

Makame Savannah REDD Project CCB & VCS Verification Report



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Summary:

Aster Global Environmental Solutions, Inc., (herein referred to as Aster Global or the VVB) was contracted by Carbon Tanzania on 14 May 2024, to conduct the fifth monitoring period verification (VCS and CCB: 27 April 2023 to 26 April 2024) of the Makame Savannah REDD Validated Project Description (PD) [dated 18 September 2020 V3.0 but since updated to V4.0 and dated 26 August 2024]. The Project falls under the VCS sectoral scope 14: – Agriculture, Forestry, and Other Land Uses (AFOLU), under the category Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the project falls under the REDD+ category Avoided Unplanned Deforestation (AUD).

The Makame Savannah REDD project encompasses 104,065 hectares in the Kiteto District, northern Tanzania. Through adherence and validation to VCS Methodology VM0007 REDD Methodology Framework and Climate, Community & Biodiversity Standards (Third Edition, June 2017), Makame “will protect the Makame WMA from land grabbing and encroachment, and the conversion of land from forest to agriculture, thereby stopping deforestation and preventing GHG emissions generated through tree harvesting and clearing land for agriculture. In doing so the Masai communities living within the WMA will receive improved land tenure, grazing rights and significant income” as stated in the CCB & VCS Project Description Document.

The VCS verification assessed compliance with the VCS Version 4 Program Guide, Standard, the VM0007 Methodology, all associated updates, the validated Project Document, and the likelihood that implementation of the planned GHG project has resulted in the GHG emission removal enhancements as stated by the Project Proponent (ISO 14064-3).

The CCBA verification assessed that implementation of the planned GHG project has occurred, resulting in the GHG emission removal enhancements (climate), community, and biodiversity benefits as stated by the project proponent (ISO 14064-3). The verification objective is to ensure the validated project design documentation has been implemented in compliance with CCB Standards (Third Edition).

The scope of the verification followed Section 4.3.4 of ISO 14064-3, and methods included assessment of the GHG project implementation; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. Makame follows the framework of project activities listed above.

The criteria followed the verification guidance documents provided by Verra located at <https://verra.org>. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS guidance documentation.

Verification to the VCS Program, and CCB Standards resulted in 42 VCS findings and 17 CCB findings. VCS and CCB findings are included in Appendix 4.

A risk-based approach was used to guide the verification and reach a reasonable level of assurance that no errors, omissions, nor misrepresentations resulting in a material misstatement have occurred.

The materiality threshold dictated by the project size was 1%. All findings were satisfied to a reasonable level of assurance.

After completion of a site visit and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Third Edition criteria, the selected methodology (VM0007), and the validated Project Design Documentation (PD). Aster Global confirms The Makame Savannah REDD project 5th Monitoring Report (Version 2.0, dated 04 October 2025) has been implemented in accordance with VCS Version 4 and CCB Third Edition criteria.

Aster Global confirms all verification activities – including objectives, scope and criteria, level of assurance, and Project Description implementation adherence to VCS Version 4 (and all associated updates) and CCB Project Design Standards (Third Edition), as documented in this report – are complete. Aster Global concludes without any qualifications or limiting conditions the Makame Savannah REDD Monitoring Report (Version 2.0, dated 04 October 2025) meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Third Edition), and the validated PD. In addition, Aster Global asserts the project complies with the criteria for projects set out in the Third Edition of the CCB Standards to achieve Gold Level distinction for Community, Climate, and Biodiversity.

The GHG assertion provided by Carbon Tanzania and verified by Aster Global has resulted in the net emissions or removals of 383,283 tCO₂ equivalents (CO₂e) by the project during the verification period/reporting period (VCS and CCB: 27 April 2023 – 26 April 2024 – 1 year). This value is gross of the 21% (92,091 tCO₂e) buffer withholding based on the non-permanence risk assessment tool and uncertainty deduction. This results in 261,982 t CO₂e of credits eligible for issuance as VCUs.

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1 INTRODUCTION

1.1 Objective (VCS, 4.1; CCB Program Rules, 4.2)

The objective of this verification was to ensure implementation of project activities and project compliance with the VCS Program Guide, VCS Standard, CCBA Standards, selected methodology, and the validated VCS Project Description (PD). Aster Global assessed the GHG emission removals for the AFOLU project, specifically REDD.

1.2 Scope and Criteria (VCS, 4.1; CCB Program Rules, 4.2)

The scope of a verification generally includes the GHG project and baseline scenarios; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; time periods covered; evaluation of the sustainable development; and evaluation of the project's net climate, community, and biodiversity benefits. The geographic verification scope is defined by the project boundary, the carbon reservoir types, management activities, growth and yield models, inventory program, and contract periods. The scope of the project was outlined by the Project Proponent (PP) within the PD and is re-defined as follows for the GHG project:

Baseline Scenario	Allowing the land to be converted to non-forest or a managed tree plantation
Activities/Technologies /Processes	REDD activities utilizing VCS VM0007 and CCB Standard for Climate, Community and Biodiversity benefits (Third Edition)
Sources/Sinks/ Reservoirs	Above-Ground Merchantable Tree (included) Below-Ground Merchantable Tree (included) Deadwood (included) Litter (excluded) Soil Organic Carbon (excluded) Harvested Wood Products (excluded) Biomass Burning (included) Fossil Fuel Combustion (included) Use of Fertilizers (included)
GHG Type	CO ₂ , CH ₄ , N ₂ O
Time Period (start date, crediting period, monitoring period)	Project Commencement Date: 27 April 2016 Reporting Period Start Date: 27 April 2023 Reporting Period End Date: 26 April 2024 Crediting Period: 30 years
Project Boundary/ Size	Northern part of Makame Wildlife Management Area Kiteto District, Northern Tanzania (104,065 hectares)

The criteria followed the validation guidance documents provided by VCS located at: <https://verra.org/programs/verified-carbon-standard/vcs-program-details/>. These documents include the following:

- VCS Program Guide (v4.4. 29 August 2023)
- VCS Standard (v4.7, 16 April 2024)
- VCS Program Definitions (v4.5. 16 April 2024)
- AFOLU Non-Permanence Risk Tool (v4.2, 3 May 2024)
- Program Validation and Verification Manual (v3.2, 19 October 2016)
- VM0007 – REDD Methodology Modules (REDD-MF, v1.5)
- VCS and CCB Templates
- CCB Program Definitions (v3.0, June 2017)
- CCB Standards (Third Edition, v3.1, June 2017)
- CCB Program Rules (v 3.1 June 2017)
- Guidance for the Use of the CCB Standards (May 2014)
- Validated PD and previous monitoring reports (VCS and CCB)

1.3 Level of Assurance (VCS, 4.1; CCB Program Rules, 4.2)

The level of assurance determines the depth of detail the verification team (VVB) placed in the Audit Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3). Aster Global assessed the project's implementation of general principles, data collection and processing, sampling descriptions, documentation, ex-post calculations, etc., to provide reasonable assurance to meet the Project Level requirements of the VCS Program. Based on the verification findings, a final evaluation statement reasonably assures the project's GHG representations are materially accurate. The evidence used to achieve a reasonable level of assurance is specified in subsequent sections of this report.

1.4 Summary Description of the Project (VCS, 4.1; CCB Program Rules, 4.2)

The Makame Savannah REDD project is located in the northern part of the Makame Wildlife Management Area (WMA), Kiteto District. The project area covers 104,065 ha of Acacia-Commiphora Forest. The Makame project aims to protect the Makame WMA from land grabbing and encroachment, and the conversion of land from forest to agriculture, therefore stopping deforestation and preventing GHG emissions generated through tree harvesting and clearing land for agriculture. The Masai communities living within the Makame WMA will receive land tenure, grazing rights, and payments for ecosystem services (PES).

2 VERIFICATION PROCESS

2.1 Audit Team Composition (VCS, 4.1; CCB Program Rules, 4.3.1)

For VCS/CCB verifications, Aster Global maintains an experienced internal staff of Lead Verifiers, in addition to Certified Foresters, Registered Professional Foresters, The Wildlife Society Biologists, M.S. Forest Biometricians, Remote Sensing/GIS Specialists, and VCS-approved AFOLU Experts in IFM, REDD, and WRC categories. Direct employees of Aster Global conducted all desktop verification activities. Aster Global completed all calculation/modelling review in-house with our team of forest biometricians, foresters, and GIS/remote sensing specialists. Aster Global has been involved in over 68 VCS verifications and 36 CCB verifications, and 27 methodology assessments. All Aster Global staff involved in the verification audit have ecological, biodiversity, natural resources, and forestry background to assess the requirements. During the site visit, the Aster Global team added a local translator to ensure that the project team was able to demonstrate proficiency in the relevant local language.

2.2 Method and Criteria (VCS, 4.1; CCB Program Rules, 4.3.1)

The VVB assessed the Project's compliance with VCS Standard Version 4.7, CCB Third Edition, and all associated updates, the selected methodology (VM0007), and the validated PD. The VVB assessed the Greenhouse Gas (GHG) emission removals for the monitoring period/verification period (27 April 2023 – 26 April 2024) through Agriculture, Forestry, and Other Land-Use (AFOLU) criteria under the categories Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the Project falls under the REDD+ category Avoided Unplanned Deforestation (AUD). The VVB assessed whether the PP adequately addressed project emissions, unplanned reductions in carbon stocks, and any possible leakage outside of the project boundary.

The non-permanence risk analysis was completed for this verification. Further, following Section 2.1.2 of the VCS Validation and Verification Manual, V3.2, the objectives of the verification were to evaluate the monitoring report and assess:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description. This includes ensuring conformance with the monitoring plan (MP).
- The extent to which GHG Emission Reductions or Removals reported in the monitoring report (MR) are materially accurate.

The criteria followed the verification guidance documents provided by VCS and CCBA. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS or CCBA guidance document. Please also see Section 1.2 of this report.

In the verification process, there is a risk that potential errors, omissions, and misrepresentations will be found; therefore, a risk-based approach was used to guide the collection of appropriate and sufficient evidence to support a reasonable level of assurance. A risk-based approach means that the VVB focused on items that might result in a material misstatement of the reported GHG assertion.

A project-specific Audit Plan (AP) was developed to communicate the scope and objectives, outline the roles of each member of the VVB team, the schedule of activities, level of assurance, criteria, materiality level, etc. and to guide the auditing process and ensure efficiency and effectiveness. The AP was derived from all items in the VVB's validation/verification process stated above and guided by the Aster Global Management Systems Manual(MSM). The Aster Global MSM was developed specifically to ensure continued compliance with our ANSI National Accreditation Board (ANAB) accreditation. Specifically, the AP utilized the VCS normative documents and ISO 14064-3. Any modifications to the AP were made to identify the project activities and processes containing the highest risk of material discrepancy. Specifically, the AP utilized the VCS and CCBA guidance documents and ISO 14064-3.

At a high-level, the AP consisted of a desktop review and in-country site visit. During the desktop review, the VVB completed a full review of all project quantification including the creation of a full set of independent data checks. Similarly, the VVB completed a full review of all remote sensing analyses conducted by the project which resulted in a full set of independent data checks. The qualitative review consisted of reviewing verifiable evidence provided by the project, reviewing collected field data and interview notes, and independent research as needed.

Schedule	Verification Activity
16 December 2024	Completed project documentation provided to Aster Global
20 December 2024	Opening Meeting (representatives from Project Proponent with authority to approve Audit Plan and Lead Verifier or designee)
Signed Verification Audit Plan received	Project verification begins
6 – 8 March 2025	Site Visit
23 May 2025	Official First Round of NCRs/CLs delivered to Project Proponent
20 June 2025	Project Proponent provides Aster Global with responses and updated materials
12 August 2025	Round 2 of NCRs/CLs delivered to Project Proponent
26 August 2025	Project Proponent provides Aster Global with responses and updated materials
16 September 2025	Round 3 of NCRs/CLs delivered to Project Proponent
19 September 2025	Project Proponent provides Aster Global with responses and updated materials
19 September 2025	Aster Global closes all findings
	Aster Global submits draft Project Validation Report
	Aster Global conducts Closing Meeting

	Project Proponent responds with comments/edits/revisions
	Final Project Validation Report submitted to Project Proponent

2.3 Document Review (VCS, 4.1, CCB Program Rules, 4.3.1)

A detailed review of all project documentation was conducted as part of the desktop verification component to ensure consistency with, and identify any deviation from, VCS Program requirements, CCB program requirements, the methodology (VM0007), the validated PD and MR. Initial review focused on the validated PD and MR relative to the field conditions observed and interviews with project management staff. Project details, implementation status, data and parameters, and quantification of GHG emission reductions and removals were thoroughly examined. Key supporting documents were also reviewed. These included monitoring data (i.e., remote sensing/GIS data), Standard Operating Procedures (SOPs), financial analyses, boundaries, maps and aerial images, biomass, and carbon calculation spreadsheets, CCB interview/survey results, and responses to Clarification Requests (CLs).

The VCS AFOLU Non-Permanence Risk Tool was used by the PP to assess overall project risk. The VVB reviewed the Non-Permanence Risk Report 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. Any identified Non-conformance Requests (NCR) and/or Clarification (CL) findings related to the AFOLU Non-Permanence Risk Tool/Report are presented in Appendix 4. The final score was calculated to be 21%.

For a listing of all documents received from the PP for this verification, please see Appendix 3.

2.4 Interviews (VCS, 4.1, CCB Program Rules, 4.3.1)

Interviews were performed during the verification site visit as part of the overall verification process. The interviews were conducted to confirm information provided in the project description, monitoring report, and supporting documents provided by the PP and to solicit additional information as needed. Aster Global provided the PP with a list prior to the site visit for requested interviews with targeted project management staff, project employees, community members and other stakeholders. The PP provided the arrangements for the interviews. On-site interviews and informal discussions were conducted during the site visit (6 March 2025 through 8 March 2025). Interviewees were provided the option of communicating in either English or Swahili based on personal comfort and preference. To ensure formal stakeholder interviews were conducted and evidence collected during these interviews were free from bias and potential influence from the PP, the VVB requested that the PP not be present during the formal interviews conducted with the requested communities and community groups. The PP was present for a

limited number of supplementary interviews held with other stakeholders in cases where their presence was identified as acceptable to or requested by the interviewee(s). Interviews were requested with, and held with, individuals representing the following groups of stakeholders:

Individual	Affiliation	Role
David Beroff	Carbon Tanzania	Director of Operations
Marc Baker	Carbon Tanzania	Founder, CIO
Ben Rifkin	TerraCarbon, LLC	Manager Forestry and Technical Services
Supuk Olekao	WMA/ Makame Wildlife Management Area Authorized Assoc. (WMA - AA)	Manager
Doris Gana	Kiteto District Government	Natural Resource Officer
N/A ¹		Parents of children at University
		VEO
N/A ¹		Environmental Committee
N/A ¹		Individuals who received health insurance
N/A ¹		Non-Masai Agriculturalists
N/A ¹		Carbon Champions
N/A ¹		Women's Group
N/A ¹		COCOBA

Interviews were requested with, and held with, individuals representing the following groups of stakeholders:

- WMA leadership responsible for finances, hunting, training
- Newly appointed female WMA leaders
- WMA members working on new GMP
- Members of AA
- Village Government
- Traditional leaders
- VGS (including discussion on patrol records, trainings, etc.)
- Project Partners (Honeyguide, etc.)
- Individuals involved in biodiversity monitoring, including discussion/demonstration of results
- Carbon Champions
- Women's Forum

¹ Individual participant sign-in sheets are available upon Verra's request

- Non-Massai
- Health Clinic Staff
- Teachers
- Agriculturalists
- Parents of school children or students sent to university

2.5 Site Visits (VCS, 4.1, CCB Program Rules, 4.3.1)

The verification site visit occurred from 6-8 March 2025. The verification field activities closely followed Aster Global's AP. Sample size and techniques were based on the project parameters, scope, and best professional judgment of the Lead Verifier. During the site visit, the VVB visited different villages throughout the project area and as a result saw large parts of the project area and some areas in the leakage belt. The VVB conducted interviews with representatives from Community Groups identified in the PD, along with other groups of stakeholders who are considered leaders in the project such as Village Government and beneficiaries of village projects using carbon funding. A sampling approach is applied to how many villages were visited. The VVB has conducted site visits for 3 previous verifications, and so villages that had not been visited in previous years were selected for this site visit. The VVB did not collect forest inventory data, as the forest inventory plots were not remeasured during this monitoring period. Throughout the site visit, the VVB confirmed areas of deforestation in the project area that were reported in the MR.

For the CCB verification component of the site Visit, the VVB performed on-site reviews for representative community-based project activities identified as implemented or ongoing during the monitoring period. The interviews were conducted for the purpose of substantiating information provided in the project description, monitoring report, and supporting documents provided by the PP and to solicit additional information as needed. Aster Global provided the PP with a list prior to the site visit for requested interviews with targeted project management staff, project employees, community members and other stakeholders. The PP provided appropriate arrangements for the interviews. On-site interviews and informal discussions were conducted during the site visit. Interviewees were provided the option of communicating in either English or Swahili based on personal comfort and preference. Interviews were requested with, and held with, individuals representing different groups of stakeholders.

Site Visit Itinerary:

Date	Activity
6 March 2025 - morning	Opening Meeting for the Site Visit
	Drive from Arusha to Makame WMA. Interview with David Beroff (Director of Operations – Carbon Tanzania)
	Drive through leakage belt and project area Observational evidence of high biodiversity

6 March 2025 - afternoon	Community interviews at Makame Village • WMA Manager (Supuk) • Village Government • Traditional Women's Leader • Traditional Village Leader • Subvillage Government leaders Community Interviews at Makame WMA Office • Head of Anti-Poaching Department • Village Game Scout (VGS) • Community Liaison • WMA Secretary • WMA Accountant • Members of WMA Authorized Association (AA) • Chairman of the AA
7 March 2025 - morning	Community interviews in Ndedo Village • Village Government • Leader of Women's Group/Traditional Women's Leader • VGS • Parents of Students who received scholarships • Carbon Champions • Member of WMA Board • Member of AA • Village Executive Officer (VEO) Observational evidence of wildlife
7 March 2025 - afternoon	Community interviews in Ngabolo • Members of WMA Board • Leader of Women's Group • Carbon Champions • Village Government • Traditional Women's leader • Women's Forum • Teachers • Traditional Leaders • Health Officer • VGS • Village Chairmen • VEO Observational evidence of VGS camps, HCV areas, wildlife
8 March 2025	Leave project area and drive through leakage belt

Throughout the site visit the VVB collected observational evidence throughout the project area between villages of project activities being implemented including construction of classrooms, secondary schools, clinics, and restrooms. Additionally, during the site visit the VVB collected observational evidence through review of on-the-ground deforestation compared to the monitoring results of areas that were identified as being deforested during the monitoring period.

Ultimately, this information was used by the VVB as part of the desktop review to assess the accuracy of the monitoring results.

2.6 Public Comments (VCS, 3.18; CCB Program Rules, 4.6)

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
<u>Not applicable</u> – no comments received during public comment period or throughout the verification process.	<u>Not applicable</u> – no comments received during public comment period or throughout validation/verification process.	<u>Evidence Gathering Activities:</u> The VVB reviewed the Verra Registry Page. <u>Evidence Checked:</u> Verra Registry <u>Assessment Conclusion:</u> The VVB noted no public comments were provided to the VVB by Verra following the end of the public comment period. The VVB noted no public comments were available on the Verra Registry Page. The VVB is reasonably assured that no comments were received that would have required action by the project proponent.

2.7 Resolution of Findings (VCS, 4.1, CCB Program Rules, 4.3.1)

During the verification process, there was a risk that potential errors, omissions, and misrepresentations would be found. The actions taken when errors, omissions, and misrepresentations were found included: notifying the client of the issue(s) identified and expanding our review to the extent that satisfied the Lead Verifier's professional judgment.

The process of resolution of findings involved multiple rounds by the VVB. Findings were resolved during the verification by the PP implementing corrective actions such as amending the Monitoring Report and calculations, as well as providing additional clarification and supporting documents/evidence. This resulted in project documentation that was in conformance with the requirements of the VCS Standard and CCB Third Edition for GHG projects. Findings were characterized in the following manner:

Non-Conformity Reports (NCRs) were issued as a response to material discrepancies in a part of the project and generally fell into one category:

- Non-conformity to a VCS or CCB guiding document listed in Sections 1.2 and 2.2 above
- Consistency among project documentation or calculations was lacking
- Mathematical formulae were incorrect
- Additional information was required by the VVB to confirm reasonable assurance for compliance

Clarifications (CL) were issued when language within a project document needed extra clarification to avoid ambiguity.

Opportunities for Improvement (OFI) were issued to the Project Proponent when an opportunity for improvement was identified.

During the verification, 42 VCS and 17 CCB findings were identified. Detailed summaries of each VCS and CCB finding, including the issue raised, responses, and final conclusions, are provided in Appendix 4 VCS/CCB NCRS/CLS/OFI Summary.

2.7.1 Forward Action Requests (VCS, 4.1; CCB Program Rules, 4.3)

During the previous (RP4) verification, 2 Forward Action Requests (FARs) were raised related to CCB indicators CL.2 and CM4.3. It was noted that the FARs were issued after the start of the current reporting period, making it challenging for the project proponent to address the FAR. Therefore, the VVB is re-issuing the FARs. The VVB reviewed the bi-annual meeting minutes provided and noted that while there is a "General Project Report" item, results of monitoring is not a specific topic noted. However, based on site visit interviews, the VVB is reasonably assured that monitoring results were disseminated. During the site visit, the VVB saw evidence that monitoring reports and summaries were posted throughout the project area at village government offices. Additionally, site visit interviews with community members and Carbon Champions demonstrated that people are aware of project activities in general. The VVB is reasonably assured that monitoring results are being disseminated. However, ARs are being issued for the project to note discussion of monitoring results and project updates in meeting notes (CL4.2 and CM4.3).

2.8 Eligibility for Validation Activities (VCS, 4.1; CCB Program Rules, 4.1)

The validation/verification body holds accreditation for validation under VCS sectoral scope 14: – Agriculture, Forestry, and Other Land Uses (AFOLU) (ANAB Accreditation ID: 8919).

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs (VCS, 3.23, Appendix 2; CCB Program Rules, 3.1)

The VVB notes that this Project is already registered as a VCS and CCB Project under Verra and was determined to be eligible to participate in the GHG Program at validation. The VVB reviewed various registries and found no evidence of project involvement in other forms of environmental credits from its activities. This was also substantiated through interviews with the Project Proponent. The project has not been registered, and is not seeking registration, under any other GHG programs. The project currently only seeks carbon credits with the CCB label under the VCS program. This was confirmed through a risk-based internet review and interviews with the Project Proponents. Therefore, the VVB deems the project eligible to participate under the VCS Program.

3.2 Methodology Deviations (VCS, 3.20)

The VVB confirms that no new methodology deviations have been applied during this monitoring period. There are five (5) methodology deviations applied during the monitoring period that have been approved at validation and have been correctly reported in Section 2.2.3 of the MR.

