answer to question Q7 above.
	m) Potential upstream and sea impacts are demonstrated to be insignificant or effectively mitigated.	0	Not applicable. See answer to question Q7 above.
	Q8 (as identified in the Project Hub) states: Do any of the following mitigations apply to the project?	Yes	See answer below
	n) Mitigation: Project area is protected by a legally binding commitment (e.g., a license, conservation easement, conservation servitude, or protected area) to continue management	-2	The audit team interviewed forestry Department stakeholders and assessed the contract agreements of the stakeholders and found this consistent. AENOR has reviewed the agreements /9-14/ and confirmed the legality of such statements with the local authorities.

	practices that protect carbon stocks for the duration of the project crediting period.		
	o) Mitigation: Where disputes over land tenure, ownership or access or use rights exist, documented evidence is provided that demonstrates the project is taking action to try to resolve the disputes or clarify overlapping claims.	0	Not applicable, the PP decided to conservatively not apply for this mitigation factor.
Total Land Tenure (LT) = [as applicable, ((a or b) + (c, d, or e) + (f, g or h) + (i, j or k) + (l or m) + n + o)] = 0 Total shall not be less than zero.			

Then, in AENOR's opinion, total land tenure (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

External Risk (2)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Stakeholder Engagement	Instructions provided for Stakeholder Engagement within the Project Hub states that: "Stakeholder engagement shall be assessed for projects where local populations, including those living within or surrounding the project area (within 20 km of the project boundary), are reliant on the project area, such as for essential food, fuel, fodder, medicines or building materials. Please select the checkbox(es) for the risk factors and/or mitigation options that apply to the project and	Yes	In an initial survey of people in the project zone in 2012, a very high proportion of households bordering the project area were consulted in an area extending 20 km north of the project boundary and 95% agreed to the implementation of the LZRP (the audit team accessed relevant evidence from the CCB MR). None of the households were dependent on the conservancy, but the few that illegally settled within the conservancy boundary before the project started and have been consulted about the project. The survey was redone in 2017 and 91% of the respondents were aware that the project is protecting the conservancy and 96% said they supported the project. Direct dependency on the project accounting area is too low to show up in survey data. It mostly consists of illegal poaching and illegal timber felling.

	leave those that do not apply empty. Upload any required documentary evidence using the link provided to justify your selection. Where local populations are not reliant on the project area, the risk is not relevant to the project, and you may skip this section." Q1 (as identified in the Project Hub) states: Are local populations, including those living in the project area or within 20 km of the boundary of the project area, reliant on the project area? If No, the risk rating for stakeholder engagement is zero and you can proceed to political risk. If Yes, proceed to Q2.		Community scouts patrol the conservancy to prevent such activities. While patrol records show that the number of man days used for conservation activities in the conservancy has greatly increased, the poaching of wild animals and illegal logging has not increased. For instance, the LZRP dashboard data shows that there were 11 animals detected as poached in 2014, but only 4 in 2018 even though the number of conservations manpower days used in 2014 was only 298 compared to 4048 in 2018. This suggests that the number of people depending on the project area is not increasing and that there is increased awareness among those that used to depend on the area for these illegal activities. This shows that certainly more than 20 % of people reliant on the project area have been consulted and are aware of the project. Proceed to Q2
	Q2 (as identified in the Project Hub) states that: Have more or less than 50 percent of stakeholders living within and reliant on the project area been consulted?	-	See question b) below
	a) Less than 50 percent of stakeholders living within the project area and who are reliant on the project area have been consulted.	0	Not applicable, see answer to b) below.
	b) More than 50 percent of stakeholders living within the project area and who are reliant on the project have been consulted.	0	At least 50% of the Project proponent communities directly participated in the project's FPIC activities. The engagement tracker/63/ confirming participation involved at least 50% of families in the communities. AENOR has reviewed the list of stakeholders, the people engaged with the project and confirmed such information by asking during the onsite

			interviews about their participation in the process. Then, the VVB considers that more than 50% of stakeholders were consulted.
	Q3 (as identified in the Project Hub) states that: Have more or less than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area been consulted?	YES	See answer d) below.
	c) Less than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area have been consulted.	0	Not applicable, see d) below. .
	d) More than 20 percent of stakeholders living outside the project area within 20 km of the project area, and who are reliant on the project area have been consulted.	0	BCP has obtained consent from communities in the Rufunsa Conservancy to implement a REDD+ project, with a majority of them giving positive approval. All project activities are conducted with full local resident consent, following the principle of obtaining Free, Prior and Informed Consent (FPIC). A 2012 survey showed 95% of households in the area agreed to the LZRP implementation, with nondependent on the conservancy. A 2017 survey revealed 91% of respondents were aware of the project's protection and 96% supported it. The audit team reviewed the evidence provided by BCP, and consulted direct interviews with hundreds of relevant stakeholders from Rufunsa Conservancy surroundings.

Total Stakeholder Engagement [as applicable, (a or b) + (c or d)]: 0

Total shall not be less than zero

During the March 2024 on-site visit, the VVB could confirm that local stakeholders participated in the different workshops carried out by project proponent; also, it was confirmed that consultations were carried out in site of the project area (as per stated in the MR). Then, in AENOR´s opinion, total community engagement (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

External Risk (3)	Risk Factor and/or Mitigation Description	Risk Rating	VVB Assessment
Political Risk	Project Hub instructions for Political Risk states that: “The governance score of the country in which this project is located is already populated here. It is calculated from the mean of governance scores across the six indicators of the World Bank Institute’s Worldwide Governance Indicators (WGI), averaged over the most recent five years of available data. Please select the mitigation checkbox if it applies to the project.” Thus Q1 (as identified in the Project Hub) states: What is the governance score for the country?	4	See answer b) below
	a) Governance score of less than -0.79	0	Zambia presents a score of -0.47 according to the World Bank Institute’s Worldwide Governance Indicators. AENOR verified the value and reliability of source.
	b) Governance score of -0.79 to less than -0.32	4	Zambia presents a score of -0.47 according to the World Bank Institute’s Worldwide Governance Indicators.

			AENOR verified the value and reliability of source.
	c) Governance score of -0.32 to less than 0.19.	0	Zambia presents a score of -0.47 according to the World Bank Institute's Worldwide Governance Indicators. AENOR verified the value and reliability of source.
	d) Governance score of 0.19 to less than 0.82.	0	Zambia presents a score of -0.47 according to the World Bank Institute's Worldwide Governance Indicators.
	e) Governance score of 0.82 or higher.	0	Zambia presents a score of -0.47 according to the World Bank Institute's Worldwide Governance Indicators.
	Q2 (as identified in the Project Hub) states: Does the following mitigation apply to the project?	YES	See answers below
	f) Mitigation: The project is in a country that: 1) is party to the Paris Agreement and has submitted an NDC to the UNFCCC Secretariat in the last five years, 2) includes AFOLU commitments (conditional or unconditional) in its NDC, and 3) has a documented and active climate change plan that includes the project activity.	-2	Zambia was one of the first nine UN-REDD Pilot Countries in the World and there is a high level of interest within government for REDD+ pilot projects. This project is significant in that it is the first REDD+ project in Zambia. It is therefore strategic as a sub-national project which aims to support and feed into the design of a national REDD+ program. The project benefits from solid government support and interest for learning reasons. The project proponent is investing significantly in ensuring that the GRZ is kept well informed of this project, and the project's goals to contribute to national development goals and the national REDD+ strategy.

Total Political (PC) ((a, b, c, d or e) + f): 2

Total may not be less than zero.

VVB confirms the governance score against the world bank platform: <http://info.worldbank.org/governance/wgi/Home/Reports>; the average indicator was calculated for the last 9 year. Then, in AENOR's opinion, total political risk (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.2.

