



VCS VERIFICATION REPORT OF THE LOWER ZAMBEZI REDD+ PROJECT



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Summary:

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

The project was developed to conform to the Verified Carbon Standard (VCS, Version 4.4) and the Climate, Community and Biodiversity Standard (CCBs, Third Edition). 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 1 October 2009 and will be operational until 1 October 2039. The estimated emissions reduction for the 30-year project span is 5,673,505 tCO₂e at an average of 189,117 tCO₂e/yr. The emissions reduction for the current monitoring period (January 1st, 2022, to Dec. 31st, 2022) is 233,785 tCO₂e.

The purpose of the verification was to determine the conformance of the project with respect to the VCS Standard v4.4. Furthermore, the assessment of the ex-post monitored anthropogenic GHG emissions reductions and/or removals that have 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 PD /1/.

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 tenth verification event, corresponding to the monitoring period from 01 January 2022 to 31 December 2022.

During the verification event, 3 CL and 2 CAR were reported. All these issues raised during the verification process were 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 4.4 Standard; The field visit took place from the 16th of April 2023 to 22nd of April 2023, 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 of 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 emissions reductions or removals for the lands included in the project boundary at the verification stage have been quantified under VCS rules.

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

The AENOR verification team assessed the calculations and can confirm that the GHG emission reductions during the monitoring period amount 233,785 tCO₂e (without discounting buffer emissions) for the whole crediting 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 10% was applied, resulting 210,406 VCUs 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 in accordance with the validated project description (PD) /1/, including the monitoring plan.
- The extent to which GHG emission reductions and removals 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 emissions reductions and/or removals of the project against the Verified Carbon Standard, the identified methodology and the validated PD/1/ throughout the monitoring period from 1 January 2022 to 31 December 2022.

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 PD/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 time periods covered.

Criteria: The verification assessment was performed in accordance with the requirements detailed in section 4 of the VCS standard, including the following documents:

- VCS Program Guide, v4.2
- VCS Standard, v4.4
- VCS Program Definitions, v4.2
- AFOLU Non-Permanence Risk Tool, v4.0

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

1.3 Level of Assurance

The assessment was conducted to provide a reasonable level of assurance of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a positive evaluation statement reasonably assures that the project GHG assertion is materially correct and is a fair representation of the GHG data and information.

The threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission reductions/removals was five percent (5%), as established for projects by the VCS Standard.

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 emissions from deforestation and degradation (REDD+) project on 40,126 ha (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 1 October 2009 and will be operational until 1 October 2039. The estimated emissions reduction for the 30-year project span is 5,673,505 tCO₂e at an average of 189,117 tCO₂e/yr. The emissions reduction for the current monitoring period (January 1st, 2022, to Dec. 31st, 2022) is 233,785 tCO₂e. After applying the buffer discount (10%), the VCS eligible for issuance shall be 210,406.

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 a reasonable assurance.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The project was assessed for conformance to the criteria described in Section 1.2 of this report. The verification was performed through a combination of document review, interviews and communications with relevant personnel and on-site inspections. As discussed in this report, findings were issued to ensure that the project fully met all VCS requirements.

AENOR carried out this verification report and deems with a reasonable level of assurance that the project complies with all of the 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 in order to detect the processes with 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. 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.

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 1 January 2022 to 31 December 2022. The project area was 100% checked using the GIS database and shape files /16-39/. The carbon calculations were also 100% verified and cross-checked with validated values.

AENOR decided to carry out an in-depth and meticulous review of the sheets due to verify the correct application of the VM0009 methodology (formulae, equations.) and check that data required to calculate the GHG removals are appropriately provided.

Based on the assessment carried out, AENOR confirms with a reasonable level of assurance that the claimed emission reductions are free from material errors, omissions or misstatements.

In addition, AENOR confirms that sufficient evidence was presented for the reported net anthropogenic GHG emission reductions and that there is a clear audit trail that contains the evidence and records that validate the stated figure in this verification report since:

- Sufficient evidence available: The project participant has provided the 100% of the data used in the calculations to achieve the final amount of GHG emission reductions reported.

- Nature of evidence: The raw data were 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 1.

AENOR cross-checked the collected information through an on-site inspection of the project area and reproducing calculations (more information in Sections 2.3 and 2.4 of this verification report). Hence, AENOR confirms that the stated figures in the monitoring report are correct and can certify net anthropogenic GHG removals based on verifiable and reliable evidence.

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 validated PD /1/.

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 and removals. Documents reviewed included data from monitoring, carbon rights contracts, forest management agreements /40/, maps and aerial images /16-39/, monitoring and grievance SOPs, biomass and carbon calculation spreadsheets /3-15/, and responses to Corrective Action Requests (CARs) and Clarifications (CLs).

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

The VCS AFOLU Non-Permanence Risk Tool was used by the Project Proponent to assess overall project risk. AENOR reviewed the Non-Permanence Risk Report /2/ provided with the verification supporting documentation and confirmed that the Project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool. Each risk factor was thoroughly assessed for conformance. The final score was calculated to be 10%.

For a listing of all documents received from the client for this verification, please see Appendix 1.

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
- Bunda Bunda Chief
- Ndubulula Cooperative (Ndubulula zone)
- Kantyantya Community and Cooperative (Ndubulula zone) members
- Munthonkha Community (Ndubulula zone)
- Mwankomesha Community (Ndubulula zone)
- Mwenshan'gombe Community and Cooperative members (Mwenshan'gombe zone)
- Mwachombela Community (Mwenshan'gombe zone)
- Chikuse Community (Mwenshan'gombe zone)
- Musanshika Community and Cooperative members (Namanongo zone)
- BCP local employees (Namanongo zone), Scouts and Biodiversity monitoring team
- Kabandi Community (Namanongo zone)

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), Climate, Community and Biodiversity (CCB) 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.

In Appendix 3, it can be found the stakeholders, employees and local authorities interviewed by AENOR's audit team. The on-site interviews took place between the 16th and the 22nd of April 2023. All the information was audited with a reasonable level of assurance, and accuracy was acquired.

AENOR's audit team has attached the assistance sheets for all the on-site meetings in Appendix 3 of this report. For each meeting, the location, dates, the names and surnames, the role/profession/stakeholder group, community and signatures has 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 to the first sampling plot, the audit team required to drive for more than 5 hours until the closest point to the road, and from there walking a few kilometers 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 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 infimum differences that are reasonable 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 and CCB requirement implemented by the proponent, including:

- Ensure that the geographic area of the project, as reported in the VCS-MR and the accompanying KML file /16-39/, 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 in order 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 in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 4.1.8 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, biodiversity monitoring, in the project zone, among others.

Additional 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 /16-39/, and project benefits, among others.

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

DATE	Activity	Location
13/04/2022	KOM Meeting (NERs Calculations, Overview of Project Implementation)	Remotely
17/04/2023	The arrival of the audit team and picked up from the airport	Lusaka
17/04/2023	Opening Meeting, introduction of the audit team and BCP, audit objectives and expectations	Lusaka
17/04/2023	Travel to Chinyunyu for a field audit	Chinyunyu BCP office

17/04/2023	Visit to Rufunsa FD office for project GRZ Stakeholder	DFOs Office
17/04/2023	Lunch Break	Chinyunyu
17/04/2023	Courtesy – HRH, Project Stakeholder	Chinyunyu
17/04/2023	Travel to RC camp and spend a night at the camp	RC camp
18/04/2023	Travel to Ndubulula	
18/04/2023	Meeting with the Ndubulula cooperative, a project community stakeholder	Ndubulula Zone
	Visit a Social project and interview beneficiaries - 2 Hammer Mill (Munthonkha Village and Kantiantia)	
	Visit the Community Livelihood project (Construction of Poultry house and Installation of Solar system and Incubator)	
	Lunch Break	
	Visit Community Livelihood - Visit Beekeepers, visit the beehives site and interview beneficiaries	
	Visit Borehole (Water and Sanitation) and interview beneficiaries	
18/04/2023	Travel to RC	RC camp
18/04/2023	Return to base camp and spend a night there	RC camp
19/04/2023	Travel to Mweshan'gombe	Mweshan'gombe zone
19/04/2023	Meeting with the Mweshan'gombe Cooperative, a community stakeholder	Mweshan'gombe Zone
	Visit Livelihood beneficiaries (Visit Conservation farming fields for Lead farmers and interview beneficiaries)	
	Interview teachers from the Teacher Salary Support Project (Education)	
	Lunch Break	

	Visit Livelihood beneficiaries (Visit Horticulture fields with treadle pumps and interview beneficiaries)	
	Visit a Horticulture Infrastructure project - Mechanisation boreholes and interview horticulture beneficiaries (Horticulture farmers)	
19/04/2023	Travel to RC - Return to base camp	RC camp
20/04/2023	Travel to Namanongo for field visit	
	Meeting with the Namanongo Cooperative, interview project beneficiaries	Namanongo Zone
	Visit conservation lead farmers field	
	Interview Members of Village banking/ Savings Group (Social)	
	Travel back to RC camp	
20/04/2023	Interview with Scouts (Trained Scouts between May and June 2022), Preferably also the Conservation manager and Biodiversity Manager	RC
20/04/2023	HCV - Camera traps footage	RC
21/04/2023	HCV site visit - GHB Sound Survey /GHB Net visit/Interview with Biodiversity Monitoring Team	RC
21/04/2023	Field Visit Accounting Area (Biomass Plots) and Leakage Plot Monitored in 2022/Interviews with Forest Monitoring Team	RC
21/04/2023	Final/Closing Meeting	Chinyunyu Office
21/04/2023	Travel back to Lusaka	
22/04/2023	Audit team facilitated to the airport	Lusaka

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) is 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, there 5 findings were found, three (3) Clarification Requests (CLs) and two (2) Corrective Action Requests (CARs) in the verification process. CAR and CLs were closed based upon adequate responses from the project proponent, which meet 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 2. All required changes are observable in the last MR Version /1/ and the relevant annexes.

Consequent to 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 removals are reached, monitored and reported.

2.5.1 Forward Action Requests

No FARs were raised to the PP during the verification process (tenth verification). No FARs were raised during the previous 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

3.1 Participation under Other GHG Programs

The project was not validated under another GHG program; therefore, there are no Gap Validation findings to report. The Project Description was subject to validation under VCS Standard and was found to conform to the VCS requirements.

3.2 Methodology Deviations

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:

1. Related to the visual approach for the 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.
2. Regarding the monitoring of disturbances, the methodology VM0009 requires that disturbances in the project area must be monitored in plots. During this monitoring period, cloud-free Sentinel-2 imagery from April-May-2022 in comparison to April-May-2021 were 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 better understanding on the disturbances than by using fixed plots.
3. The allometric equation used to estimate above ground biomass in 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 (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 biomass of trees outside the size classes tested.

Hence, AENOR deems that there were no new deviations which impact on the applicability of the methodology.

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

3.3 Project Description Deviations

There were no PD deviations during this monitoring period (1st January 2022 to 31st December 2022).

During the current monitoring period, the audit team has acknowledged that there were two minor project description deviations:

1. The name of the entity “BCP-Trust”, one of the “Other Entities involved in the Project” within the PD, has changed to “Legacy Forests”. This update does not affect the applicability of the methodology, additionality, or the appropriateness of the baseline scenario. Considering the importance of this modification, the audit team believes that the deviation has been appropriately described and justified, allowing the Lower Zambezi REDD+ project to still be in conformance with the VCS rules. Thus, this project deviation is valid in accordance with the VCS Standard v4.4.
2. One new entity has been included to support project implementation, named “Nature Nectar”. This organization, as per the information gathered during the on-site visit, supports the PP to scale up their beekeeping activity and effectively link their beekeepers to market. Moreover, Nature Nectar provides beehives to project farmers, train them and provision of market for the honey already harvested. This update does not affect the applicability of the methodology, additionality, or the appropriateness of the baseline scenario. Considering the importance of this modification, the audit team believes that the deviation has been appropriately described and justified, allowing the Lower Zambezi REDD+ project to still be in conformance with the VCS rules. Thus, this project deviation is valid in accordance with the VCS Standard v4.4.

3.4 Grouped Project

This is not a grouped project.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

During the on-site visit, through observations of project activities and interviews with project personnel, the audit team confirmed that the project has been implemented throughout this monitoring period as it was described in the Monitoring Report /1/.

The monitoring report was cross-checked against the monitoring plan submitted in the PD /1/ to ensure compliance in terms of GHG emission reduction calculations as well as monitoring occurrences. AENOR also conducted on-site interviews to confirm that monitoring plans were implemented as described in the PD /1/ (see Sections 2.3 and 2.4 of this verification report for more information).