Methodology Deviation as Reported in MR	Verification Team's Assessment
The parameter COLB has not been "limited to areas demonstrated to be suitable for agriculture or livestock ranching" as specified in the methodology, for lack of relevant data on suitability. This deviation does not negatively impact the conservativeness of the quantification of reductions or removals because the information required by the methodology is not practically available.	This Methodology Deviation was approved at validation and has not been reassessed during this verification.
The parameter, ARRL, was last monitored in 2019, but as it does not drive project accounting, its omission during this monitoring period does not negatively impact the conservativeness of the quantification of GHG emission reductions or removals. The ARRL will be updated with the next baseline update.	This Methodology Deviation during a previous verification and has not been reassessed during this verification.
The similarities of the project boundaries were assessed using population density rather than settlement density. This methodological deviation is warranted due	This Methodology Deviation was approved at validation and has not been reassessed during this verification.

to inconsistencies in the available data on the location of settlements within Tanzania. Use of population density data still meets the intent of the methodology as both population and settlement density reflect the relative density of resident populations (and level of pressures associated with those populations). This deviation does not negatively impact the conservativeness of the quantification of reductions or removals because it uses a more accurate data source.	
The parameter TOTFOR has not been "limited to forest areas within 5km of roads and rivers suitable for conversion to agriculture / livestock" as specified in the methodology, for lack of relevant data on suitability. As the resulting TOTFOR value is greater, the AVFOR value is also greater. The PROPLB parameter is therefore smaller thus resulting in more leakage outside the leakage belt and hence a conservative estimate. This deviation results in conservative accounting of leakage outside the leakage belt.	This Methodology Deviation was approved at validation and has not been reassessed during this verification.
Parameter UP,SS,i,pool# will be monitored at least once every 10 years, on re-measurement of forest carbon stocks. While module X-UNC requires that monitoring of this parameter occur every < 5 years, this requirement is inconsistent with the VM0007 pools modules, which specify that stock estimates (from which uncertainty is calculated) are assumed valid for 10 years. Therefore, a deviation to module X-UNC is applied to permit parameter UP,SS,i,pool# to be monitored every 10 years, putting it into alignment with modules CP-AB and CP-D. This deviation does not negatively impact the conservativeness of the quantification of reductions or removals because it addresses a discrepancy in the methodology.	This Methodology Deviation was approved at validation and has not been reassessed during this verification.

3.3 Minor Changes to Project Description (CCB Program Rules, 3.5.6)

There were three (3) minor changes to the PD applied during the monitoring period. The applied minor changes to the PD are listed in Section 2.2.4 of the MR and described below.

Minor Changes to the PD	Verification Team's Assessment
Parameters were added to the Community Monitoring Plan to account for potential risks and costs to community members including, human/wildlife interactions, increased attacks on livestock from wildlife, increased crop damage from wildlife, and reduced land availability for agriculture. These parameters were listed as potential risks to the project, but were not directly monitored, though there have been no reports or complaints to the district government or to the WMA detailing any human/wildlife interactions, attacks on livestock, crop damage from wildlife, or reduced land availability for agriculture.	This Methodology Deviation was approved at validation and has not been reassessed during this verification.
The Resource Management Zone Plan (RMZP) as described in Appendix 5 of the PD is considered to operate for a period of 5 years, from 2017 to 2022. However, during the monitoring period, the RMZP remained recognized by the Kiteto District Council as the legitimate management document of the Makame WMA during the interim period while the new General Management Plan (GMP) undergoes finalization and approval. Supporting documents are provided to demonstrate the continued recognition and use of the RMZP in the interim period.	The VVB determined this Minor Change has been appropriately documented in the monitoring report and this is an appropriate Minor Change in line with the CCB Program Rules v3.1.
In the community monitoring plan, hectares of crop fields damaged have not been recorded. Instead, the number of incidents of wildlife encounters has been tracked as this is more representative of the impact of increased wildlife presence in the project area.	The VVB determined this Minor Change has been appropriately documented in the monitoring report and this is an appropriate Minor Change in line with the CCB Program Rules v3.1, as changing this reporting indicator does not result in significant changes in the project activities or substantial changes in the impacts of the project

3.4 Project Description Deviations (VCS, 3.21; CCB Program Rules, 3.5.7 – 3.5.10)

During the Monitoring Period five (5) previously verified Project Description Deviations continue to be applied. The previously applied PD deviations do not impact the applicability of the methodology, nor the appropriateness of the baseline scenario.

Project Description Deviation	Verification Team's Assessment
The PDD contains a methodology deviation requesting that the parameter, COLB, is calculated as the average aboveground tree	The PD deviation was assessed and applied during a previous monitoring period. The VVB has reviewed the PD Deviation and found that it does not impact

carbon stock and not the area-weighted average aboveground tree carbon stock. This deviation was not actually applied in the accounting of COLB in the validated PDD, the 1st reporting period, and the 2nd reporting period. Therefore, the methodology deviation listed in section 3.1.6 of the PDD relating to calculation of COLB should be ignored. The calculations follow the original formula in the methodology.	the applicability of the methodology, or the appropriateness of the baseline scenario; therefore, the PP is not required to provide an updated Project Description. The VVB reviewed the PD Deviation and is reasonably assured that the deviation has been appropriately described and justified in the MR and is appropriate and allowable in line with the VCS Program requirements.
The CAB_tree value for stratum MAS is reported incorrectly in the validated PDD on page 67 as 43.5 tCO ₂ e. The correct value is 42.5 tCO ₂ e and is the value used in the validated calculation workbook.	The PD deviation was assessed and applied during a previous monitoring period. The VVB has reviewed the PD Deviation and found that it does not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario; therefore, the PP is not required to provide an updated Project Description. The VVB reviewed the PD Deviation and is reasonably assured that the deviation has been appropriately described and justified in the MR and is appropriate and allowable in line with the VCS Program requirements.
The PROPIb formula is reported incorrectly in the PDD on page 77 but is applied correctly in the validated calculation workbook and in the monitoring report, dividing the total leakage belt area by AVFOR.	The PD deviation was assessed and applied during a previous monitoring period. The VVB has reviewed the PD Deviation and found that it does not impact the applicability of the methodology, , or the appropriateness of the baseline scenario; therefore, the PPis not required to provide an updated Project Description. The VVB reviewed the PD Deviation and is reasonably assured that the deviation has been appropriately described and justified in the MR and is appropriate and allowable in line with the VCS Program requirements.
The Cpost parameter has been updated in the baseline to reflect a more conservative assumption about post-deforestation biomass stocks in the project area. Though it is evident on the project site that above-ground biomass stocks on land converted from forest to cropland is exceedingly small, in the absence of a locally-based study, the project has chosen to apply a conservative default value for this parameter, originally set to zero. A new local study has been completed to estimate the most likely post-deforestation stocks in baseline conditions. The study found that an estimated average 3.8 tCO ₂ /ha remained in deforested areas in above-ground carbon and 1.08 tCO ₂ /ha in	The PD deviation was assessed and applied during a previous monitoring period. The VVB has reviewed the PD Deviation and found that it does not impact the applicability of the methodology, or the appropriateness of the baseline scenario; therefore, the PP is not required to provide an updated Project Description. The VVB reviewed the PD Deviation and is reasonably assured that the deviation has been appropriately described and justified in the MR and is appropriate and allowable in line with the VCS Program requirements.

below-ground carbon (see “mk_strata_sample_calculations_2024-02-20.xlsx”). The previously verified sum of emission reductions/removals were compared to the updated net emission reductions and removals with the updated Cpost parameter, which resulted in a change of 2.1% over the lifetime of the project and is less than the 5% de minimis threshold as prescribed by the T-SIG tool. A more detailed description of the analysis to determine Cpost stocks is provided in Appendix 4.	
The PD and Carbon Tanzania grievance policy was updated in October 2024 to further specify the Feedback and Grievance Redress Procedure (2.3.12) and Accessibility of the Feedback and Grievance Redress Procedure (2.3.12). Feedback and Grievance Redress Procedure (2.3.12) Carbon Tanzania has a clear grievance redress mechanism which is outlined in the company grievance policy. The grievance policy is also part of the files kept at the WMA office. The policy defines a grievance and its scope as a dispute, complaint or concern raised during project planning, implementation or evaluation by communities and other stakeholders about the project’s impact on, but not limited to, free, prior and informed consent, rights to lands, territories and resources, benefit sharing, participation rights, wellbeing, and the environment, as well as complaints raised by employees against their employment, and by community members against individuals working for or on behalf of Carbon Tanzania. The grievance policy outlines a sequence of steps for managing grievances (each step initiated if the previous step has not successfully resolved the grievance): 1. Informal process to amicably resolve grievances, whereby aggrieved parties submit grievances to Carbon Tanzania via direct contact, email or telephone, the grievance is received and recorded. Carbon	At the request of Verra, the Project was required to update their validated Grievance Redress Mechanism to conform with the CCB Standards. As a result, during this Monitoring Period the PP updated their Grievance Redress Mechanism, which was ultimately assessed by the VVB as to whether it was an allowable Project Description. The VVB reviewed the updated PD provided by the PP that contains the information and updates required by Section 3.5.9 of the CCB Program Rules v3.1 The VVB confirmed that the PP has provided a description and justification of the PD Deviation in the MR that satisfies the requirements described in Section 3.5.10 of the CCB Program Rules v3.1., including specifics on the third-party mediator that may be used and the use of traditional conflict resolution methods. The VVB reviewed the updated PD and determined that this deviation is allowable and meets the requirements of PD Deviations within the CCB Program. Finally, the VVB has provided a Validation Statement that satisfies the requirements of Section 4.4.5 of the CCB Program Rules v3.1, specifically it contains a reference to the original validation of the project and the validation of any previous PD Deviations (of which there are none) with specific reference to the date of validation. The Validation Statement also contains reference to the CCB Standards v3.1 indicators and PD Sections updated as a result of the PD Deviation.

Tanzania will work with the aggrieved to resolve the grievance amicably and report the findings of the investigation and the proposed resolution in five days. 2. Formal hearing administered by Carbon Tanzania, whereby a grievance is formally submitted in writing to the Carbon Tanzania CEO (or to a company board member if the grievance is against the CEO). An impartial investigating officer is assigned, and a hearing is conducted within ten days following investigation to seek resolution of the matter. 3. Mediation with a third party, in the event of an appeal or a resolution cannot be reached in the formal hearing, 4. Arbitration through the Tanzanian Commission for Mediation and Arbitration, where a resolution cannot be secured through mediation with a neutral third party. Grievances will be handled as quickly and as fairly as possible, and timelines are specified in the grievance policy. All grievances, and the outcomes of the grievance redress procedures, are documented in a grievance log and made public by reporting in annual meetings with communities and stakeholders. Additional details, including the contact numbers of the directors, are included in the grievance policy, available in both English and Swahili. Accessibility of the Feedback and Grievance Redress Procedure (2.3.13) The CT Grievance policy for employees, partners, and community members is available in both English and Swahili and a copy is available in the WMA office. In addition, the grievance policy is described briefly in the project summary that is disseminated throughout the project area. The carbon champions have disseminated information specifically on the grievance policy as part of their awareness raising efforts and they are available to help project participants raise grievances if needed. Project staff, permanently stationed in the project area are available to communicate	
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any grievances to the village leadership and to Carbon Tanzania. Meetings are held annually where leadership representing all project stakeholders, can gather comments from community members and air grievances to Carbon Tanzania and/or the district government. The grievance mechanisms are explained, discussed, and updated as needed at these meetings. The outcomes of these meetings are shared at local meetings and/or the minutes are shared with the community. Carbon champions also serve as a point of contact for community members to express grievances about the project. Finally, the public comment period is well-publicized to stakeholders and provides an additional opportunity to lodge grievances about the project if they do not want to reach out directly to the project.

3.5 New Project Activity Instances in Grouped Projects (VCS, 3.6; CCB, G1.13 – G1.15)

The Makame Savannah REDD Project is not a grouped project. This section is not applicable.

3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7)

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history (VCS, 4.1)	<u>Evidence Gathering Activities:</u> The VVB reviewed the audit history of the project and cross-checked with the history reported in the PD and information publicly available on the Verra Registry and conducted interviews with Project Staff.

	<u>Evidence Checked:</u> VCS Project Registry, MR Section 2.1.2 <u>Assessment Conclusion:</u> The MR includes the audit history for the project, including the monitoring period and VVB name for the initial validation/verification and subsequent monitoring periods. The VVB found no evidence to contradict these claims thus the VVB concluded this is appropriately reported in MR Section 2.1.2.
Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	<u>Evidence Gathering Activities:</u> The VVB reviewed assertions made by the project proponent, performed cross-checks against publicly available information, and conducted interviews with Project Staff. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.5.10, MR Section 2.1.10, web search of other GHG programs, and conducted interviews with Project Staff. <u>Assessment Conclusion:</u> MR Section 2.1.10 includes assertions that the project is not receiving or seeking credit for reductions and removals, or registration under other GHG programs, and that the project has not been rejected by other GHG programs. The VVB performed an independent check of other GHG registries and found no evidence that the project is listed in other GHG Programs. The VVB found no evidence to contradict these claims thus the VVB concluded the information within the MR is accurate.
No double claiming with emissions trading programs or binding emission limits (VCS, 3.24.3-3.24.4)	<u>Evidence Gathering Activities:</u> The VVB reviewed assertions made by the project proponent and cross-checked them through review of other GHG programs and conducted interviews with Project Staff. <u>Evidence Checked:</u> VCS Standard v4.7, PD Section 2.5.11, MR Section 2.1.11, internet search for references to the project included in an emissions trading program or binding emission limit, interviews with Project Staff. <u>Assessment Conclusion:</u> MR Section 2.1.11 includes an assertion that project reductions and removals or project activities are not included in an emissions trading program or binding emission limit. The VVB found no evidence to contradict these claims thus the VVB concluded the information within the MR is accurate.

No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	<u>Evidence Gathering Activities:</u> The VVB reviewed assertions made by the project proponent and cross-checked them through review of other GHG programs. <u>Evidence Checked:</u> VCS Standard v4.7, PD Section 2.5.12, MR Section 2.1.11, internet search for references to the project participating in other forms of environmental credit <u>Assessment Conclusion:</u> MR Section 2.1.11.2 includes an assertion that the project has not sought, received, or is planning to receive credit from another GHG-related environmental credit system. The VVB found no evidence to contradict these claims thus the VVB concluded the information within the MR is accurate.
Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)	<u>Evidence Gathering Activities:</u> The VVB reviewed the project activities identified in the PD and MR against the assertion made by the PP regarding supply chain emissions. <u>Evidence Checked:</u> VCS Standard v4.7, PD, MR Section 2.1.11 <u>Assessment Conclusion:</u> MR Section 2.1.11.3 includes the assertion that the project activities do not affect the emission footprint of any product(s) that are part of a supply chain. The VVB found no evidence to contradict these claims, The VVB concluded the information within the MR is accurate.
Sustainable development contributions (VCS, 3.17)	<u>Evidence Gathering Activities:</u> The VVB reviewed supporting documentation provided to substantiate claims on the Sustainable Development Goals (SDG) contributions by the project. <u>Evidence Checked:</u> VCS Standard v4.7, PD Section 2.1.12, MR Section 2.1.12 site visit observations, supporting documents <u>Assessment Conclusion:</u> PD Section 2.1.12 includes information as to how the project activities will contribute to sustainable development in Tanzania. MR Section 2.1.12 states that while the project contributes directly to the goals of Tanzania's National Development Vision of 2025, the project does not have provisions for reporting and monitoring on national policies. MR Section 2.1.12 provides a demonstration of how the project contributes to five Sustainable Development Goals: SDG 2.3.1, SDG 1.4.2, SDG 8.3.1, SDG 13, and SDG 15.1.1. Supporting documents were provided and reviewed to substantiate

contributions to these goals. The VVB is reasonably assured that the Project activity will meaningfully contribute to these SDGs.

4.2 Summary of Project Benefits

Please see Section 1.4 of this report for a summary description of the Makame Savannah REDD project. Section 1.1 and 1.2 of the MR describes the unique project benefits and standardized metrics.

The project aims at reducing emissions related to Avoiding Unplanned Deforestation. Section 1 of the MR describes unique project benefits including climate, community and biodiversity, and standardized benefit metrics, including achievements specific to metrics. The unique project benefits of this project are strengthening land-rights, improved and secure access to grazing areas for domestic animals, increased revenue from wildlife-based tourism, maintenance of ecosystem connectivity for the southern part of the Tarangire-Manyara ecosystem, and strengthened land-rights. The VVB confirmed the achievements during this monitoring period through on-site interviews with project participants and a thorough document review.

The climate impacts described in the MR reduce emissions by reducing deforestation in the Project Area. The avoided emissions claimed for climate impacts are evaluated elsewhere in this review and allow the VVB to corroborate the claims.

4.3 General

4.3.1 Implementation Status (CCB, G1.9)

Assessment and conclusion	
Material misstatements	<u>Evidence Gathering Activities:</u> The VVB reviewed the implementation schedule identified in the PD and MR and supporting evidence provided to substantiate the milestones reported. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.1.13, MR Section 2.2.1, supporting documents, site visit observations. <u>Assessment Conclusion:</u> A comparison of the implementation schedules in the MR and PD shows the <u>PP?</u> has met key milestones identified in the PD for the period from the Project start date through the monitoring period and has identified additional key dates and milestones for the monitoring periods, including continued operations. The VVB reviewed the PD and MR and determined there are no discrepancies between the stated project lifetime and its start and end dates. The VVB reviewed the MR and PD and determined the monitoring plan was implemented in full accordance with the validated project design. MR Section 2.2.1 includes

	project implementation activities related to the monitoring of climate, community & biodiversity that were undertaken during the current monitoring period. The VVB requested to visit examples of all activities during the site visit and subsequently confirmed the implementation of items related to climate, community, and biodiversity.
Monitoring plan implementation status	<u>Evidence Gathering Activities:</u> The VVB reviewed the monitoring plan identified in the PD, the implementation status of the monitoring plan in the MR and supporting evidence provided to substantiate the monitoring plan implementation status. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.1.13, MR Section 2.2.1, supporting documents, site visit observations. <u>Assessment Conclusion:</u> The implementation status of the monitoring plan and the completeness of monitoring, including the suitability of the implemented monitoring system was confirmed through review of VM0007 adopted procedures and comparison of monitoring results against the validated project design. The VVB reviewed the MR and PD and determined that the monitoring plan was implemented in full accordance with the validated project design. In addition, all potential risks have been mitigated through the appropriate training and resources, as detailed in MR Sections 2.3.5 and 2.3.6. The VVB requested to visit examples of all activities during the site visit and subsequently confirmed the implementation of items related to climate, community, and biodiversity.

See sections 3.2, 3.3, and 3.4 of this report for a complete list of previously validated methodology deviations, minor changes to the project description, and project description deviations, respectively.

Based on the project documents and supporting evidence reviewed, as described in the table above, the VVB is reasonably assured that the project has been implemented as described in the project description.

4.3.2 Stakeholder Identification (VCS, 3.18, 3.19; CCB, G3.6)

The MR Section 2.3.1 states that there were no new stakeholders identified during the monitoring period. The VVB reviewed the stakeholders identified in the PD and compared them with stakeholders included in the MR and did not note any differences. Based on site visit observations and supporting documentation, the VVB is reasonably assured that the stakeholder makeup has not changed since validation.

4.3.3 Stakeholder Consultation and Ongoing Communication (VCS, 3.18; CCB, G3.4)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
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Community groups and other stakeholders	<u>Evidence Gathering Activities:</u> The VVB reviewed the community groups and other stakeholders described in the PD and cross-checked against the MR and supporting documentation, conducted site visit interviews with relevant stakeholders, community groups and Project staff. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB reviewed the community groups and other stakeholders consulted during the reporting period and noted that they are in line with stakeholders and community groups identified in the PD.
Ongoing consultation	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u> Site visit interviews with WMA Authorized Association (AA), Village Government, and village members substantiated that consultations and participatory processes have been undertaken directly with communities through legitimate representatives. The Village Government and WMA AA members are elected by their villages, and communication about the project primarily occurs through the Village Government representatives. Village members that were interviewed stated they felt comfortable talking to their village government about the project. Based on the supporting evidence reviewed and observations and interviews during the site visit, the VVB is reasonably assured the project carried out ongoing community consultation.
Date(s) of stakeholder consultation	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u> In conclusion, the VVB is reasonably assured that the ongoing stakeholder consultation as described throughout the MR has been implemented in accordance with the validated PD.

Communication of monitored results	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The MR states that letters were posted around the villages containing summary monitoring results. Additionally, monitoring results were shared in face-to-face meetings. During the site visit, the VVB noted examples of monitoring results posted in public places and were available to village government leaders. The VVB is reasonably assured that monitored results were communicated in line with the validated PD.
Consultation records	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u> During the site visit, the VVB noted that there were letters posted in public places with project information. Additionally, the VVB reviewed meeting minutes provided for consultations that occurred during the reporting period. The VVB is reasonably assured that consultations are documented as described in the PD.
Stakeholder input	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations and stakeholder input described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The MR states that meeting minutes were collected during the biannual meetings, and stakeholder input was documented in the minutes. Additionally, stakeholder feedback was collected during the presentation of the draft General Management Plan (GMP) and incorporated into the GMP planning process.

	Based on site visit interviews and observations and the structure of the WMA, the VVB is reasonably assured that stakeholder input is utilized by the project.
Influence of stakeholder input	<u>Evidence Gathering Activities:</u> The VVB reviewed the ongoing consultations and stakeholder input described in the MR and cross-checked against the continued consultation described in the PD along with supporting documentation and site visit observations/interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.8, MR Section 2.3.9, site visit observations, supporting documents. <u>Assessment Conclusion:</u> MR template instructions state: “Describe how due account was taken of all input received during the consultation. Include details on any updates to the project design or justify why updates were not necessary or appropriate.” The MR states that no input was received from stakeholders during the reporting period and no update was made to the project design. The VVB reviewed the supporting evidence provided, including meeting minutes from the bi-annual steering committee meetings, and noted that stakeholders have influence over how project finances are used in the project area. This is in line with the project design and therefore no changes to the project design were made during the reporting period.

4.3.4 Stakeholder Access to Information (VCS, 3.18; CCB, G3.1- G3.3)

All project documentation including local language versions are stored at the Makame WMA office. Copies were provided to all five Village governments, along with copies of the RMP and map. Project documents were also provided to the District Government and partner NGOs. During the site visit, the VVB noted the MR summary and information about the site visit were posted in public places throughout the participating villages. Copies of the PD and MR were available in village offices.

A Carbon Champions program was implemented to train young men and women of all five villages in climate change and project development. The MR states these carbon champions travelled to all villages and sub-villages to inform people about projects in their native language. During interviews with Carbon Champions, it was evident that the communities are aware of project activities and knowledgeable about the carbon project as well as the benefits and risks.

Formal bi-annual meetings were held during the monitoring period. Agendas from the meetings show that they included a time for the Project Proponent to convey any new risks and potential benefits to the community, along with a time for feedback and questions.

Communities were informed of the upcoming verification during the most recent bi-annual meeting. In addition, carbon champions spread information around the community about the community monitoring plan and verification. During the site visit the VVB noted several letters

posted informing the community of the verification site visit. Most, if not all, community members said they were aware the site visit was going to happen several weeks beforehand.

Based on observations made during the site visit and interviews along with the project documentation reviewed, the VVB is reasonably assured that the project proponent provided access to information to communities and other stakeholders.