Therefore, **total external risk** is calculated as the sum of (LT + CE + PC), totalling 2.

Natural Risk	Score (LS)	Mitigation	Affected by climate change	VVB Assessment
Fire	3	0.25	Yes	The likelihood of a natural fire is every 10 to less than 25 years, being insignificant to carbon stocks. The project is implementing significant fire mitigation activities, as can be seen in the NPRR /2/. AENOR traced this information within the project area and confirmed through onsite testimonies that the damage caused by fire is mainly related to cultural practices and the preparation of illegal charcoal. These actions are discouraged through the implementation of project activities such as providing technical training for sustainable agricultural activities and maintaining forest cover and reduce deforestation pressure on forests in the project area.
Pest and Disease Outbreaks	0	0.5	Yes	This risk is considered unlikely, there are no records of disease or pest outbreaks causing any significant impacts (>5%) to carbon stocks in Miombo woodlands. No known literature has documented forest disturbance from pests and diseases in the project area. The audit team visited the project area and asked relevant stakeholders if they know any kind of pest and diseases that are affecting the project area or nearby, and they stated the same information reported in the NPRR /2/.
Extreme weather	0	0.5	Yes	Zambia is not impacted by hurricanes. Droughts could possibly be considered an extreme weather phenomenon. However, this risk is considered unlikely and there are no records of drought causing any significant impacts (>5 %) to carbon stocks in

				Miombo woodlands. No known literature has documented forest disturbance from extreme weather conditions in the project area. The audit team visited the project area and asked relevant stakeholders if they know any kind of extreme weather that is affecting the project area or nearby, and they stated the same information reported in the NPRR /2/.
Geological Risk	0	0.5	No	Zambia is geologically stable and the risk of earthquakes and volcanoes occurring is unlikely. There is, therefore, no risk of significant (>5 %) impacts on carbon stocks in the project area due to geological phenomena. Thus LS= 0 is reasonable.
Total Natural Risk (as applicable, F + PD + W + G + ON): 0.75 Determined by $LS \times M$.				

Then, in AENOR's opinion, **total natural risk** (0.75) is properly justified and in accordance with AFOLU Non-Permanence Risk Tool, v4.2.

Future climate impact: Regarding the AFOLU Non-Permanence Risk Tool, the project area is within the following reference regions: E. Southern-Africa (100%)

Adaptative capacity: The project demonstrates at least 5 criteria of adaptative capacity. These criteria are:

- Variety
- Learning capacity
- Leadership
- Resources
- Fair governance
- Innovation.

Regarding AFOLU Non-Permanence Risk Tool v4.2, the SLR risk shall be assessed where the project is in a coastal zone using the AFOLU Non-Permanence Risk Assessment Calculation Tool. The project area is not allocated in a coastal zone, so this SLR risk is not applicable to this project.

Below is the assessment for the Future climate impact on natural risk:

Future Climate Impact on Natural Risk	Aggregated Subtotal Risk	Future Impact Factor	Total
Natural risk associated with climate change impact (NR-c)	0.75	1.18	0.89

Natural risk NOT associated with climate change impact (NR-nc)	0.00	1	0.00
Sea Level Rise (SLR)	N/A	N/A	0
Total Natural Risk	0.89		

Risk Category	Rating
a) Internal Risk	18
b) External Risk	2
c) Natural Risk	0.89
Overall Risk Rating (a + b + c)	21.0

AENOR has checked that information provided in the Non-Permanence Risk Report through the Project Hub, as well as supporting documents complementary to the NPR tool in the Verra Hub. The assumptions and justifications provided to determine the risk rating of each risk factor are developed and they are based on provided documents using conservative assessments. AENOR deems that information provided is reliable and appropriate from official sources, thus, the overall risk rating is credible and realistic.

The Total Number of credits to be deposited in the AFOLU Pooled Buffer Account is **50,674.68 tCO₂e**.

5 VERIFICATION OPINION

5.1 Verification Summary

After review of all project information, procedures, calculations, and supporting documentation and the interview process, AENOR confirms that the monitoring conducted by the Project Proponent, along with the supporting Monitoring Report, is accurate and consistent with all VCS Version 4.6, the validated PD, and the selected methodology (methodology VM0009 Methodology for Avoided Ecosystem Conversion, v3.0 of 6th June 2014). AENOR confirms that the project Lower Zambezi REDD+ Project Monitoring Report has been implemented in accordance with the validated PD.

AENOR confirms all verification activities, including objectives, scope and criteria, level of assurance, monitoring and project documentation adherence to VCS Version 4.6 (and all associated updates), as documented in this report are complete. AENOR concludes without any qualifications or limiting conditions that the Lower Zambezi REDD+ Project meets the requirements of VCS Version 4 (and all associated updates) for the monitoring period (1st January 2023 to 31st December 2023).

The verification of the ex-post emissions of the Lower Zambezi REDD+ Project has been conducted by AENOR in accordance with ISO 14064-3:2019.

The GHG assertion provided by the project proponent and verified by AENOR has resulted in a total net GHG emissions reductions of 241,308 tCO₂e by the project during the monitoring period (1st January 2023 to 31st December 2023). Considering 21% of buffer withholding based on the VCS Non-Permanence Risk Assessment Tool v4.2, which means a buffer allocation of 50,675 tCO₂e, the Verified Carbon Units (VCU) to be issued are 190,633 tCO₂e.

5.2 Verification Conclusion

It is the opinion of AENOR, with a reasonable level of assurance, that the reasonableness of assumptions, the described limitations, the methods that supported each one of the claims about the outcome of future activities and the claimed ex-post emissions emission reductions are free from major errors, omissions, or inaccuracies.

Verification/monitoring period: From 1st January 2023 to 31st December 2023.

The verified GHG emission reductions in the above verification period:

The non-permanence risk rating (%)	21
If applicable, the Long-term Average (LTA), whether it has been properly updated, and if it has been reached.	N/A (This is a REDD+ project)
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	No loss has been accounted

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCU (tCO ₂ e)	Emissions reductions VCU (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
01-01-2023 to 31-Dec-2023	241,839	-531	0	-50,675	241,308	0	190,633
Total	241,839	-531	0	-50,675	241,308	0	190,633

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions	Achieved reductions	Percent difference	Explanation for the difference
01-01-2023 to 31-Dec-2023	241,839	241,308	0.22%	During the current monitoring period, the project lost 2.30 ha of forest because of illegal agricultural expansion. Consequently, the Ex-Ante Emissions Reductions are lower compared to the Ex-Post/Achieved Emissions Reductions.
TOTAL	241,839	241,308	0.22%	

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

The Project proponent asserts that no confidential information has been excluded from the monitoring report/1/. The audit team reviewed the evidence documents and concluded that all necessary confidential information had been shared for the VVB review, with no confidential information excluded.