Section 1.11 of the MR describes the contribution to sustainable development of the project. The confirmation by AENOR's audit team was evaluated through the on-site visit and interviews with the project's technical team, relevant stakeholders and with the support of documents provided by PP (see Appendix 1 for more information about these documents). The project contributes to several nationally declared sustainable initiatives. The objectives and goals of the Government of Zambia related to the Sustainable Development Goals are the following:

- SDG 1. No Poverty - Disbursement of conservation fees, livelihood investments, local employment
- SDG 2. Zero Hunger - Improvement of honey, climate smart agriculture and horticulture production
- SDG 4. Quality Education -Teacher's' salary Support
- SDG 5. Gender Equality - Recruitment of local women for livelihood and resources protection activities
- SDG 6. Clean Water and Sanitation - Drilling of 4 Boreholes and Mechanisation of 3 boreholes

- SDG 7. Affordable and Clean Energy - Eco Charcoal site management.
- SDG 8. Decent Work and Economic Growth - Small business development and diversification.
- 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.
- SDG 10. Reduced Inequalities - Conservation fees and livelihood investments benefitting rural households.
- SDG 11. Sustainable Cities and Communities - Development of sustainable and resilient community governance structures and livelihood initiatives.
- SDG 12. Responsible Consumption and Production: Conservation Farming contribute to this goal.
- SDG 13. Climate Action - Implementation of REDD+ activities, achieving 233,785 tCO₂e emissions reductions.
- SDG 15. Life on Land - Protection of forests and important wildlife habitats, and sustainable use of community lands.
- SDG 16. Peace, Justice and Strong Institutions - Support for good governance of local institutions.
- SDG 17. Partnerships for the Goals - Partnership with government and Local natural resources management institutions.

The evaluation of the indicators of each objective and their level of contribution by the audit team allows us to conclude that the project's actions help reduce deforestation and forest degradation and promote sustainable development in the Lower Zambezi Landscape. Table 2. Sustainable Development Contributions, of the MR, describes the Net Impact on each SDG indicator, the current project contributions, and the contributions over project lifetime. The audit team visited the project area and interviewed dozens of relevant stakeholders in April 2023, confirming not only through the reported evidence of the PP shared with the audit team, but by visual observation of each of the benefits (conservation farming, emissions reductions, training, beekeeping, group savings, etc.)

Section 3.2 of the MR /1/ describes the implementation status of the project activity, referring to activities that fit into three different categories, such as a) Community Sensitization, Education and Consultation, b) Community-Based Deforestation Mitigation Projects, and c) Projects, Enforcement and Monitoring.

This Section 3.2 of the MR continues with an explanation on how governance structures are created in the project area, inside the Bunda Bunda Chiefdom, mentioning Zone Development Committees (ZDC's), the four project zones, which are Namanongo, Ndubulula, Chilimba and Mwenshan'gombe, including several communities in each zone. The audit team interviewed the Bunda Bunda Chiefdom, leaders of some project zones, and dozens of living members of several communities, as can be found in Section 2.3 and 2.4 of this verification report, confirming the reported information in the MR by the PP.

To summarise, Section 3.2 continues describing each activity area with their relevant projects managed and executed during the monitoring period. Below, the audit team has summarised these activities with the relevant evidence assessed and reviewed provided by the PP:

1. Community Sensitization, Education and Consultation

- **Community Sensitization.** The audit team accessed Appendix B, meeting minutes, a document named 2022_Chinyunyu_Engagement Tracker /69/, with the links of the meeting minutes of a total of 100 community consultative meetings with 2,975 people attending. Moreover, the audit team visited the project area and confirmed with relevant stakeholders the information reported.
- **School Environmental Education Program (EEP).** The project activity did not take off in both 2021 and 2022 due to COVID-19 pandemic disruptions.
- **Forest Football: Youth Football and Environmental Education Program.** The project was stopped following completion of the USAID VIGOR Grant and will resume when alternative funds are available, according to BCP project management members.
- **Governance: Institutional Building.** BCP supported good governance by supporting DNPW to conduct CRB elections, with an objective of putting in place a CBNRM local governance institution. The elections were successfully conducted. The audit team accessed 20220107_Bunda Bunda CRB elections_BC /116/ and interviewed on-site the Bunda Bunda Chief and relevant stakeholders in the Chieftdom, who confirmed the information reported.

2. Community-Based Deforestation Mitigation Projects

- **Agroforestry.** No support was given to the forestry department to conduct their agroforestry activities. The audit team asked the Rufunsa Forest Officer during the April 2023 on-site visit and confirmed this information.
- **Conservation Farming.** During 2022, a total of 7 new additional lead farmers were recruited bringing the total number of lead farmers to 35 from the 28 in M9. This has consequently increased the total number of follower farmers to over 700 from 475 in M9. The audit team reviewed and assessed Appendix J, particularly the 2022 updated lead farmers list /109/, the attendance list of lead farmers trained in the Bunda Bunda Chieftdom /110/, and other relevant documents /111-113/ that confirm the reported information. Moreover, the audit team visited the project area in April 2023, and interviewed dozens of relevant stakeholders, including conservation farming lead farmers, who confirmed the data managed by the PP.
- **Lead Farmer Training.** In 2022, during the monitoring period, a total of 34 lead farmers out of the 35 recruited were trained in Climate Smart Agriculture (CSA). The training was conducted by the ZARI. The audit team reviewed Appendix J, particularly the Training Report climate smart agriculture Rufunsa, Kafue and Luangwa-2022 (2) /113/, confirming the reported information in the MR. Moreover, the audit team visited the project area in April 2023, and interviewed several lead farmers who confirmed they were trained in CSA during the monitoring period (2022).

- **Distribution of inputs for farmer field school demonstration.** 35 inputs packs (maize, soya beans, basal dressing fertilizer and top-dressing fertilizer) were distributed in 2022, according to supporting documentation provided by the PP, named INPUT DISTRIBUTION REGISTER BUNDA-BUNDA (Ndubulula, Mweshyangombe_Namanongo).pdf /112/. The audit team also requested information to the interviewees during the on-site visit, and the ones interviewed confirmed the reported information in the MR.
- **Distribution of Gliricidia sepium.** In 2022, Gliricidia sepium seed packs were distributed. Particularly, 35 seeds packs were distributed to 35 farmers. Same evidence mentioned before /119/ refers Gliricidia sepium.
- **Distribution of PPE.** In 2022, PPE (work suits) were distributed to 35 farmers. Same evidence mentioned before /112/ refers to the PPE.
- **Improved Small Livestock Production.** In 2022, the installation of an incubator and the solar panel was successfully done. In addition, poultry equipment and improved village chickens were also provided. The audit team visited the project area, particularly this incubator and solar panel installation, and could acknowledge by visual observation and by interviewing relevant stakeholders who were working in the area that the installation was only possible due to Lower Zambezi carbon project funds. Moreover, the audit team reviewed Appendix J, BCP- COMMUNITY COVENANT IMPROVED VILLAGE CHICKEN PROJECT.pdf /130/, confirming the reported information.
- **Social services.** During 2022, the monitoring period, BCP supported Mutonka village in Ndubulula zone with a hammer mill, the mechanization of 3 boreholes in Mweshan'gombe, supporting the formation of 10 village banking groups in Chilimba, Mweshan'gombe and Namanongo and the teacher support. The audit team visited the boreholes, the hammer mill, and the regions in which BCP supported the creation of the village banking groups and the teacher support during the on-site visit in April 2023. Bills of the teacher payments have been also assessed by the audit team /193-210/. Moreover, the audit team reviewed and assessed the evidence provided by the PP, such as 20220830_Vision fund report_Savings groups_BC /128/, 20220929_Village Savings Groups_Covenants_ALL_BC /94/, 20221117_Savings Goup payment forms_MC (2) /129/, BCP Progress Report 4 Boreholes (2) /101/, COMMUNITY COVENANT-MWESHANG`OMBE MECHANISED BOREHOLES AND TANK /96/, among others.
- **Sustainable Honey Production.** In 2022, the number of beekeepers increased from 343 to 409 individuals, including the number of beehives and honey produced, reaching 3,760 and 5,141, respectively. The MR shows the proportion of total kgs bought and total paid out in the Chilimba, Namanongo and Ndubulula zones. The audit team reviewed the spreadsheets provided by the PP with calculations /78-80/93/, and also visited the project area, interviewing dozens of relevant stakeholders who were beekeepers and confirmed the increment in production and management.
- **Sustainable Eco-Charcoal Production.** There was no eco-charcoal production 2022, as the traditional leadership from the Bunda Bunda Chieftdom banned the production. The audit team confirmed this information by interviewing the Chief of the region and several relevant stakeholders.

- **Tree Planting (woodlots), Tree Nurseries, and Orchards.** Nothing relevant during 2022.
- **Crop Diversification.** In 2022, two additional horticulture farmers were recruited, bringing the total to 10 horticulture farmers in the project. Moreover, a horticulture training of the 10 farmers was conducted between April and May 2022. The audit team interviewed on-site relevant stakeholders, including horticulture and lead farmers. Moreover, the audit team assessed the documental evidence provided by the PP /117-118/, confirming the information reported.
- **Employment.** No new employment created since 2021.

3. Protection, Enforcement and Monitoring

- **Forest Monitors and Scouts.** Conservation efforts in the form of vehicle, foot and motorbike scouts' patrols were conducted. A total of 1,552.1 hours and 255,9 km foot patrols were achieved by the project scouts. Moreover, the scouts also achieved a total of 271.5 Hours and 2,775.9 km for motor vehicle patrols. 28.5 Hours and 255.9 km were achieved under motorbike patrols. In the same monitoring period, a total of 15 snares were recovered and 2 other weapons were confiscated. In appendix B, the audit team accessed and assessed the LZRP_Smart_Report 2020-2022 /106/, the LZRP SMART 2022 report /105/, and the trainings associated /103/107/108/. Moreover, the audit team could interview some of the scouts that were coming back for a 15-day patrol, and acknowledged the procedure applied regarding review of the findings obtained during the patrol. The audit team also observed the procedure to install the snares by poachers and accessed private images that showed animals hunted and weapons made by poachers.
- **Boundary Demarcation.** Nothing relevant to highlight during the Monitoring period.
- **Community-Based Forest Biomass and Carbon Stock Monitoring.** In 2022, the forest monitoring team underwent a refresher training focused on revised field-based carbon stock assessment that incorporates a procedure for canopy cover data collection using the densitometer. The audit team interviewed some forest monitoring team members during the April 2023 on-site visit, and they confirmed the reported information in the MR. Moreover, the audit team reviewed the report FMT 2022_TRAINING REPORT__FMT FIELD BASED CARBON STOCK ASSESSMENT REFRESHER TRAINING_.pdf /115/, which confirmed the presence of the members of the forest monitoring team in the training.
- **Social Monitoring Program.** No social monitoring activities were conducted in both 2021 and 2022.
- **Community Covenants.** The project signed community covenants with the following communities:
 - Liyoyelo Multipurpose Cooperation in Bunda Chiefdom for the poultry house project.
 - Malilakuwa, Mweshyangombe, Chikuse, Kambombo, Shimaluba and Mwachombela Villages for the 3 Mechanised boreholes.

- For Village Banking Group support: Tigwilizane Savings group/Shimaluba Village, Tusole Savings group/Chikuse Village and Mweshyangombe Savings Group/Mweshayngombe Village all in Mweshyangombe Zone; Twelekeshe Savings group/Kanyetu Village, Tushiyanishe Savings Group/Kabandi Village, Musangu Savings group/Shatunka Village, Twikatishe Youth Savings group/Musanshika Village and Nyamalangu Women Savings Group/Chifita Village all in Namanongo Zone and Chitukuko Savings group/Muyobe Village and Benny Savings Group, Benny Shikakota Village in Chilimba Zone

The audit team reviewed Appendix B, and the attached evidence, and confirmed that the information coincides with what has been reported. Moreover, the audit team visited several stakeholders participating in the Village Banking Group and the villages that are using the 3 mechanised boreholes, and they confirmed the information reported.

- **Structured Biodiversity Monitoring.** Several Line Transect Distance Sampling made during the monitoring period as can be seen in the evidence shared with the audit team /122-127/, including a survey made in 2022 /122/127/, a wildlife monitoring /123/ and analysis made in the MR in Figure 5, about trends in abundance in the Rufunsa Conservancy with different species assessed, such as greater kudu, roan antelope, sable antelope, common duiker and the bushbuck. The audit team visited the project area, and interviewed the biodiversity monitoring team, receiving explanations about the most important aspects of this monitoring process, the use of camera traps, etc.
- **Southern Ground-hornbill monitoring.** During 2022, a People and Perception Social Survey /121/ was carried out in the villages surrounding the northern boundary of the Rufunsa Conservancy, reviewed and assessed by the audit team. The survey consisted of administering a questionnaire elaborated by one of BCP partner, the Mabula Ground-Hornbill Project, aiming at describing the level of understanding of the southern ground-hornbill biology, ecology and conservation status by the local communities, as well as identifying the cultural and socio-economic values of the bird for the communities. The audit team has done the following relevant actions related to this project activity:
 - Reviewed the Southern Ground Hornbill summary report, made by BCP /120/.
 - Interviewed the biodiversity monitoring team, receiving explanations regarding all the procedure followed, how they have made contact with the Southern Ground-hornbill, etc.
 - Accompany the biodiversity monitoring team to a night of listening to bird sounds related to this Southern Ground Hornbill during the April 2023 on-site visit, observing the procedure applied by BCP to record, store and produce inputs about them.
- **Aerial Resource Protection Surveys.** During 2022, the PP had challenges with the health of the fleet. For the case of Conservation Lower Zambezi and BCP's airwing department, zero encroachment cases were observed, as could be seen in the conservation efforts documentation shared /103-108/ with the audit team.