4.3.5 Grievances (VCS, 3.18.4; CCB, G3.8)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	<u>Evidence gathering activities:</u> The VVB reviewed the grievances reported in the MR and cross checked against the grievance redress procedure presented in the PD. <u>Evidence checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.12, 2.3.13; MR Section 2.3.14; supporting evidence; site visit observations and interviews. <u>Assessment Conclusion:</u> MR Section 2.3.14 states that there were no grievances logged during the reporting period, as reported by the biannual meetings and WMA leadership. During site visit interviews no individuals stated they had any grievances with the project. Individuals interviewed said they had no issues with the project, and if they ever did, they would feel comfortable raising them with project staff. As there were no grievances logged during the monitoring period, the VVB is unable to determine if the process was implemented appropriately. However, based on site visit interviews and the grievance procedure in place the VVB is confident that any future grievances raised would be handled appropriately.
Grievance redress procedure	<u>Evidence gathering activities:</u> The VVB reviewed the grievances reported in the MR and cross checked against the grievance redress procedure presented in the PD. <u>Evidence checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD Section 2.3.12, 2.3.13; MR Section 2.3.14; supporting evidence; site visit observations and interviews. <u>Assessment Conclusion:</u> As there were no grievances logged during the monitoring period, the VVB is unable to determine if the grievance redress procedure was implemented appropriately. However, based on site visit interviews and the grievance procedure in place the VVB is confident that any future grievances raised would be handled appropriately.

4.3.6 Stakeholder Participation in Decision-making and Implementation (VCS, 3.18, 3.19; CCB, G3.6)

The MR states that the WMA structure was designed to be a participatory entity that encompasses all stakeholders. The PP deals directly with the WMA and ensured stakeholder participation in the decision-making and implementation of the project. Project partners act as secondary insurance method to ensure true stakeholder participation during decision making and implementation during the monitoring period.

The WMA consists of the Authorized Association (AA) which is made up of 10 people from every village who have been elected by their village. This structure enables all community groups to be represented when decisions are being made about the project.

During interviews with members of women's forums in the villages, it was made clear that trainings and meetings with Ujamaa Community Resource Team (UCRT) are informing women about their rights and helping them feel comfortable to speak up during general meetings. Some of the villages have women as leaders in the AA and village government. During the verification site visit the VVB found no evidence that the project was not being implemented in a culturally appropriate and gender sensitive manner.

Meeting minutes and agendas from the bi-annual meetings show that there is space for village representatives to speak up with concerns or feedback on project activities and implementation. It was evident during interviews with the community that due to the way the village governments and WMA AA are structured, there is unanimous agreement from all villages before a decision is made, and all community groups feel comfortable participating in project implementation.

Through additional clarification from the PP, substantiated by review of supplemental documents and site visit interviews and observations, the VVB substantiated those measures were taken to ensure community groups that want and need to be involved in project design, implementation, monitoring, and evaluation of the project had been undertaken or were ongoing during this verification period, and that they were conducted in culturally appropriate and gender sensitive manner.

4.3.7 Risks from the Project and No Net Harm (VCS, 3.18, 3.19)

The VVB reviewed the risks from the project identified in MR Appendix 3. See the Project Risks Table in Appendix 2 for the evidence gathering activities, evidence reviewed, and assessment conclusions for each of the risks identified by the project.

4.3.8 Community and Biodiversity Benefit Permanence (CCB, G1.11)

Section 2.2.8 of the MR states the capacity building and training within the communities and WMA entity were conducted. During the monitoring period, benefits included education provided

to community members by carbon champions, governance training for village and WMA leaders, and formal education paid for through carbon revenues.

Training logs for governance training, Village Game Scout (VGS) training, lists of villagers who received training from Carbon Champions, and lists of students sent to university were provided to the VVB for review. Implementation of the WMA RMP was demonstrated for the villages visited during the site visit. Those interviewed appeared to understand the role and importance of the WMA.

Site visit interviews substantiate that training occurred during the monitoring period and that knowledge and skills were transferred to the communities, helping to build the capacity of the local villages. Interactions with school children demonstrated that they are learning about the carbon project and the importance of protecting forests and conservation, helping to ensure the principles implemented by the project last for future generations. The VVB agrees that reasonable progress has been made towards enhancing project benefits beyond the project lifetime in accordance with the measures identified in the validated PD.

4.3.9 Risks to the Project (CCB, G1.10)

Natural and human-induced risks to the expected project benefits are identified in Section 2.2.7 of the MR and are consistent with those identified in Section 2.1.18 of the PD.

Human-induced risks to the project include poaching, weak leadership and limited allocation of income, environmental destruction from poor resources management, and invasion of WMA land by outsiders.

Natural risks to the project include decreased availability of pasture and water for livestock as a result of climate change.

The risks identified in the MR as well as the potential impacts and mitigation actions needed are consistent with the risks identified in the PD.

To verify whether reasonable steps were taken to mitigate identified risks, the VVB assessed each identified risk through project and supplemental document review and site interviews and observations. Site visit observations and interviews confirm that the mitigation actions identified in the MR were taken during the Monitoring Period. Actions taken during the Monitoring Period include:

- Anti-poaching, reducing deforestation, preventing invasion of WMA by outsiders – patrols and VGS trainings substantiated by site visit observations and interviews along with awareness of community members about conservation.
- Leadership training and capacity building for WMA and village leadership substantiated by site visit observations and interviews.

- Participatory development – site visit interviews and observations substantiate that there is community participation in decision making related to the project.
- Site visit observations and interviews with community members substantiated that those livelihoods were improved/developed through project activities such as education stipends for children's schooling, improved infrastructure (e.g., schools and community government buildings and meeting spaces), and more secure land-rights to protect traditional livelihoods and the participatory involvement by communities in the development and implementation or resource management plans.

The reduction of deforestation through implementation of project activities is stated to mitigate the natural risk identified as it results in more diverse ecosystems. The VVB reviewed the project's implementation of the selected methodology (VM0007) and substantiated that the project was successful in reducing deforestation during this verification period.

The risks described appear to be reasonable and complete, based on the VVB's knowledge of the region from the site visit. Through the review and substantiation of the mitigations of each identified risk, the VVB determined that the project has been successful in mitigating the risks to expected project benefits during this verification period. The VVB concludes the risks are adequately addressed through these activities designed to mitigate them. The VVB is reasonably assured that risks to the community and biodiversity benefits are being mitigated.

4.3.10 Anti-discrimination (VCS, 3.19; CCB, G3.7)

The monitoring report states that all company employees sign a code of conduct with Carbon Tanzania (CT) that includes a statement on anti-discrimination. The VVB reviewed the CT code of conduct as well as photos from HR training that occurred at staff meetings during the monitoring period. Additionally, signed codes of conduct were provided for individuals hired during the monitoring period. These documents support the statements made in the MR that the project is not complicit in discrimination or sexual harassment, and the VVB found no evidence that the project proponent or other entities are complicit in any way.

4.3.11 Worker Relations (CCB, G3.9 – G3.12)

The VVB reviewed information presented in the MR, supplemental materials provided by the PP, and conducted site interviews with PP representatives and employees of various project activities. Interviews and site visit observations substantiate that all trainings documented in the monitoring report occurred during the verification period and the progress towards building capacity was achieved. The VVB requested additional clarification from the PP regarding actions taken to ensure the capacity built during the project lifetime and during this verification period will not be lost. Site visit interviews with VGS and WMA management staff substantiate that there

were multiple governance and other trainings provided to employees during the monitoring period. VGS received trainings on bush craft and soldier/ranger training. Minutes and records of trainings and workshops were provided to the VVB, showing there are records to help maintain institutional knowledge. It was evident during site visit interviews that the knowledge being gained in the community through project activities such as Carbon Champions and the Women's forums will have lasting impacts throughout the villages, as individuals are receptive and enthusiastic about what is being taught. Based on the additional clarification provided by the PP, the VVB is reasonably assured that the local capacity built will not be lost once it is built.

The MR states that the PP is organizationally committed through internal policy to follow the Employment Act and Labor Institutions Act of 2004, and the Code of Good Practice Rules of 2007. Evidence provided to the VVB in the form of project employee receipts and pay slips substantiated that the project proponent is compliance with the laws and regulations covering works rights in Tanzania. The MR contains text regarding risks related to employment in project activities that is consistent with the text in the PD. Site visit interviews with VGS substantiated that they believe adequate personal safety equipment has been provided or is available for them to safely perform their duties. Through additional clarification and review of supplemental documentation, the VVB determined that the assessment of risks to worker safety and the implemented measures taken to mitigate these risks, including training of VGS, conducted during this verification report substantiate those risks were appropriately identified and mitigated.

The MR states that all community members, regardless of age, sex, gender, etc. are given equal opportunity to fill work positions and the positions are not open to non-community members until it is determined the capacity does not exist within the participating communities. The VVB requested additional clarification from the PP regarding the number of women employed by the project. The VVB reviewed the PP's additional clarification and determined that the PP's statement that the limited number of females employed by the project is a result of the nature of the cultural preferences and desires for certain and not a result of unfair hiring practices was valid. The VVB reviewed supplemental documentation, corroborated by site visit interviews, to confirm that women are being provided a fair chance to fill positions they are qualified for or can be trained to fill and thus that all people from communities are given an equal opportunity to fill work positions.

The MR explains that the lack of female employees is due to cultural preferences of the Masai society, and that there are now several women who are filling positions of leadership in the WMA, which is a higher number than the previous monitoring period. There is a women's forum in all 5 villages, which informs women about their rights and encourages them to speak up in meetings and participate in project activities. Interviews with members of the women's forums substantiate that women are participating in project activities and could apply for positions if desired.

Relevant laws and regulations related to worker's rights are listed in the MR. Carbon Tanzania receives tax clearance and renewed business licenses by complying with laws. The PP demonstrates compliance through a receipt for payment to the national pension, a receipt from

the workers compensation fund, signed employee pay slips showing these deductions, and labor registration for non-citizen employees. The tax clearance certificate and business license have also been reported from this reporting period as evidence of compliance with national laws and regulations. The VVB reviewed the supporting documentation provided which demonstrates compliance.

No occupational safety incidents were reported during the monitoring period. The potential risks to WMA worker safety are from interactions with poachers/encroachers and environmental safety risks. These risks have not risen as a result of project implementation but are risks normally encountered by people living within the environment. Training was provided to VGS staff, and all WMA workers are briefed on occupational hazards when joining the team. There is close project communication with the district and regional government which also provides safety training as necessary. Site visit interviews substantiated that VGS officers received training during the monitoring period and had appropriate safety gear such as boots, uniforms, and support from local law enforcement.

4.3.12 Management Capacity (VCS, 3.19; CCB, G4.2 – G4.3)

Information presented in the MR and provided to the VVB through supplemental materials substantiated the present project management team has demonstrated their expertise and ability to implement and manage this project over an extended period and that appropriate provisions are in place to ensure that the key technical and management skills are in place to continue to manage the project successfully over the project lifetime.

4.3.13 Commercially Sensitive Information (VCS, 3.5.2 – 3.5.4; CCB Program Rules, 3.5.13 – 3.5.14)

The MR states that no commercially sensitive information is included in the MR document but supporting documents include commercially sensitive information and will not be made publicly available. The VVB substantiates the PP's assessment that the MR does not deliberately exclude commercially sensitive information. The supporting documents that are not made publicly available are not related to determination of the baseline scenario, demonstration of additionality, quantification of the estimated and actual GHG emissions reductions and removals, monitoring of GHG emissions reductions and removals, or calculation of the non-permanence risk score.

4.3.14 Legal Status and Property Rights

4.3.14.1 National and Local Laws (VCS 3.1, 3.6-7, 3.14, 3.18-19; CCB, G5.6)

A list of laws and regulations considered relevant to the project are provided in Section 2.5.1 of the MR and are the same laws identified in the PD as well as the addition of the new 2023

Environmental Management Regulations. The MR and PD provide a summary for the relevance of each of these laws and regulations to the project, and several identify the applicable law or regulation as setting standards or basis for actions undertaken or followed by the project.

The VVB confirmed that the project continued to take steps during the monitoring period to ensure compliance with the new Tanzania Carbon Trading regulation. During the monitoring period, the project signed an updated contract with the WMA to represent the new 40-year contract length and updated revenue sharing. Additionally, the project is listed on the National Carbon Monitoring Center website and received a Letter of Endorsement for the project from the government.

The MR contains a definitive statement that the project continues to be in compliance with all national and local laws and regulations that are relevant to the project activities. Site visit interviews with members of the district government substantiated that the project is not out of compliance with any laws.

4.3.14.2 Relevant Laws and Regulations Related to Worker's Rights (VCS, 3.18.2; CCB, G3.11)

MR Section 2.5.2 states the PP adheres to applicable labor laws and regulations and that employees are informed of their rights during employee orientation. Evidence of how CT ensures compliance with Tanzanian Law was provided to the VVB, including evidence of social security funds, employee contracts, and evidence of worker's comp funds. Based on the supporting evidence reviewed and observations made during the site visit, the VVB is reasonably assured that the relationship between workers and the project upholds the intent and design presented in the validated project description and follows all relevant laws and regulations.

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	<u>Evidence Gathering Activities:</u> The VVB reviewed the MR and supporting evidence provided along with site visit observations and interviews. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR section 2.5.3, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> The VVB reviewed the narrative provided in Section 2.5.3 of the MR which describes how the project has ensured that the rights of IPs, LCs, and customary rights holders have been protected in line with applicable international human rights law, UN Declaration on the Rights of Indigenous Peoples and ILO Convention 169 on Indigenous and Tribal Peoples. This is supported by CT's continually renewed business license and CT company policies. Based on observations and interviews held during the site visit, the VVB found no evidence that human rights are not being protected.

4.3.14.4 Indigenous Peoples and Cultural Heritage (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	<u>Evidence Gathering Activities:</u> The VVB reviewed the MR and supporting evidence provided along with site visit observations and interviews. <u>Evidence Checked:</u> MR section 2.5.4, VCS Standard v4.7, CCB Standards v3.1, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> The VVB reviewed the narrative provided in MR Section 2.5.3 which demonstrates how the project has preserved and protected cultural heritage as part of project activities. CT has been recognized with several awards reflecting their commitment to environmental and cultural preservation. Additionally, the project has demonstrated there are no negative impacts on High Conservation Values (HCVs) related to the communities, including cultural heritage sites, as demonstrated by CCB Indicator CM2.4. Based on site visit observations and interviews, the VVB found no evidence to contradict the statements made in the MR on preservation of cultural heritage.

4.3.14.5 Recognition of Property Rights (VCS, 3.19, CCB, G5.1)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	N/A. MR Section 2.5.5 states that there were no disputes over rights to territories and resources. Site visit observations and interviews support this statement as the VVB found no evidence of disputes over rights to territories or resources.
Respect for property rights	<u>Evidence Gathering Activities:</u> The VVB reviewed the MR and supporting evidence provided along with site visit observations and interviews. <u>Evidence Checked:</u> MR Section 2.5.5, VCS Standard v4.7, CCB Standards v3.1, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> The VVB reviewed the narrative provided in MR Section 2.5.5 which demonstrates how the project has preserved the property rights of stakeholders, IPs, LCs, and customary rights holders. The MR states that the WMA is a mechanism to decentralize natural resource management to participating communities within a given

area. This is done through the Resource Management Plan (RMP). It was evident during site visit interviews that the communities understand and recognize the WMA RMP and the designated land use areas. During site visit interviews with project staff, WMA leadership, Village Council representatives, and community members there was no evidence that property rights are not being recognized, respected, and supported. The WMA RMP adequately secures statutory rights.

4.3.15 Free, Prior, and Informed Consent (VCS, 3.18, 3.19; CCB, G5.2)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	<u>Evidence Gathering Activities:</u> The VVB reviewed the PD and MR along with supporting evidence provided and site visit observations and interviews. <u>Evidence Checked:</u> PD Section 2.5.3, MR Section 2.5.5, VCS Standard v4.7, CCB Standards v3.1, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> The VVB reviewed the narrative provided in MR Section 2.5.7 which demonstrates how consent was contained by following the WMA Resource Management Plan (RMP,) which is the community generated document that outlines the communities' own desires for natural resource management. Additionally, the project has signed contracts with the WMA board. The VVB reviewed the signed contracts, including an updated 40-year contract that was signed outside of the monitoring period. Additionally, the VVB reviewed evidence of financial transfers made to the villages and district government during the monitoring period. Site visit observations and interviews support that the PP has complied with the transparent agreement made during the project design. During the monitoring period, CT held a meeting with the Makame WMA AA and Kiteto District Council, where he elaborated on the carbon trading regulation. Additionally, the process to sign a new contract with the WMA was ongoing. These actions were confirmed during site visit interviews with the WMA AA, demonstrating that they were aware of the upcoming changes due to the new regulation.
Outcome of FPIC discussion	<u>Evidence Gathering Activities:</u> The VVB reviewed the PD and MR along with supporting evidence provided and site visit observations and interviews. <u>Evidence Checked:</u> PD Section 2.5.3, MR Section 2.5.5, VCS Standard v4.7, CCB Standards v3.1, supporting evidence, site visit observations and interviews.

Assessment Conclusion: The VVB reviewed the narrative provided in MR Section 2.5.7 which demonstrates the outcome of the FPIC discussion. Free, Prior, and Informed Consent was established by the validated PD through signing of project contracts by the Makame WMA board as representatives of villagers. The MR states that the project has and will continue to provide appropriate compensation to the affected parties based on the contractual obligations with the WMA. The VVB reviewed the evidence of financial transfers provided which supports the statements made in the MR that the project compensates the affected villages. A breakdown of payments made was provided to the VVB, which is supported by the decisions made during the WMA AA meetings about dispersing funds. Site visit interviews with Village Government and WMA representatives as well as community members substantiated the participatory nature used in developing and implementing the VLUPs and that the project does not force them to relocate activities important to their culture or livelihood. There was no evidence during the site visit that there was involuntary removal of property rights holders from their land.

4.3.16 Property Rights Protection (VCS, 3.19; CCB G5.1-G5.5)

The Makame WMA Resource Management Plan was provided to the VVB for review and provides information substantiating the legal basis for the WMA to act on behalf of the five villages. During site visit interviews with project staff, WMA staff, Village Council representatives, and community members there was no evidence that property rights are not being recognized, respected, and supported. The WMA RMP adequately secures statutory rights.

During site visit interviews with WMA staff, Village Council representatives, District government representatives, and community members it was evident that Free, Prior, Informed Consent was obtained during project development, and that the communities are willing participants in the project. The project occurs on village land and there was no evidence of uninvited encroachment by the project on private, community, or government land. Allocation of compensation for participation in the project is governed by terms in the contract between the Makame WMA AA and Carbon Tanzania.

MR Section 2.5.8 is consistent with PD Section 2.5.4 in stating that project activities did not involve any involuntary removal or relocation of property rights holders from their lands. Site visit interviews with WMA and Village Council representatives and community members substantiated the participatory nature used in developing and implementing the WMA RMP and that the project does not force them to relocate activities important to their culture or livelihood.

Illegal activities are defined in the MR as the use of natural resources contrary to the RMP and identifies poaching of wildlife and the illegal conversion of land in the project area as two most likely illegal activities that could affect the project. The MR states that poaching and illegal land conversion were “significantly reduced” by the implementation of the WMA and RMP during this monitoring period. Site visit interviews substantiate that VGS officers are patrolling the project area for poaching and encroachers. Individuals interviewed feel as though these illegal activities

have been reduced since the initiation of the project. Conversations with VGS substantiate that most illegal activity is done by invaders and not members of the community. Poachers and encroachers do not benefit from project activities.

The VVB found no evidence of any ongoing conflicts or disputes between community groups and the project, even when directly prompted. It was evident throughout the visit that the community understands the value of the WMA and project and complies with the guidelines that have been set by the WMA RMP.

4.3.17 Benefit Sharing Mechanisms (VCS, 3.18, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	<u>Evidence Gather Activities:</u> The VVB reviewed the PD and MR along with supporting evidence provided and site visit observations. <u>Evidence Checked:</u> PD Section 4.5.6, MR Section 2.5.6, VCS Standard v4.7, CCB Standards v3.1, financial documents, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> The process used to design the benefit sharing plan was evaluated during validation. The benefit sharing mechanism has not changed since validation and continues to be implemented based on the validated design. Furthermore, as stated in the MR, the benefit sharing mechanisms are now enshrined in the national carbon regulations.
Summary of the benefit sharing plan	<u>Evidence Gather Activities:</u> The VVB reviewed the PD and MR along with supporting evidence provided and site visit observations. <u>Evidence Checked:</u> PD Section 4.5.6, MR Section 2.5.6, VCS Standard v4.7, CCB Standards v3.1, financial documents, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> Section 2.5.6 of the MR provides a summary of the benefit sharing mechanism, which is in line with the plan outlined in PD Section 4.5.6. The VVB reviewed the contract between Carbon Tanzania and the WMA which outlines the benefit sharing mechanism. The mechanism is based on existing democratic governance structures and procedures. The VVB notes that the benefit sharing mechanism is now enshrined in the new 2022 national carbon regulations. VVB concludes that the summary of the benefit sharing plan included in the MR is accurate.
Approval and dissemination of benefit sharing plan	<u>Evidence Gather Activities:</u> The VVB reviewed the PD and MR along with supporting evidence provided and site visit observations. <u>Evidence Checked:</u> PD Section 4.5.6, MR Section 2.5.6, VCS Standard v4.7, CCB Standards v3.1, financial documents, supporting evidence, site visit observations and interviews. <u>Assessment Conclusion:</u> Section 2.5.6 of the MR outlines the benefit sharing during the monitoring period. The VVB reviewed financial documents as well

as evidence of payment transfers that occurred during the monitoring period. Additionally, during site visit interviews with the WMA and village government there was no evidence that benefit sharing has not been disseminated in line with the validated plan. Based on interviews conducted during the site visit with village leadership and representatives from the WMA AA along with the supporting documentation provided by the Project, the VVB is reasonably assured that the Benefit Sharing Plan as described in the validated PD and agreed to by the participating communities was followed.

4.3.18 Identification of Illegal Activities (VCS, 3.19; CCB G5.4)

Illegal activities are defined in MR Section 2.5.9 as the use of natural resources contrary to the RMP and identifies poaching of wildlife and the illegal conversion of land in the project area as two most likely illegal activities that could affect the project. The MR states that poaching and illegal land conversion were “significantly reduced” by the implementation of the WMA and RMP during this monitoring period. Site visit interviews substantiate that VGS officers are patrolling the project area for poaching and encroachers. Individuals interviewed feel as though these illegal activities have been reduced since the initiation of the project. Conversations with VGS substantiate that most illegal activity is done by invaders and not members of the community. Poachers and encroachers do not benefit from project activities.

4.4 Climate

4.4.1 Accuracy of Reduction and Removal Calculations (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

The VVB assessed the methods utilized in quantification of GHG emissions reductions and removals generated by the Project. In review, the VVB determined that all relevant assumptions and data are appropriately referenced and sourced, and appropriately described in the MR. Further the VVB determined that all data and parameter values used in the MR are considered reasonable in the context of the Project and the quantification of emission reductions/removals can be replicated by referencing the validated PD and MR.

For each monitored quantification aspect of the Project, the VVB conducted an intensive review of all input data, parameters, formulae, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS Standard, the validated PD, MR, and selected methodology. Data with associated conversion factors, formulas, and calculations were provided by the Project Proponent in spreadsheet format to ensure all formulae were accessible for review. The VVB recalculated the analyses to confirm correctness and assess if data transposition errors occurred through an independent set of data checks to achieve a reasonable level of assurance and to meet the materiality requirements of the project. The Project Proponent also provided answers to questions on calculations to ensure the VVB understood the approach and could confirm its consistency with the selected methodology, PD,

and MR. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice and adherence to VCS program requirements. Specific assessments for the relevant quantification aspects are described below:

Quantification of baseline emissions

Data with associated conversion factors, formulas, and calculations were provided by the Project Proponent in spreadsheet format to ensure all formulae were accessible for review. The VVB reviewed the validated PD and all previously verified PD deviations against the selected MR and supporting calculation workbooks to assess if the validated parameter values were applied accurately in the context of the selected methodology and the validated PD. The VVB reached reasonable assurance that the Project has appropriately quantified and reported baseline emissions in the MR, including baseline emissions for the entire 10-year initial crediting period.