APPENDIX 2: LIST OF EVIDENCE ASSESSED

N°	Documents reviewed or referenced
MR and NPRR	
1	20240510_VCS_MR_1202_01012023-31122023_v1.2_Track_changes.docx
2	VCS_NPR_REP_1202_1_1_2023_1_2_2024.pdf
Carbon inventory, NER Calcs and Biomass and Leakage Plots	
3	20201125_Master_carbon_stocks_calculations_v2_BK.xlsx
4	20240212_LZRP_ER_Calc_M11_BK.xlsm
5	20240212_LZRP_Leakage_M11_BK.xlsx
6	BCP_LZRP_CarbonData_MonitoringPeriod1_27Nov_2013_Resp1.xlsx
7	Baseline_reevaluation_alpha_and_beta_updates.docx
8	BCP_Biomass_SpotError_Protocol_Jan_2014.pdf
9	Chidumayo_2013_allometry_paper.pdf
10	Chidumayo_Estimating AG and BG biomass after clearing miombo_EnviroLet_2013.pdf
11	LZRP_Annex_M_BCP_Biomass_Sampling_LeakageMon_8June_2013.pdf
12	LZRP_Annex_M_BCP_Biomass_Sampling_LeakageMon_8June_Addendum2013.pdf
13	Mugasha_Miombo_Allometry.pdf
14	20201120_MRV_LZRP_M4-M8_5years_update_ForestInv.xlsx
15	BCP_Biomass_Sampling_SOP_June_2019_V3.pdf
GIS	
16	Biomass_plots.zip
17	LZRP_Project_Roads_utm35s_02-03-2015.shp
18	LZRP_VCS_CDM_Points.shp
19	LZRP_VCS_Conservancy.shp
20	LZRP_VCS_Conservancy_Accounting_Area.shp
21	LZRP_VCS_Deforested_Perimeter.shp
22	LZRP_VCS_EcoCharcoal_Harvest_2015.shp
23	LZRP_VCS_EcoCharcoal_Sites_2015.shp
24	LZRP_VCS_Encroachment_Area.shp
25	LZRP_VCS_Encroachment_Clearings_2015.shp
26	LZRP_VCS_Forest_Non-Forest_1989.shp
27	LZRP_VCS_Forest_Non-Forest_2009.shp
28	LZRP_VCS_Land_Cover.shp
29	LZRP_VCS_Landsat_Burned_Area_2015.shp
	LZRP_VCS_Landsat_Cloud_Cover_2015.shp
30	LZRP_VCS_Leakage_Area.shp
31	LZRP_VCS_Leakage_Monitoring_Tracks_2015.shp
32	LZRP_VCS_MODIS_Burned_Area_2014.shp

33	LZRP_VCS_Monitoring_Plots.shp
34	LZRP_VCS_Proxy_Area.shp
35	LZRP_VCS_Reference_Area.shp
36	LZRP_VCS_Rivers.shp
37	LZRP_VCS_Threatened_Perimeter.shp
38	LZRP_VCS_Villages.shp
	Management Plan
39	20170505_LZRP_EnvironManPlan_Final_signed.pdf
	Community Engagement
40	2018_BCP Grievance SOP _ Mechanism.pdf
41	20210616_FPIC Manual_V8.pdf
42	Social Monitoring SOP V4_Community Engagement Strategy_2013.03.compressed.pdf
	Grievances
43	2018_BCP Grievance SOP & Mechanism.pdf
	Verification Notifications Letters
44	2022023_Stakeholder Notification Letter _LZRP_Chair_pers-signed.pdf
45	2022023_Stakeholder Notification Letter _LZRP_FD-signed.pdf
46	20230404_Stakeholder notification letter_DNPW Chongwe_LCFP.PDF
47	Stakeholder notification letter_Chilimba Cooperative.pdf
48	Stakeholder notification Letter_LZRP_Chakanda Cooperative.pdf
49	Stakeholder notification letter_LZRP_Liyoyelo Cooperative.pdf
50	Stakeholder notification letter_LZRP_Mweshangombe Cooperative.pdf
51	Audit notices LZRP.jpeg
52	Audit notices LZRP_Ndubulula.jpeg
53	Audit Notices_LZRP_Ndubulula Clinic.jpg
54	20230324_Acknowledgment of receipt of PDD, CCB AND VCS monitoring report for LCFP_HRH,FD and Bunda Bunda Co-operatives.pdf
55	Cover note_LZRP_Chakanda Cooperative.pdf
56	Cover note_LZRP_Chilimba Cooperative.pdf
57	Cover note_LZRP_Liyoyelo Cooperative.pdf
58	Cover note_LZRP_Mweshangombe Cooperative.pdf
59	20230404_Cover note_DNPW_LZRP.pdf
60	Distribution of documents Chilimba Zone.jpeg
61	LZRP COORDINATES.xlsx
	Appendix J Implementation Status
62	LZRP Grievance Register_2023.xlsx
63	2023_Chinyunyu_Engagement Tracker.xlsx
64	20230130_Bunda Bunda Headmen grievance response letter_ signed.pdf
65	LZRP COORDINATES.xlsx
	Beekeeping

66	Honey Data 2023.xlsx
67	Chilimba_Photo.jpg
68	Lusemfwa_photo.jpg
69	Mwateshi_photo.jpg
70	mweshangombe farmer pay PHOTO-2023-02-24-09-01-41.jpg
71	mweshanombe zlf pay PHOTO-2023-02-24-09-02-12.jpg
72	namanongo farmer pay PHOTO-2023-02-24-08-58-42.jpg
73	namanongo PHOTO-2023-11-02-16-27-20.jpg
74	namanongo PHOTO-2023-11-02-16-27-22 (1).jpg
75	namanongo zlf pay PHOTO-2023-02-24-08-59-54.jpg
76	namanongo zlf PHOTO-2023-11-02-16-27-21.jpg
77	ndubulula farmers pay PHOTO-2023-02-24-09-00-28.jpg
78	ndubulula PHOTO-2023-11-02-16-27-23.jpg
79	ndubulula PHOTO-2023-11-02-16-27-24 (1).jpg
80	ndubulula PHOTO-2023-11-02-16-27-25.jpg
81	ndubulula zlf pay PHOTO-2023-02-24-09-01-02.jpg
	Community covenants
82	Malamba Saving Group-Constitution and Covenant (Bunda Bunda).PDF
83	Malilakufa Saving Group- Consitution and Covenant (Bunda Bunda).PDF
84	Mushikili Saving Group-Consititution and Covenants (Bunda Bunda).PDF
85	Mwachombela Saving Group-Consitution and Covenants (Bunda Bunda).PDF
86	Nsambilo Saving Group-Consititution and Covenant (Bunda Bunda).PDF
87	Nsunta Saving Group-Consititution and Covenant (Bunda Bunda).pdf
88	Payment Forms-Bunda Bunda Saving Groups_LZRP.pdf
89	Saviour Saving Group-Consititution and Covenant (Bunda Bunda).PDF
90	Tuchingilishe Saving Group- Consitution and Covenant (Bunda Bunda).PDF
91	Tusekele Saving Group.PDF
92	Tuyume Saving Group- Consitution and Covenant (Bunda Bunda).PDF
	Community projects (boreholes)
93	2023907_Approval letters for borehole rehabilitation- Chilimba and Mweshang`ombe Zone_LZRP (1).PDF
94	Borehole Rehabilitation-Chilimba Zone (1) (1).pdf
95	Chuundu Borehole (2).jpeg
96	20231113_Borehole certification report_Rufunsa Council.pdf
97	Authorisation (1).pdf
98	Borehole Drilling Contract LCFP & LZRP-SKsigned.pdf
99	Kabandi Borehole.jpeg
100	Kantyetu borehole.jpeg
101	Shantunka Borehole.jpeg
	Community scouts' registries
102	CSSMART7_Training report_2023_Bunda_Bunda.pdf