- **Fire Management/Impact Monitoring.** Fire hotspots from the Visible Infrared Imaging Radiometer Suite (VIIRS) were downloaded monthly and verified by ground patrols, and a fire hotspots map between the months of August and October 2022 has been shared by the PP, as clearly showed during the on-site visit during the meetings with scout patrols. Moreover, the audit team has accessed evidence regarding prescribed fires executed between June and July 2022, targeting areas adjacent to the encroached area boundary, dambos and grasslands.

During this verification process, AENOR has not detected project changes with regards to the project title, its purposes, and objectives. As such, the project activity accurately reflects the proposed project which mainly consists of the reduction of emissions from deforestation and degradation on a privately-owned land in Zambia. Through on-site interviews with key staff, the auditor's team ratified the main objectives of the project activity.

Carbon pools addressed and emissions of non-CO₂ GHGs are the same as those validated in the PD /1/. Leakage is considered and assessed, and the non-permanence risk report /2/ is also evaluated.

The audit team has clearly reviewed the spatial extent of the project, as the PP has facilitated AENOR an accurate monitoring, reporting and verification of GHG emission reductions and removals. As such, KML files with geodetic polygons /16-39/ has been shared to the audit team, including a precise delineation of project zones within the Lower Zambezi REDD+ project. These KML files has excluded non-eligible areas and areas not part of the project area, according to the VM0009 methodology. The audit team has reviewed the total size of the project area and coincides with previous monitored project areas and with what was reported in the PD delivered many years ago.

After the review of the MR /1/, spreadsheet calculations /3-15/ and the other document to support calculations such as GIS information /16-39/, on-site interviews and others, AENOR deems that project status is in compliance with applicable methodologies and implementation is in support of the VCS principles of Conservativeness and Accuracy.

There is no evidence of double counting or that the Project has participated nor been rejected under any other GHG programs. GHG emission reductions or removals generated by the project are not included in an emission trading program or any other mechanism that includes GHG allowance trading. The project has not received or sought any other form of environmental credit.

Related to the compliance with the Monitoring Plan, section 4.3 of the MR provides information about the monitoring plan and actions carried out for the current monitoring period. AENOR reviewed during audit process the procedures put in place to perform the compliance surveys, the post-harvest surveys and the remote sensing analysis and deems that they are in accordance with the procedures described in the validated monitoring plan.

AENOR checked the monitoring plan contained in the last validated PD /1/ and compared it with the monitoring report to verify whether there was any difference that would cause an increase in estimates of the GHG emission reductions in the current monitoring period.

AENOR has confirmed that there are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the PD and the applied methodologies. Also, the project proponent effectively monitors the required parameters to determine the project's removals by sinks and emissions by sources as required by the monitoring plan and the applicable methodologies.

The parameters reported, including source, frequency and review criteria as indicated in the monitoring plan were verified to be correct and in line with the monitoring plan of the validated PD. Necessary management system procedures including responsibility and authority of monitoring activities have been verified to be consistent with the PD. Knowledge of personnel associated with the project activity was also found to be satisfactory.

Regarding leakage emission, they account 0. In this regard, AENOR has checked evidence provided which confirms the information included in the MR. In addition, no biomass loss events were reported during this verification period. Hence, after a complete review of the different documents provided and the interviews process, AENOR's audit team is able to confirm that the project implementation is in accordance with the updated version of the validated PD. There are no material discrepancies between project implementation and the project description.

4.2 Safeguards

4.2.1 No Net Harm

The project has been Gold Level Validated for positive community impacts under the CCB Standard. The project was also successfully verified against the CCB standard at the Gold Level in 2018 for the period from 2013-2017. All the positive impacts and any perceived negative community impacts have been described in the PD /1/ and the CCB Monitoring Report, as this process has been audited for both standards, VCS and CCB.

However, the PP has disclosed some potential negative impacts within the VCS MR (assessed by the audit team both on-site and during the desk-review for CCB), as they did with the CCB MR, specifically leakage and land tenure conflicts, livelihood disruption and governance issues and the measures the project is implementing to mitigate them, if by any chance they suddenly happen:

- Robust Community Engagement strategies, such as FPIC, community consultations, distribution of project information and conflicts and grievances resolution.
- Capacity building among stakeholders for effective project implementation.
- Fostering collaboration with governments, NOGs, communities and other organisations.
- Ensuring that no invasive species are used in their climate smart agricultural activities.
- Implementation of alternative livelihood and leakage mitigation activities, as those that have already been assessed by the audit team in the previous section, mentioning both on-site experiences by the audit team, and documentation reviewed that provides assurance of these activities.

As such, the audit team believes that relevant steps have been taken to mitigate possible unwanted impacts, reducing carbon emissions, protecting the forest, and improving the well-being and livelihoods of local communities met by the audit team while minimizing potential social and environmental negative impacts.

During the audit process, AENOR's audit team verified that the Project has a net positive impact from both the environmental and social side. With the latter and according to the Gold Level validation, AENOR deems that the PP has taken successfully reasonable steps to mitigate potential negative impacts.

A detailed description of stakeholder consultations for each farm have been provided to AENOR including pictures of the events, the list of attended people, the brochure disseminated to communities and report of the event with comments from communities. Moreover, the audit team visited the project area in April 2023, and interviewed dozens of relevant stakeholders of a great variety of communities from different zones within the Bunda Bunda Chieftdom.

AENOR verified records of jobs generated and the contracts with local people. In addition, other benefits are reported such training, safety measures, etc. More information can be found the AENOR's CCB verification report.

Thus, AENOR's audit team considers that the project generates net positive impacts on the social and economic well-being of the local communities who derive livelihoods from the project area.

4.2.2 Local Stakeholder Consultation

Section 2.3 of the VCS MR describes the local stakeholder consultation that has happened during the VCS monitoring period.

BCP's Community Engagement Strategy /43/ (reviewed by the audit team, including the grievance mechanism /41/ and the FPIC Manual /42/) is a comprehensive set of policies and procedures that have been designed to ensure that BCP's REDD+ projects bring maximum positive impacts to local community stakeholder livelihoods and meaningfully reduce deforestation. There are five main components in BCP's Community Engagement Strategy:

- Community Stakeholder Identification, Mapping and Census Process
- Community Sensitization and Consultation
- Community Projects: Design and Implementation Processes
- Documenting Compliance with International Standards, such as FPIC
- On-going Social Monitoring Program

In the MR, Table 3 (Sample of consent and consultation meetings held with local stakeholders for LZRP in 2022) summarizes all stakeholders' communications held during the current monitoring period. Main informative targets exposed in the table were verified during the on-site audit process, through direct interviews with key community representatives and stakeholders from 3 out of 4 project zones, within the Bunda Bunda Chiefdom (see Sections 2.3 and 2.4 of this verification report for more information). Moreover, AENOR's audit team reviewed Appendix B, particularly the Chinyunyu Engagement Tracker of 2022 /69/, sampling some of the 100 minutes regarding the community meetings that happened in the project area alongside 2022, the relevant monitoring period within M10. Alongside Chinyunyu Engagement Tracker /69/, the audit team could identify members living within the encroached area, that participated in the meetings that happened in Kanyetu and Mweshan'gombe villages. Some of these members confirmed directly to the audit team during the April 2023 on-site visit that stakeholder consultation happened and succeeded with relevant members of the encroached area. Meetings with the Bunda Bunda Chief, with Zone Leaders and cooperative members, representing all members of the community within each zone area, confirmed this assessment as well. The audit team has also accessed summaries of the PD and of the previous VCS and CCB MR's. Thus, the information reported in Section in 2.3 is deemed by the audit team as correct and clear.

Moreover, BCP has established a community engagement team which lives within the local community and interact formally and informally with community members daily. Therefore, sensitization, information sharing and updating are clearly ongoing process. Moreover, the audit team visited the project area in April 2023, and interviewed some of them, a part of visiting some of the camps and working locations they have established, nearby communities within the Lower Zambezi Landscape.

The Zambian laws and regulations covering workers' rights have not changed since the last monitoring period (M9). The audit team met the Chinyunyu District Officer, who confirmed that BCP is collaborating with the public office to execute the promised projects aligned with the LZRP project. She confirmed that local

authorities are always assessing if the project is complying with Zambian laws and regulations, confirming that the project goes beyond law requirements.

AENOR verified during the on-site interviews that BCP has continuous communication with the whole stakeholders' group and their inputs are taken into consideration. The stakeholders interviewed were aware of the current status of the project implementation, the grievances occurred, activities, next steps, etcetera

4.3 AFOLU-Specific Safeguards

Section 2.4 of the VCS MR describes how BCP deals with AFOLU-specific safeguards.

BCP implemented alternative livelihood projects (honey and eco-charcoal production, conservation farming, trainings of lead farmers, education support and fire management) to mitigate risks to local stakeholders due to project implementation. The audit team has reviewed dozens of documents described as evidence in the Project Implementation Status Section, and in the CCB verification report. Said livelihood projects were confirmed by the stakeholders during the April 2023 on-site interviews made by the audit team (see Sections 2.3 and 2.4 of this verification report for more information).

Regarding the prevention of encroachment and the protection of the property's perimeters, the audit team, during the on-site visit, interviewed a group of scouts who just finished a 15-day patrol, and could acknowledged the information collected during this patrolling, including the procedures applied regarding data collection and information disclosure. Moreover, the audit team interviewed the BCP biodiversity monitoring team, regarding the activities, investigation and resources that were involved, to confirm if the information coincides with the one reported in the MR and in the documentation provided.

In order to ensure local community awareness and acceptance of project area boundaries and to avoid related conflicts within the project area, BCP undertook a boundary demarcation in 2012 which has an annual maintenance to minimize the potential land use conflicts within the project boundaries. There was no other evidence on negative impacts related to property or land use rights of local stakeholders.

Regarding assessment of how they reached a reasonable level of assurance that the project does not violate stakeholders' rights pertaining to land tenure and that the project obtained a FPIC from affected stakeholders, the audit team has stated in Section 2.3, the stakeholders interviewed from within the Bunda Bunda Chiefdom, including the following:

- Rufunsa Forest District Officer
- Bunda Bunda Chief
- Ndubulula Cooperative (Ndubulula zone) members
- Kantyantya Community and Cooperative (Ndubulula zone) members
- Munthonkha Community (Ndubulula zone) members
- Mwankomesha Community (Ndubulula zone) members
- Mweshan'gombe Community and Cooperative members (Mwenshan'gombe zone) members
- Mwachombela Community (Mwenshan'gombe zone) members

- Chikuse Community (Mwenshan'gombe zone) members
- Musanshika Community and Cooperative members (Namanongo zone) members
- BCP local employees (Namanongo zone), Scouts and Biodiversity monitoring team members
- Kabandi Community (Namanongo zone) members

Within Appendix 3 of the verification report, it can be found Attendance sheets of AENOR's April 2023 on-site visit. Within these attendances' sheets, it can be found the names of more than one hundred people interviewed by AENOR'S audit team during the April 2023 on-site visit, and that was willing to include their names in the attendance sheet. Not all the members interviewed by AENOR put their name within these attendance sheets. More than 20 formal sheets have been filled (not all the meetings and conversation the audit team had were formal. Conversations with local stakeholders happened naturally, and relevant information was also gathered this way), for 20 different meetings in different Bunda Bunda Zones, including different communities within each zone, and different stakeholders' groups within each community. Teachers, elders, marriages, young employees, children, scouts, local and regional authorities, farmers, and many other groups have been interviewed for several days. They all participated in the audit team meetings. Some of the questions raised during these interviews were included within Section 2.3, in which the following questions were included:

- 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?
- 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?
- Local stakeholder communication and meetings,

Some of these questions are related to the concerns about project stakeholders' rights violation or FPIC. The audit team asked these questions to more than a hundred members from different statements, communities, zones and even to local authorities, such as the Forestry Officer of the region, or even the Bunda Bunda Chief. All of them stated that they are participating according to FPIC principles and without any risks or violations to their land rights. They also confirmed all the meetings held by the PP during 2022 (more than 100, according to the evidence assessed during the desk-review and the information gathered during the on-site visit), confirming free participation and local stakeholder engagement from all the relevant zones within the Bunda Bunda Chiefdom.