Quantification of project emissions

The Project provided calculation workbooks, inputs and outputs of remote sensing exercises, and supporting documentation to the VVB to ensure all aspects of the quantification were accessible for review. Through independent data checks, the VVB substantiated that project emissions reductions were quantified appropriately for emission sources included in the project boundary utilizing calculation procedures identified in selected methodology and associated modules. Furthermore, the VVB assessed the Project's adherence to monitoring requirements described in the selected methodology and validated monitoring plan. The VVB applied the following evidence gathering technique in the VVB's assessment: a comprehensive set of independent data checks, review of previous validation/verification reports, review of validated PD, review of MR/previous MRs, calculation walkthrough calls with the Project, evidence collected during the site visit, review of supporting documentation, and cross-checking and recalculation of inputs and outputs utilized in remote sensing exercises.

The project continued to conduct their rolling Participatory Rural Appraisal (PRA) during the monitoring period, which was used to determine if forest degradation was occurring within the project area. PRA results indicated that further quantification of degradation was not necessary. The verification reached reasonable assurance regarding the results of the PRA through evidence collected during on-site interviews and a review of supporting documentation.

The VVB reached reasonable assurance that the Project has appropriately quantified and reported project emissions in the MR.

Quantification of leakage

VM007 requires the assessment of leakage through the use of the required leakage modules. Specifically, the Project has applied the LK-ASU module as required by the Project type. The Project provided calculation workbooks, inputs and outputs of remote sensing exercises, and supporting documentation to the VVB to ensure all aspects of the quantification were accessible for review. The VVB applied the following evidence gathering technique in the VVB's assessment:

a comprehensive set of independent data checks, review of previous validation/verification reports, review of validated PD, review of MR/previous MRs, calculation walkthrough calls with the Project, evidence collected during the site visit, review of supporting documentation, and cross-checking and recalculation of inputs and outputs utilized in remote sensing exercises. The VVB reached reasonable assurance that the Project has appropriately quantified and reported leakage emissions in the MR.

Uncertainties Associated with the Calculations of Emissions:

Data with associated conversion factors, formulas, and calculations were provided by the Project Proponent in spreadsheet format to ensure all formulae were accessible for review. The VVB reviewed the validated PD against the selected MR and supporting calculation workbooks to assess if the validated parameter values were applied accurately in the context of the selected methodology and the validated PD. Uncertainty calculations were reviewed in detail as prescribed by the methodology and confirmed. $NER_{REDDERROR,t}$ was confirmed to be 22.6% at validation and the VVB confirmed the project appropriately applied an uncertainty deduction for this monitoring period.

Data and Parameters Assessed:

Aster Global conducted an intensive review of all input data, parameters, formulae, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS Standard, the validated PD, and VM0007. Data with associated conversion factors, formulae, and calculations were provided by the Project Proponent in spreadsheet format to ensure all formulae were accessible for review. The VVB recalculated subsets of the analyses to confirm correctness and assess if data transposition errors occurred to achieve a reasonable level of assurance and to meet the materiality requirements of the project, as required by the VCS Standard. The Project Proponent also provided answers to questions on calculations to ensure the VVB understood the approach and could confirm its consistency with VM0007 and the PD.

An overview of the data and parameters monitored, along with VVB findings, are included in the table below. This is not an exhaustive list of all monitored parameters that are available for verification, but all were data-checked as part of the comprehensive desktop review:

Data Unit / Parameter	Description	VVB Assessment and Conclusion
$\Delta C_{BSL,PA,unplanned}$ (t CO ₂ -e)	The VVB confirmed that the validated parameter value was applied during this monitoring period and that the baseline period has not expired. The validated value	This parameter was derived from the validated baseline as described in the PD.

	of this parameter for the 1-year monitoring period is 440,788.5 tCO ₂ e. This is not a default value.	
$\Delta CP, Def, i, t (t CO_2-e)$	The VVB confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 2,130 tCO ₂ e. This is not a default value.	This parameter was calculated in-line with the validated PD and VM0007 methodology.
GHGP-E, i, t (t CO ₂ -e)	The VVB confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 131 tCO ₂ e. This is not a default value.	This parameter was calculated in-line with the validated PD and VM0007 methodology.
$\Delta CP, LB (t CO_2-e)$	The VVB confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the PD. The calculated value of this parameter for the 1-year monitoring period is 25,735 tCO ₂ e. This is not a default value.	This parameter was calculated in-line with the validated PD and VM0007 methodology.
$\Delta CLK-ASU-OLB (t CO_2-e)$	The VVB confirmed that this parameter was appropriately calculated in-line with the VM0007 methodology and procedures described in the	This parameter was calculated in-line with the validated PD and VM0007 methodology.

	PD. The calculated value of this parameter for the 1-year monitoring period is 55,245 tCO ₂ e. This is not a default value.	
ΔCLK-AS,unplanned (t CO ₂ -e)	The VVB confirmed that the validated parameter value was applied correctly during this monitoring period and that the baseline period has not expired. The calculated value of this parameter for the 1-year monitoring period is 55,245 tCO ₂ e. This is not a default value.	This parameter was derived from the validated baseline as described in the PD.
NER _{REDDERROR,t}	The VVB confirmed that the validated parameter value was applied during this monitoring period and that the baseline period has not expired. The validated value of this parameter for the 1-year monitoring period is 22.6%. This is not a default value.	This parameter was derived from the validated baseline as described in the PD.
Regional Forest Cover Benchmark Map – Project Area (At Start Date)	The VVB confirmed that the shapefiles submitted to the VVB from the original validation match the total Project Area list in the validated PD. This is not a default value.	This parameter was derived from the validated baseline as described in the PD.
Regional Forest Cover Benchmark Map – Reference Region (At Start Date)	The VVB confirmed that the shapefiles submitted to the VVB from the original validation match the total Project Area list in the validated PD. This is not a default value.	This parameter was derived from the validated baseline as described in the PD.

Regional Forest Cover Benchmark Map – Leakage Belt (At Start Date)	The VVB confirmed that the shapefiles submitted to the VVB from the original validation match the total Project Area list in the validated PD. This is not a default value.	This parameter was derived from the validated baseline as described in the PD.
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4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

During this verification assessment, the evidence provided by the Project Proponent was sufficient in both quantity and quality to support the determination of GHG emission removals reported by the project. Throughout the verification, the Project Proponent demonstrated a commitment toward conservativeness and transparency and took all measures appropriate to ensure the reliability of evidence provided. During the verification, the VVB held multiple calculation walkthrough calls to provide the VVB to understand the information flow from generation and aggregation, to recording, calculation and final transposition to the MR.

The threshold for materiality with respect to the aggregate of errors, omissions and misrepresentations relative to the total reported GHG emission reductions and/or removals was met for this project as defined in the Verification Audit Plan. Materiality is a concept that errors, omissions and misrepresentations could affect the GHG reduction assertion and influence the intended users (ISO 14064-3). As defined by VCS Version 4.7, the materiality was 1% for this large project.

The evidence provided to determine emission reductions reported in the MR included values, notations, units, and sources. This evidence has been cross-checked with supplied emission reduction calculation spreadsheets. The procedure for data recording, transfer, and final storage was also verified and found to be in compliance with the monitoring plan outlined in the PD. The VVB confirmed through cross checks that adequate monitoring mechanisms are in place, where the required parameters need to be monitored.

The VVB was provided access to the project’s series of monitoring worksheets, where monitoring data is compiled for quantification and reporting, and input and output datasets. These tools ensure accurate information flow for monitoring efforts. Section 3.1.3 of the MR provides additional detail on project data management methods and structure.

4.4.3 Non-Permanence Risk Analysis (VCS 2.4, 3.2, 3.5, 3.6, 3.15, 3.23, 4.1)

The Project utilized v4.2 of the VCS AFOLU Non-Permanence Tool to assess internal, external and natural risk and mitigation measures for minimizing risk. The VVB was provided digital access to

the risk assessment and all supporting documentation through Verra's Project Hub and additional supporting evidence/documents that were necessary for the VVB's assessment were provided directly to the VVB. The VVB evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the Project Provided, assessing each risk factor and supporting evidence thoroughly for conformance. Any identified findings pertaining to the AFOLU Non-Permanence Risk Tool/Report are presented in Appendix B. Please see the table below for the further information on the VVB's assessment:

Risk Rating	Rationale and Quality	Conclusion
Internal Risks		
Project Management	Q1: The Project provided the VVB a copy of the adaptive management plan, which includes a monitoring plan.	The VVB reviewed the provided adaptive management plan and determined it to satisfy the requirements. The Report continues to Q2, as required.
	Q2: a: Not applicable: Planting is not a project activity. The VVB substantiates that the project does not include planting of non-native species (0). b: Ongoing enforcement is required to prevent encroachment by outside actors for the entire project area. Village game scouts (VGS) are trained and deployed to prevent the encroachment (2). c: The VVB reviewed CVs of relevant personnel on the project team and substantiated the management team has the requisite experience (0). d: The VVB substantiates that Carbon Tanzania maintains a presence in the country and is located less than one day of travel from the project site (0). e: Not applicable: No loss event has occurred (0). f: Not applicable: This is not an ALM project (0). g: Not applicable: This is not an ALM project (0).	The VVB substantiated, based on the evidence provided, that the Risk Ratings for all identified are appropriately identified as 2.
	Q3:	The VVB substantiated that

	h: The VVB substantiated that election of this mitigation measure is appropriate. The VVB was provided the CV of relevant management staff to justify this mitigation (-2) i: Not applicable: This is not an ALM project (0).	election of mitigation (h) associated with Q3 is appropriate. A Total Project Management Score of 0 is appropriate.
Financial Viability	Q1: The VVB was provided a confidential cash flow breakeven to substantiate the payback period is four years or less from the current risk assessment e). Review of the analysis determined that all requisite information identified in Section 2.2.3 of the NPRT was included, and that assumptions were conservative and appropriately justified. Furthermore, the VVB notes that the breakeven point was reached prior to this monitoring period.	Election of a risk rating of 0 (e) was substantiated to be appropriate based on the VVB's review of the cash flow breakeven.
	Q2: The VVB was provided a confidential cash flow breakeven to substantiate that the project has secured 80 percent or more of the funding needed to cover the total cash out before the project reaches breakeven (i). Review of the cashflow analysis determined that all requisite information in Section 2.2.2 of the NPRT was included, and that assumptions were conservative and appropriately justified. Furthermore, the VVB notes that the breakeven point was reached prior to this monitoring period.	Election of a risk score of 0 (i) was substantiated to be appropriate based on the VVB's review of the project cashflow analysis.
	Q3: The Project claims this mitigation but it has not material impact on the Project's risk score.	A total financial viability score of 0 is appropriate, as the score cannot be less than zero.
Opportunity Cost	Q1: The VVB substantiated the baseline activities are subsistence drive as this is an AUD Project where the primary driver of deforestation is conversion to subsistence-based agriculture.	The Project appropriately proceeds to Q3.
	Q2: Not applicable. Answer to Q1 is yes.	Not applicable.
	Q3:	Election of a risk score of (0) was

	h: The VVB substantiated that net positive community impacts of project activities are demonstrated. See CCB portions of this verification report.	substantiated based on the net positive community impacts of project activities demonstrated by the project.
	Q4: i) Not applicable. The Project does not claim this mitigation. j) Not applicable. The Project does not claim this mitigation. k) Not applicable. The Project does not claim this mitigation.	A Total Opportunity Cost Score of 0 is appropriate.
Project Longevity	Q1: The Project is requesting registration after January 1, 2024.	“No” was appropriately elected.
	Q2: The Project does not have a legally binding agreement that covers at least a 100-year period from the project’s start date.	The Project appropriately proceeds to Q3.
	Q3: As the Project requested registration before January 1, 2024, a Project Longevity of 30 years is required. However, the Project provided an updated 40-year contract that was signed outside of the monitoring period but represents the contract currently in place for the project. The contract term and revenue disbursement percentages were the main updates made to the previously verified contracts.	The VVB was provided sufficient evidence of good quality in the form of an updated contract between Carbon Tanzania and the WMA substantiating a score of 40 (i.e. the Project Longevity).
	Q4: The VVB was provided management, financial, and monitoring plans for the entire project longevity. Additional supporting documentation provided to the VVB to substantiate the required framework of the plans.	The VVB was provided sufficient evidence and is reasonably assured that the selection of “Yes” is appropriate

		based on evidence provided.
	Q5: Not applicable. The Project is not an ARR or IFM project with harvesting.	"No" is appropriately selected.
	Q6: Not applicable. The Project is not an ARR or IFM project with harvesting.	"No" is appropriately selected.
	Q7: a: The Project does not have a legal agreement in place to continue management practices for 40 years (17) b: Not applicable.	The VVB substantiated that Option a was appropriately selected. A score of 17 was automatically calculated based on substantiated inputs.
	Q8: Not applicable. Not a grouped project.	Not applicable. A total Project Longevity score of 17 appropriate, based on evidence provided.
Total Internal Risk: PM (0) + FV (0) + OC (0) + PL (17) = 17 The VVB is reasonably assured a Total Internal Risk score of 17 is appropriate based on evidence provided.		
External Risks		
Land Tenure and Resource Access / Impacts	Q1: The VVB was provided evidence of land ownership of all lands in the initial project instance. No disputes over ownership, resource access, or use rights were discovered during this verification.	The VVB substantiated that due process was undertaken to discover any disputes over land ownership and land, resource access or user rights. "Yes" is

		appropriately selected.
	Q2: The VVB was provided legally binding evidence that substantiates the legal right for Carbon Tanzania to control and operate project activities within the project area.	The VVB was provided sufficient evidence justifying the election of “Yes” for this question.
	Q3: a). No applicable. b). The Makame WMA holds resource use rights on state-owned land.	The VVB was provided sufficient evidence substantiating the election of Option b (2).
	Q4: c: Not applicable. Option e is selected. d: Not applicable. Option e is selected. e: The project area is state-owned land. No land disputes exist over land tenure, ownership or access/use rights among the villages in and around the project area.	The VVB was provided sufficient evidence substantiating the election of option e (0).
	Q5: f) Not applicable, Option h is selected. g) Not applicable, Option h is selected. h) The project area is state-owned land. No land disputes exist over land tenure, ownership or access/use rights among the villages in and around the project area.	The VVB was provided sufficient evidence substantiating the election Option h (0).
	Q6: i) Not applicable, Option k is selected. j) Not applicable, Option k is selected. k) The project area is state-owned land. No land disputes exist over land tenure, ownership or access/use rights among the villages in and around the project area.	The VVB was provided sufficient evidence substantiating the election of Option k (0).
	Q7	Not applicable.

	l) Not applicable. Not a WRC project. m) Not applicable. Not a WRC project.	
	Q8: n) The VVB substantiated sufficient evidence was provided to claim this mitigation. There is a 40-year agreement (i.e. contract) in place between Carbon Tanzania and the participating villages. o) Not applicable. No disputes occur in the project area.	Election of Mitigation n) (-2) was substantiated to be appropriate based on the evidence provided.
Stakeholder Engagement	Q1: The 8 villages located within the project area are reliant on the project area.	The Project appropriately selects "Yes" and proceeds to Q2.
	Q2: a) Not applicable. b) The VVB substantiated that more than 50 percent of stakeholders living within the project area have been consulted. See relevant sections of this verification report.	The VVB substantiated through review of evidence of consultation with stakeholders that option b) 0 is appropriately selected.
	Q3: c) Not applicable. d) The VVB substantiated that only stakeholders living within the project area are reliant on the project area, and therefore all stakeholders reliant on the project area have been consulted.	The VVB substantiated through review of evidence of consultation with stakeholders that option d) 0 is appropriately selected.
Political Risk	Q1: The VVB independently recalculated the governance score for the United States using WGI data.	The VVB substantiated a governance score of -0.55 is appropriate. Option b (4) is

		appropriately selected.
	Q2: The VVB substantiated that Tanzania is party to the Paris Agreement and last submitted an NDC report to the UNFCCC Secretariat in July, 2021.	The project appropriate selects a mitigation score of -2.
Total External Risk: LT (0) + SE (0) + PC (2) = 2 The VVB is reasonably assured a Total External Risk score of 2 is appropriate based on evidence provided.		
Natural Risk		
Fire	The VVB was provided appropriate evidence documenting that historical significance of fire is likely to be insignificant (less than 5% loss of carbon) and that the historical likelihood is likely to occur less than every 10 years. Village game scouts enforce fire mitigating activities.	Based on the evidence and rationale provided, the VVB substantiated the historical significance and historical likelihood. The VVB substantiated through supporting evidence and site visit observations that fire mitigation measures are in place. The VVB is reasonably assured that a Risk Rating of 2 is appropriate.

Pest and Disease Outbreaks	The VVB was provided appropriate evidence documenting that historical significance of pest and disease outbreaks are likely to be not applicable (no loss of carbon stocks). There is no history of catastrophic forest disturbance due to forest pests or diseases in the region	Based on the evidence and rationale provided, the VVB substantiated that pests and disease are not likely to have an impact on the project area. A Risk Rating of 0 is appropriate.
Extreme Weather	The VVB was provided sufficient information substantiating the election of drought occurring less than every 10 years and the historical likelihood of No loss (not applicable).	Based on the evidence and rationale provided the VVB substantiated the historical significance and historical likelihood, the VVB is reasonably assured that a Risk Rating of 0 is appropriate.
Geological Risk	The VVB was provided sufficient information substantiating the risk of geologic events occurring less than every 10 years and the historical likelihood of No loss (not applicable).	Based on the evidence and rationale provided the VVB substantiated the historical significance and historical likelihood. The VVB is reasonably assured that Risk Rating of 0 is appropriate.
Other Natural Risk	Not applicable. There were no other natural risks identified by the project.	Not applicable.

Other Natural Risk	Not applicable. There were no other natural risks identified by the project.	Not applicable.
Future Climate Impact	The VVB substantiated that the model-validated region was uploaded to the Project Hub. The Project reference region is E. Southern-Africa. The VVB reviewed the Projects assessment of each CID category's impact on the project. Appropriate references were provided for CIDs expected to both positively and negatively impact the project. Appropriate rationale was provided to justify why categories were determined to not apply to the project.	Based on the evidence and rationale provided, the VVB is reasonably assured that the Future Climate Impact assessment was conducted in line with the requirements of the Non-Permanence Risk Tool.
Sea Level Risk	Not applicable. The VVB was provided sufficient evidence substantiating that coastal erosion and coastal flood are not applicable as they do not impact the project activities. As such, Sea Level Risk is appropriately zero.	The VVB substantiated this risk is not applicable.
Adaptive Capacity	The VVB substantiated that the project has demonstrated adaptive capacity for at least 5 of the risk factors identified by the risk tool. Appropriate references were provided for each demonstration.	Based on the evidence and rationale provided, the VVB is reasonably assured that the project meets the criteria for at least 5 adaptive capacity factors.
Total Natural Risk: Based on the evidence and justification provided, the VVB is reasonably assured a Total Natural Risk score of 2 is appropriate, noting this score was automatically computed based on project inputs.		
Total Overall Risk Rating:		21%

In summary, the project proponent has accounted for risk factors in a reasonable manner and has reached an overall risk rating that encompasses all risks of non-permanence. During the verification, the VVB found that the Project provided documentation and data to support the risk

score was appropriate and sufficient. The project has applied a Non-Permanence Risk Rating of 21% to the ex-post GHG Emission Reductions generated during this monitoring period as required by the selected methodology and VCS Standard.

4.4.4 Dissemination of Monitoring Plan and Results (VCS, 3.18; CCB, CL4.2)

The VVB reviewed the MR and the PD to evaluate the actions taken to disseminate the results of the Monitoring Plan during this verification period against the actions described in the PD and CMP. The VVB confirmed that the MR Summary in Swahili is available on the Verra project page. Site visit interviews with WMA and Village Council representatives confirmed that copies of the MR summary were distributed, and the verifiers saw a copy in the WMA office. Review of supplemental support documents, along with site visit interviews and observations confirm the results of the community monitoring for this verification were disseminated in accordance with the validated project description. The VVB is reasonably assured that the results of climate monitoring were disseminated in accordance with the validated project description.

4.4.5 Optional Gold Level: Climate Change Adaptation Measures (CCB, GL1.3)

The project aims to improve climate resilience of communities in the project area through improving governance, land and natural resource management, livelihood, and mobility across the landscape. MR Section 3.3.1 states that a detailed analysis of climate change scenarios and impacts was conducted and presented to the communities. As a result of the community climate change workshop in September 2016, the RMP was implemented during this monitoring period and an updated GMP is under development. The MR states that the RMP specifically mentions the REDD project and climate change mitigation.

Review of supplemental support documents together with site visit observations and interviews substantiate that training was held on good governance, community rights, allocation, and maintenance over the community grazing area and non-timber forest products. The VVB is reasonably assured that the implementation of the RMP during the monitoring period assists the communities' abilities to adapt to the impacts of climate change.

4.4.6 Optional Gold Level: Climate Change Adaptation Benefits (CCB, GL1.4)

PD Section 3.4.3 identifies increasing climate resilience as needing to involve "improving governance, land and natural resource management, livelihoods practices and critically for the pastoralist Masai and wildlife, mobility across the landscape" with mobility clarified as being for both grazing and access to water for cattle and wildlife during the dry season. PD Section 4.4.1 identifies several indicators that appear to be relevant as adaptation benefits for Communities. PD Section 5.4.1 identifies reduction of deforestation within the project area as an indicator for the biodiversity monitoring framework.

Review of supplemental support documents together with site observations and site interviews substantiate that the actions taken, as summarized in GL1.3 findings, are appropriate measures for assisting the project communities and biodiversity adapt to the probable impacts of climate change.

4.5 Community

4.5.1 Community Impacts (CCB, CM2.1)

The community impacts reported in the MR align with the expected impacts presented in the validated PD. The MR includes actual impacts that have occurred during the monitoring period.

Through review of supplemental documentation and site visit interviews, most of the impacts listed in Section 4.1.1 were substantiated. Most of the impacts on community groups are positive, but one risk that was mentioned during site visit interviews was interactions with wildlife. The MR states that actions were taken by the community to mitigate this risk. During interviews it was evident that community members understand wildlife interactions are part of life when living in the landscape that they do.

Review of the RMP, training logs, observations of clinics and schools as well as conversations during the site visit all support the conclusion that impacts on community groups are being accurately assessed by the project.

4.5.2 Negative Community Impact Mitigation (VCS, 3.19; CCB, CM2.2)

Section 4.2.2 of the validated PD describes three potential costs or risks: increased human wildlife conflict, increased crop damage from wildlife, and reduced land availability for agriculture. Project activities are designed to be consistent with the precautionary principle, and that the project has continued to implement the RMP. The RMP has ensured that there is land set aside for agricultural expansion and ensures the protection of HCV grazing land. Through the partnership with Honeyguide, the project mitigates the risk of increased interaction with wildlife by interceding when there is a report made, which scares away the animal and conditions them to stay away from human settlements.