103	Conservation efforts
104	2024_LZRP_M11_VCS-Monitoring-Report-Template-v4.3_Biodiversity.docx
105	Flight Report_ RC_19_07_23(v1).docx
106	Southern-Ground-Hornbill-summary-report_BCP_2023.pdf
107	LZRP_2023_SMART Report.pdf
108	Flight Report Chiawa 17_09_23.docx
	Conservation farming
109	Chiawa and Bunda bunda Lead farmer training report and registers.pdf
110	Bundabunda Input Distribution List.pdf
111	Bundabunda Lead farmer agreements and PPE Registrar.PDF
112	BundaBunda_Bike_distr_List.pdf
113	Final BCP 2023 Harvest Report-1.pdf
114	Lead Farmer Lists Chinyu Sector 2023.xlsx
	Forest Carbon Stock Monitoring
115	20230201_LZRP_M11_Biomass_Proxy_Plots_Raw_Data_BK.xlsx
116	20240220_LZRP_MRV_Biomass_Leakage_Proxy_Plots_List_M11.xlsx
	Good Governance in Bunda Bunda Chiefdom
117	20220107_Bunda Bunda CRB elections_BC.pdf
	HCV
118	20230228_LCFP & LZRP HCV Report.pdf
119	BCP Protocol for HCV assessments_20231026_clean
	Teachers Salary
120	Teacher`s Salaries-Chilimba Zone_2023.pdf
121	Teachers`s Salaries_Mweshang`ombe Zone_2023.pdf
	Southern Ground-hornbill Monitoring
122	20231206_2020-2023_Southern-Ground-Hornbill-summary-report_BCP.pdf
	Structured Biodiversity Monitoring
123	2023_RC_TransectSurvey_ActivityReport.pdf
124	2023_RC_TransectTrainingReport.pdf
	Village Banking Initiative
125	20230724_Savings groups report_Vision Fund_MC.pdf
	Village Chicken Project
126	BCP- COMMUNITY COVENANT IMPROVED VILLAGE CHICKEN PROJECT.pdf
	NPRR evidence
127	Zambia_World_Bank_Governance_Score_2023_Update.xlsx
128	VCS_NPR_REP_ LZRP_MR11_draft.pdf
129	AFOLU_NPRT_Attachments_.zip
130	20190531_LZRP Verification Break Even Model.xlsx
131	AMOCPA Letter.pdf
132	VCS_NPR_REP_1202_1_1_2023_12_31_2023.pdf

	Project Support Docs
133	20230502_Findings VCS VER LZRP_AENOR first round.docx
134	Authorization Letter_Chief Mpanshya_REDD feasibility__20120215.pdf
135	LZRP 2nd round of Findings 08052024.docx
136	Chief Bunda Bunda Letter Feasibility.jpg
137	Chiefs_REDD_Permission (1) (1).pdf
138	Chiefs_REDD_Permission (1).pdf
139	Chiefs_REDD_Permission.pdf
140	Chongwe District Letter (1).pdf
141	Chongwe District Letter (2).pdf
142	Chongwe District Letter.pdf
143	FD Letter (1) (1).pdf
144	FD Letter (1).pdf
145	FD Letter.pdf
146	Greenchoice_purchase agreement_Letter (1).pdf
147	Greenchoice_purchase agreement_Letter (2).pdf
148	Greenchoice_purchase agreement_Letter.pdf
149	LZRP_Annex_E-Camp Zambia Lol (1).jpg
150	LZRP_Annex_E-Camp Zambia Lol (2).jpg
151	LZRP_Annex_E-Camp Zambia Lol.jpg
152	LZRP_Annex_E-CFU Lol (1).pdf
153	LZRP_Annex_E-CFU Lol.pdf
154	LZRP_Annex_E-DC_Rufunsa_Support Letter (1).PDF
155	LZRP_Annex_E-DC_Rufunsa_Support Letter.PDF
156	LZRP_Annex_E-FINAL_LoI_Comaco_BCP_2013.04.09 (1).pdf
157	LZRP_Annex_E-FINAL_LoI_Comaco_BCP_2013.04.09.pdf
158	LZRP_Annex_E-Rift Valley Lol (1).pdf
159	LZRP_Annex_E-Rift Valley Lol.pdf
160	LZRP_Annex_E-SunneyMoney Letter of Intent (1).pdf
161	LZRP_Annex_E-SunneyMoney Letter of Intent.pdf
162	Partnership Letter- Chief Bunda Bunda-09102012 (1).pdf
163	Partnership Letter- Chief Bunda Bunda-09102012 (2).pdf
164	Partnership Letter- Chief Bunda Bunda-09102012.pdf
165	Provincial_forestry departmement letter (1).pdf
166	Provincial_forestry departmement letter.pdf
167	ZDA Investment Certificate (1).pdf
168	ZDA Investment Certificate.pdf
169	ZDA_Investment Certificate Letter (1).pdf
170	ZDA_Investment Certificate Letter.pdf
	Title Deed
171	2011_Rufunsa_CERTIFICATE-OF-TITLE_Sable-Transport-Limited.pdf

172	2012_RufunsaConservancy_Deed-of-Conservation-Easement_Annexure3.PDF
173	2012_RufunsaConservancy_Deed-of-Conservation-Easement.pdf
174	Additionality Attestation_Sable.pdf
175	RufunsaConservancy_Preliminary-Registration.pdf
	Socio Economic Surveys
175	2012_LZRP_Social Survey Baseline.pdf
176	2017_LZRP_SocialSurvey_Report.pdf
177	2020_LZRP_Income Perception Survey_Report.pdf
178	2022_LZRP_Income Perception Survey_Report.pdf
	CVs
179	CARBON_BIODIVERSITY_Charles_CV.pdf
180	CARBON_GIS-RS_Morris_CV.pdf
181	CARBON_MANAGER_Cv_2022_Da_Ponte. .pdf
182	CARBON_R_D_Lucy Pieterse CV.pdf
183	CARBON_SENIOR_Marius_CV.pdf
184	CARBON_SPECIALIST_Besa_CV.PDF
185	CEO_CV_2020 CV2 Nicholas Mudaly.pdf
186	COO_CV_Mike Mailloux_12122022.pdf
187	HRM_CV_20211104_CV_NNL_BCP.pdf
188	Staff Profile Information Pack 22 January 2022 (2).pdf
	Fire management
189	fire ignition points 2023.png
190	Post Burn report 2023 RC.pdf

APPENDIX 3: CORRECTIVE ACTION AND CLARIFICATION REQUESTS

CORRECTIVE ACTION REQUESTS (CARs)

CAR ID.	01	Date: 16/04/2024
CAR description		
The following issues of the MR are not in accordance with the VCS Template and/or the VCS Standard: 1. The title does not include "Monitoring Report" and does not comply with the font type template requirements. 2. Section 1.1 does not provide the relevant implementation dates and does not state compliance with the most VCS Standard updated version. 3. Typological error in the first sentence of the section 2.3.5 do not conform to the legibility of the MR. 4. Section 2.1.1 has not included the table for stakeholder identification according to the template. 5. Section 2.4.1 shall not contain MR Template instructions. 6. Section 2.4.2, there are sentences marked "not applicable" where the VCS template requires an explanation as to why they are not applicable. Please provide the necessary explanations. 7. Section 2.4.2, demonstrate (according to the template) that any adverse effects from the introduction of species are identified at validation. None of these species are identified in previous MR. Moreover, other species identified such as <i>Brachystegia boehmii</i>, <i>Brachystegia spiciformis</i> and others are not in this table. 8. Section 4.1 table shows incorrect values monitored of Carbon not decayed in SOC at the end of the current monitoring period according to the excel shared. 9. Section 4.1 table shows incorrect values monitored of the Portion of leakage due to degradation at the end of the current monitoring period according to the spreadsheet. 10. Section 5.1 on MR. 12, incorrect values of 'Carbon not decayed in SOC at the end of the current monitoring period' according to the excel shared.		
Project Proponent's Response		Date: 23/04/2024
1. The cover page has been edited to mention "Monitoring Report" 2. Section 1.1 has been edited to incorporate both the implementation and crediting periods 3. The name of the project has been correctly written, adding the missing letters in the word "Lower" 4. There were no new stakeholders identified in the monitoring period under review, and the section 2.1.1 has been updated with this statement. 5. The instruction has been deleted from the table in Section 2.4.1 of the MR		

6. An explanation has been included in section 2.4.2 of the MR as to why its not applicable.
7. The project does not introduce any species in the project area (as highlighted in section 5.1.3 the Verified CCB M2 MR), however for the purpose of livelihood implementation in the project zone , i.e climate smart agriculture, there is some introduction of species. Please note that the information in the table under section 2.4.2 of the MR is also in section section 5.1.4 of the M2 CCB verified MR) . We have however introduced a PD deviation in section 3.2.2 of the MR to include this list in section 2.4.2 of the MR . The PD will be updated with this list at the next baseline reevaluation.