Moreover, within Section 4.1 of the verification report, that goes from page 18 to page 25, it can be found the assessment made by the audit team regarding the implementation status of each one of the project activities executed by the Lower Zambezi REDD+ project. In here, it can be found how the audit team has assessed the following activities:

1. Community Sensitization.
2. School Environmental Education Program (EEP).

3. Forest Football.
4. Governance: Institutional Building.
5. Agroforestry.
6. Conservation Farming.
7. Lead Farmer Training.
8. Distribution of inputs for farmer field school demonstration.
9. Distribution of Gliricidia sepium.
10. Distribution of PPE.
11. Improved Small Livestock Production.
12. Social services.
13. Sustainable Honey Production.
14. Sustainable Eco-Charcoal Production.
15. Tree Planting, Tree Nurseries and Orchards.
16. Crop Diversification.
17. Employment.
18. Forest Monitors and Scouts.
19. Boundary Demarcation.
20. Community-Based Forest Biomass and Carbon Stock Monitoring.
21. Social Monitoring Program.
22. Community Covenants.
23. Structured Biodiversity Monitoring.
24. Southern Ground-hornbill monitoring.
25. Aerial Resource Protection Surveys.
26. Fire Impact Monitoring.

Both within the MR and the verification report, there are numerous statements that refer that the communities accounted for the Lower Zambezi REDD+ project, are located outside the PAA. Thus, the Rufunsa Conservancy, where the carbon project is located, is a privately owned company, property of Sable Transport Ltd, a local Zambian company, and all the relevant community benefits are happening outside the PAA, only affecting positively all community members that are participating in the Lower Zambezi REDD+ project. Those activities have been highlighted above, in the list of 26 activities that have been clearly assessed within Section 4.1 of the verification report. Local stakeholders were and remain eager to participate in the carbon project. 100% of the people interviewed by the audit team highlighted how massive are the changes in their quality of life, for the better, that they are experiencing due to the project implementation. New incomes, better livelihoods, diversification, availability of accessing to loans, better local organization, water access, and dozens of other outcomes that are only happening because of the participation of the Lower Zambezi REDD+ project.

Project stakeholders stated that no individual was forcefully relocated from the encroached area. In order to avoid any relocations, the project opted to exclude the area in question from the accounting area, despite the fact the people were illegally settled there.

The project has demonstrated within the MR all these concerns, and the audit team has clearly highlighted all these assessments within the verification report, not only in the highlighted sections, but in all the sections within the Verification Report.

From AENOR's perspective BCP, as project proponent, has established a continuous and fluid communication method with the local stakeholders. An example of a proof of this occurred during the on-site interviews with the local stakeholders, in which, a clear stakeholders' knowledge of the project, as well as knowledge of its implementation status and other relevant project information was demonstrated. The audit team maintained several meetings with dozens of relevant stakeholders of many communities involved with the LZRP, including 3 out of 4 project zones.

According to the experience of the audit team on the field, there have not been any issues in relation to property and land use rights of local stakeholders being negatively impacted. BCP has a well-established and publicly known grievance mechanism /41/ (reviewed by the audit team on several occasions) that has been designed to address and resolve any problems. Stakeholder Grievance Response SOP /41/ is in place, signed by lead members of the engagement team and signed for as received by each Zone's leadership and kept on file. The audit team acknowledged that the grievance mechanism is clearly outlined and discussed in community sensitization meetings, and contact information for BCP representatives is included in all public communications, as per the on-site meetings maintained with dozens of relevant community stakeholders (see more information in Sections 2.3 and 2.4 of this verification report).

However, during the current monitoring period (M10), The Chifita community, raised a grievance in a grievance letter dated 15th August 2022 /48/ (already reviewed and assessed by the audit team on several occasions, during the desk-review, during the on-site visit, and afterwards), addressing the following concerns: Displeasure with the location of the community Scouts camping site and their conduct then. The other concern was regarding the relocation of subjects in 2015. All this information could be found directly in the letter. As per BCP's grievance mechanism, grievances are expected to be resolved within 30 days, but this particular grievance could not be resolved within that time frame due to the illness of Headman Chifita, who was out of the community /44/ (the audit team reviewed a letter of notice of delayed because of the illness of the Chifita headman, who confirmed his health status by signing that he was responsible of delaying the timeframe considered by BCP in the Grievance Mechanism SOP). A letter was sent to him explaining the delay. The grievance was eventually closed on 12th October 2022 /46/ (reviewed by the audit team). This was at a community meeting between BCP and the Chifita community on the same date. The audit team accessed the meeting minutes written by a Chifita community member /45/, the grievance report also has meeting minutes written by Chifita community members in the quoted evidence (see Appendix 1 of this report for more information).

In closing the grievance, the following were the resolution; Scouts will only set up camping sites along the Boundary of the REDD+ ZONE away from Villages, Community shall not be relocated back into the REDD+ Zone mainly because settling inside the REDD+ Zone and lastly the community was assured that measures will be taken to address the reported misconduct of the scouts, including disciplinary action.

The audit team reviewed and assessed all this information, but also requested to have direct and physical meetings with relevant members of the Chifita community, to clearly assess if the information reported in the MR, and the different evidence provided, are true and as clear as has been described. The audit team had two different meetings, one with members of a Cooperative of the zone, in which one of the members is part of the Chifita community, and also had a meeting with the chief of the zone in which the Chifita community is located, and both of them clearly confirmed that all the steps described in the MR, including all the evidence provided, refers to solely the reality. The headman was sick and could not comply with the demanding 30-day period developed by BCP in the Grievance Mechanism, but later on, he could deal with the issues raised by the Chifita Community, and the Grievance was closed.

The project has been Gold Level Validated for positive community impacts under the CCB Standard. The project was also successfully verified against the CCB standard at the Gold Level in 2018 for the period from 2013-2017. The project is now under the second CCB verification, as can be seen in the already made CCB verification report, as this process is a combined one, VCS tenth verification and CCB second verification, with different monitoring periods. During the on-site audit process, AENOR interviewed local community stakeholders and verified that the Project has a net positive impact from both the environmental and social side. With the latter and according to the Gold Level validation, AENOR deems that the PP has taken successfully reasonable steps to mitigate potential negative impacts.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

Procedures for quantifying emission reductions and removals were conducted in accordance with 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 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-2022 to 31-December-2022) 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

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

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 forest state in the reference area applying equation F.24.

$$E_{B\ BM}^{[m]} = BEM_{SP}(c_{P\ 1\ BM}^{[m=0]}, c_{B\ BM}^{[m]}, t^{[m]}, x^{[m]}) = BEM_{U2,3/P1}(c_{P\ 1\ BM}^{[m=0]}, c_{B\ BM}^{[m]}, t^{[m]}, x^{[m]}) \quad [F.24]$$

when $E_{B\ BM}^{[m]} \geq A_{P\ 1}^{[m=0]}(c_{P\ 1\ BM}^{[m=0]} - c_{B\ BM}^{[m]})$

then $E_{B\ BM}^{[m]} = BEM_{U2,3}(wc_{P\ 1,2\ BM}^{[m=0]}, c_{B\ BM}^{[m]}, t^{[m]}, x^{[m]})$

when $E_{B\ BM}^{[m]} \geq A_{P\ 1}^{[m=0]}c_{P\ 1\ BM}^{[m=0]} + A_{P\ 2}^{[m=0]}c_{P\ 2\ BM}^{[m=0]} - c_{B\ BM}^{[m]}(A_{P\ 1}^{[m=0]} + A_{P\ 2}^{[m=0]})$

then $E_{B\ BM}^{[m]} = BEM_{U2,3/P1}(wc_{P\ 1,2,3\ BM}^{[m=0]}, c_{B\ BM}^{[m]}, t^{[m]}, x^{[m]})$

...

$$E_{B\ BM}^{[m]} = A_{P\ 1}^{[m=0]}c_{P\ 1\ BM}^{[m=0]} + A_{P\ 2}^{[m=0]}wc_{P\ 1,2\ BM}^{[m=0]} + \dots + A_{P\ n}^{[m=0]}wc_{P\ i,n\ BM}^{[m=0]} - c_{B\ BM}^{[m]}(A_{P\ 1}^{[m=0]} + A_{P\ 2}^{[m=0]} + \dots + A_{P\ n}^{[m=0]})$$

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

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

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 (tCO _{2e})
$E_{B\ \Delta}^{[m]}$ Baseline emissions for the current monitoring period	F.15	233,785
$E_{B\ \Delta}^{[m-1]}$ Cumulative baseline emissions from previous monitoring period	F.16	1,953,003
$E_{B\ BM}^{[m]}$ 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 at the end of the current monitoring period	F.29	694,627
$C_{B\ SOC}^{[m]}$ Carbon not decayed SOC at the end of the current monitoring period	F.33	-422,544
$C_{B\ BGB}^{[m]}$ Carbon not decayed in BGB at the end of the current monitoring period	F.32	1
$E_{B\ BGB}^{[m]}$ Cumulative baseline emissions from below-ground biomass at the end of the current monitoring period	F.30	671,389
$E_{B\ BGB}^{[m-1]}$ Cumulative baseline emissions from below-ground biomass at the end of the previous monitoring period	F.30	602,587

AENOR has checked the calculations provided and confirmed that this amount of baseline emissions is in conformance and have 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 5.3 of the MR, there are two Sentinel 2 satellite images, one of them from April/May 2021 and the other one from April/May 2022, 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.

Thus, it was justified by the remote sensing and GIS analysis in the MR.

The assessment of project emissions has been done with the fully review of spreadsheets calculations /3-15/ and the proper comparison with the methodology. Furthermore, GIS material /16-39/ 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 have 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 ($E[m]$) was calculated using

equations F.44 and F.45 of VM0009.

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

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

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 by the project.

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

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
$E_{L\Delta}^{[m]}$ Emissions from leakage for the current monitoring period.	F.44	0
$E_{LASF}^{[m]}$ Cumulative emissions from activity-shifting leakage in forested areas at the end of the current monitoring period	F.45	0
$E_{LASF}^{[m-1]}$ Cumulative emissions from activity-shifting leakage in forested areas at the end of the previous monitoring period	F.45	0
$P_{LDEG}^{[m=0]}$ Portion of leakage due to degradation prior to first verification event	B.9	0.087

The assessment of the leakage has been done with the full review of spreadsheets calculations /3-15/. Complementary, GIS material /16-39/ has been checked to be contrasted with the boundaries of the project and the spreadsheet calculation.

Leakage Emissions for the current monitoring period was calculated using equation F.44 and F45 of VM0009 v3. In addition, as per Section 5.3 of the Monitoring report, the portion of leakage due to degradation in forest at the end of the current monitoring period was calculated as per equation B.9 of VM0009 v3.0). Moreover, explanation on a minor deviation to the leakage monitoring protocol has been explained in section 3.2.1 of the MR.

Leakage was found to be zero because the degradation factor calculated was 0.067, 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, therefore equal to 0.

Information on the calculation for the degradation factor is in AppendixC. Raw data is also included.

See figure 6 in the MR showing a Map of the Leakage area and the leakage plots monitored in the current monitoring period. Raw field data for the leakage monitoring exercise is included in the Degradation factor calculation spreadsheet.

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

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

Net GHG Emissions Reductions and Removals

As indicated in Section 5.5 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 10% (see Section 4.6 of this report).

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

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

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)	Buffer pool allocation	VCUs eligible for issuance
2022	233,785	0	0	233,785	23,379	210,406
Total	233,785	0	0	233,785	23,379	210,406

The net anthropogenic GHG reductions due to the project activity for the monitoring period (01-January-2022 to 31-December-2022) were 233,785 tCO₂e. The total number of buffer credits that need to be deposited into the AFOLU pooled buffer account are 23,379 and the VCUs eligible for issuance are 210,406 VCUs.

AENOR reproduced the calculations to achieve the same results and deems they are depicted clearly and correctly in the provided sheets. AENOR verification team was able to trace calculations directly from the data sources of inventory's field measurements. Formulae used are in compliance with MR, validated PD and methodology, like the default values used to determine the parameters, are appropriate. Thus, the net amount of VCUs to be issued is accurate and realistic.

AENOR verified for 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 in accordance with the project description and applied methodology.