The RMP was reviewed by the VVB and outlines that land is designated for agriculture and grazing. During site visit interviews there was no evidence that community members do not have access to grazing land or agricultural land. A summary report of human-wildlife incidents that occurred during the monitoring period was provided to the VVB. During site visit interviews at the Makame WMA headquarters, the process for individuals submitting reports of incidents was described. The process involves the individual giving a report to the WMA, the WMA confirming the details of the report, and then the report being sent to the Ministry for an insurance payment. Additionally, the WMA VGS have invested in motorbikes to assist with human-wildlife conflict incidents. Through interviews with community members, the VVB determined that community

members believe that having more wildlife around is a positive thing, even if it means this could lead to more negative interactions with wildlife. Community members also indicated in interviews that they recognize that when more wildlife is around it means there are fewer poachers around which is a benefit to the community. Before the project, community members stated animals causing conflict would be killed, which does not happen anymore.

Based on site visit observations and supporting documents reviewed, the VVB is reasonably assured that mitigation actions were implemented and that the net positive community impacts are not undermined by human-wildlife conflict incidents.

4.5.3 Net Positive Community Well-being (VCS 3.19; CCB, GL1.4, CM2.3)

The net positive community well-being impacts are summarized in the MR for all community groups identified in the PD. Site visit interviews and observations support the statements made in the MR that there are net positive benefits to the community. Protecting the land benefits everyone (pastoralists and non-Masai) since they depend on the land for their livelihood. There were no complaints or issues with the project mentioned during community interviews, and many individuals stated that their life was better since the start of the project.

The MR states that the risks identified are being mitigated, which was shown through the implementation of the RMP as well as the mitigation of human-wildlife conflicts during the monitoring period. Based on the evidence reviewed and observations made during the site visit, the VVB concludes that the net impact of project activities on community groups is positive.

4.5.4 Protection of High Conservation Values (CCB, CM2.4)

The HCVs identified in the validated PD include:

- Acacia-Commiphora woodland / grazing lands for livestock
- Water sources for livestock
- Water sources of people
- Indigenous medicines (forest)
- Churches

During the monitoring period, the implementation of the RMP led to increased community control of resources, specifically grazing land and non-timber products such as medicine and honey which are all HCVs. Forest protection has associated water benefits and water sources have not been harmed due to project activities. The RMP protects the land designated for churches, further protecting them as HCVs.

Review of the RMP as well as observations made during the site visit support the claims made in the MR that no HCVs are being harmed as a result of project activities. The VVB observed that

the community understands the importance of the RMP, and the implementation of the rules and regulations outlined.

4.5.5 Other Stakeholder Impacts (VCS, 3.18; 3.19; CCB CM3.2-CM3.3)

Section 2.1.9 of the validated PD identifies only a single Other Stakeholder, the Kiteto District Government. The project was designed with input from all stakeholders, including the district government, through the development process of the RMP, which was developed outside of this monitoring period and is still valid. The VVB noted that the RMP expired in 2022, however, the project provided a letter from the district stating that the RMP is in the process of being updated to a General Resource Plan (GMP), and that the current RMP remains valid. There were potential negative impacts identified during project development, and the MR states that there were no negative impacts during the monitoring period, and therefore no mitigation measures were needed. Implementation of the RMP and governance training both help ensure that there are no negative impacts on other stakeholders.

Based on the evidence provided and observations made during the site visit, the VVB agrees that mitigation measures were not needed as there were no negative well-being impacts on other stakeholders.

The increased capacity of local government through training in conflict resolution and management was observed by the VVB during the site visit and through review of training logs. Interviews with district government officials confirm that the district government is very supportive of the project and was not negatively impacted by the implementation of the Project during this monitoring period. The VVB is reasonably assured that the net impacts of project activities on other stakeholders is positive.

4.5.6 Community Monitoring Plan (CCB, CM4.1, CM4.2, GL2.2, GL2.3, GL2.5)

Section 4.3.1 of the MR contains the results of the Community Monitoring Plan (CMP), including the area, objective, activities, term, indicator/output, data collection method/tool, frequency of monitoring, responsibility to monitor, stakeholder group impacted, and results. The VVB confirmed that the Community Monitoring Plan includes details in the “term” and “results” columns on which indicators were monitored during the current monitoring period. The monitoring plan results presented in the MR cover each of the activities identified by the Community Monitoring Framework presented in the validated PD and in the CMP. For activities that were monitored during the current monitoring period, supporting evidence was provided to supplement results. Evidence included training logs, financial records, employee lists, and meeting reports. Observations made during the site visit support the monitoring results reported in the MR.

HCVs related to community well-being are identified as maintaining community grazing land and non-timber (including carbon, medicine, honey) rights. Grazing area rights and non-timber rights are maintained by the community and areas within the RMP are designated for these activities.

As there are currently no challenges related to grazing rights or non-timber rights, no updates were made during the monitoring period. The project proponent has explained that the RMP is currently in the process of being updated. The VVB noted that the RMP expired in 2022, however, the project provided a letter from the district stating that the RMP is in the process of being updated to a General Resource Plan (GMP), and that the current RMP remains valid. The VVB is reasonably assured that the project is monitoring the effectiveness of measures taken to enhance community related HCVs.

Section 4.4.1 of the MR states that the short-term benefits generated during the monitoring period included: increased understanding of natural resource management, improved management capacity by the WMA and local leaders through training, implementation of the RMP, solar electricity and radio facilities maintained at the WMA office, protection of rights of non-timber forest products, employment of VGS and continued functioning of the Women's Forums.

The Makame Savannah REDD Project has been validated to the Gold Level for exceptional community benefits. As such, the monitoring results must include additional identified indicators. The VVB reviewed the results of the community monitoring for this verification period and confirmed the identified indicators for well-being of impacts and risks on smallholder/community members and impacts on women were appropriately monitored in accordance with the project's validated design and thus meets the criteria for Gold Level exceptional community benefits. Gold Level exceptional community benefits are assessed in greater detail in Sections 4.5.8 – 4.5.14 of this report. Overall, through review of project documentation and supplemental documentation, corroborated by site visit interviews the VVB substantiated that the community monitoring plan was appropriately implemented during this verification period.

4.5.7 Community Monitoring Plan Dissemination (CCB, CM4.3)

The full community monitoring plan was shared with the communities through the WMA. The documents are also available on the internet. Bi-annual meetings are held with the community members to share project information and data.

During the site visit the VVB noted that summaries of the monitoring report were posted in public places throughout the villages. Full monitoring results were available in village offices. Project documents are available through the Verra website as well as the Carbon Tanzania website. The Carbon Champions inform the community members about the project, and it was evident during the site visit that the villages are knowledgeable about the project and monitoring results.

4.5.8 Optional Gold Level: Short-term and Long-term Community Benefits (CCB, GL2.2)

Section 4.4.1 of the MR states that the short-term benefits generated during the monitoring period included: increased understanding of natural resource management, improved management capacity by the WMA and local leaders through training, implementation of the RMP, solar electricity and radio facilities maintained at the WMA office, protection of rights of

non-timber forest products, employment of VGS and continued functioning of the Women's Forums.

The long-term benefits include increased community understanding of natural resource management and improved governance at the local and WMA level. Additionally, the RMP has granted communities with rights to grazing areas and non-timber products, and women's leadership serves as a long-term example. Project activities also set the stage for further carbon revenue.

Table 4.4.1 of the MR outlines the short- and long-term benefits that have been achieved during the monitoring period. Table 4.4.2 reports the progress made during the monitoring period and how they align with the impacts identified in the validated PD. Supplemental information was provided for each of the benefits reported, including training logs, employee records, women's forum meeting minutes, bi-annual meeting minutes, and project revenue spreadsheets.

Observations made during the site visit and interviews support the benefits that have been reported. The VVB agrees that the project is on track to deliver the short- and long-term benefits identified during project development.

4.5.9 Optional Gold Level: Smallholder/community member Risks (CCB, GL2.3)

The agendas from the bi-annual meetings held during the monitoring period were provided to the VVB for review. The meetings included feedback and questions as well as a time for the community to raise any grievances. During interviews with Carbon Champions, it was evident that the communities are aware of project activities and knowledgeable about the carbon project benefits and risks.

Review of supplemental project documents, site visit observations, and site visit interviews substantiate that the project continues to utilize the participatory process, that community members are kept informed of the potential risks, and that the project has implemented or initiated appropriate measures to manage the identified risks.

4.5.10 Optional Gold Level: Marginalized and/or Vulnerable Community Groups (CCB, GL2.4)

The project has identified non-cattle owning Masai as a marginalized and/or vulnerable community group. Non-cattle owning Masai depend directly on the forest for products like honey and wild medicine to support them. The RMP guarantees non-cattle owning Masai access to forest products that they depend on. There have not been any negative impacts on non-cattle owning Masai, and there are no negative impacts expected.

Site visit interviews with non-cattle owning individuals and observations support that there are no negative impacts on the marginalized or vulnerable community groups. There was no evidence that there were negative impacts requiring mitigation.

4.5.11 Optional Gold Level: Net Impacts on Women (CCB, GL2.5)

Positive impacts on women included incorporating women into leadership positions within the WMA, hence creating opportunities to influence decision making. The implementation of the women's forums also benefits women and advance their interests in the community.

Employment records provided to the VVB show that there are an increased number of women in leadership positions during the monitoring period. Interviews with members of the women's forums revealed that the women now feel more comfortable speaking up during community meetings because they have been learning about their rights. While the Masai is still strongly patriarchal, it was evident during the site visit that women are specifically benefitting from trainings with UCRT and are becoming more empowered to be involved with decision making. When asked, the women interviewed felt that men and women were benefitting from the project equally.

4.5.12 Optional Gold Level: Benefit Sharing Mechanisms (CCB, GL2.6)

The benefit sharing mechanism outlined in the MR is identical to the one presented in the validated PD. The project provided a spreadsheet showing the share of revenues distributed to the WMA, along with documents showing the disbursement of funds to the villages. The VVB reviewed the supporting documents provided by the project and after a detailed review of the documents, the VVB is reasonably assured that the validated Benefits Sharing Plan is being appropriately implemented.

4.5.13 Optional Gold Level: Governance and Implementation Structures (CCB, GL2.8)

The project is primarily governed and implemented by the WMA administration in participation with Carbon Tanzania. The MR also outlines the involvement of the District Government, Village Councils, various committees, and other project partners. Site visit interviews substantiate the effective participation of community members in committees and participatory meetings for developing the WMA RMP and for other community involvement in the project. Site visit interviews substantiate the project has used the existing democratic institutions in place within the communities to ensure smallholders/community members are represented by elected representatives for project decision making and implementation.

4.5.14 Optional Gold Level: Smallholders/Community Members Capacity Development (CCB, GL2.9)

Site visit interviews substantiate, as also demonstrated by meeting attendee rosters and agendas, that the project has implemented and held training on good governance for the villages as well as professional training and certification for the Village Game Scouts.

Through site visit interviews and conversations, it was clear that Carbon Tanzania is working with project partners such as Honeyguide and UCRT to provide trainings, education, and other

capacity building activities for the communities. CT provides guidance and support, but the decisions made around project activities and implementation come from the local communities based on their priorities and what they know to be needs in their villages.

4.6 Biodiversity

4.6.1 Biodiversity Changes (CCB, B2.1)

Results of biodiversity monitoring state that generally, all monitored species of populations were stable or increased during the monitoring period based on estimation of forest cover maintained and effective implementation of anti-poaching efforts. The monitored change as well as the justification of change is included in the MR for the 6 target species found in the project area. Occupancy modelling and ground transects were used to estimate species populations, as shown in the supporting document provided to the VVB. Presence/absence and the raw data from transect surveys were also provided to the VVB. Estimated densities are reported along with confidence intervals. The project activities were estimated to have contributed to maintaining or increasing populations through maintaining forest cover and effective implementation of anti-poaching efforts.

During the site visit, the VVB observed an Oryx and several giraffes. While no individuals were seen, evidence of elephants was seen throughout the project area.

4.6.2 Mitigation Actions (VCS, 3.19; CCB, B2.3)

The main threat to megafauna in the landscape stems from habit fragmentation, and mitigating these threats is fundamental to the design of the project.

The MR includes the employment of 32 VGS as well as the successful implementation of the WMA as ways the project has directly mitigated threats to biodiversity in the landscape. Site visit observations and interviews with VGS substantiate that the project activities are working towards mitigating negative impacts on biodiversity. There are no expected negative impacts as a result of project activities.

4.6.3 Net Positive Biodiversity Impacts (CCB, B2.2)

The project was designed to implement the WMA RMP which focuses on the protection and conservation of natural resources. Without effective implementation of the WMA RMP and component anti-poaching and habitat protection activities, abundance and diversity of game species and woodland and scrub matrix-dependent species in the project area is expected to decrease.

Site visit observations and review of supplemental data substantiate that the implementation of the WMA RMP provides net positive impacts on biodiversity. VGS and project staff interviewed said that there is more wildlife now compared to before the project, both because the forest is being

protected and there are less poachers due to the VGS patrols. There were no negative biodiversity impacts observed during the site visit, and the VVB concludes that the project's net impact on biodiversity is positive.

Giraffe	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with PP and supporting technical consultants. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented Project Activities adversely impacted the Species identified in the PD.
African Elephant	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project Proponent and supporting technical consultants.

		<u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented Project Activities adversely impacted the Species identified in the PD.
African Wild Dog	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project Proponent and supporting technical consultants. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented Project Activities adversely

		impacted the Species identified in the PD.
Beisa Oryx	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project Proponent and supporting technical consultants. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented Project Activities adversely impacted the Species identified in the PD.
African Lion	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project Proponent and supporting technical consultants.

		<u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented Project Activities adversely impacted the Species identified in the PD.
African Leopard	Section 5.1.3 of the MR states that net impacts on biodiversity resulting from the project activities are positive through the current verification period when compared to the baseline scenario.	<u>Evidence Gathering Activities:</u> The VVB reviewed Project Activities described in the PD against the Project Activities implemented during the MR, reviewed supplemental documentation, conducted interviews with participating stakeholders/communities, conducted interviews with Project Proponent and supporting technical consultants. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, PD, MR, site visit observations and interviews, supporting documents. <u>Assessment Conclusion:</u> The validated PD describes the Project Activities, none of which present threats to identified species as the objective of the Project is improved forest protection through the implementation of the Project Activities. During the verification, the VVB found no evidence that the implemented Project Activities adversely

		impacted the Species identified in the PD.
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4.6.4 Species Used (VCS, 3.19; CCB, B2.5, B2.6)

The PD and MR attest that no species are grown or introduced as part of project conservation activities. Site visit observations and interviews substantiate the project is focused on forest conservation activities and that no plant species are grown for introduction or planned to be introduced in the project area. The VVB is reasonably assured that no known invasive species have been introduced by the project or are expected to increase as a result of the project.

4.6.5 High Conservation Values Protected (CCB, B2.4)

The validated PD identified six mammals as biodiversity High Conservation Value(HCV) species within the project. The MR states that there were no cases documented where implementation of the RMP created any negative impacts on biodiversity, grazing or water resources. During the verification, it was noted that hunting blocks within the project area had been full during the monitoring period. The Wildlife Management Area (WMA) monitors hunting, and the VVB noted that HCV species individuals were hunted during the monitoring period.

The VVB reviewed Section 5.1.4 of the MR against the validated PD, specifically Section 2.1.11 which describes the Project Casual Chain underlying the theory of change, and the WMA Resource Management Zone Plan (RMP). The Project is specifically working to help the WMA implement the WMA RMP by improving governance, enabling the monitoring and enforcement of WMA rules related to anti-poaching through increased patrols and coverage of WMA Village Game Scouts (VGS).

The WMA RMP identifies increased hunting opportunities as a way to increase revenue for the WMA so the WMA can continue to implement anti-poaching activities by the WMA VGS. While there was some hunting of HCV species during the monitoring period, these hunts were conducted legally through permit hunts which are regulated by the Tanzanian Federal Government, specifically, Tanzania Wildlife Management Authority (TAWA) with all hunts occurring within the WMA being overseen by a WMA VGS to ensure all WMA and Tanzanian laws/regulations are followed. Additionally, the MR states that there are annual hunting quotas put in place by the District Game Officer (DGO), Ministry of Natural Resources and Tourism (MNRT), and TAWA which are subject to financial penalties if quotas are not utilized, leading to overall requests for lower quotes which decreases hunting pressure. The project monitors hunting through adherence to Tanzanian Laws with regulate hunting and through occupancy modelling conducted in line with the Biodiversity Monitoring Plan. The VVB did not find evidence that impacts of hunting are not being monitored by the project.

4.6.6 GMO Exclusion (CCB, B2.7)

The MR states that no GMOs were used within the project area. GMOs are illegal in Tanzania for non-academic purposes.

Site visit observations and interviews substantiate GHG emissions reductions and removals are planned to be generated through conservation and protection of existing forests. Conservation and protection of natural forests and forest species would not involve or use GMOs.

4.6.7 Inputs Justification (VCS, 3.19; CCB, B2.8)

Site visit observations substantiate that the project does not use any non-native species outside of the crops used by community members in areas designated for agriculture by the RMP.

4.6.8 Negative Offsite Biodiversity Impacts (CCB, B3.1) and Mitigation Actions (VCS, 3.19; CCB, B3.2)

The monitoring report states that there were no negative offsite biodiversity impacts during the monitoring period. Site visit observations and interviews did not identify any negative offsite biodiversity impacts, and therefore no mitigation actions are needed.

4.6.9 Net Offsite Biodiversity Benefits (CCB, B3.3)

The WMA provides an area of protection for large mammals to disperse during the wet season. The MR states these mammals spend the dry season in areas like the two National Parks in the region where they are protected, but when rain comes, they migrate to areas where they may not necessarily have formal protection. The MR also identifies Makame as forming a large part of the Tarangire-Manyara ecosystem and represents “a critical habitat for enigmatic megafauna and endemics species of birds.”

There are no negative offsite biodiversity impacts, and therefore no unmitigated negative impacts. Based on site visit observations and supplemental information provided, the VVB agrees that the implementation of the WMA RMP protecting forest cover and reducing poaching all have positive biodiversity impacts in and around the project area.

4.6.10 Biodiversity Monitoring Plan (CCB, B4.1, B4.2, GL3.4)

The VVB reviewed Section 5.3.1 of the MR and confirmed that the frequency, dates, sampling methods, and impacts presented area consistent with the validated PD and Biodiversity Monitoring Plan. The activities which were monitored during the monitoring period include: assessment of forest cover via satellite, ground count survey of species presence and absence, and the occupancy modelling. Results for the monitored activities were provided to the VVB. The VVB reviewed the remote sensing forest cover change analysis and occupancy modelling and determined that biodiversity monitoring had been carried out in accordance with the validated design.

The monitoring results for the six species identified as HCV mammal species are included in section 5.1 of the MR, as well as in ground counts and occupancy modelling results that were provided to the VVB. The VVB is reasonably assured that HCVs related to biodiversity are being monitored as described in the PD.

Presence and occupancy of HCV mammal species is included in the Biodiversity Monitoring Plan table included in section 5.3.1 of the MR. Indicators listed for the presence of HCV species include: “dung for elephant and spoor for large carnivores and sightings for all mammal species.” During the site visit, the VVB saw evidence of elephants and other HCV species within the project area. Results of monitoring conducted during the reporting period show that HCV species populations remained stable.

4.6.11 Biodiversity Monitoring Plan Dissemination (CCB, B4.3)

Site visit observations and interviews noted that monitoring result summaries were available in English and Swahili in the villages and posted in public places. The WMA office had copies of reports.

Review of supplemental support documents, along with site observations and site interviews, substantiate the MR, and a summary of the monitoring results in Swahili, were disseminated in accordance with the validated PD.

4.6.12 Optional Gold Level: Trigger Species Population Trends (CCB, GL3.3)

MR Section 5.4.1 identifies With-project Scenarios as protected habitat through updating and implementation of the WMA RMP and draws conclusions on population trends for the 6 HCV Trigger Species. Each trigger species description refers to Section 5.1.1 for details.

During the site visit the VVB spotted giraffes, oryx, and evidence of elephants in the project area. Site visit observations and interviews substantiate implementation of the WMA RMP and the anti-poaching and anti-encroachment benefits provided by VGS patrols are appropriate measures taken that should maintain or enhance the population status of each trigger species in the project zone and reduce threats to them

4.6.13 Optional Gold Level: Effectiveness of Threat Reduction Actions (CCB, GL3.4)

Presence and occupancy of HCV mammal species is included in the Biodiversity Monitoring Plan table included in section 5.3.1 of the MR. Indicators listed for the presence of HCV species include: “dung for elephant and spoor for large carnivores and sightings for all mammal species.” As stated in Section 5.1.1, even if individuals were not detected during the monitoring period, habitat protection and maintaining forest cover contributes to net positive impact of trigger species. Results of monitoring conducted during the reporting period show that HCV species populations remained stable.

4.7 Additional Project Implementation Information

Not applicable.

4.8 Additional Project Impact Information

The project has been able to demonstrate impacts to all CCB indicators as mentioned throughout this report, in addition to achieving CCB Gold Level status. No further steps to verify additional monitoring were warranted. The reported project impact information was sufficient and suitable for the verification of the project's CCB impacts.

5 VERIFICATION CONCLUSION

5.1 Verification Summary

After a site visit and review of all project information, procedures, calculations, and supporting documentation, Aster Global Environmental Solutions, Inc., confirms the Makame Savannah REDD Project is accurate, consistent, and complies with all VCS Version 4 criteria, CCB Third Edition criteria, the selected methodology (VM0007), and the validated Project Description (PD). Aster Global confirms The Makame Savannah REDD Project 5th Monitoring Report (Version 2.0, dated 04 October 2025) has been implemented in accordance with VCS Version 4 and CCB Third Edition criteria.

Aster Global confirms all verification activities – including objectives, scope and criteria, reasonable level of assurance, and PD implementation adherence to VCS Version 4 (and all associated updates) and CCB Project Design Standards (Third Edition), as documented in this report – are complete. Aster Global concludes without any qualifications or limiting conditions the Makame Savannah REDD Project 5th Monitoring Report (Version 2.0, dated 04 October 2025) meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Third Edition), and the validated PD. In addition, Aster Global asserts the project complies with the criteria for projects set out in the Third Edition of the CCB Standards to achieve Gold Level distinction for Climate, Community, and Biodiversity.

The GHG Statement is the responsibility of the Project Proponent. The GHG assertion provided by Carbon Tanzania and verified by Aster Global has resulted in the net emissions or removals of 383,283 tCO₂ equivalents (CO₂e) by the project during the verification period/reporting period (VCS and CCB: 27 April 2023 – 26 April 2024 – 1 year). This value is gross of the 21% (92,091 tCO₂e) buffer withholding based on the non-permanence risk assessment tool and uncertainty deduction. This results in 261,982 t CO₂e of credits eligible for issuance as VCU. The verification of the GHG statement was conducted in accordance with ISO 14064-3; 2019.

5.2 Verification Conclusion

Aster Global confirms all verification activities – including objectives, scope and criteria, reasonable level of assurance, and PD implementation adherence to VCS Version 4 (and all associated updates) and CCB Project Design Standards (Third Edition), as documented in this report – are complete. Aster Global concludes without any qualifications or limiting conditions the Makame Savannah REDD Project 5th Monitoring Report meets the requirements of VCS Version 4 (and all associated updates), CCB Project Design Standards (Third Edition), and the validated PD. In addition, Aster Global asserts the project complies with the criteria for projects set out in the Third Edition of the CCB Standards to achieve Gold Level distinction for Climate, Community, and Biodiversity.