Just to clarify: Brachystegia boehmii, Brachystegia spiciformis and others mentioned in the PD are not introduced species. They are indigenous.
8. Section 4.1 of the MR has been updated with the correct Values of Carbon not decayed in SOC at the end of the current monitoring period
9. The NERs spreadsheet (20240212_LZRP_ER_Calc_M11_BK.xlsm) in Appendix D has been updated with the correct value of the Portion of leakage due to degradation at the end of the current monitoring period. section 4.1 of the MR has not been changed as it has the correct value.
10. Section 5.1 has been edited with a correct value for Carbon not decayed in SOC at the end of the current monitoring period.

Documentation provided by the project proponent

VVB's evaluation

Date: 06/05/2024

1. The PP has updated the cover page to mention "Monitoring Report".
2. The PP has updated the section 1.1 but needs to be clarified further. X
3. The section 2.3.5, name of the project has been correctly written by the PP, adding the missing letters in the word "Lower"
4. The PP has updated the section 2.1.1 with a statement that no new stakeholders were identified in the current MR.
5. The PP has removed the template instruction from the table in Section 2.4.1 of the MR.
6. The PP has included explanations in section 2.4.2 of the MR as to why invasive species are not applicable.
7. The PP has mentioned that the project does not introduce any species in the project area but will introduce a new list at the next baseline reevaluation and species such as Brachystegia boehmii, Brachystegia spiciformis are indigenous.

8. The PP has updated Section 4.1 of the MR to include correct Values of Carbon not decayed in SOC at the end of the current monitoring period. 9. The PP has updated The NERs spreadsheet (20240212_LZRP_ER_Calc_M11_BK.xlsm) in Appendix D with correct value of the Portion of leakage due to degradation at the end of the current monitoring period. 10. The PP has updated Section 5.1 with a correct value for Carbon not decayed in SOC at the end of the current monitoring period. Thus, CAR 01 is not closed.	
Project Proponent's Response	Date: 10/05/2024
2. Section 1.1 has been further clarified Documentation provided by the project proponent	
VVB's evaluation Date: 13/05/2024 The PP has updated section 1.1 to describe the project implementation period and the crediting period. Thus, CAR 01 is closed.	

CAR ID.	02	Date: 16/04/2024
CAR description		
During the verification process, the audit team had a specific GIS meeting via video conferencing. Within this meeting, the already revalidated PAA, proxy area, reference region and leakage area GIS files were shared to the audit team. However, some of these original documents polygons do not coincide in size as they were (properly) disclosed in the MR and shared calculations, specifically the PAA, proxy area and leakage area. The values obtained from the shapefiles provided defined the size of these three files as: - Project Accounting Area: 34,809.392 ha - Proxy Area: 43,433.12 ha - Leakage Area: 40,833.221 ha The PP was contacted to resolve these doubts, and the explanations provided are the following: - Proxy Area: The proxy accounting area, as noted in the MR, is 42,794 hectares. This figure excludes areas with slopes greater than 20% from the original 43,433.12-hectare shapefile. - Leakage Area: The leakage accounting area spans 27,805 hectares, excluding non-forest areas and areas with slopes greater than 20%. For further clarification, please refer to PDR.108 and PDR.109 in the project document. - Accounting Area: For insights into the calculation of the accounting area, please consult PDR.23 and MR.6 of the PD and MR respectively. The project arrived at a size of 33,338 hectares for the accounting area, conservatively calculated as the conservancy shapefile		

size (excluding areas with slopes >20% and non-forested areas) minus the encroached area. This approach ensures the utmost conservatism in estimating the accounting area. After assessing this information, it was clear for the audit team that the figures used in the MR and in the calculations, spreadsheet always refer to those already corrected, excluding non-forest areas, areas with slopes greater than 20% and the encroached area. Being that the case, the audit team requires to have the corrected shapefiles for the PAA, proxy area and leakage area, as those are the final documents used for disclosing significant data in the MR, and computing the baseline, project and leakage emissions and final ERs.	
Project Proponent's Response	Date: 23/04/2024
1. The shapefiles for Proxy, Leakage and Accounting areas that have the corresponding area sizes as the MR has been provided in the following folder - VVB_Findings-First_Round/CAR#2	
Documentation provided by the project proponent	
1. 2020_Leakge_Accounting_Area_shp 2. 2020_Project_Accounting_Area.shp 3. 2020_Proxy_Accounting_Area.shp	
VB's evaluation	Date: 06/05/2024
The audit team has reviewed the new shared PAA, leakage area and proxy area files and now all of them have disclosed the same numbers as those reported in the last version of the VCS MR. Thus, CAR 02 is closed.	

CAR ID.	03	Date: 16/04/2024
CAR Description		
Regarding the Non-Permanence Risk Report, the following evidence is required to be provided by the Project Proponent: The headpage has not been filled out using Arial or Century Gothic 10.5 point, black, regular (non-italic) font. Please update the font to ensure consistency with the formatting guidelines. We are pending on having a video conference to better assess most of the risk rating results. New NPRT update provided by Verra in the Project Hub, includes a systematic challenge in which the audit team can only receive the NPRR as soon as they submit the final version, but if any correction need to be included, Verra shall change the status of the submission manually, which means that the audit team decided to request all the files and the NPRR pdf format, but it was not sufficient to assess it properly.		
Project Proponent's Response		Date: 23/04/2024
1. The NPRR is generated automatically by VERRA's project hub platform. Therefore, the PP has no control over formatting errors.		
Documentation provided by the Project proponent		

VVB's evaluation	Date: 06/05/2024
The audit team met with the Project Proponent to assess the completeness of the NPRR via the Project Hub, but due to a technical issue, not all the tabs among all the risk factors are being able to be typed and saved. The Project Proponent has shared evidence to the audit team that they contacted the Project Hub IT team, so in the meantime, this finding cannot be closed. Thus, CAR03 is not closed.	
Project Proponent's Response	Date: 05/10/2024
Due the continued malfunction of VERRA's project hub, a PDF document has been provided with additional narrative as requested by the VVB. Kindly note that only malfunction tabs have been added into the document. Further supporting documentation has been included in the folder 2024_M11\VVB_Findings-Second_Round\CAR#3\01_Internal_Risk	
Documentation provided by the project proponent	
1. 17022023_CCB_LZRP_Climate_Monitoring Plan.doc 2. 17022023_CCB_LZRP_Community Monitoring Plan.doc 3. LL_BCP_BiodiversityMonitoringPlan_2021.pdf 4. LZRP Financial Break Even Model.xls 5. ZDA Investment Certificate.pdf 6. ZDA_Investment Certificate Letter.pdf 7. 2020 CV2 Nicholas Mudaly.pdf 8. 20170505_LZRP_EnvironManPlan_Final_signed.pdf 9. 20210323_Breach Resolution SOP-signed-signed.pdf 10. 20211104_CV_NNL_BCP.pdf 11. 20230530_LZRP_CCB_M2_v1.2.pdf 12. Besa_CV.pdf 13. Charles_CV.pdf 14. Cv_2022_Da_Ponte..pdf 15. CV_Mike Mailloux_12122022.pdf 16. LL_BCP_BiodiversityMonitoringPlan_2021.pdf 17. Lucy Pieterse CV.pdf 18. Marius_CV.pdf	

19. Morris_CV.pdf

20. Staff Profile Information Pack 22 January 2022 (2).pdf

VVB's evaluation

Date: 15/05/2024

The shared documentation is sufficient to properly assess the NPRR. The audit team also met the PP via video conference to obtain a further understanding.