AENOR verified the consistency and accuracy of each parameter detailed in it 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 beginning of historic reference period to 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 logistic function	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 and SOC. All other pools are optional, were found to be insignificant and have been conservatively excluded. Value is consistent with validated PD.
J	28,582	VM0009, v3.0 section 6.6 onwards. The number of observations of forest state in

	The set of all observations of conversion		the reference area were originally quantified as 3120 but some points were removed due to complications with forest state interpretation or non-forest at start of historic reference period. Value is consistent with validated PD.
M	The set of all monitoring periods	27	There will be 27 monitoring events over the project crediting period of 30 years.
$APAA$	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/.
APX	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/.
n_d	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 collected as per the methodology. Value is consistent with validated PD.
P_{LME}	Portion of leakage related to 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). Correctly inputted in the calculation spreadsheets /3-15/.
r_U Onset proportion of conversion immediately adjacent to 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 project start date	4,840	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 Weight applied to the i th sample point in the reference area	0.000034965	Calculation reproduced /3-15/. Values correctly estimated.

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.
$c_B^{[m]}$	9.7	Calculation reproduced /3-15/. Value correctly estimated.

Baseline carbon stocks at the end of the current monitoring period		
$c_{B\ BGB}^{[m]}$ 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	-422,544	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.
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 first verification event	233.8 Dense Tree Stratum,	Calculation reproduced /3-15/. Value correctly estimated.

	225 Light Tree Stratum	
$c_{P\ 1\ BM}^{[m=0]}$ 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 Stratum 2	Calculation reproduced /3-15/. Value correctly estimated.
$c_{P\ SOC}^{[m=0]}$ Project soil carbon stocks prior to first verification event	192.6	Calculation reproduced /3-15/. Value correctly estimated.
$F_{\Delta GER}^{[m]}$ GERs for the current monitoring period	233.785	Calculation reproduced /3-15/. Value correctly estimated.
$F_{\Delta GER}^{[i]}$ GERs for monitoring period i	2,186,788	Calculation reproduced /3-15/. Value correctly estimated.
$F_{\Delta NER}^{[i]}$ NERs for monitoring period i	1,925,068	Calculation reproduced /3-15/. Value correctly estimated.
$F_B^{[m]}$ Cumulative baseline emissions at the end of the current monitoring period	2,168,597	Calculation reproduced /3-15/. Value correctly estimated.

$F_B^{[m-1]}$ Cumulative baseline emissions at the beginning of the current monitoring period	1,953,003	Calculation reproduced /3-15/.Value correctly estimated.
$F_B^{[m]}$ Change in baseline emissions	233,785	Calculation reproduced /3-15/.Value correctly estimated.
$F_B^{[i]} \Delta BGB$ Change in baseline emissions from below-ground biomass during monitoringperiod i	671,389	Calculation reproduced /3-15/.Value correctly estimated.
$F_B^{[m]} \Delta SOC$ Baseline change in emissions from soil carbon	73,146	Calculation reproduced /3-15/.Value correctly estimated.
$F_B^{[i]} \Delta SOC$ Baseline emissions from soil carbon in monitoring period i	694,627	Calculation reproduced /3-15/.Value correctly estimated.
$F_B^{[m]} BGB$ Cumulative baseline emissions from below-ground biomass at the end of thecurrent monitoring period	671,389	Calculation reproduced /3-15/.Value correctly estimated.
$F_B^{[m-1]} BGB$ Cumulative baseline emissions from below-ground biomass at the beginningof the current monitoring period	602,587	Calculation reproduced /3-15/.Value correctly estimated.
$F_B^{[m]}$ Cumulative baseline emissions from biomass at the end of the current monitoring period	1,914,705	Calculation reproduced /3-15/.Value correctly estimated.
$F_B^{[m]} SOC$ Cumulative baseline emissions from soil carbon at the end of the current monitoring period	694,627	Calculation reproduced /3-15/.Value correctly estimated.
$F_B^{[m-1]} SOC$	-243,525	Calculation reproduced /3-15/.Value correctly estimated.

Cumulative baseline emissions from soil carbon at the beginning of the current monitoring period		
$E_{BA}^{[m]}$ Cumulative emissions allocated to the buffer account at the end of the current monitoring period	0	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.
$E_{LASF}^{[m]}$ 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.
$E_P^{[m]} \Delta$ Change in project emissions	0	Calculation reproduced /3-15/. Value correctly estimated.
$E_{PABRN}^{[m]}$ 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	0.067	Calculation reproduced /3-15/. Value correctly estimated.

$p_{L\ DEG}^{[m=0]}$ 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	4,840	Calculation reproduced /3-15/. Value correctly estimated.
$t^{[m-1]}$ Time from project start date to beginning of current monitoring period	4,475	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.
$U_P^{[m]}$ Total uncertainty in proxy area carbon stock estimate	877,833	Calculation reproduced /3-15/. Value correctly estimated.

AENOR, through the fully assessment of the calculations and the parameters, as well as the comparison with the methodology and the previous MR, considers that the parameters has been established correctly and they are appropriate.

AENOR deems the parameters monitored and available at validation are correct, reliable, and consistent. Information in the monitoring report is in compliance with the PD, the calculations provided and the applicable methodology. Then, the results showed in the monitoring report are reliable, consistent, and accurate.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

The data and parameters used to determine GHG emission reductions and removals 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 removals reported by the project.

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

The majority of 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 covers 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.

In accordance with 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. In order to facilitate project management and long-term accounting, all primary data outputs supporting annual verification including the spatial database is stored and maintained.

Roles and responsibilities are clearly 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 reporting of GHG emissions removals in an accurate way.

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

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 deems that the PP performed good practices in this assessment and concludes that GHG reductions were quantified correctly in accordance with the PD and applied methodology, and that the that evidence is sufficient in quantity and appropriate in quality to determine the GHG reductions of the project.

4.6 Non-Permanence Risk Analysis

The project utilized the non-permanence risk analysis tool, AFOLU Non-Permanence Risk Tool 4.0, 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 /2/, following VCS Standard v4.4 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. A brief review of each factor is shown in the table below.

Risk factor	Risk Rating	Assessment
Internal Risks		
Project Management: It is assessed using table 1 of the VCS AFOLU Risk Tool.	-4 (total may be less than zero)	a-d) Not Applicable. As the audit team could assess, the project is implemented in natural forests on a private conservancy and no planted trees are used for GHG credits generation. For M1-M10 monitoring periods, the cumulative encroachment in the project area has been under 1 %, thus enforcement is only required to minimize further encroachment but not to protect more than 50% of stocks on which GHG credits have previously been issued. The audit team met and interviewed a part of the scout team, who patrols the project area. e) BCP has its head office based in Lusaka, less than three hours' 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 neighboring communities, as the audit team could assess during the April 2023 on-site visit. The 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 /183-192/. Risk rating=-2 is justified. f) The LZRP has an overall Environmental Management Plan /40/ (reviewed by the audit team) in place that has been submitted to the relevant authorities that outlines the basic adaptive management strategy followed by BCP to ensure successful management of the project. Management holds regular meetings (at least every quarter) to review the impact of project activities. There are several other SOPs for specific components such as forest monitoring and community engagement /43/ (reviewed by the audit team as well) all of which describe monitoring feedback systems that ensure corrective actions are taken. Risk rating=-2 is justified.

Risk factor	Risk Rating	Assessment
Financial viability: It is assessed using table 2 of the VCS AFOLU Risk Tool.	0 (total may not be less than zero)	a)-d) The project has already reached the breakeven point in 2018, and cashflow in the future is predicted to remain positive. Risk rating=0 is justified. e)-h) The project has secured 80% or more of funding needed to cover the total cash out before the project reaches breakeven. Risk rating=0 is justified. i) 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 (namely Eco-Charcoal) 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 in order to seek higher credit prices. Risk rating=-2 is justified.
Opportunity Cost: It is assessed using table 3 of the VCS AFOLU Risk Tool.	-2 (total may be less than zero)	a)-d) The baseline activities in the project areas is subsistence driven, as was acknowledged by the audit team during the on-site visit in April 2023. The MR covering this monitoring period lists all activities that are having positive community impacts and BCP has consulted extensively with all community stakeholders in order 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 April 2023 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 formerly 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. Risk rating=0 is justified. e)-h) Only projects that have written approval from local residents are implemented (as local stakeholders confirmed to the audit team), and the link between interventions and deforestation mitigation efforts is further cemented through the signing of Community Covenants that oblige both BCP and participants to comply with project guidelines and connect community benefits to forest protection efforts.

Risk factor	Risk Rating	Assessment
		Risk rating=-2 is justified.
		i) Not applicable
Project Longevity: It is assessed using table 4 of the VCS AFOLU Risk Tool.	15 (total may not be less than zero)	a) Not applicable b) The project is being implemented on private land with a 99-year lease, signed in 2011 /174-178/ (as reviewed by the audit team in 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) Risk rating=15 is justified.
Total internal risk=9 (total may not be less than zero)		
External Risks		
Land Tenure and resources access/impact: It shall be assessed using table 6 of the Risk Tool.	0 (total may not be less than zero)	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 acknowledge during the audit team April 2023 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. Rufunsa Conservancy 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. a) Not Applicable. Risk rating=0 is justified.

Risk factor	Risk Rating	Assessment
		b) Risk rating=2 is justified. c)-d) Not Applicable. Risk rating=0 is justified. e) Not applicable. f) Risk rating=-2 is justified. g) Not applicable.
Community engagement: It shall be assessed using table 7 of the Risk Tool.	-5 (total may be less than zero)	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% have 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 prior to the project start 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. 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. a) Not applicable. Risk rating=0 is justified. b) Not applicable. Risk rating=0 is justified. c) The project generates net positive impacts on social and economic well-being of local communities, and the project is

Risk factor	Risk Rating	Assessment
		validated under the CCB Standards (2013) and verified (2018). Risk rating=-5 is justified.
Political Risks: It shall be assessed using table 8 of the Risk Tool.	2 (total may not be less than zero)	a-e) Uganda presents a score of -0.46 according to the World Bank Institute's Worldwide Governance Indicators. AENOR verified the value and reliability of source. Risk rating=4 is justified. f) 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. Risk rating=-2 is justified.
Total external risks=0 (Total may not be less than zero)		
Natural risks		
Fire Risk: It shall be assessed using table 10 of the Risk Tool.	LS*M=0.25	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/. 1. According to the audit team assessment, Fire risk factor assessment has provided a proper explanation on how the project arrived at a conclusion that the likelihood of a natural fire is every 10-25 years and affecting less than 5% of carbon stocks. 2. Furthermore, Prevention measures applicable to the fire risk factor are being implemented in the project and over 12 years of successful project implementation is proof enough that BCP as a Project proponent has proven history of effectively containing natural risk. Thus LS= 1 is reasonable. Mitigation (M) measures: 0.25
Pest and disease outbreaks: It shall be assessed using table 10 of the Risk tool.	LS*M=0	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.

Risk factor	Risk Rating	Assessment
		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/. Thus LS= 0 is reasonable. Mitigation (M) measures: Not Applicable
Extreme weather: It shall be assessed using table 10 of the Risk tool.	LS*M=0	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/. Thus LS= 0 is reasonable. Mitigation (M) measures: Not Applicable
Geological risks: It shall be assessed using table 10 of the Risk Tool.	LS*M=0	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. Mitigation (M) measures: Not applicable
Other – Elephant Impacts	LS*M=0	There are elephants in the project area. The impact of elephants on woody vegetation is a hotly debated topic in African conservation. Elephants do have some impact on woody species density (Guldmond & Van Aarde 2008). What needs to be kept in consideration is that large tracts of miombo woodland remain intact, despite the presence of elephants (Ribeiro et al. 2008), as the audit team acknowledged during the April 2023 on-site visit. It is unlikely that elephants will increase to such high numbers as to actually threaten the existence of the project. A simulation model based on studies of Miombo in Zimbabwe has found that elephants at a density of >2 per km² can convert woodland to shrubland in a 10-year period and at densities around 0.27 per km² it will take 120 years to convert to shrubland (Mapaure 2013). Elephants do not occur at such densities in the project area. If large numbers of elephants do start entering the project area, this risk will be mitigated by managing the population through introduction of a rotational grazing system by opening and closing access to artificial water points. Thus LS= 0 is reasonable. Mitigation (M) measures: Not Applicable
Total natural risks=0.25		
OVERALL RISK RATING=9+0+0.25=9.25. Then an overall risk rating of 10% is considered.		

5 VERIFICATION OPINION

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, are accurate and consistent with all aforementioned VCS Version 4.4, the validated PD, and the selected methodology (methodology VM0009 Methodology for Avoided Ecosystem Conversion, v3.0 of 6 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 (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 (01-January-2022 to 31-December-2022).

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 Emission Removals of 233,785 tCO₂e by the project during the monitoring period (01-January-2022 to 31-December-2022). Considering 10% of buffer withholding based on the VCS Non-Permanence Risk Assessment Tool v4.0, which means a buffer allocation of 23,379 tCO₂e, the Verified Carbon Units (VCU) to be issued are 210,406 tCO₂e.

It is 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 removals are free from major errors, omissions, or inaccuracies.

Verification/monitoring period: From 01-January-2022 to 31-December-2022.