The GHG Statement is the responsibility of the PP. The GHG assertion provided by Carbon Tanzania and verified by Aster Global has resulted in the net emissions or removals of 383,283 tCO₂e equivalents (CO₂e) by the project during the verification period/reporting period (VCS and CCB: 27 April 2023 – 26 April 2024 – 1 year). This value is gross of the 21% (92,091 tCO₂e) buffer withholding based on the non-permanence risk assessment tool and uncertainty deduction. This results in 261,982 t CO₂e of credits eligible for issuance as VCUs. Aster Global's conclusion on the GHG statement and associated achievements for Gold Level distinction Climate, Community, and Biodiversity is a positive opinion. Aster Global declares this opinion was conducted in accordance with ISO 14064-3:2019).

Verification period: From [27 April 2023] to [26 April 2024]

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

The non-permanence risk rating (%)	21
If applicable, the long-term average, whether it has been properly updated, and if it has been reached.	
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	N/A

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCUs (tCO ₂ e)	Removals VCUs (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
27 April 2023– 31	299,881	1,538	37,585	62,652	178,233	0	178,233

December 2023							
1 January 2024 - 26 April 2024	140,908	723	17,660	29,439	83,748	0	83,748
Total	440,789	2,260	55,245	92,091	261,982	0	261,982

5.3 Ex-ante vs. Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
27-Apr-2023 to 31-Dec-2023	156,972	178,233	14%	The MR states: During this monitoring period, the achieved emission reductions exceeded the ex-ante emission reduction estimations because there was less deforestation in the project than was expected during this time due to successful implementation of project activities
01-Jan-2024 to 26-Apr-2024	73,128	83,748	15%	The MR states: During this monitoring period, the achieved emission reductions exceeded the ex-ante emission reduction estimations because there was less deforestation in the project than was expected during this time due to successful implementation of project activities
Total	230,100	261,982	12%	

APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

APPENDIX 2: PROJECT RISKS TABLE

Item	Identified risk(s)	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	Human conflict, wildlife encounters	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Risks to stakeholder participation	Exclusion of marginalized groups, lack of communication, misinformation, unequal distribution of benefits, discrimination against women	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Working conditions	Non-compliance with labor laws, inadequate safety measures, exploitation	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents.

		<u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Safety of women and girls	Gender-based violence, harassment, discrimination	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Safety of minority and marginalized groups including children	Discrimination, exploitation, lack of access to services	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Pollutants (air, noise, discharges to water, generation of waste, and release of hazardous materials and chemical pesticides and fertilizers)	Environmental pollution from project activities	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.

Discrimination	Inequality in hiring, promotion, and treatment of employees	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Sexual harassment	Inappropriate behavior or abuse in the workplace	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Equal pay for equal work	Pay disparities based on gender, ethnicity, or other discriminatory factors	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Gender equity in labor and work	Gender discrimination in employment opportunities and workplace practices	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members.

		<u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Forced labor ²	Coercion or exploitation of workers	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Child labor	Employment of underage workers	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Human trafficking	Involvement in or facilitation of trafficking activities	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members.

² The identified risks and commensurate mitigation or preventative measure(s) for forced labor, child labor, and human trafficking, must be inclusive of staff and contracted workers employed by third parties.

		<u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Recognition of, respect of, and promotion of the rights to IPs, LCs and customary rights holders	Ignoring or infringing on the rights of Indigenous Peoples (IPs) and Local Communities (LCs)	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Preserving and protecting cultural heritage	Destruction or neglect of cultural sites or practices	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Protecting and preserving property rights, customary rights, or protecting legal or customary tenure/access rights to territories, property, and resources, including	Violation of rights by project or adjacent stakeholders	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents.

collective and/or conflicting rights		<u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Impacts on biodiversity and ecosystems	No risk identified	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Soil degradation and soil erosion	No risk identified	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Water consumption and stress	No risk identified	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.

Habitats (and areas needed for habitat connectivity) for rare, threatened, and endangered species	No risk identified	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Areas needed for habitat connectivity	No risk identified	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Invasive species	No risk identified	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Ecosystem conversion	No risk identified	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members.

		<u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Grazing	Overgrazing/resource pressure	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Finance	Corruption and theft	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Culture	Loss or damage to Masai culture	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents.

		<u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.
Land use	Loss of access to resources or land use rights	<u>Evidence Gathering Activities:</u> The VVB reviewed the narrative presented in the MR for identified risks and mitigation actions taken and conducted interviews with project staff and community members. <u>Evidence Checked:</u> VCS Standard v4.7, CCB Standards v3.1, MR Appendix 2, site visit observations, supporting documents. <u>Assessment Conclusion:</u> The VVB substantiated, based on the evidence provided and site visit observations and interviews, that the identified risks are being mitigated as reported in the MR.

APPENDIX 3: DOCUMENTS LIST

Name	Received
Ngabolo_Carbon Champions.pdf	12/16/2024
THE TABLE BELOW SHOWING THE INCIDENCE RECORDED AT MAKAME WMA AREA.docx	12/16/2024
Draft report of Makame Constitution_removed.pdf	12/16/2024
CT_PRA_Protocols_Makame2016.pdf	12/16/2024
Makame Continued Participatory Rural Appraisal Log Sheet (2023).pdf	12/16/2024
2900. 10_ Of Income From CT to KDC.pdf	12/16/2024
2800 - 1.pdf	12/16/2024
2800 - 2.pdf	12/16/2024
2820. 40_ Income from CT18.7. 2023.pdf	12/16/2024
Receipt 40_.pdf	12/16/2024
Makame WMA_June2023.pdf	12/16/2024
MakamWMAJune2023.pdf	12/16/2024
makame_occupancy_modeling.docx	12/16/2024
Student's Sponsorship 2.xlsx	12/16/2024
Irkiushiobor.pdf	12/16/2024
Katikati .pdf	12/16/2024
Makame .pdf	12/16/2024
Ndedo.pdf	12/16/2024
Ngabolo.pdf	12/16/2024
Women Representatives Leaders-WMA.pdf	12/16/2024
Makame April 2024 Bi.docx	12/16/2024
Kikao cha Management 13.5.2023.pdf	12/16/2024
Kikao cha Management 26.7.2023.pdf	12/16/2024
Kikao cha Management 3.7.2023.pdf	12/16/2024
Muhtasari wa kikao cha tarehe 15.07.2023.pdf	12/16/2024
Muhutasari HKuu 21.12.2023.pdf	12/16/2024
Muhutasari HKuu 26.8.2023.pdf	12/16/2024
Muhutasari HKuu 3.8.2023.pdf	12/16/2024
Draft report of Makame Constitution.pdf	12/16/2024
Makame April 2024 Bi.docx	12/16/2024
Irkiushiobor.pdf	12/16/2024
Katikati.pdf	12/16/2024
Ndedo.pdf	12/16/2024
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VCS_NPR_REP_Makame_20250617.pdf	6/20/2025
Draft report of Makame Constitution.pdf	6/20/2025
Bird Atlas_letter_2024.pdf	6/20/2025
V5_CCB_VCS_2024_MR 1900 27042023-26042024_20250620.docx	6/20/2025
Makame_WMA_2025060531251 PM.xlsx	6/20/2025
Makame_Financial_Viability_AJ_120625.xlsx	6/20/2025
Student's Sponsorship.xlsx	6/20/2025
INFRASTRUCTURES MAKAME WMA .docx	6/20/2025
list of names of VGS attended Good Governance Training.docx	6/20/2025
Makame WMA_Patrol_Report.pdf	6/20/2025
Workplan Doria.pdf	6/20/2025
AFOLU_NPRT_Notes_1900_Makame_20250617.pdf	8/11/2025

Makame_NPRT_Supplemental_Info_20250521.docx	8/11/2025
VCS_NPRT_score_report_Makame_1900_27042023-26042024_20250808.pdf	8/11/2025
AFOLU_NPRT_Notes_1900_Makame_27042023-26042024_20250811.pdf	8/11/2025
VCS_NPRT_score_report_Makame_1900_27042023-26042024_20250811.pdf	8/11/2025
21024.53_Makame Savannah_CCB_Round 2 Findings_20250808_Responses.xlsx	8/26/2025
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CONFIDENTIAL Endorsement - Makame Savannah.pdf	8/26/2025
Cover_Letter_Payment_851_Households_July 2023.jpeg	8/26/2025
INFRASTRUCTURES MAKAME WMA .docx	8/26/2025
Makame REDD Project_RP5_Calcs_2025-08-13.xlsx	8/26/2025
Payment_Letter_2300_Households_July 2022.pdf	8/26/2025
PHOTO-2025-08-20-12-14-37.jpeg	8/26/2025
Student_s Sponsorship.xlsx	8/26/2025
Summary_CHIF_Coverage_Cover_Letter.pdf	8/26/2025
V5_CCB_VCS_2024_MR 1900 27042023-26042024_20250813.docx	8/26/2025
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21024.53_Makame Savannah_CCB_Round 3 Findings_20250916_responses.xlsx	9/18/2025
Makame REDD Project_RP5_Calcs_2025-08-13.xlsx	9/18/2025
21024.53_Makame Savannah_VCS_Round 3 Findings_20250916_responses.xlsx	9/18/2025
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V5_CCB_VCS_2024_MR 1900 27042023-26042024_20251006.docx	10/6/2025
V5_CCB_VCS_2024_MR 1900 27042023-26042024_20251006_CLEAN.docx	10/10/2025
V5_CCB_VCS_2024_MR 1900 27042023-26042024_20251006_CLEAN.pdf	10/10/2025

APPENDIX 4: VCS/CCB NCRS/CLS/OFI SUMMARY

VCS

Finding Number	1
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.5 Project Documentation
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.5.5 The project proponent shall use the VCS Monitoring Report Template or an approved combined monitoring report template available on the Verra website, as appropriate, and adhere to all instructional text within the template.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Aster Global Initial Findings (DD Month YYYY)	The VVB notes that the project is using MR Template CCB Version 3.0 and VCS Version 4.3. There is a more recent template available on the Verra website (CCB Version 3.0, VCS Version 4.4) with an effective date of 01 January 2025.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please update the MR to the most recent template version.
Round 1 Response from Project Proponent (20 June 2025)	The MR has been updated to VCS 4.4 template with corresponding changes
Aster Global Findings Round 2 (DD Month YYYY)	Template v4.4 is now used. This item is pending completion of the verification to ensure there are no further typos/formatting errors found in the MR.
Finding Number	2

VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.2 For the requirements in Section 3.19.4 – 3.19.10, the project proponent shall assess the risk of any negative environmental and socio-economic impacts as a result of project activities. Where the assessment identifies any such risks, the project proponent shall disclose the risks and design and implement steps to mitigate them. Any such impact and mitigation measures shall be reported in the applicable project document at validation and each verification. Update to 3.19.2 Effective for all project requests on or after 1 January 2025: 3.19.2 For the requirements in Section 3.19.4-3.19.29, the project proponent shall assess the risk of any negative environmental and socio-economic impacts as a result of project activities. Where the assessment identifies any such risks, the project proponent shall disclose the risks, and design and implement measures, commensurate with the identified risks, to mitigate them. Any such impact and mitigation measures shall be reported in the applicable project document at validation and each verification.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.3.5; Appendix 2
Aster Global Initial Findings (DD Month YYYY)	MR Section 2.3.5 references the risk table found in Appendix 2, as required by the MR template. The VVB notes that Appendix 2 appears to identify risks to the project and not risks of any negative environmental and socio-economic impacts as a result of project activities (risks from the project). This overarching finding is related to more detailed findings issued related to VCS Standard requirements 3.19.4 - 3.19.29.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please ensure MR Section 2.3.5 and Appendix 2 appropriately assess risks from the project and no net harm.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed the MR has been revised to remove risks to the project from Appendix 2 and to incorporate information on potential risks from the project as required. However, the VVB noted that "Invasive species" and "Ecosystem conversion" risks are not included in Appendix 2 as required.
Round 2 NCR/CL/OFI (DD Month YYYY)	NCR: please ensure MR Appendix 2 addresses all required risk items in conformance with MR template instructions.

Round 2 Response from Project Proponent (DD Month YYYY)	Invasive species and ecosystem conversion have been added to Appendix 2 in the MR.
Aster Global Findings Round 3 (DD Month YYYY)	The VVB reviewed Appendix 2 and confirmed all required risks are now included with appropriate justification if no risk was identified. This item is addressed.

Finding Number	3
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.4 The project proponent shall identify likely natural and human-induced risks to stakeholders' well-being expected during the project lifetime as a result of project activities and outline measures needed and implemented to mitigate these risks.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.3.5; Appendix 2
Aster Global Initial Findings (DD Month YYYY)	Appendix 2 does not identify likely natural and human-induced risks to stakeholders' well-being, or outline measures needed and implemented to mitigate these risks.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR

Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Human conflict, wildlife encounters" as natural and human-induced risks to stakeholders' well-being that could result from project activities, and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. These two risks are consistent with the two risks identified in PD Section 4.2.2. Support documentation and site visit interviews substantiated that training was provided to support improved governance capacity and also substantiated efforts were undertaken during the reporting period for updating the resource management plan. Support documentation and site visit interviews substantiated that community members responded positively that VGS supported efforts to reduce and resolve wildlife conflicts during the reporting period. This item is closed.
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Finding Number	4
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.5 The project proponent shall identify the risks for stakeholders to participate in the project, including project design and consultation. Risks may include trade-offs with food security, land loss, loss of yields, negative impacts on livelihoods, and climate change adaptation. The project shall be designed and implemented to avoid trade-offs and mitigate the identified risks to local stakeholders.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 4.4; Appendix 2
Aster Global Initial Findings (DD Month YYYY)	The VVB notes that this requirement is partially addressed by CCB indicator GL2.3 and MR Section 4.4. However, Appendix 2 does not identify risks for stakeholders to participate in the project.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Exclusion of marginalized groups, lack of communication, misinformation" as risks to stakeholders participation that could result from project activities, and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. However, these risks do not fully encompass the community participation risks identified in PD Section 4.5.3, or describe what measure were implemented during the reporting period to mitigate these identified risks to stakeholders.

Round 2 NCR/CL/OFI (DD Month YYYY)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 2 Response from Project Proponent (DD Month YYYY)	Appendix 2 has been updated in the MR to address the risks described in section 4.5.3 of the PD.
Aster Global Findings Round 3 (DD Month YYYY)	The VVB reviewed the updated project risks table in Appendix 2 and notes that the risks to community participation included in PD Section 4.5.3 are not included in MR Appendix 2. PD Section 4.5.3 identifies 4 areas of risk for project participation. It is unclear why these 4 risks are not included in the MR.
Round 3 NCR/CL/OFI (DD Month YYYY)	CL: Please address in line with the finding and update the MR as needed.
Round 3 Response from Project Proponent (DD Month YYYY)	The 4 risks described in section 4.5.3 of the methodology have been added to Appendix 2 in the MR.
Aster Global Findings Final (DD Month YYYY)	The risks identified in PD Section 4.5.3 have been added to MR Appendix 2, along with a description of mitigation actions taken during the monitoring period. This item is addressed.

Finding Number	5
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.7 The project proponent shall identify any risks related to working conditions as a result of project activities and shall design and implement mitigation measures to provide safe and healthy working conditions for employees.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.3.17; Appendix 2
Aster Global Initial Findings (DD Month YYYY)	The VVB notes that this requirement is partially addressed by CCB indicator G3.12. However, Appendix 2 does not identify risks from working conditions.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.

Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Non-compliance with labor laws, inadequate safety measures, and exploitation" as risks to working conditions that could result from project activities, and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. Review of support documentation and results of site visit interviews substantiated that training and gear was provided to VGS consistent with the described measures. Results of site visit interviews substantiated that workers engaged with project activities freely expressed beliefs that they were treated fairly and there were no incidents or allegations reported to the VVB that the project was in non-compliance with labor laws or that workers were being exploited as a result of project activities. This item is closed.

Finding Number	6
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.8 The project proponent shall identify any risks related to the safety of women and girls in the local community due to project activities and shall design and implement mitigation measures that protect and appropriately respond to harm to women and girls in the local community.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Appendix 2
Aster Global Initial Findings (DD Month YYYY)	The VVB notes this item is partially addressed by CCB indicator G3.2. Appendix 2 does not identify risks related to the safety of women and girls, or outline mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR

Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Gender-based violence, harassment, discrimination " as risks to safety of women and girls that could result from project activities, and presents a description of measures taken to mitigate or prevent these risks. Results of site visit interviews substantiated that women with whom the VVB spoke separately without men or project staff present freely expressed beliefs that they had been treated appropriately by project staff and there were no incidents or allegations reported to the VVB that they or other women were known to have been subjected to gender-based violence, harassment, or discrimination by project staff or as a result of project activities. This item is closed.
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Finding Number	7
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.9 The project proponent shall identify any risks as a result of project activities to children, and minority and marginalized groups in the local community, and shall design and implement mitigation measures to protect children, and minority and marginalized groups against and appropriately respond to harm in the local community.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Appendix 2
Aster Global Initial Findings (DD Month YYYY)	The VVB notes this item is partially addressed by CCB indicator G3.2. Appendix 2 does not identify risks related to children, minority an marginalized groups, or outline mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR

Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Discrimination, exploitation, lack of access to services" as risks to safety of minority and marginalized groups, including children, that could result from project activities, and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. Results of site visit interviews substantiated that women from women's forums with whom the VVB spoke separately without men or project staff present freely expressed beliefs that they receive equal benefits from the project, and that are no negative impacts from the project. Results of site visit interviews with non-cattle owning individuals and observations support that there are no negative impacts on other marginalized or vulnerable community groups. This item is closed.
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Finding Number	8
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.10 The project proponent shall identify and mitigate any impacts caused by pollutant emissions to air, discharges to water, noise and vibration, the generation of waste, or the release of hazardous materials as a result of project activities. Update to 3.19.10 Effective for all project requests on or after 1 January 2025: 3.19.10 The project proponent shall identify, minimize, and mitigate any impacts caused by pollutant emissions to air, discharges to water, noise and vibration, the generation of waste, and the release of hazardous materials and chemical pesticides and fertilizers as a result of project activities.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Appendix 2
Aster Global Initial Findings (DD Month YYYY)	The VVB notes this item is partially addressed by CCB indicator G3.2. Appendix 2 does not identify risks caused by pollutants, etc. or outline mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project	Appendix 2 has been added to the MR

Proponent (20 June 2025)	
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Environmental pollution from project activities" as risks of pollutants that could result from project activities, and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. PD Sections 5.2.8 and 5.2.9 indicate that no agricultural inputs are currently used and no waste products will be generated by the implementation and operation of this project. Site visit observations and interviews substantiate the project is focused on resource conservation activities through implementation of the WMA RMP and no project activities were identified that would be expected to result in impacts caused by pollutant emissions to air, discharges to water, noise and vibration, the generation of waste, or the release of hazardous materials. There were no incidents or allegations reported to the VVB that the project was out of compliance with environmental regulations. This item is closed.

Finding Number	9
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.11 The project proponent shall ensure that no discrimination or sexual harassment occurs in the project design or implementation.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.3.13; CCB indicator G3.7
Aster Global Initial Findings (DD Month YYYY)	As required by CCB Standard v3.1 Indicator G3.7 this requirement was assessed. However, Appendix 2 does not identify risks related to harassment and discrimination or identify mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.

Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Inequality in hiring, promotion, and treatment of employees" as a risk of discrimination that could result from project activities, and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. The VVB confirmed Appendix 2 has been revised to include "Inappropriate behavior or abuse in the workplace" as a risk of sexual harassment that could result from project activities, and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. Results of site visit interviews substantiated that women involved in project activities with whom the VVB spoke separately without men present freely expressed beliefs that they had been treated appropriately and there were no incidents or allegations reported to the VVB that they or other women were known to have been subjected to discrimination or sexual harassment by project staff or while engaged in project activities.

Finding Number	10
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.13 The project proponent shall provide equal opportunities in the context of gender for employment and participation in consultation and project activities.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.3.14; CCB indicator G3.10
Aster Global Initial Findings (DD Month YYYY)	This item is partially addressed by CCB Indicator G3.10. However, Appendix 2 does not identify risks related to gender equality or outline mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project	Appendix 2 has been added to the MR

Proponent (20 June 2025)	
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Gender discrimination in employment opportunities and workplace activities" as a risk to gender equity in labor and work that could result from project activities, and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. Women with whom the VVB spoke separately during site visit interviews without men or project staff present freely expressed beliefs that women have been treated fairly and substantiated that women had been involved in project consultations in leadership roles as well as through women's forums. There were no incidents or allegations reported to the VVB that either they or other women were known to have been subjected to gender discrimination in either employment or consultations associated with project activities. The VVB noted MR Section 1.2 reports that 9 of the 32 people reported as employed in project activities are women, which is a substantive improvement from earlier reporting periods such as the 2020 monitoring report which reported only 1 of the 32 people reported as employed in project activities was a woman. This improvement helps substantiate that the project is helping overcome cultural bias against women taking jobs outside the home and that women are being given fair chances to fill positions for which they can be trained. The evidence reviewed, including results of site visit interviews, provided reasonable assurance that the project has promoted gender equity in recruitment, provided leadership opportunities for women, enforced gender equity policies, and supported women in conservation roles within the projects. This item is closed.

Finding Number	11
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.14 The proponent shall provide equal pay for equal work in project design and implementation.
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.3.14;
Aster Global Initial Findings (DD Month YYYY)	It is not clear how the project has demonstrated this requirement is met. Additionally, Appendix 2 does not identify risks related to equal pay or outline mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Pay disparities based on gender, ethnicity, or other discriminatory factors" as a risk to equal pay for equal work that could result from project activities, and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. Tanzanian labor regulations require equal pay for equal work, and the MR indicates regular pay audits were conducted and transparent pay policies were ensured and aligned with both local and international labor laws. Carbon Tanzania has provided a renewed business license demonstrating that all labor laws were followed. During site visit interviews, there were no incidents or allegations reported to the VVB that either women or anyone else were known to have been subjected to unequal pay for equal work. The evidence reviewed, including results of site visit interviews, provided reasonable assurance that the project has provided equal pay for equal work in project design and implementation.

Finding Number	12
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.15 The project proponent shall prohibit the use of forced labor, child labor, or victims of human trafficking in project design and implementation. Update to 3.19.15 Effective for all project requests on or after 1 January 2025: 3.19.15 The project proponent shall prohibit the use of forced labor, child labor, and victims of human trafficking, and protect staff and contracted workers employed by third parties in project design and implementation.

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.5.9
Aster Global Initial Findings (DD Month YYYY)	This item is partially addressed by MR Section 2.5.9, however Appendix 2 does not identify risks from forced labor or outline mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Coercion or exploitation of workers", "Employment of underage workers", and "Involvement in or facilitation of trafficking activities" as risks of forced labor, child labor, and human trafficking, respectively, as a result of project activities and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. Tanzanian labor regulations prohibit forced labor and employment of underage workers, and anti-trafficking regulations prohibit human trafficking. Carbon Tanzania has provided a renewed business license demonstrating that all labor and other applicable laws were followed. During site visit interviews, there were no incidents or allegations reported to the VVB that the project proponent engaged in or that project activities involved forced labor, child labor, or human trafficking. The evidence reviewed, including results of site visit interviews and site observations, provided reasonable assurance that project activities have not used victims of or resulted in forced labor, child labor, or human trafficking.

Finding Number	13
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.17 The project proponent shall identify IPs, LCs, and customary rights holders as set out in Section 3.18.1 above, and recognize, respect, and promote the protection of the rights of said groups in line with applicable international human rights law, and the United Nations Declaration on the Rights of Indigenous People and ILO Convention 169 on Indigenous and Tribal Peoples, in project design and implementation.