Thus, CAR03 is closed.

CLARIFICATION REQUESTS (CLs)

CL ID.	01	Date: 16/04/2024
CL description		
The following evidence and modifications shall be provided to support affirmations, arguments and assumptions made in the MR, in accordance with the VCS Template and/or the VCS Standard: 1. The attached Engagement Tracker spreadsheet is a document authorized for access by the audit team by the PP. However, not all documents from the 2023 meetings are accessible to the VVB. Please update the spreadsheet to ensure that all meeting documentation especially where communities are involved in Mweshang'ombe and Namanongo are accessible for the audit team's evaluation. 2. Section 2.2, Clarify how the PP has reinforced the incentives of the people to not engage in destructive or corrupt activities. 3. In Section 2.3.2, provide additional evidence to assure the Chilimba and Liyowelo Ndubulula community members that the resources allocated to them have been accountably utilized through their cooperatives. 4. Section 2.3.3, update paragraph 4 that describes the current monitoring period (the Actual Monitoring Period is M11). 5. Section 2.4, the sub section on usage of fertilizers was not included in the previous MR, might be a PD deviation that is not included here? Please clarify.		
Project Proponent's Response		Date: 23/04/2024
1. Full Accessibility to the engagement tracker has been granted to the VVB 2. Section 2.2 of the MR has been edited to include and clarify how the project ensures that people do not engage in destructive behaviors. See additional supporting documentation (exemplary needs assessment reports) in folder VVB_Findings- First_Round" sub folder "CL#1". 3. In folder "VVB_Findings- First_Round" sub folder "CL#1" we have provided additional finance statements which are frequently shared with cooperative representatives from Chilimba and Liyowelo. Both documents date Dec 2023. Cooperative representatives elected by the communities are responsible to share financial statements with the community members. 4. Paragraph 4 in section 2.3.3 has been updated 5. The use of fertilizer has been highlighted in previous MRs as a key component of the lead farmers' starting packages. However, prior to MR11, no sections were allocated within the VCS templates to describe in detail the usage of fertilizers. Therefore we do not consider a PD deviation is necessary.		
Documentation provided by the project proponent		
2. 20221104_SUMMARY REPORT ON NEEDS ASSESSMENT BUNDA BUNDA CHIEFDOM_MC (1) (4).pdf 2. 20231207_Needs Assessments in Bunda-Bunda-LZRP.pdf 3. 20231222_Conservation Fee Analysis_Chilimba_LZRP.pdf		

3. 20240322_Conservation Fees Analysis_Liyoyelo Cooperative_Ndubulula Zone_LZRP.pdf		
VVB's evaluation		Date: 06/05/2024
1. The PP granted accessibility to the engagement tracker where communities meetings in Mweshang'ombe and Namanongo have been documented. 2. The PP has updated the Section 2.2 of the MR to include and clarify how the project ensures that people do not engage in destructive behaviour in addition to supporting documentation. 3. The PP had provided evidence in the folder "VVB_Findings- First_Round" sub folder "CL#1" as additional finance statements from Chilimba and Liyowelo. After review, the information in the files seem similar but with different stamps. Additional information has not been included in section 2.3.2 to support the clarification request. X 4. The PP has updated Paragraph 4 in section 2.3.3 to include the eleventh monitoring period. 5. The PP explains that the use of fertilizer has not been highlighted in previous MRs as a key component of the lead farmers' starting packages. Prior to MR11, section 3.18.17 of VCS standard v4.4 subsection 2c required the project to justify the use of fertilizers, chemical pesticides and any other inputs by the project and their adverse effects, However, the current version 4.6 of the VCS standard does not require the PP to describe in detail the usage of fertilizers. Therefore, the VVB finds this to be in order. Thus, CL 01 is not closed.		
Project Proponent's Response		Date: 10/05/2024
3. The documents not solely display balances from 1 community zone but actually from all 4 of them. The first column refers to Chilimba (total balance: 147,178 ZMW), the second is Mweshang'ombe (total balance: 144,119.83 ZMW), the third one is Namanongo (Chakanda cooperative) (total balance: 278,239 ZMW), and the fourth is Ndubulula (Liyolelo cooperative) (total balance: 67,883 ZMW). Please note that the names of the cooperatives Chilimba and Mweshang'ombe remain the same as the zones.		
Documentation provided by the project proponent		
VVB's evaluation		Date: 13/05/2024
The PP's elaboration on the distribution of documents to the four communities elaborates how they have continuously shared the financial information to their community cooperatives. Thus, CL 01 is closed.		
CL ID.	02	Date: 16/04/2024

CL description

During the verification process, the audit team had a specific GIS meeting via video conferencing. Within this meeting, a presentation about manual digitalization of converted areas was directed by LZRP employees, talking about relevant elements on how they identified activity data, including:

1. Tools used (QGIS, GEE).
2. Data sources, such as Sentinel 2 images, NICFI Planet high resolution images.
3. The methods applied (29 grids, manual interpretation, assessors involved in the assessment).
4. Accuracy assessment., including commission and omission errors and overall accuracy.
5. Total area deforested.
6. QA/QC.

Apart from this, a manual deforestation mapping SOP was shared to the audit team, plot inventory data, deforestation accuracy assessment spatial data, GIS data and others.

This way, AENOR's audit team decided to replicate and sample the PAA using the procedure applied by the PP within the PAA (SOP). Thus, through the 29 grids provided and assessing 10 points chosen by simple random sampling on each grid, the audit team used both Sentinel 2 images and NIFCI Planet high resolution images to identify possible deforestation. Other sources of information were utilized, such as Bing images and the ArcGIS living atlas, among others.

The audit team also assessed the entire project frontier, as there are drivers of deforestation deforesting the outside of the PAA as can be seen in the cartography provided.

The results of deforestation provided by the PP were also considered to replicate and mimic the criteria of the three assessors from the PP involved in the deforestation interpretation, a part of the SOP.

In general terms, the audit team could not find any significant deforestation, demonstrating the efforts employed by the PP on stopping deforestation in the PAA. However, some minor deforestation activities might have been identified by the audit team, which are shown below for an assessment by the PP.

It is possible that the deforested areas occupy less than 0.5 ha, but the audit team believes that the forests of those polygons that might have been deforested complies with the definition of forest of Zambia by majority rule: "any land with a tree canopy cover of more than 10% and area of more than 0.5 ha (FAO, 1998d; FAO, 2000f)". So, if the piece of deforested forest is smaller than 0.5 ha, but the forest in the background contains more than 0.5 ha, makes sense for majority rule to consider it a relevant polygon.

Nevertheless, this finding has been produced as a clarification, because it is not clear if the criteria applied by the audit team might be different than the one applied by the PP for these grids. The audit team looks for explanations to understand if it is necessary to correct the estimated deforestation or not based on this finding. The audit team understands that assessors working on identifying deforestation have a better background and knowledge to identify deforestation.