Verified GHG emission reductions and removals in the above verification period:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)	Buffer pool allocation	VCUs eligible for issuance
2022	233,785	0	0	233,785	23,379	210,406
Total	233,785	0	0	233,785	23,379	210,406

Overall non-permanence risk rating: 10%

VCUs buffer to be deposited: 23,379 tCO₂e.

Total VCUs to be issued: 210,406 tCO₂e.

Ex-ante emissions reductions (tCO ₂ e)	Achieved emissions reductions (tCO ₂ e)	Percent difference	Justification for the difference
233,785	233,785	0%	The project neither had any Project emissions nor activity shifting leakage emissions this monitoring period, therefore Ex-ante emissions reductions is equal to Ex-post/Achieved Emissions reductions

Madrid, 13 October 2023



Daniel Bermejo Vesga

Lead auditor

APPENDIX 1: LIST OF EVIDENCE ASSESSED

N°	Documents reviewed or referenced
	MR and NPPR
1	20230502_LZRP_VCS_M10_v1.2 (Clean).docx
2	20230503_LZRP_VCS Non-Permanence Risk_MR10_v1.1.docx
	Carbon inventory, NER Calcs and Biomass and Leakage Plots
3	20201125_Master_carbon_stocks_calculations_v2.xlsx
4	20221004_LZRP_ER_Calc_M10.xlsm
5	20221207_LZRPLeakageV2_Leakage_M10.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

N°	Documents reviewed or referenced
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_Conservancy.kml LZRP_VCS_Conservancy_Accounting_Area_1.kml LZRP_VCS_Leakage_Area_1.kml LZRP_VCS_Reference_Area_1.kml
31	LZRP_VCS_Leakage_Area.shp

N°	Documents reviewed or referenced
32	LZRP_VCS_Leakage_Monitoring_Tracks_2015.shp
33	LZRP_VCS_MODIS_Burned_Area_2014.shp
34	LZRP_VCS_Monitoring_Plots.shp
35	LZRP_VCS_Proxy_Area.shp
36	LZRP_VCS_Reference_Area.shp
37	LZRP_VCS_Rivers.shp
38	LZRP_VCS_Threatened_Perimeter.shp
39	LZRP_VCS_Villages.shp
	Management Plan
40	20170505_LZRP_EnvironManPlan_Final_signed.pdf
	Community Engagement
41	2018_BCP Grievance SOP _ Mechanism.pdf
42	20210616_FPIC Manual_V8.pdf
43	Social Monitoring SOP V4_Community Engagement Strategy_2013.03.compressed.pdf
	Grievances
44	20220826_letter of notice of delayed close-out of headman chifita's grievance due to his illness_MC.pdf
45	20221012_CHI_community minutes_Chifita Grievance Resolution_SM.pdf
46	20221012_chifita grievance_sm.pdf
47	20221104_Summary Report on Chifita Grievance Resolution_MC (1).pdf
48	Chifita grievance letter.pdf
49	LZRP_2022_Grievance Register.pdf
	Verification Notifications Letters
50	2022023_Stakeholder Notification Letter _LZRP_Chair_pers-signed.pdf
51	2022023_Stakeholder Notification Letter _LZRP_FD-signed.pdf
52	20230404_Stakeholder notification letter_DNPW Chongwe_LCFP.PDF

N°	Documents reviewed or referenced
53	Stakeholder notification letter_Chilimba Cooperative.pdf
54	Stakeholder notification Letter_LZRP_Chakanda Cooperative.pdf
55	Stakeholder notification letter_LZRP_Liyoyelo Cooperative.pdf
56	Stakeholder notification letter_LZRP_Mweshangombe Cooperative.pdf
57	Audit notices LZRP.jpeg
58	Audit notices LZRP_Ndubulula.jpeg
59	Audit Notices_LZRP_Ndubulula Clinic.jpg
60	20230324_Acknowledgment of receipt of PDD, CCB AND VCS monitoring report for LCFP_HRH,FD and Bunda Bunda Co-operatives.pdf
61	Cover note_LZRP_Chakanda Cooperative.pdf
62	Cover note_LZRP_Chilimba Cooperative.pdf
63	Cover note_LZRP_Liyoyelo Cooperative.pdf
64	Cover note_LZRP_Mweshangombe Cooperative.pdf
65	20230404_Cover note_DNPW_LZRP.pdf
66	Distribution of documents Chilimba Zone.jpeg
67	LZRP COORDINATES.xlsx
Appendix J Implementation Status	
68	Bunda Bunda Household Mapping 2021 from_ODK_Aggregate.xlsx
69	2022_Chinyunyu_Engagement Tracker.xlsx
70	05042023__Community Revenue Share Tracker LZRP.XLSX
71	20210521_Final Perception Survey Report _ LZRP_V5_formatted.pdf
72	20220902_ Beneficiaries per chiefdom_HH.xlsx
73	20221005_LZRP Final Income Perception Survey Report_LZRP.pdf
74	20221026_LZRP_Community Project Tracker_V2022.xlsx
75	20221026_LZRP_Livelihoods Project Tracker_V2022.xlsx
76	20220902_ Beneficiaries per chiefdom_HH.xlsx

N°	Documents reviewed or referenced
77	20221214_Beneficiary_List_LCFP-LZRP.xlsx
	Beekeeping
78	20220706_Beehive and Farmer Data 2022_June22
79	20220706_Beehive and Farmer Data_May2022_updated NN 2021 folder
80	Honey purchase 2022
81	2021_LZRP_996-hives_Rufunsa.jpg
82	2022_LZRP_Chilimba(1).jpg
83	2022_LZRP_Chilimba(2).jpg
84	2022_LZRP_Chilimba(3).jpg
85	2022_LZRP_Chilimba(4).jpg
86	2022_LZRP_Chilimba(5).jpg
87	2022_LZRP_Namanongo(1).jpg
88	2022_LZRP_Namanongo(2).jpg
89	2022_LZRP_Namanongo(3).jpg
90	2022_LZRP_Ndubulula(1).jpg
91	2022_LZRP_Ndubulula(2).jpg
92	2022_LZRP_Ndubulula(3).jpg
93	Beehive and Farmer_Consolidated Data_2021-2022_FINAL.xlsx
	Community covenants
94	20220929_Village Savings Groups_Covenants_ALL_BC.pdf
95	BCP- COMMUNITY COVENANT IMPROVED VILLAGE CHICKEN PROJECT.pdf
96	COMMUNITY COVENANT-MWESHANG`OMBE MECHANISED BOREHOLES AND TANK.pdf
	Community projects (boreholes)
97	mutonka community borehole beneficiary list.pdf
98	lumwengo community borehole.pdf

N°	Documents reviewed or referenced
99	20221213_Borehole Drilling Contract_Chilimba and Ndubulula_Signed-signed.pdf
100	Attendance List Borehole signing.pdf
101	BCP Progress Report 4 Boreholes (2).pdf
	Community scouts registries
102	Consolidated Chiefdom Hires CS.xlsx
	Conservation efforts
103	20221228SMART Debriefers Training Report.pdf
104	20223006_Attendanceregisters_Smartrefreshertraining.pdf
105	LZRP SMART 2022.pdf
106	LZRP SMART Report 2020-2022.pdf
107	SMART Refresher Training Report.pdf
108	Training Report for SMART Debriefers Training Mfuwe 2022.docx
	Conservation farming
109	2022 updated Lead farmers list.xlsx
110	Attendance list lead farmer training Bunda bunda.pdf
111	Final BCP 2022 Harvest Report2_Final.pdf
112	INPUT DISTRIBUTION REGISTER BUNDA-BUNDA(Ndubulula,Mweshyangombe_Namanongo).pdf
113	Training Report climate smart agriculture Rufunsa, Kafue and Luangwa-2022 (2).pdf
	Forest Carbon Stock Monitoring
114	20230217_LZRP_M10_Biomass_Field_Data.xlsx
115	FMT 2022_TRAINING REPORT__FMT FIELD BASED CARBON STOCK ASSESSMENT REFRESHER TRAINING_.pdf
	Good Governance in Bunda Bunda Chiefdom
116	20220107_Bunda Bunda CRB elections_BC.pdf
	Horticulture

N°	Documents reviewed or referenced
117	Copy of bunda bunda horticulture training attendance list.pdf
118	Copy of Horticulture Training Report 2022 Rufunsa, Kafue _ Luangwa.pdf
	Gliricidia sepium
119	2022_Bunda_Bunda Worksuit and Gliricidia seedpack_Distribution.pdf
	Southern Ground-hornbill Monitoring
120	2021-2022_Southern-Ground-Hornbill-summary-report_BCP.pdf
121	20220414_SGH_Social_survey_Report_Rufunsa_Feb22.pdf
	Structured Biodiversity Monitoring
122	BMT_RC_Eary Dry Season Transects Survey_Mission report_29062022.pdf
123	Camera Trap Survey Report Rufunsa Conservancy 2022.pdf
124	LL_BCP_BM_AnnualReport2021_FinalVersion.pdf
125	RC transect Register 2022-1.jpg
126	RC transect register 2022-2.jpg
127	Transect surveys_RC_Results 2016-2022.pdf
	Village Banking Initiative
128	20220830_Vision fund report_Savings groups_BC.pdf
129	20221117_Savings Goup payment forms_MC (2).pdf
	Village Chicken Project
130	BCP- COMMUNITY COVENANT IMPROVED VILLAGE CHICKEN PROJECT.pdf
	NPRR evidence
131	Zambia_World_Bank_Governance_Score_2022_Update.xlsx
132	20221208_LZRP_Non_Perm_MR10_BK.xlsm
133	2022_Update_wgidataset.xlsx
134	20190531_LZRP Verification Break Even Model.xlsx
135	AMOCPA Letter.pdf
	Project Support Docs

N°	Documents reviewed or referenced
136	20230502_Findings VCS VER LZRP_AENOR first round.docx
137	Authorization Letter_Chief Mpanshya_REDD feasibility__20120215.pdf
138	Chief Bunda Bunda Letter Feasibility (1).jpg
139	Chief Bunda Bunda Letter Feasibility.jpg
140	Chiefs_REDD_Permission (1) (1).pdf
141	Chiefs_REDD_Permission (1).pdf
142	Chiefs_REDD_Permission.pdf
143	Chongwe District Letter (1).pdf
144	Chongwe District Letter (2).pdf
145	Chongwe District Letter.pdf
146	FD Letter (1) (1).pdf
147	FD Letter (1).pdf
148	FD Letter.pdf
149	Greenchoice_purchase agreement_Letter (1).pdf
150	Greenchoice_purchase agreement_Letter (2).pdf
151	Greenchoice_purchase agreement_Letter.pdf
152	LZRP_Annex_E-Camp Zambia Lol (1).jpg
153	LZRP_Annex_E-Camp Zambia Lol (2).jpg
154	LZRP_Annex_E-Camp Zambia Lol.jpg
155	LZRP_Annex_E-CFU Lol (1).pdf
156	LZRP_Annex_E-CFU Lol.pdf
157	LZRP_Annex_E-DC_Rufunsa_Support Letter (1).PDF
158	LZRP_Annex_E-DC_Rufunsa_Support Letter.PDF
159	LZRP_Annex_E-FINAL_Lol_Comaco_BCP_2013.04.09 (1).pdf
160	LZRP_Annex_E-FINAL_Lol_Comaco_BCP_2013.04.09.pdf

N°	Documents reviewed or referenced
161	LZRP_Annex_E-Rift Valley Lol (1).pdf
162	LZRP_Annex_E-Rift Valley Lol.pdf
163	LZRP_Annex_E-SunneyMoney Letter of Intent (1).pdf
164	LZRP_Annex_E-SunneyMoney Letter of Intent.pdf
165	Partnership Letter- Chief Bunda Bunda-09102012 (1).pdf
166	Partnership Letter- Chief Bunda Bunda-09102012 (2).pdf
167	Partnership Letter- Chief Bunda Bunda-09102012.pdf
168	Provincial_forestry departmement letter (1).pdf
169	Provincial_forestry departmement letter.pdf
170	ZDA Investment Certificate (1).pdf
171	ZDA Investment Certificate.pdf
172	ZDA_Investment Certificate Letter (1).pdf
173	ZDA_Investment Certificate Letter.pdf
	Titlle Deed
174	LZRP_Annex_A-CRC_Addendum.pdf
175	LZRP_Annex_A-Preliminary Registration.pdf
176	LZRP_Annex_A-Rufunsa_CERTIFICATE OF TITLE.pdf
177	Preliminary Registration.pdf
178	Sable (Rufunsa) Deed Of Conservation.pdf
	Socio Economic Surveys
179	20210521_Final Perception Survey Report _ LZRP_V5_formatted.pdf
180	20221005_LZRP Final Income Perception Survey Report_LZRP.pdf
181	IM_P005_MINT_Social Monitoring Survey Report.pdf
182	LZRP_Annex_G-BASELINE REPORT_FINAL_2use.pdf
	CVs