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR Section 2.5.6;
Aster Global Initial Findings (DD Month YYYY)	This item is partially addressed by CCB indicator G5.1. However, appendix 2 does not identify risks related to IPs, LCs, customary rights holders or outline mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Ignoring or infringing on the rights of Indigenous Peoples (IPs) and Local Communities (LCs)" as risks and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. The VVB reviewed sections of the validated PD related to indicator G5.1 of the CCB Standard which identifies the property rights for the areas contained within the Project and explicitly addresses the land use rights of the participating villages and communities within the Project. The PD does not identify any of these groups has IPs, LCs, or customary rights holders. During the site visit the VVB found no evidence to contradict project statements that in the Project Design and Project Implementation the Project has failed to recognize, respect, and promote the rights of the specific groups identified in criterion 3.19.17 of the VCS Standard. Additionally, the VVB reviewed the updated MR and considering the evidence collected during the site visit, the VVB is reasonably assured that this requirement is satisfied. This finding is closed.

Finding Number	14
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.18 The project proponent shall preserve and protect cultural heritage consistent with IPs', LCs' and customary rights holders' practices or UNESCO Cultural Heritage conventions in project design and implementation.

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Aster Global Initial Findings (DD Month YYYY)	This item is partially addressed by CCB indicator CM1.2, however appendix 2 does not identify risks to cultural heritage or outline mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Destruction or neglect of cultural sites or practices" as risks and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. As previously described, the PD does not identify any groups with legal or customary land use rights as IPs, LCs, or customary rights holders, therefore the VVB is reasonably assured this requirement is satisfied. Additionally, the VVB notes that the validated PD Section 4.1.3 identifies community HCVs as required by CCB indicator CM1.2. The validated PD describes the way the Project design has considered the preservation and protection of these HCVs. During the monitoring period, the VVB reviewed the MR, PD, and based on interviews conducted during the site visit the VVB is reasonably assured that the implementation of the Project Activity increases the preservation and protection of the identified HCVs. Furthermore, the VVB found no evidence that the implementation of the Project Activity has jeopardized the preservation and protection of cultural heritage of the participating villages and village members. This finding is closed.

Finding Number	15
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.19 The project proponent shall recognize, respect, and support IPs', LCs', and customary rights holders' property rights and where feasible, take measures to help secure rights.

Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Aster Global Initial Findings (DD Month YYYY)	This item is partially addressed by CCB indicator G5.1, however appendix 2 does not identify risks to Protecting and preserving property rights, customary rights, or protecting legal or customary tenure/access rights to territories, property, and resources, including collective and/or conflicting rights or outline mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to include "Violation of rights by project or adjacent stakeholders" as risks and Appendix 2 presents a description of measures taken to mitigate or prevent these risks. As required by CCB Standard v3.1 Indicator G5.1 this requirement was assessed. Based on information included in the MR and observations made during the site visit, the VVB is reasonably assured that risks to Protecting and preserving property rights, customary rights, or protecting legal or customary tenure/access rights to territories, property, and resources, including collective and/or conflicting rights have been appropriately assessed and mitigated. This item is addressed.

Finding Number	16
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	3.19 Safeguards
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	3.19.25 The project shall not have negative impacts on biodiversity and ecosystems. Projects shall identify any risks to ecosystems due to project activities and implement measures to ensure no negative impacts on ecosystems.
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	
Aster Global Initial Findings (DD Month YYYY)	As required by CCB Standard v3.1 Indicator B2.2 and B2.23. The project does not have negative impacts on biodiversity. However, Appendix 2 does not include risks from impacts to biodiversity and ecosystems or outline mitigation measures.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence that this requirement is met.
Round 1 Response from Project Proponent (20 June 2025)	Appendix 2 has been added to the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed Appendix 2 has been revised to state that "No risk identified" regarding impacts on biodiversity and ecosystems as a result of project activities, and Appendix 2 presents justification for this assertion. The VVB reviewed the justification and determined this assertion is consistent with information presented in the PD and consistent with site observations and site visit interviews that indicated the project is having positive effects on biodiversity and ecosystems and no risks of negative impacts were reported or observed. This item is closed.

Finding Number	17
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	Table 2 Financial Viability (FV)
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	e) The payback period is four years or less from the current risk assessment.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	AFOLU_NPRT_Notes_1900.pdf; VCS_NPR_REP_1900_4_27_2022_4_26_2023.pdf; Makame_Financial_Mgmt_Plan_20240830_202409918211004-202409091946599835

Aster Global Initial Findings (DD Month YYYY)	The project provided a financial management plan which demonstrates that the project has reached the payback period. The financial viability of CT has been reviewed in detail by the VVB at previous verifications. The management plan has been updated for the current monitoring period, and the VVB did not find evidence that the project has not remained at breakeven. The NPRT Notes document references "Makame_Financial_Viability_JA_AJ230324.xlsx". This spreadsheet was not provided to the VVB, and it is unclear if it is a different analysis than the "Makame_Financial_Mgmt_Plan_20240830_202409918211004-202409091946599835" provided.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please clarify in line with the finding.
Round 1 Response from Project Proponent (20 June 2025)	The NPRT Notes have been updated to reference the correct financial document.
Aster Global Findings Round 2 (DD Month YYYY)	The NPRT notes document has been updated and now references the Makame Financial Management Plan, which was provided to the VVB and reviewed. This item is addressed.

Finding Number	18
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	Table 2 Financial Viability (FV)
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	j) Mitigation: Project has available, as callable and secured financial resources, at least 80 percent of total cash out before the project reaches breakeven.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	AFOLU_NPRT_Notes_1900.pdf; VCS_NPR_REP_1900_4_27_2022_4_26_2023.pdf
Aster Global Initial Findings (DD Month YYYY)	As the project has already reached breakeven, it is unclear how it is appropriate to select this mitigation item.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please clarify in line with the finding.

Round 1 Response from Project Proponent (20 June 2025)	The project no longer selects the mitigation
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed this mitigation is no longer selected. This item is addressed.

Finding Number	19
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	Table 8 Political Risk
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	b) Governance score of -0.79 to less than -0.32.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	AFOLU_NPRT_Notes_1900.pdf; VCS_NPR_REP_1900_4_27_2022_4_26_2023.pdf
Aster Global Initial Findings (DD Month YYYY)	The VVB notes that the correct risk score is taken, however the WGI score does not appear to have been calculated using the most recent 5 years of data available.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please address in line with the finding.
Round 1 Response from Project Proponent (20 June 2025)	The monitoring period dates have been updated in the NPRT and the WGI score has been updated accordingly
Aster Global Findings Round 2 (DD Month YYYY)	The NPRT report now states the correct WGI score (-.51). This item is addressed.

Finding Number	20
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VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	8 QUANTIFICATION OF GHG...
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	The total net greenhouse gas emissions reductions of the REDD project activity are calculated as follows: $NERREDD = \Delta CBSL-REDD - \Delta CWPS-REDD - \Delta CLK-REDD \quad (2)$ Where: <i>NERREDD</i> Total net GHG emission reductions of the REDD project activity up to year t*(t CO₂e) <i>ΔCBSL-REDD</i> Net GHG emissions in the REDD baseline scenario up to year t* (t CO₂e) <i>ΔCWPS-REDD</i> Net GHG emissions in the REDD project scenario up to year t* (t CO₂e) <i>ΔCLK-REDD</i> Net GHG emissions due to leakage from the REDD project activity up to year t*(t CO₂e)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Validated PDD, MR, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx/Actual VCUs
Aster Global Initial Findings (DD Month YYYY)	<i>ΔCLK-REDD</i> was not subtracted, leading to an incorrect application of equation 2 to calculate <i>NERRED</i>. Additionally, incorrect value is used for <i>ΔCWPS-REDD</i> from “DefPA Actual” tab.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please make sure that equation 2 is applied correctly and update the downstream calculations. Please ensure that MR is updated as needed.
Round 1 Response from Project Proponent (20 June 2025)	The cell references have been corrected and values have been revised in the MR.

Aster Global Findings Round 2 (DD Month YYYY)	Equation 2 is appropriately applied in the updated workbook. Correct value is used for ΔCWPS-REDD from “DefPA Actual” tab. However, VVB noted following: - ADefPA,u,i,t (ha) MAS and ADefPA,u,i,t (ha) MFW values used in tab “DefPA Actual” are 33.53 and 4.87 which are slightly different than values reported in Appendix 3/Table 3 and values calculated from shapefiles provided:4.89 and 33.56. It is unclear why different values are used in the GHG calculations. - “Deductions for AFOLU pooled buffer account (tCO₂e)” in Cell G10 (Actual VCU tab) is calculated using an incorrect formula. Correct formula is Equation 9 located on page 27 of VM0007 v1.5 REDD-MF.
Round 2 NCR/CL/OFI (DD Month YYYY)	NCR: Please make sure deforestation values are applied correctly, and buffer pool is calculated using correct equation. Also, please update the downstream calculations and make sure MR is updated as accordingly.
Round 2 Response from Project Proponent (DD Month YYYY)	"1. There was a discrepancy in the way the acres were calculated in the shapefile. The acres have been corrected and updated in the MR. 2. The formula has been corrected to align with equation 9 in the methodology."
Aster Global Findings Round 3 (DD Month YYYY)	1. The are of deforestation reported for the MAS strata in MR Section 3.1.2 is 33.5, however Appendix 3, the calc workbooks, and the shapefile all use a value of 33.6 (33.56). It is unclear why this discrepancy exists. 2. The VVB confirmed that the project correctly applies equation 9 to calculate the buffer pool contribution. This finding is closed.
Round 3 NCR/CL/OFI (DD Month YYYY)	CL: Please clarify in line with item 1.
Round 3 Response from Project Proponent (DD Month YYYY)	The parameter has been corrected to 33.6
Aster Global Findings Final (DD Month YYYY)	This parameter has been corrected in the MR. Item closed.

Finding Number	21
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	5 PROCEDURES

VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Equation 1
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR v1, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	The estimation of "ΔCP (t CO ₂ -e)" for the year 2024 is incorrect due to referencing the wrong cell for "GHGP-E,i,t (t CO ₂ -e)". Additionally, an incorrect "ΔCP,DefPA,i,t (t CO ₂ -e)" value is reported in MR table 3.8.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address the errors noted and update the values in MR accordingly.
Round 1 Response from Project Proponent (20 June 2025)	This error has been corrected, and the table has been updated.
Aster Global Findings Round 2 (DD Month YYYY)	Error in cell reference has been corrected, and values are updated in MR. Item closed.

Finding Number	22
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	5 PROCEDURES
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Equation 2
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR v1, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx

Aster Global Initial Findings (DD Month YYYY)	ΔCP, LB estimated in "Makame REDD Project_RP5_Calcs_2024-08-24/DefLB Actual" is incorrect due to following errors: - Equation used to estimate "ΔCP, DefLB, i, t (t CO₂-e)" is incorrect. - "E-Biomass Burning LB (tCO₂e)" value for 2024 is incorrectly referenced.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address the errors noted and update the values in MR accordingly.
Round 1 Response from Project Proponent (20 June 2025)	1. Equation 2 has been corrected in cell F10 on the DefLB Actual tab. 2. The E-biomass burn LB reference has been corrected
Aster Global Findings Round 2 (DD Month YYYY)	Equation 2 has been correctly applied to estimate " Δ CP, DefLB, i, t (t CO ₂ -e)". "E-Biomass Burning LB (tCO ₂ e)" value for 2024 is correctly referenced. Item closed.

Finding Number	23
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	Post-processing and accuracy assessment
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Calculating the rate of deforestation when maps have gaps due to cloud cover is a challenge. As described in module BL-UP (Part 2, section 2.2.3) multi-date images must be used to reduce cloud cover to no more than 10% of any image.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR/Appendix 3, Supporting GIS files
Aster Global Initial Findings (DD Month YYYY)	Appendix 3 states "To produce the 2024 forest cover map, we first attempted to locate Landsat 8 and 9 imagery with less than 10% cloud cover. Failing that, Sentinel-2 data was obtained utilizing a median composite for June-July 2024 of all images with less than 15% cloud cover." However, it is unclear whether the resulting composite reduced cloud cover to no more than 10%.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please clarify in line with the findings and update MR as necessary.

Round 1 Response from Project Proponent (20 June 2025)	MR Updated to read: To produce the 2024 forest cover map, we first attempted to locate Landsat 8 and 9 imagery with less than 10% cloud cover. Failing that, Sentinel-2 data was obtained utilizing a median composite for June-July 2024 of all images with less than 15% cloud cover. The resulting median composite had a cloud cover within the Project Area of 10%, as the cloudiest areas were outside of the Project Area.
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed the added text in the updated MR addresses this finding. Item closed.

Finding Number	24
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	Post-processing and accuracy assessment
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	The overall classification accuracy of the outcome of the previous steps must be 90% or more.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR/Appendix 3, PA_2024_Classification, LB_2024_Classification, Final_AA_200_pts_clean.shp, VVB independent RS analysis

Aster Global Initial Findings (DD Month YYYY)	The VVB notes the overall classification accuracy of the forest cover map based on the accuracy analysis is 98%. Accuracy assessment analysis files (GIS, workbook) were provided to the VVB for review. The VVB reviewed the accuracy assessment points and confirmed the overall accuracy % reported. However, an independent analysis of forest cover change identified several deforested areas within the project area and leakage belt during this reporting period that appear to have been missed in the forest cover change analysis. Please see the identified locations below: AG_ID X Y 1 36.416238 -4.693673 2 36.370194 -4.629423 3 36.383135 -4.617343 4 36.366745 -4.62092 5 36.392254 -4.683683 6 36.397273 -4.681964 7 36.373602 -4.675383 8 36.390152 -4.660814 9 36.393806 -4.658359 10 36.377372 -4.690669 11 36.398853 -4.67374 12 36.405121 -4.700016 13 36.430128 -4.729678 14 36.902697 -4.858746 15 36.426071 -4.694737 16 36.43772 -4.727838
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please provide clarification on how the listed areas were identified as forests, along with verifiable supporting evidence.
Round 1 Response from Project Proponent (20 June 2025)	As the VVB observes, the overall accuracy of the map is well above the 90% threshold required for the methodology. Despite this observation, differences can arise in classifications based on both the techniques and data used. Having reviewed the points provided by the VVB with Planet imagery from June and October 2024, the majority of disagreement stems from plots either still meeting the 10% canopy threshold as of June 2024 but not October (8, 9, 10, 12,13,15) or differences in interpreting the 10% threshold, regardless of timing (4, 5, 6, 7, 11). The remaining points could easily represent the ~2% of overall error present in the map. Of particular note, points are points 1, 2, and 3, which highlight the difficulty of determining the 10% canopy threshold.
Aster Global Findings Round 2 (DD Month YYYY)	The VVB acknowledges the clarification provided. The VVB notes even though the overall accuracy of the land cover map meets the 90% requirement, independent checks identified some differences, and these are likely due to differences in techniques and data sources used during the independent assessment and some of the errors found in the independent check may overlap with those already reflected in the overall error estimate. Moreover, since the accuracy threshold of 90 %has been met, the VVB determined the landcover map is accepted as compliant. Item closed.

Finding Number	25
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VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	STEP 2: Interpretation and analyses
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Equation 4
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR v1, REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	Equation 4 is incorrectly applied to estimate " $\Delta CP, DefLB, i, t$ ".
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address the error noted and update the values in MR accordingly.
Round 1 Response from Project Proponent (20 June 2025)	The equation has been corrected in cell F10
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed " $\Delta CP, DefLB, i, t$ " is calculated using equation 4 correctly. Updated values are reflected in MR. Item closed.

Finding Number	26
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	STEP 2: Interpretation and analyses
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Equation 5
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR v1, REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	Equation 5 is incorrectly applied in “Makame REDD Project_RP5_Calcs_2024-08-24/DefLB Actual”, as it appears “CP,post,u,i “ has not been subtracted in estimating “ $\Delta C_{pools,Def,u,i,t}$ ”.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address the error noted and update the values in MR accordingly.
Round 1 Response from Project Proponent (20 June 2025)	The equation has been corrected in cell F10
Aster Global Findings Round 2 (DD Month YYYY)	The VVB confirmed “CP,post,u,i “is calculated using equation 5 correctly. Updated values are reflected in MR. Item closed.

Finding Number	27
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	Degradation through extraction of trees for illegal timber or fuelwood and charcoal
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	The first step in addressing forest degradation is to complete a participatory rural appraisal (PRA) of the communities inside and surrounding the project area to determine if there is the potential for illegal extraction of trees to occur. If this assessment finds no potential pressure for these activities then degradation ($\Delta CP, DegW, i, t$) can be assumed to be zero and no monitoring is needed. The PRA must to be repeated every 2 years.
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR/Section 3.1.3, Makame Continued Participatory Rural Appraisal Log Sheet (2023).pdf

Aster Global Initial Findings (DD Month YYYY)	PRA log sheet (Makame Continued Participatory Rural Appraisal Log Sheet (2023).pdf) is provided. According to the survey that took place in July 2023 in villages: Makame, Katikati and Ngabolo, the VVB noted 2 out of 50 (4%) were affirmative on degradation/illegal logging which is below 10% threshold. Based on this survey the VVB noted no potential for illegal logging was identified. However, the result of PRA does not appear to be reported anywhere in MR. Additionally, the VVB noted an incorrect reference to “Makame Continued Participatory Rural Appraisal Log Sheet (2022).pdf” in MR. The results of the survey are supported by the observations made during the site visit.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please include results of PRA in MR. Please ensure consistency in file name references.
Round 1 Response from Project Proponent (20 June 2025)	The results of the PRA are reported on page 83 of the MR. The date of the reference PRA has been corrected.
Aster Global Findings Round 2 (DD Month YYYY)	The VVB reviewed the updated MR and confirmed this finding has been addressed. Item closed.

Finding Number	28
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.2 Data and Parameters Monitored for Verification

VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Data / Parameter: Project Forest Cover Monitoring Map Data Unit: Description: Map showing the location of forest land within the project area at the beginning of each monitoring period. If within the Project Area some forest land is cleared, the benchmark map must show the deforested areas at each monitoring event Source of data: Remote sensing in combination with GPS data collected during ground truthing Justification of choice of data or description of measurement methods and procedures applied: The minimum map accuracy must be 90% for the classification of forest/non-forest in the remote sensing imagery. If the classification accuracy is less than 90% then the map is not acceptable for further analysis. More remote sensing data and ground truthing data will be needed to produce a product that reaches the 90% minimum mapping accuracy. Frequency: Must be monitored at least every 5 years or if verification occurs on a frequency of less than every 5 years examination must occur prior to any verification event Any comment: Where forest land contains more than one forest class, the map must be stratified into forest classes using module X-STR. Used in equations: 3
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR/Appendix 3, PA_2024_Classification, Final_AA_200_pts_clean.shp
Aster Global Initial Findings (DD Month YYYY)	Project Forest Cover Monitoring Map is produced where the deforested areas and remaining forested areas are shown. Upon reviewing shapefiles provided (PA_2024_Classification), the VVB identified a discrepancy between the "Total Forest Area (ha)" reported in Table 2 of the Appendix 3 and the value provided in the shapefiles. Additionally, this parameter is not reported in the MR section "3.1.2 Data and Parameters Monitored".
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please address the discrepancy noted and revise the MR accordingly. Please include this parameter under MR section "3.1.2 Data and Parameters Monitored".
Round 1 Response from Project Proponent (20 June 2025)	The total forest area now agrees with the shapefile. The parameter has been added to Section 3.1.2
Aster Global Findings Round 2 (DD Month YYYY)	Reported total forest area (102,895.76 ha) still appears to be incorrect. Total area for forest calculated based on shapefile provided is 102,857.31 ha. Additionally, the VVB confirmed this parameter has been added in the MR section "3.1.2 Data and Parameters Monitored".

Round 2 NCR/CL/OFI (DD Month YYYY)	CL: Please address discrepancy noted in forest area reported in MR and revise the MR accordingly.
Round 2 Response from Project Proponent (DD Month YYYY)	The acreage discrepancy has been corrected in the MR
Aster Global Findings Round 3 (DD Month YYYY)	Total forest area in Appendix 3 is now reported as 102,857.3. This item is addressed.

Finding Number	29
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.2 Data and Parameters Monitored for Verification
	Data / Parameter: Leakage Belt Forest Cover Monitoring Map Data Unit: Description: Map showing the location of forest land within the leakage belt area at the beginning of each monitoring period. Only applicable where leakage is to be monitored in a leakage belt Source of data: Remote sensing in combination with GPS data collected during ground truthing Justification of choice of data or description of measurement methods and procedures applied: The minimum map accuracy must be 90% for the classification of forest/non-forest in the remote sensing imagery. If the classification accuracy is less than 90% then the map is not acceptable for further analysis. More remote sensing data and ground truthing data will be needed to produce a product that reaches the 90% minimum mapping accuracy.
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Frequency: Must be monitored at least every 5 years or if verification occurs on a frequency of less than every 5 years examination must occur prior to any verification event Any comment: Where forest land contains more than one forest class, the map must be stratified into forest classes using module X-STR. Used in equations: 3, 8
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR/Appendix 3, LB_2024_Classification, Final_AA_200_pts_clean.shp

Aster Global Initial Findings (DD Month YYYY)	Leakage Belt Forest Cover Monitoring Map is produced where the deforested areas and remaining forested areas are shown. Upon reviewing shapefiles provided (LB_2024_Classification), the VVB identified a discrepancy between the "Total Forest Area (ha)" reported in Table 2 of the Appendix 3 and the value provided in the shapefiles. Additionally, this parameter is not reported in the MR section "3.1.2 Data and Parameters Monitored".
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please address the discrepancy noted and revise the MR accordingly. Please include this parameter under MR section "3.1.2 Data and Parameters Monitored".
Round 1 Response from Project Proponent (20 June 2025)	The total forest area now agrees with the shapefile. The parameter has been added to Section 3.1.2
Aster Global Findings Round 2 (DD Month YYYY)	Reported total forest area (98,315.961ha) still appears to be incorrect. Total area for forest calculated based on shapefile provided is 97,936.49 ha. Additionally, the VVB confirmed this parameter has been added in the MR section "3.1.2 Data and Parameters Monitored".
Round 2 NCR/CL/OFI (DD Month YYYY)	CL: Please address discrepancy noted in forest area reported in MR and revise the MR accordingly.
Round 2 Response from Project Proponent (DD Month YYYY)	The acreage discrepancy has been corrected in the MR
Aster Global Findings Round 3 (DD Month YYYY)	Total forest area in Appendix 3 is now reported as 97,936.5. This item is addressed.

Finding Number	30
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	5.3.2 Ex post Assessment
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	$\Delta CLK-ASU-LB = \Delta CP, LB - \Delta CBSL, LK, unplanned$ (1)
Requirement Met (Y, N or Pending)	Y

Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx, LB_2024_Classification
Aster Global Initial Findings (DD Month YYYY)	Equation 1 is applied correctly. However, the VVB noted "ADefLB,u,i,t (ha)" value used for MAS in "DefLB Actual" tab is of MFW and vice versa.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please correct the discrepancies noted and update the downstream calculations as necessary. Consequently, please ensure that MR is updated as needed.
Round 1 Response from Project Proponent (20 June 2025)	The values in the table have been revised to reflect the correct area.
Aster Global Findings Round 2 (DD Month YYYY)	Discrepancy noted for "ADefLB,u,i,t (ha)" values in applying Equation 1 have been corrected. Item closed.