See the deforestation results below:

1. Possible deforestation.

Location (QGIS): 29.2874376,-15.4633566

GRID 17

May 2022 Planet image:



May 2023 Planet Image:



2. Possible deforestation.

Location (QGIS): 29.326847,-15.352263

GRID 21

May 2022 Planet image:



May 2023 Planet image:



June 2023 Planet image:



The black line on the three images above separates the PAA (on the right) from the outside of the PAA (on the left), that is, the boundaries or project limits. Some deforestation seems to have happened outside and inside of the PAA.

Project Proponent's Response

Date: 23/04/2024

1. The areas identified as converted in Grid number 17 is not converted. The difference in the 2022 and 2023 images is because of seasonality changes (phenology). The 2023 images is drier than the 2022 image and that is the reason why areas covered by grass in the 2022 look like they have been converted in 2023. See the 2024 Image below at that same point and it's clear that the area in Grid #17 is still intact, therefore the change observed in 2023 is purely phonological.
2. We agree that the area identified in Grid 21 is converted, however is too small(0.09ha- Spatial data) to be considered deforestation as per the Deforestation SOP already provided to the VVB. For that reason we stick by our earlier decision of not including it for consistency's sake.



GRID ID : 21 LOCATION : 29.326847,-15.352263 POINT OF INTEREST — BOUNDARY MAY 2022  MAY 2023  FEBRUARY 2024 	
GRID ID : 21 LOCATION : 29.326847,-15.352263 POINT OF INTEREST — BOUNDARY DEGRADED AREA MAY 2022  MAY 2023  AREA : 0.090 ha	
Overall, while there may not be extensive literature specifically focusing on deforestation events below 0.5 hectares in the Zambian context, isolated smaller-scale deforestation is often considered to not be relevant as the ecological impact (biodiversity, ecosystem services or climate regulation) over the totality of the landscape has shown to be minor.	
Documentation provided by the project proponent	
1. 20240424_Gird_17_Def.shp	
VVB's evaluation	Date: 06/05/2024
The provided explanations are accepted by the audit team as per materiality purposes. Thus, CL02 is closed.	

CL ID.	03	Date: 16/04/2024
CL description		
The following evidence and modifications shall be provided to support affirmations, arguments, and assumptions made in the MR, in compliance with the VCS Template and/or the VCS Standard.		
1. Section 3.1, Distribution of PPE, provide evidence of the PPE such as work suit distributed to lead farmers.		

2. Section 3.1, provide additional evidence of the SMART training of the scouts interviewed during the 2024 audit visit at the Rufunsa Conservancy camp. 3. Section 3.1 provide additional evidence of the number of beehives distributed and training evidence conducted in the project area. 4. Section 3.1, the previous MR mentioned Forest Football where Youth Football and school Environmental Education Program Program (EEP) were carried out. Clarify if these programs were not carried out in this monitoring period. 5. In Section 3.1, please clarify whether the type of fertilizers distributed for demonstrations, their elemental contents, and whether they are synthetic or organic. 6. Section 4.1, in the first table, Alpha (α) was described in the previous MR (last year verification). Please, clarify the abbreviation in the current MR. 7. Section 4.1 please clarify the table on the project crediting period, where “30 September” was mentioned at the beginning of the document, if this has to be consistent throughout the document. 8. Section 4.3, provide further information about the inaccessibility of the plots measured during the 2023 monitoring period. 9. In Section 5.1, there are missing parameters/information characterized by (blank brackets) under the subtopics MR.26, MR.27, MR.28 and MR.29. Please address and update the Monitoring report.	
Project Proponent's Response	Date: 23/04/2023
1. PPE distribution lists have been provided in the folder “VVB_Findings- First_Round”, subfolder Cl#3 under the name of “Bunda-bunda PPE Register.” Refer to page 8 for the recipient list (5 beneficiaries). 2.The VVB was already provided with SMART scouts training supporting documentation in form of training reports and attendance registers in Appendix J, folder 'Community Scouts Registries,' the document “CSSMART7_Training report_2023_Bunda_Bunda” . Pages 9 and 10 contain scanned copies of the signed attendance registers that includes names of all the Rufunsa scouts interviewed during site visit." 3. There were neither beehives distributed nor beekeeping training conducted in the monitoring period under review. Section 3.1 (page 50) in the MR highlights this point. All the other evidence related to beekeeping in the monitoring period under review is located in Appendix J folder “beekeeping honey”. 4. Forest Football: As specified in MR4 “This project activity started in January 2015 but was stopped following completion of the USAID VIGOR Grant and will resume when alternative funds are available”. The program has not yet been resumed. EPP: The program was expected to resume in 2023 after the COVID pandemic. However the program still remains on hold. The program has not yet been resumed. 5. Section 3.1 has been updated 6. Section 4.1 has been updated 7. Section 4.1 has been updated8. Section 4.3 has been updated 9. Section 5.1 has been updated	
Documentation provided by the project proponent	
1.Bunda-bunda PPE Register.pdf	

VB's evaluation	Date: 06/05/2024
1. The PP has shared the PPE distribution lists in the evidence folder "VVB_Findings-First_Round", subfolder CI#3. 2.The PP updated the SMART scouts training supporting documentation in form of training reports and attendance registers in the evidence documents, However, additional information has not been included in the section 3.1 with regards to the evidence. X 3. During the monitoring period being reviewed, the PP did not engage in the distribution or training of beekeeping activities. This information is inferred from documents shared and interviews conducted with beekeepers. 4. As stated by the PP, the Forest Football project commenced in January 2015 but was halted upon the conclusion of the USAID VIGOR Grant. It is intended to resume once alternative funding becomes available. However, as of now, EPP programs remain suspended. 5. The PP has updated Section 3.1 to include elemental components 6. The PP has updated Section 4.1 to include the abbreviations as per template. 7. The PP has updated Section 4.1 to include the correct project crediting period. 8. The PP has updated Section 4.3 to include information on plots inaccessibility during monitoring period. 9. The PP has updated Section 5.1 to include the missing expressions. Thus, CL 03 is not closed.	
Project Proponent's Response	Date: 10/05/2024
2. Section 3.1 has been updated with additional narrative	
Documentation provided by the project proponent	
VB's evaluation	Date: 14/05/2024
Section 3.1 has been updated by the PP to include information on scouts training on the use of gadgets and reminders on their full responsibilities. Thus, CL03 is closed.	

CL ID.	04	Date: 16/04/2024
CL description		
Regarding the Non-Permanence Risk Report, the following evidence or clarifications are required to be provided by the Project Proponent: 1. Please adjust the format of the content page to align with the NPRR Template.		