N°	Documents reviewed or referenced
183	CARBON_BIODIVERSITY_Charles_CV.pdf
184	CARBON_GIS-RS_Morris_CV.pdf
185	CARBON_MANAGER_Cv_2022_Da_Ponte. .pdf
186	CARBON_R_D_Lucy Pieterse CV.pdf
187	CARBON_SENIOR_Marius_CV.pdf
188	CARBON_SPECIALIST_Besa_CV.PDF
189	CEO_CV_2020 CV2 Nicholas Mudaly.pdf
190	COO_CV_Mike Mailloux_12122022.pdf
191	HRM_CV_20211104_CV_NNL_BCP.pdf
192	Staff Profile Information Pack 22 January 2022 (2).pdf
	Teacher Salary Support
193	-823494952_2022-09-29_17_12_00_5050004864.pdf
194	-823639089_2022-09-29_17_12_03_1240004876.pdf
195	-876064718_2022-08-29_16_26_43_3140003371.pdf
196	-876064732_2022-08-29_16_26_45_5380003385.pdf
197	-930401996_2022-07-28_16_18_27_9240003463.pdf
198	-930439405_2022-07-28_16_18_25_8710003446.pdf
199	-960187218_2022-07-07_16_36_42_2820003117.pdf
200	-960187558_2022-07-07_16_36_42_5050003119.pdf
201	-1027813743_2022-06-03_16_11_21_9120003900.pdf
202	-1027813751_2022-06-03_16_11_26_580003904.pdf
203	-1065732850_2022-05-11_18_09_04_0190002745 (1).pdf
204	-1065732853_2022-05-11_18_09_03_2020002740.pdf
205	-1135157091_2022-03-28_17_05_20_8950002667.pdf
206	-1135157106_2022-03-28_17_05_21_2360002671.pdf
207	-1163197681_2022-03-09_12_39_35_8960001641.pdf

N°	Documents reviewed or referenced
208	-1163226278_2022-03-09_12_39_36_4470001644.pdf
209	-1202824436_2022-02-10_18_53_48_8250002525 (1).pdf
210	-1242224296_2022-01-14_15_30_50_3710002364(1).pdf

APPENDIX 2: CORRECTIVE ACTION AND CLARIFICATION REQUESTS

CORRECTIVE ACTION REQUESTS (CARs)

CAR ID:	01	Date: 26/04/2023
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Description of CAR	
The following issues of the MR are not in accordance with the VCS Template and/or the VCS Standard: 1. The MR head page does not provide the date of issue following correct format. 2. Section 1.1 does not provide the relevant implementation dates and does not state compliance with the most VCS Standard updated version (v4.4). 3. Section 1.11 does not provide a brief description in 100 words, but in 1500 words, and does not accordingly consider that activities implemented during previous monitoring periods shall not be described in this report. 4. Section 1.11 does not provide evidence of the project's SD contributions as an appendix. 5. Section 4.3 does not provide the procedures used for handling any internal auditing performed and any non-conformities identified.	
Project Participant response	Date: 09/05/2023
1. <i>The MR has been edited i.e the correct format has been used for the Date of issue.</i> 2. <i>(i)The project start data and implementation dates are in the last paragraph of section 1.1 and (ii) Section 1.1 has been updated with the correct version i.e v4.2 to v4.4.</i> 3. <i>The number of words in section 1.11 has been reduced to 235 words. Please note that the SDGs titles alone account for 87 words.</i> 4. <i>SDGs supporting evidence has been placed in folder G:\Shared drives\CARBON ACCOUNTING\09 VERIFICATION\9e Verification_RUF\VCS\2023_M10\LZRP_M10__AENOR_Audit_Findings_1st_Round_Response\CAR#1. As a remark, some of the figures presented in Table 2, in particular within the column "Current Project Contributions", relates to the monitoring period 2022. Therefore additional evidence can be found in Appendix B and Appendix J.</i> 5. <i>Additional information on auditing internal processes for monitoring disturbances has been included. Further description on quality control can be found in section Data Management as well as Quality Assurance and Quality Control</i>	
Documentation provided by the Project Participant	

4. (i)2015 IE_CFP BR_31 March 2016.pdf
- (ii)2021_LZRP_996-hives_Rufunsa.jpg
- (iii)2022_LZRP_Chilimba(1-4).jpg
- (iv)2022_LZRP_Namanongo(1-3).jpg
- (v)2022_LZRP_Ndubulula(1-3).jpg
- (vi)05042023__Community Revenue Share Tracker LZRP.xls
- (vii)20210521_Final Perception Survey Report _ LZRP_V5_formatted.pdf
- (viii)20220902_ Beneficiaries per chiefdom_HH.xls
- (ix)20221005_LZRP Final Income Perception Survey Report_LZRP.pdf
- (x)20221026_LZRP_Community Project Tracker_V2022.xls
- (xi)20221026_LZRP_Livelihoods Project Tracker_V2022.xks
- (xii)20221214_Beneficiary_List_LCFP-LZRP.xls
- (xiii)20230127_CCB 2018_Projects.xls
- (xiv)Beehive and Farmer Data 2021.xls
- (xv)Beehive and Farmer_Consolidated Data_2021-2022_FINAL.xls
- (xvi)Bunda Bunda Household Mapping 2021 from_ODK_Aggregate.xls
- (xvii)CCB_Beekeeping_Summary.xls
- (xviii)LZRP_2021_Honey Purchasing Summary.xls
- (xix)LZRP_2021_Honey_purchase_payment_sheet.pdf
- (xx)LZRP_2022_Honey_Purchase.xls

VVB Assessment

Date: 22/05/2023

1. The MR head page now provides a proper Date of Issue.
 2. Section 1.1 now provides the correct VCS version.
 3. Section 1.11 now provides a proper and reduced Sustainable Development Contributions.
 4. Section 1.11, regarding attachments included as part of the information provided by the PP, the explanation is accepted.
 5. Explanation accepted.
- Thus, CAR 01 is closed.

CAR ID:	02	Date: 26/04/2023
Description of the CAR		
Regarding the Non-Permanence Risk Report, the following evidence is required to be provided by the Project Proponent: 1 The headpage has not been filled out using Arial or Century Gothic 10.5 point, black, regular (non-italic) font. 2 Political Risk table, b) factor, has not been selected, even though it is the one that applies based on the World Bank Institute Worldwide governance country indicator.		
Project Participant response		Date: 09/05/2023
1 <i>The headpage has been edited accordingly.(Century Gothic 10.5 point, black, regular (non-italic) font.)</i> 2 <i>The NPRR has been edited accordingly and the political Risk table b) factor has been selected.</i>		
Documentation provided by the Project Participant		
An updated version of the document has been placed in the folder VCS\2023_M10\LZRP_M10_AppendixG_NonPermRisk labelled as 20230503_LZRP_VCS Non-Permanence Risk_MR10_v1.1. In addition we have incorporated the version with track changes in the folder \2023_M10\LZRP_M10__AENOR_Audit_Findings_1st_Round_Response\CAR#2		
VVB Assessment		Date: 22/05/2023
1. The headpage has been properly updated. 2. Political Risk factor b) has been properly chosen. Thus, CAR 02 is closed.		

CLARIFICATION REQUESTS (CLs)

CL ID:	01	Date: 26/04/2023
Description of the CL		
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 Content section has different fonts, sizes and formats, and Sections alongside the MR has a black font covering the number section. Update the MR in accordance with the Template head page requirements. 2 Section 1.1, Table 1, does not provide the project validation and verification history separating each one of the monitoring periods, giving a perception that there have only been three previous verifications, rather than nine. Update the MR to clearly identify the monitoring period of each verification, the program and the VVB Name. 3 Section 1.7 states that “a portion of Rufunsa Conservancy has been encroached by illegal charcoal producers, and this area has been excluded from the project area (labelled Encroachment, Figure 1)”. Nevertheless, the audit team cannot find the label in Figure 1. Update the MR to either remove that sentence or provide a new map. Moreover, in the right corner of Figure 1, there is a green coloured area that appears to refer to either Luangwa (a different project) or the Lower Zambezi National Park, as it looks like larger than the 40.000 ha or the buffer around the Lower Zambezi REDD+ project area. Clarify this audit team appreciation. 4 Section 2.2 does not include sufficient information regarding the procedures or methods used for engaging local stakeholders. Instead, the PP has mentioned the SOP in Appendix B. Update the MR to clearly include further information. 5 Section 2.3 does not clearly identify the dates in which the meeting between the Chifita community and the PP happened to close the grievance. Clearly provide the dates in which it happened, so that the audit team can check the Chinyunyu Engagement Tracker spreadsheet and assess the minutes of this meeting. 6 Section 2.3 mentions the 2022 Chinyunyu Engagement Tracker spreadsheet, a document that the PP has granted access to the audit team, but not all the minutes of the meetings that happened in 2022 are accessible, as some links are broken. Please, update this spreadsheet and make sure that all the minutes are accessible for the audit team to be assessed. 7 Section 2.3 does not include sufficient information regarding how the Chifita grievance has been closed, as per the meetings that the audit team had during the Lower Zambezi REDD+ project on-site visit.		
Project Participant response		Date: 09/05/2023

1. The formatting and fonts in the contents have been corrected accordingly.
2. Table 1 has been edited accordingly clearly identifying the monitoring period of each verification, the program and the VVB Name..
3. Figure 1 has been replaced with a map that clearly shows the encroached area and the LCFP project area in the overlay insert initial map has been removed.
4. Further information and details on the way local stakeholders are being engaged has been provided
5. Additional Information about the sickness issue of the headman, and how that affected the closing before the first 30 days, date of grievance closure and the minutes written by a community member have been incorporated in section 2.3, We have however not included the two interviews with a Chifita member (also a Namanongo cooperative member) and the Namanongo leader zone that happened during the Audit field visit because this happened outside the Monitoring Period for this report which is 1/1/2022 to 31/12/2022. We believe that the use of these supporting documents are better suited in your verification report rather than this monitoring report.
6. The broken meeting minutes links in the 22 Chinyunyu Engagement Tracker spreadsheet have been fixed.
7. The two interviews with a Chifita member (also a Namanongo cooperative member) and the Namanongo leader zone that happened during Audit field audit visit was not included in this report because they happened outside the Monitoring Period for this report which is 1/1/2022 to 31/12/2022, We believe that the use of these supporting documents are better suited in your verification report rather than this monitoring report. However, Additional Information about the sickness issue of the headman, and how that affected the closing before the first 30 days, date of grievance closure and the minutes written by a community member have been incorporated in section 2.3.

Documentation provided by the Project participant

Not applicable

VVB Assessment

Date: 22/05/2023

1. The VCS MR has been properly updated to comply with the Template format.
2. Project Validation/Verification History has been properly updated.
3. A new map has been added, identifying the encroached area.
4. New explanations have been included in Section 2.2 of the VCS MR regarding the procedures and methods used for engaging local stakeholders.
5. Further information about the Chifita grievance issue has been included, and accepted by the audit team.
6. As assessed by the audit team, the broken meeting minutes links in the Chinyunyu engagement Tracker has been properly fixed.
7. Supporting information about the Chifita grievance has been included in the VCS MR, and the information has been properly identify in the Appendixes provided to the audit team.

Thus, CL 01 is closed.

CL ID:	02	Date: 26/04/2023
Description of the CL		

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. Section 3.1 does not include sufficient information about how leakage and non-permanence risk factors are being monitored and managed for AFOLU projects.
2. Section 3.1 does not include sufficient information about the governance structure in the communities, such as the chiefdom, zone leaders, the four chiefdom zones inside the reference region, the role of the cooperatives and the DFO in the project implementation. Provide further information so that the implementation status of the projects is more understandable.
3. Section 3.1, Community Sensitization, Agroforestry, Distribution of Gliricidia sepium and PPE, Structured Biodiversity Monitoring and Aerial Resource Protection Surveys, does not include any reference to 2022, the VCS Monitoring Period.
4. Section 3.1, Social Services, provide evidence of the teacher support in 2022.
5. Section 3.1, Sustainable Honey Production, provide further information to have a clear comparison between beekeepers in 2021 and 2022.
6. Section 3.1, Sustainable Eco-Charcoal Production, provide further information about the eco-charcoal activities, as there are lots of it in the Eco-Charcoal Forest Management Report than can fit in the requirements of the VCS MR Template.
7. Section 3.1, Forest Monitors and Scouts, provide evidence of the SMART refresher training that was conducted in 2022. Moreover, provide the annual SMART reports for the 2022 monitoring period that the audit team cannot find in Appendix B.
8. Section 3.1, Community Covenants, clearly identify the beneficiaries of the 2022 projects mentioned in the MR.
9. Section 4.1, change in baseline emissions from below-ground biomass during monitoring period parameter, clarify if the value monitored, 671,389, is the correct one, as while making a comparison between the 2021 already verified MR and the one under verification is a bit confusing.
10. Section 4.3, provide further information about the inaccessibility of the plots measured during the 2022 monitoring period.
11. Section 4.3, provides the map of the plots measured in 2022, a part of the map of all the Biomass, Leakage and Proxy plots.
12. Section 4.3, page 113, MR.10, it states that the current monitoring period is from January 1st, 2021 to December 31st, 2021, whereas the correct year is 2022. Update it.