2. Some sections within the NPRR have not been completed using Arial or Franklin Gothic Book 10.5-point, black, regular (non-italic) font. Please ensure consistency in font usage throughout the document. 3. The audit team is experiencing issues on assessing the NPRR, as new update provided by Verra through the Project Hub includes systematic challenges that do not allow the audit team to assess a draft version and provide comments on that without submitting final documentation in PP's end. Thus, a video conference is required to properly assess each one of the points through PP's screen point of view.	
Project Proponent's Response	Date: DD/MM/YYYY
1 - 2 . Please note that any formatting issues related to the NPRR document should be addressed with VERRA's project hub support (Hub Support <hubsupport@verra.org>). All the documentation is generated and downloaded from the HUB platform itself as PDF. Therefore, it is not possible for the PP to conduct any form of corrections in the template.	
Documentation provided by the project proponent	
VB's evaluation	Date: 06/05/2024
The audit team met with the Project Proponent to assess the completeness of the NPRR via the Project Hub, but due to a technical issue, not all the tabs among all the risk factors are being able to be typed and saved. The Project Proponent has shared evidence to the audit team that they contacted the Project Hub IT team, so in the meantime, this finding cannot be closed. Thus, CL04 is not closed.	
Project Proponent's Response	Date: 05/10/2024
Due the continued malfunction of VERRA's project hub, a PDF document has been provided with additional narrative as requested by the VVB. Kindly note that only malfunction tabs have been added into the document. Further supporting documentation has been included in the folder 2024_M11\VVB_Findings-Second_Round\CAR#3\01_Internal_Risk	
Documentation provided by the project proponent	
1. 17022023_CCB_LZRP_Climate_Monitoring Plan.doc 2. 17022023_CCB_LZRP_Community Monitoring Plan.doc 3. LL_BCP_BiodiversityMonitoringPlan_2021.pdf 4. LZRP Financial Break Even Model.xls 5. ZDA Investment Certificate.pdf 6. ZDA_Investment Certificate Letter.pdf 7. 2020 CV2 Nicholas Mudaly.pdf 8. 20170505_LZRP_EnvironManPlan_Final_signed.pdf	

9. 20210323_Breach Resolution SOP-signed-signed.pdf
10. 20211104_CV_NNL_BCP.pdf
11. 20230530_LZRP_CCB_M2_v1.2.pdf
12. Besa_CV.pdf
13. Charles_CV.pdf
14. Cv_2022_Da_Ponte..pdf
15. CV_Mike Mailloux_12122022.pdf
16. LL_BCP_BiodiversityMonitoringPlan_2021.pdf
17. Lucy Pieterse CV.pdf
18. Marius_CV.pdf
19. Morris_CV.pdf
20. Staff Profile Information Pack 22 January 2022 (2).pdf

WVB's evaluation
Date: DD/MM/YYYY

The shared documentation is sufficient to properly assess the NPRR. The audit team also met the PP via video conference to obtain a further understanding.

Thus, CL04 is closed.

AENOR**Confia**

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I hereby sign that I have answered the auditor team's questions freely and truly to the best of my abilities. The answers were provided unblasiably without the influence or pressure of parties. I authorize consent to share this information in the audit team's report, which will be public.

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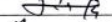
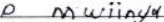
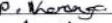
AENOR

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HOJA DE PRESENCIA/PRESENCE SHEET

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Lugar-Location	Mweshangombe		
Partes entrevistadas Parties interviewed	Cooperative group meetings and the Village Banking/saving group.		
Fecha-Date	13-3-2024		
Equipo Auditor Auditor Team	Daniel Masika		
Nombre Name	Empresa-Comunidad-Organización Company-Community-Organization	Rol-Oficio Role-Job	Firma-Huella Signature-Fingerprint
Enny Simushuri	Mweshangombe	member	
WIZZY MULOPO	Mweshangombe	Member	
JULIUS NYAMUNELA	Mweshangombe	member	
FELIX SIMUSHURI	MWESHANGOMBE	SECRETARY	
Fales Mwiinga	Tusola Savings Gp	VIC Chairlady	
Eunice Champaucha	Tusola savings gp	Member	
PRECAR KOOZE	"	SECRETARY	
Ades Munsanje	"	Member	
Agness Mulezi	"	Member	
CHRISTINA BANDA	"	Member	
Gertrude Chibingo	Treasurer	TREASURER	
Eunice Munkombwa	TSG	Member (Admin)	
Enny Simushuri	TSG	Member	

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RESULTS

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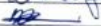
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Lugar-Location	Chilimba Community.		
Partes entrevistadas Parties interviewed	Clinic, Teachers, Cooperative		
Fecha-Date	14/3/24.		
Equipo Auditor Auditor Team	D. Masica		
Nombre Name	Empresa-Comunidad-Organización Company-Community-Organization	Rol-Oficio Role-Job	Firma-Huella Signature-Fingerprint
Nicest Tembo	MINISTRY OF HEALTH	RESTITUTE NURSE	
Nelson Kangumula	MINISTRY OF HEALTH Community Health Assistant	Community Health Assistant	
MADRINE CHIKOWELA	MINISTRY OF EDUCATION	TEACHER-Chilimba	
MACKAY CHRELO	MINISTRY OF EDUCATION	TEACHER-Chilimba	
BANDIA BRACKSON	MINISTRY OF EDUCATION	MOBILISER-Chilimba	
Gohat Simuyala	Chilimba mpc	Chairperson	
Lilanga Lungu	Chilimba mpc	Secretary	
Saint Mubanga	Chilimba mpc	Treasurer	
Sibeso ngulube	Chilimba mpc	C member.	
Maureen Chhembe	Chilimba mpc	C member.	
Jason Mudenda	Lead farmer		
Roice Sakala	Chilimba mpc	C member.	
Pandwe machota	Chilimba mpc	C member.	
Melica Sakoma	Chilimba mpc	C member.	
Rodgers Chikwasika	Chilimba N N	Bee-keeper	

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Lugar-Location	Chilimba.		
Partes entrevistadas Parties interviewed	Chitukiko Savings group.		
Fecha-Date	14/3/24		
Equipo Auditor Auditor Team	D. Masica		
Nombre Name	Empresa-Comunidad-Organización Company-Community-Organization	Rol-Oficio Role-Job	Firma-Huella Signature-Fingerprint
Sakala Malahimu	Chitukiko Savings	Member	
Gimny Mwale	" "	Member	
Lucia Phiri	" "	Member	
Sarah Ngwenya	" "	Member	S. Ngwenya
Emart Phiri	" "	Secretary	E. Phiri
Finesh Mutunga	" "	Member	
Lyden Phiri	" "	Treasurer	L. Phiri
Everlyn Mwale	" "	Vice Chairlady	E. Mwale
Modester Mwale	" "	Member	
Memory Sibanda	" "	" "	M S
Jubite Ngwenya	" "	" "	
Emica Phiri	" "	" "	J. Phiri
Jubite Gatsi	" "	" "	J. Gatsi
Emica Khumalo	" "	Member	
Lisa Phiri	" "	" "	

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112

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Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre, verdadera y de la mejor manera posible de acuerdo a mis habilidades y conocimientos. Las respuestas fueron proporcionadas imparcialmente sin la influencia o presión de partes interesadas. Autorizo consentimiento para compartir esta información en el reporte del equipo auditor, que será público.

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Lugar-Location	Namanago.			
Partes entrevistadas Parties interviewed	Kabandi Borehole ^{officers} and lead Farmer			
Fecha-Date	15/3/24			
Equipo Auditor Auditor Team	D Masika			
Nombre Name	Empresa-Comunidad-Organización Company-Community-Organization	Rol-Oficio Role-Job	Firma-Huella Signature-Fingerprint	
ESTHER SAKALA	Kabandi Borehole	BENEFICIARY	E. Sakala	
MATHEU PISI		BENEFICIARY	MA -	
ROSARIA CHIMANU		BENEFICIARY	Phicia	
NIKISI CHIKUYE		BENEFICIARY	ABASI	
SHAKSTER MADON		BENEFICIARY	S M	
SYSEN PITIRI		BENEFICIARY	WIFI	
DONALD CHOMUSHA		BENEFICIARY	Bojo	
COSMAS PITIRI		BENEFICIARY	C. Chom	
GOSTEN		BENEFICIARY	C-B	
ACKUNA DABIRI		BENEFICIARY	A-P	
JOSICAR CHOMUSHA		BENEFICIARY	J. Chomusa	

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[illegible]

I hereby sign that I have translated the auditor team's questions and project stakeholder answers freely and truly to the best of my abilities. The translated questions and answers were provided unbiasedly without the influence or pressure of parties. I authorize consent to share this information in the audit team's report, which will be public.

[illegible]

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