Project Participant response

Date: 09/05/2023

1. Further information has been provided on the leakage and NPR monitoring in section 3.1
2. Additional information has been provided as an introduction of section 3.1
3. The Last paragraph under Community sensitization contains information for M10. "In M10, a total of 100 community consultative meetings were held with a total of 2,975 people attending". Nonetheless, We have included additional information in the last paragraph under Community Sensitization, Agroforestry, Distribution of Gliricidia, structured biodiversity monitoring and aerial Resource monitoring for 2022(M10). Supporting documentation has been provided in the following
4. Proof of payments for Teacher salary support have been provided in the CL#2 / LZRP_M10_AENOR_Audit_Findings_1st_Round_Response folder
5. The MR section 3.1 has been updated with the number of Beekeepers in 2021 for comparison. Support documentation can be found at "2023_M10\LZRP_M10__AENOR_Audit_Findings_1st_Round_Response\CL#2\Honey data 2021"
6. Additional Eco-activities have been included in section 3.1
7. The SMART annual report for the law enforcement patrols conducted in 2022, and the SMART refresher training evidence are available in Appendix J, subfolder Conservation Efforts.
8. Communities with wich community covenants were signed with, have been included in section 3.1 under Community Convernants
9. The values 671,389 is the correct value for cumulative baseline emissions from above ground biomass up to the current monitoring period.
10. Additional information has been included in section 3.4 Indicating the reasons backing our 20% Biomass and proxy plan.
11. The map (Figure 4) has been provided in section 3.1. showing all plots monitored in 2022(M10) i.e, Biomass, Leakage and proxy Plots
12. Section 4.3 of the MR has been edited with the correct Monitoring period (January 1st, 2022 to December 31st, 2022)

Documentation provided by the Project participant

3. (i)Flight Report_ RC_02_09_22.pdf (ii)2022_Bunda_Bunda Worksuit and Gliricidia seedpack_Distribution.pdf 5. (i)Beehive and Farmer Data 2021.xls 7. (i)20221228SMART Debriefers Training Report.pdf (ii)20223006_Attendanceregisters_Smartrefreshertraining.pdf (iii)SMART Refresher Training Report.pdf (iv)Training Report for SMART Debriefers Training Mfuwe 2022.doc	
VVB Assessment	Date: 22/05/2023
- Further information has been included in Section 3.1, Community-Based Forest Biomass and Carbon Stock monitoring, about leakage and biodiversity monitoring. - Further information to support project implementation and benefits about governance structures in the communities has been properly provided. - Further information about the requested project benefits in 2022 has been properly included. - Proof of payment for teacher support has been properly provided. - Information about the increasement of beekeepers (from 343 to 409) has been provided, including evidence of this data in Appendix provided to the audit team. - Further information has been provided about some of the eco-charcoal production activities, and supporting information included in Appendix J. - Information about the SMART reports has been properly provided. - Information about community covenants signed with clear communities has been properly provided. - Clarification is accepted by the audit team. - The PP has included further information in Section 4.3. However, the information included does not clearly reflect the experience of the audit team during the on-site visit, regarding complexity, plot access, road status, long distances, etc. - The map provided by the PP refers to all the permanent carbon stock monitoring plots for the LZ REDD+ Project. However, this map is not the map requested by the audit team. The audit team requested the map with the plots measured in 2022, apart of attaching a map with all the plots measure every 5 years. The relevant information to be included in the VCS MR is not only all the plots, but the plots that have been measured in the 2022 monitoring period. - Section 4.3 has been properly edited. Thus, CL 02 is not closed.	
Project Participant response	Date:31/05/2023

10. Section 4.3 has been updated with the necessary information accordingly. 11. Section 3.2, under Community-Based Forest Biomass and Carbon Stock Monitoring has “<i>Figure 4. Permanent carbon stock monitoring plots revisited in the current monitoring period 2022 (M10) for the Lower Zambezi REDD+ Project</i>”. that depicts plots monitored in 2022(M10).	
Documentation provided by the Project participant	
VVB Assessment	Date: 07/06/2023
10. The updated information is accepted by the audit team. 11. The clarification is accepted by the audit team. Thus, CL 02 is closed.	

CL ID:	03	Date: 26/04/2023
Description of the CL		
Regarding the Non-Permanence Risk Report, the following evidence or clarifications are required to be provided by the Project Proponent: 1 The Content page format is not the one used by the NPRR Template. Update as necessary. 2 Alongside the NPRR, some sections has not been completed using Arial or Frankling Gothic Book 10.5 point, black, regular (non-italic) font. 3 Provide the CVs of the employees working in the LZFP project, to assess the project management score accordingly. 4 Clearly specify the document in which the audit team can find the financial breakeven point calculations in Appendix C. 5 Section 1.4 mentions some evidence in Appendix D and E, but the audit team cannot find these documents in the referenced folders. 6 Section 2.1, provide more information regarding that the project area is protected by legally binding commitment to continue management practices that protect carbon stocks over the length of the project crediting period. 7 Section 2.1 and Section 2.2 mention some evidence in Appendix D and F, respectively, whereas the audit team cannot find it in it. Make sure that evidence from the VCS folder and the CCB folder is not mixed to answer the NPRR requirements, or clearly identify in which particular folder of each applicable standard the audit team can identify the evidence.		

Project Participant response	Date: 09/05/2023
1. <i>The content page has been updated using the font Century Gothic size 10.5</i> 2. <i>Except from section titles all the document core text is using the Arial 10.5 point, black, regular (non-italic) font</i> 3. <i>The CVs of the relevant management and carbon staff members have been provided in the subfolder CL#3 within the folder LZRP_M10_AENOR_Audit_Findings_1st_round_Response</i> 4. <i>The spreadsheet 20190531_LZRP Verification Break Even Model.xlsx which was the latest version done before the breakeven point was actually reached is available in Appendix G (LZRP_M10_AppendixG_NonPermRisk). Once the breakeven point was reached, this spreadsheet stopped being used.</i> 5. <i>The lettering of the appendices have been corrected throughout the document</i> 6. <i>The Conservation Easement has been uploaded in the Appendix L</i> 7. <i>The reference to the appendices has been corrected</i>	
Documentation provided by the Project Participant	
CL03_3.i. Staff Profile Information Pack & CVs of the Carbon Team and of the Senior Management Team (CEO, COO and HRM) CL03_4.i. 20190531_LZRP Verification Break Even Model.xlsx CL03_6.i. Sable (Rufunsa) Deed of Conservation.pdf	
VVB Assessment	Date: 22/05/2023
1 The Content page format has been properly updated. 2 The NPRR has been properly updated to consider font requirements. 3 The CVs of the employees working in the LZFP project have been provided. 4 The document of the financial breakeven point calculations has been properly identified. 5 Section 1.4 has been updated to clearly identify the evidence provided to the VVB. 6 Section 2.1, more information regarding that the project area is protected by legally binding commitment to continue management practices that protect carbon stocks over the length of the project crediting period has been properly provided. 7 Section 2.1 and Section 2.2 now mentions the correct evidence reachable by the audit team. Thus, CL 03 is closed.	

AENOR
Confía

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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 unbiasedly without the influence or pressure of parties.

Fecha/Date: 17 April 2023

Fecha/Date: 17 April 2023

Equipo Auditor/Auditor Team: Daniel Bermejo Vesga, AGNOR ~~Daniel~~

[illegible]



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 unbiasedly without the influence or pressure of parties.

Fecha/Date: 17/04/2023

Fecha/Date: 17/09/2023
Equipo Auditor/Auditor Team: Daniel Brunejo Vesga, AENOR 

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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 unbiasedly without the influence or pressure of parties.

Lugar/Location: Bunda Bunda Chiefdom, Bunda Bunda Chief

Fecha/Date: 17/04/2023

Equipo Auditor/Auditor Team: Daniel Bermejo Vesga, AFNOR Daniel

[illegible]



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 unbiasedly without the influence or pressure of parties.

Fecha/Date: 18/04/2023

Equipo Auditor/Auditor Team: Daniel Bermejo Vega, DENON 

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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 unbiasedly without the influence or pressure of parties.

Lugar/Location: Ndubulula Cooperative, all Kautyautya community members

Fecha/Date: 18/04/2023

Fecha/Date: 18/07/2023

Equipo Auditor/Auditor Team: Daniel Bornejo Vesga, AFNOR Daniel

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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 unbiasedly without the influence or pressure of parties.

Lugar/Location: Mouthoulha Community

Fecha/Date: 18/04/2023

Fecha/Date: 30/07/2023

Equipo Auditor/Auditor Team: Daniel Berrero Vega, AFNOAR 

[illegible]

**HOJA DE PRESENCIA/PRESENCE SHEET**

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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 unbiased without the influence or pressure of parties.

Lugar/Location: Kautiaulia Community

Fecha/Date: 18/04/2023

Fecha/Date: 30/09/2023

Equipo Auditor/Auditor Team: Daniel Borrojo Vesga, AENOR ~~Daniel~~

[illegible]

**HOJA DE PRESENCIA/PRESENCE SHEET**

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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 unbiasedly without the influence or pressure of parties.

Lugar/Location: Mweshan'gombe Cooperative

Fecha/Date: 19/04/23

Equipo Auditor/Auditor Team: Daniel Bermejo Vesga, AFNOR Daniel

[illegible]



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 unbiasedly without the influence or pressure of parties.

Fecha/Date: 19/04/2023

Fecha/Date: 3/10/2023

Equipo Auditor/Auditor Team: Daniel Bernygo Vasquez, AENOR Daniel

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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Lugar/Location: Mwanshan'Gombe Community, BCP local employee / Namanang'o

Fecha/Date: 19/04/2023

Equipo Auditor/Auditor Team: Daniel Bermejo Vega, RENON, Daniel

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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Lugar/Location: Mwachombela, Mweushan' Gumbo Zone, Yeoad farmers

Fecha/Date: 19/04/2023

Equipo Auditor/Auditor Team: Daniel Berrnjo Vesga, AENOR, Daniel

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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Lugar/Location: Sukuse Community, Mweshan'gombe Zone, horticulture

Fecha/Date: 19/04/23

Fecha/Date: 31/04/23

Equipo Auditor/Auditor Team: Daniel Bermyo Vega, AFNOR, ~~Daniel~~

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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Lugar/Location: Mushan'gunde Community, Horticulture mechanized borehole

Fecha/Date: 19/04/23

Equipo Auditor/Auditor Team: Daniel Benigno Vesga, ACNOR Daniel

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

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Lugar/Location: Musanshika, Narauugo Zone, Cooperative members

Fecha/Date: 20/04/2023

Equipo Auditor/Auditor Team: Daniel Bernabeo Vesga, AENOR 

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

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Lugar/Location: Musanshika, Namamayo Zone, Namamayo Zone Leader (Chibita representation)

Fecha/Date: 20/04/2023

Fecha/Date: 20/04/2025

Equipo Auditor/Auditor Team: Daniel Bermejo Vega, AFNOR, Daniel

[illegible]

**HOJA DE PRESENCIA/PRESENCE SHEET**

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Lugar/Location: Kabandi Village, Savings Group Tushyanishi, Namamongo Zone

Fecha/Date: 20/04/2023

Fecha/Date: 20/09/2023

Equipo Auditor/Auditor Team: Daniel Bermejo Vega, AENOR, ~~Daniel~~

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

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Lugar/Location: Lower Zambezi REDD+ RC Camp, Scout Meeting

Fecha/Date: 20/04/2023

Equipo Auditor/Auditor Team: Daniel Borromeo Vesga, AFNOR, Daniel

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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 unbiasedly without the influence or pressure of parties.

Lugar/Location: Lower Zambezi REDD+ RC Camp, Biodiversity Monitoring Biodiversity

Fecha/Date: 20/04/2023

Equipo Auditor/Auditor Team: Daniel Bermejo Vega, AFNOR, Daniel

[illegible]

AENOR
Confía

HOJA DE PRESENCIA/PRESENCE SHEET

Por la presente firmo que he respondido a las preguntas del equipo auditor de manera libre y verdadera y de la mejor manera posible. Las respuestas fueron proporcionadas imparcialmente sin la influencia o la presión de partes interesadas.

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Lugar/Location: BCP Office, Lusaka, Closure Meeting

Fecha/Date: 23/04/23

Equipo Auditor/Auditor Team: Daniel Bermeyo Vega, AENOR, Daniel

[illegible]