Finding Number	31
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.1 Data and Parameters Available at Validation
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	CLB
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, Validated PD, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	Validated "CLB" value is correctly applied. However, it is not reported in the MR section "3.1.1 Data and Parameters Available at Validation".
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please include this parameter in MR "3.1.1 Data and Parameters Available at Validation" section.
Round 1 Response from Project	The parameter has been added to Section 3.1.1 of the MR

Proponent (20 June 2025)	
Aster Global Findings Round 2 (DD Month YYYY)	The VVB notes this parameter has been included in MR “3.1.1 Data and Parameters Available at Validation” section. However, CLB value applied reported is incorrect.
Round 2 NCR/CL/OFI (DD Month YYYY)	CL: Please report correct CLB value.
Round 2 Response from Project Proponent (DD Month YYYY)	The value has been corrected in the MR
Aster Global Findings Round 3 (DD Month YYYY)	The correct CLB value (68.3) is reported in MR Section 3.1.1. This item is addressed.

Finding Number	32
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.1 Data and Parameters Available at Validation
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	ABSL,PA-unplanned,t
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, Validated PD, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	Validated “ABSL,PA-unplanned,t” value is correctly applied. However, it is not reported in the MR section “3.1.1 Data and Parameters Available at Validation”.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please include this parameter in MR “3.1.1 Data and Parameters Available at Validation” section.
Round 1 Response from Project	The parameter has been added to Section 3.1.1 of the MR

Proponent (20 June 2025)	
Aster Global Findings Round 2 (DD Month YYYY)	The VVB notes this parameter has been included in MR “3.1.1 Data and Parameters Available at Validation” section. Item closed.

Finding Number	33
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.2 Data and Parameters Monitored
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	PROPRES
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	PROPRES is monitored. However, it is not reported in the MR section “3.1.2 Data and Parameters Monitored”.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please include this parameter in MR “3.1.2 Data and Parameters Monitored” section.
Round 1 Response from Project Proponent (20 June 2025)	The parameter has been added to Section 3.1.2 of the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB notes this parameter has been included in MR “3.1.2 Data and Parameters Monitored” section. However, PROPRES value applied reported is incorrect.
Round 2 NCR/CL/OFI (DD Month YYYY)	CL: Please report correct PROPRES value.
Round 2 Response from Project	PropRes has been updated in the MR

Proponent (DD Month YYYY)	
Aster Global Findings Round 3 (DD Month YYYY)	The VVB confirmed that the parameter value monitored has been updated to reflect the data from the 2022 Tanzania Census, as calculated in the previous monitoring period. This finding is closed.

Finding Number	34
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.2 Data and Parameters Monitored
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	ADefLB,i,t
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	ADefLB,i,t is incorrectly reported in the MR section “3.1.2 Data and Parameters Monitored”. Value reported for MAS in “DefLB Actual” tab is of MFW and vice versa.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please report the values correctly in the MR “3.1.2 Data and Parameters Monitored” section.
Round 1 Response from Project Proponent (20 June 2025)	The areas in the workbook have been revised to reflect the correct values.
Aster Global Findings Round 2 (DD Month YYYY)	ADefLB,i,t values are correctly reported for respective strata. However, the VVB notes inconsistency in decimal places of values reported. For example, in MR section “3.1.2 Data and Parameters Monitored” and Table 3.15, ADefLB,i,t values are reported as a whole number whereas same parameter values in Appendix 3/Table 3 are reported as number of two decimal places. Similar issues appear in the reporting of other numbers throughout the MR.
Round 2 NCR/CL/OFI (DD Month YYYY)	CL: Please ensure consistency in reporting values to the same number of decimal places.

Round 2 Response from Project Proponent (DD Month YYYY)	The values have been updated throughout section 3 to be more consistent in decimal places
Aster Global Findings Round 3 (DD Month YYYY)	The decimal places for ADefLB,i,t have been updated along with other values throughout MR Section 3 to be more consistent. This item is addressed.

Finding Number	35
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.2 Data and Parameters Monitored
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Ebiomassburn,i,t
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	MR, REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	Ebiomassburn,i,t is monitored. However, it is not reported in the MR section "3.1.2 Data and Parameters Monitored".
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please include this parameter in MR "3.1.2 Data and Parameters Monitored" section.
Round 1 Response from Project Proponent (20 June 2025)	The parameter has been added to Section 3.1.2 of the MR
Aster Global Findings Round 2 (DD Month YYYY)	The VVB notes this parameter has been included in MR "3.1.2 Data and Parameters Monitored" section. Item closed.

Finding Number	36
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VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	5.6 Part 6 – Implications for Project Accounting
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	The adjusted value for NERREDD+ to account for uncertainty shall be calculated as: $\text{Adjusted\_NERREDD+} = \text{NGRARR} + (\text{NERREDD} + \text{NERWRC}) \times (100\% - \text{NERREDD\_ERROR} + 15\%) \quad (16)$ Where: Adjusted_NERREDD+ Total net GHG emission reductions of the REDD+ project activities up to year t* adjusted to account for uncertainty (t CO2e) NERREDD Total net GHG emission reductions of the REDD project activity up to year t* (t CO2e) NERWRC Total net GHG emission reductions of the WRC project activity up to year t* (t CO2e) NERREDD+ _ERROR Cumulative uncertainty for the REDD+ (REDD and WRC) project activities up to year t* (%) NGRARR Total net GHG removals of the ARR project activity up to year t* (t CO2e)
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Validated PDD, MR, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx/ Actual VCUs
Aster Global Initial Findings (DD Month YYYY)	The VVB reviewed the calculations workbook and noted that equation 16 was applied incorrectly.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please make sure that equation 16 is applied correctly and update the downstream calculations. Please ensure that MR is updated accordingly.
Round 1 Response from Project Proponent (20 June 2025)	This equation has been corrected
Aster Global Findings Round 2 (DD Month YYYY)	Equation 16 has been correctly applied in the updated workbook. However, it is pending finding noted in VM0007 v1.5 REDD-MF.
Round 2 NCR/CL/OFI (DD Month YYYY)	

Round 2 Response from Project Proponent (DD Month YYYY)	
Aster Global Findings Round 3 (DD Month YYYY)	Findings related to this item have been addressed. This item is closed.

Finding Number	37
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	5.1 PROCEDURES
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Equation 1
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Validated PDD, MR V1.0, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	The VVB confirmed that Ebiodmassburn, I, t is appropriately calculated for N2O and CH4 in the project area and leakage belt. However, the VVB noted “E-Biomass Burning LB (tCO2e)” for 2024 is incorrectly referenced in Cell “G10” in “DefLB Actual” tab. Consequently, incorrect value is reported in MR.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address the error noted and update MR as necessary.
Round 1 Response from Project Proponent (20 June 2025)	The cell reference has been corrected
Aster Global Findings Round 2 (DD Month YYYY)	“E-Biomass Burning LB (tCO2e)” for 2024 is correctly referenced in Cell “G10” in “DefLB Actual” tab and correct value is reported in MR. Item closed.

Finding Number	38
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VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.1 DATA AND PARAMETERS
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Data / Parameter: COMFi Data unit: dimensionless Description: Combustion factor for stratum i (vegetation type) Equations: 1 Source of Data: IPCC Value applied: N/A Justification of choice of data or description of measurement methods and procedures applied: Default values in Table 2.6 of IPCC, 2006 (Appendix 2). The combustion factor is a measure of the proportion of the fuel that is actually combusted, which varies as a function of the size and architecture of the fuel load (ie, a smaller proportion of large, coarse fuel such as tree stems will be burnt compared to fine fuels, such as grass leaves), the moisture content of the fuel and the type of fire (ie, intensity and rate of spread). Default values must be updated whenever new guidelines are produced by the IPCC. Purpose of Data: Calculation of baseline emissions, Calculation of project emissions Comments: N/A
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Validated PDD, MR V1.0, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	The VVB confirmed that the value for COMFi (0.45) established at validation is appropriately used for calculations in this monitoring period and reported in MR section 3.1.3. However, this parameter does not appear to be listed in MR section "3.1.1 Data and Parameters Available at Validation".
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please include this parameter in MR "3.1.1 Data and Parameters Available at Validation" section.
Round 1 Response from Project Proponent (20 June 2025)	The parameter has been added to Section 3.1.1 of the MR
Aster Global Findings Round 2 (DD Month YYYY)	This parameter has been included in MR "3.1.1 Data and Parameters Available at Validation" section. Item closed.

Finding Number	39
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VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.1 DATA AND PARAMETERS
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Data / Parameter: G_{gi} Data unit: g kg⁻¹ dry matter burnt Description: Emission factor for stratum i for gas g Equations: 1 Source of data: IPCC Value applied: N/A Justification of choice of data or description of measurement methods and procedures applied: Defaults can be found in Volume 4, Chapter 2, of the IPCC 2006 Inventory Guidelines in table 2.5 (see Appendix 2: emission factors for various types of burning for CH₄ and N₂O). Default values must be updated whenever new guidelines are produced by the IPCC. Purpose of Data: Calculation of baseline emissions, Calculation of project emissions Comments: N/A
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Validated PDD, MR V1.0, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	The VVB confirmed the value for $G_{g,i}$ (GCH₄=6.8kg-1, GN₂O=0.2kg-1) established at validation is appropriately used for calculations in this monitoring period and reported in MR section 3.1.3. However, this parameter does not appear to be listed in MR section “3.1.1 Data and Parameters Available at Validation”.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please include this parameter in MR “3.1.1 Data and Parameters Available at Validation” section.
Round 1 Response from Project Proponent (20 June 2025)	The parameter has been added to Section 3.1.1 of the MR
Aster Global Findings Round 2 (DD Month YYYY)	This parameter has been included in MR “3.1.1 Data and Parameters Available at Validation” section. Item closed.

Finding Number	40
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VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.1 DATA AND PARAMETERS
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	Data / Parameter: GWP _g Data unit: dimensionless Description: Global warming potential for gas g Equations 2, 4 Source of data: Default factor from the latest IPCC Assessment Report Value applied: N/A Justification of choice of data or description of measurement methods and procedures applied: N/A Purpose of Data: Calculation of baseline emissions, Calculation of project emissions Comments: N/A
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Validated PDD, MR V1.0, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	The project uses the AR5 GWP values for CH4 (28) and N2O (265) for calculations in this monitoring period. Values are reported in MR section 3.1.3. However, this parameter does not appear to be listed in MR section “3.1.1 Data and Parameters Available at Validation”.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please include this parameter in MR “3.1.1 Data and Parameters Available at Validation” section.
Round 1 Response from Project Proponent (20 June 2025)	The parameter has been added to Section 3.1.1 of the MR
Aster Global Findings Round 2 (DD Month YYYY)	This parameter has been included in MR “3.1.1 Data and Parameters Available at Validation” section. However, reported GWP values are incorrect.
Round 2 NCR/CL/OFI (DD Month YYYY)	CL: Please report correct GWP values.
Round 2 Response from Project Proponent (DD Month YYYY)	The GWP values have been updated to reflect the calculations workbook.
Aster Global Findings Round	GWP values have been updated in MR Section 2.3.1. This item is addressed.

3 (DD Month YYYY)	
Finding Number	41
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.2 DATA AND PARAMETERS
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	<i>Data / Parameter: $C_{AB,tree,i}$</i> <i>Data unit: t CO₂e ha⁻¹</i> <i>Description: Carbon stock in aboveground biomass in trees in stratum i</i> <i>Equations: 2</i> <i>Source of data: Module CP-AB</i> <i>Description of measurement methods and procedures to be applied: See module CP-AB</i> <i>Frequency of monitoring/recording: See module CP-AB</i> <i>QA/QC procedures to be applied: See Section 9.3 of REDD-MF or other VCS methodology that uses this module.</i> <i>Purpose of data: Calculation of baseline emissions, Calculation of project emissions</i> <i>Calculation method: N/A</i> <i>Comments: To be determined ex ante when accounting of $E_{peatburn,i,t}$ is included in the baseline scenario. To be monitored when accounting of $E_{peatburn,i,t}$ is included in the project scenario</i>
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Validated PDD, MR V1.0, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	The values for $C_{AB\_tree,i}$ (MAS=42.5, MWF=76.3) were confirmed at validation and appropriately used in calculations for this monitoring period. However, this parameter is not reported in the MR section “3.1.2 Data and Parameters Monitored”.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please include this parameter under MR section “3.1.2 Data and Parameters Monitored”.
Round 1 Response from Project Proponent (20 June 2025)	The parameter has been added to Section 3.1.2 of the MR
Aster Global Findings Round 2 (DD Month YYYY)	This parameter has been included in MR section “3.1.2 Data and Parameters Monitored”. Item closed.

Finding Number	42
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Section)	6.2 DATA AND PARAMETERS
VCS Standard VCS Version 4.7 Requirements Document 16 April 2024 (Description)	<i>Data / Parameter: $C_{DW,i}$</i> <i>Data unit: t CO₂e ha⁻¹</i> <i>Description: Carbon stock in dead wood in the baseline in stratum i</i> <i>Equations: 2</i> <i>Source of data: Module CP-D</i> <i>Description of measurement methods and procedures to be applied: See Module CP-D</i> <i>Frequency of monitoring/recording: See Module CP-D</i> <i>QA/QC procedures to be applied: See Section 9.3 of REDD-MF or other VCS methodology that uses this module.</i> <i>Purpose of data: Calculation of baseline emissions, Calculation of project emissions</i> <i>Calculation method: N/A</i> <i>Comments: To be determined ex ante when accounting of $E_{peatburn,i,t}$ is included in the baseline scenario. To be monitored when accounting of $E_{peatburn,i,t}$ is included in the project scenario</i>
Requirement Met (Y, N or Pending)	Y
Evidence Used to Assess (Location in PD/MR or Supporting Documents)	Validated PDD, MR V1.0, Makame REDD Project_RP5_Calcs_2024-08-24.xlsx
Aster Global Initial Findings (DD Month YYYY)	The values for CDW,I (MAS=0.2, MWF=1.4) were confirmed at validation and appropriately used in calculations for this monitoring period. However, this parameter is not reported in the MR section “3.1.2 Data and Parameters Monitored”.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please include this parameter under MR section “3.1.2 Data and Parameters Monitored”.
Round 1 Response from Project Proponent (20 June 2025)	The parameter has been added to Section 3.1.2 of the MR
Aster Global Findings Round 2 (DD Month YYYY)	This parameter has been included in MR section “3.1.2 Data and Parameters Monitored”. Item closed.

CCB

Findings Number	1
CCB Standards v3.1 21 June 2017 (Section)	Other Monitoring Report Template Requirements (additional items not attributed to specific CCB Indicators)
CCB Standards v3.1 21 June 2017 (Description)	Instructions from Monitoring Report Template: 1.2 Standardized Benefit Metrics - For each metric, quantify the net benefit the project has achieved during the monitoring period covered by this report and since the project start date (if this is the project's first verification report, the two columns will be the same). Insert "not applicable" where the metric does not apply and "data not available" where the metric does apply but there are no means of quantification. Data included in the monitoring period column shall be substantiated in this document as denoted by the corresponding section reference.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 1.2
Aster Global Findings (23 May 2025)	Instructions for the Monitoring Report Template (CCB Version 3.0, VCS Version 4.3) requires: "Data included in the monitoring period column shall be substantiated in this document as denoted by the corresponding section reference." The VVB reviewed the achievements reported in the updated Table in Section 1.2 against the information presented in Sections referenced by the Table. 1. Previous versions of the MR have included subsection references in Table 1.2. It is unclear why subsections are not included in this MR. 2. The VVB was not able to locate information in MR Section 3.2 (including subsections) that substantiated the net estimated emission reductions in the project area measured against the without project-project scenario, or the number of hectares of reduced forest loss in the project area measured against the without project scenario as reported in Table 1.2. 3. It is unclear how the values reported for the Number of women with improved livelihoods or income generated as a result of project activities was derived and substantiated (this value does not match previous reporting periods). 4. It is unclear how the values reported for the number of people for whom access to, or quality of, education was improved were derived and substantiated.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the findings, update the MR, and provide supporting evidence as necessary.

Round 1 Response from Project Proponent (20 June 2025)	1. Subsection references have been included in the MR. 2. Net estimated emissions reductions are reported in the credit table in Section 3.2.4. A statement of the number of reduced forest loss has been added to section 3.2.2. 3. Value has been corrected 4. Documents have been added to the Supporting Documents folder to demonstrate the number of people who received improved education benefits.
Aster Global Findings (DATE)	1. The VVB confirmed subsection references have been added to MR Section 1.2 as described. This item has been resolved. 2a. The VVB located the estimated net estimated reductions in MR Section 3.2.4 as reported for the periods 27 April 2023 through 31 December 2023 and 01 January 2024 through 26 April 2024; however, the sum of the Buffer pool allocations and Reductions VCUs for these two periods (354,076 tCO₂e) is not consistent with the total reported in MR Section 1.2 for the monitoring period (354,075 tCO₂e). 2b. The VVB located the statement in MR Section 3.2.2 that during the reporting period, forest loss was reduced by 8,216 ha compared to the baseline. This number is not consistent with the 7,117 ha reported in MR Section 1.2 for the monitoring period. 3. The VVB confirmed the value in MR Section 1.2 has been revised and is now consistent with the previous reporting period, however, the referenced MR Section 4.3.1 does not clearly identify how the values reported for the Number of women with improved livelihoods or income generated as a result of project activities was derived or substantiated. 4. The VVB confirmed supporting documentation was provided that identified how the project derived the reported total number of people who received improved education benefits during the monitoring period, and the supporting documentation substantiated this total. The supporting documentation indicates that 14 of the 58 students receiving sponsorships were female, but gender breakdowns were not provided for the students or teachers benefiting from the new classrooms. Neither the MR nor supporting documentation describes or substantiates how the project determined women girls constituted half of the total number of people for whom project activities resulted in improved access to or quality of education during the reporting period.
Round 2 NCR/CL/OFI (DATE)	NCR: Please address in line with the findings, update the MR, and provide supporting evidence as necessary.

Round 2 Response from Project Proponent (DATE)	"2a. The net estimated emissions reductions in MR Section 3.2.4 have been updated to match the calculation workbooks. 2b. The value reported in Section 1.2 has been updated to 8,216 ha to reflect the 2024 calculations. 3. These are the people benefiting from the project, as they fall within administrative areas receiving finance from the project. This figure is based on the August 2022 census at the ward level and considers residents of those areas, so it can certainly be seen as a conservative estimate of beneficiaries. Ndedo Ward (comprising Ndedo and Ngabolo) = 9,851 (of which 5,046 are women) Makame Ward (comprising Makame, Irkiushiobor, and Katikati) = 16,544 (of which 8,506 are women) Total beneficiaries: 9,851 + 16,544 = 26,395 >26,395 total number of people with improved livelihoods or income generated as a result of project activities. Women beneficiaries: 5,046 + 8,506 = 13,552 >13,552 number of women with improved livelihoods or income generated as a result of project activities. 4. 14 out of the 58 scholarship-supported students, it was easy to identify gender by simple counting. However, for the classrooms and teachers' houses, we based our estimates on the assumption that women/girls made up half of the total. Calculation: 4 classes × 45 students each ≈ 180 students One teacher's house ≈ 5 members Students sponsored = 58 (14 female, 44 male) Total: 180 + 5 + 58 = 243 → 243 Total number of people for whom access to, or quality of, education was improved as a result of project activities, measured against the without-project scenario. Half of the total is estimation of women/girls : 243 ÷ 2 = 121.5 → 121 women and girls for whom access to, or quality of, education was improved as a result of project activities, measured against the without-project scenario."
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Aster Global Findings (DATE)	2a. The VVB notes that the GHG emission ERRs reported for the Project Lifetime does not align with previous MRs, where the Project Lifetime value was reported as 1,312,573 t CO₂e. Adding the ERRs for the current monitoring period to the previously reported values does not equal the project lifetime value reported for this monitoring period (1,601,279 tCO₂e). It is unclear why this discrepancy exists. 2b. The number of hectares has been updated in Section 1.2 and now matches section 3.2.2 of the MR. This item is addressed. 3. The VVB notes that the values reported in Section 1.2 for "Livelihoods" and "Well-being" (26,395 people benefitting, 13,552 women) are not substantiated by the referenced MR Section (4.3.1). The VVB understands that these values represent Census data for the total number of people living in the villages impacted by the project, however MR Template instructions state: "Achievements included in the monitoring period column shall be substantiated in this document as denoted by the corresponding section reference." 4. Thank you for the additional clarification on how these numbers were calculated. The VVB notes that only 14 of the 58 students who received scholarships were female, but in the calculation students who received scholarships were split 50/50 male/female. It is unclear why the actual number of female students who received scholarships was not used for the number of women benefitting from improved education.
Round 3 NCR/CL/OFI (DATE)	CL: Please clarify in line with items 2a, 3, 4 and update the MR as needed.
Round 3 Response from Project Proponent (DATE)	2a. The total reported in the previous reporting period is incorrect. The discrepancy exists because the validated baseline calculations were updated in the previous reporting period, and the change in the underlying values were live in the previous RP workbook, which ultimately revised the previous years' estimates, thus effecting the reported cumulative total. The error does not flow through to any other calculations or credit issuances, but it did effect the reported cumulative total. If you add last year's incorrect value to the ERs that were produced in this reporting period you will get a discrepant value. The values from previous years were updated on the Actual VCUs tab to align with the finalized reported values from each RP. The cumulative total has been revised to line up with the correct previous reporting period values. 3. The reference has been updated to Section 4.1.3 where the population estimate is mentioned with the citation of the 2022 Tanzania Census. 4. The math provided in this response contained an error. The total number of female students who benefitted is 106.

Aster Global Findings (DATE)	2a. Thank you for the additional clarification. The VVB confirms the cumulative reductions value reported in Section 1.2 matches the calculation workbook. This item is addressed. 3. A statement has been added to Section 4.1.3 to clarify the population estimate. This item is addressed. 4. The number of women who benefitted from improved education has been updated in the MR. This item is addressed.
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Findings Number	2
CCB Standards v3.1 21 June 2017 (Section)	G1 - Project Goals, Design and Long-term Viability
CCB Standards v3.1 21 June 2017 (Description)	Indicator G1.9 - Define the project start date and lifetime, and GHG accounting period and biodiversity and community benefits assessment period if relevant, and explain and justify any differences between them. Define an implementation schedule, indicating key dates and milestones in the project's development.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.2.1; 2.2.4; 2.2.5
Aster Global Findings (23 May 2025)	The VVB notes that MR Section 2.2.1 does not include the implementation status of all activities related to the climate, community and biodiversity benefits, specific related to climate. Separate findings have been issued on Section 2.2.5 Minor Changes to the PD.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please ensure Section 2.2.1 includes all relevant information.
Round 1 Response from Project Proponent (20 June 2025)	Additional milestones have been added and another column to identify indicators has been added to the table
Aster Global Findings (DATE)	The VVB confirmed specific milestones have been added to MR Section 2.2.1 listing and describing the implementation status of activities specifically related to climate for the monitoring period. This item has been addressed.

Findings Number	3
CCB Standards v3.1 21 June 2017 (Section)	G1 - Project Goals, Design and Long-term Viability
CCB Standards v3.1 21 June 2017 (Description)	Indicator G1.10 - Identify likely natural and human-induced risks to the expected climate, community and biodiversity benefits during the project lifetime and outline measures needed and <i>taken</i> to mitigate these risks.

Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.2.7; Supporting Documents folders 2.2.7 Risks to the Project and 2.3.5 Risks From the Project and No Net Harm
Aster Global Findings (23 May 2025)	The MR Section 2.2.7 includes the risks to the project identified in the PD. The MR also includes mitigation actions that occurred during the monitoring period for the identified risks. Actions to mitigate risk included: VGS patrols to mitigate poaching, governance and leadership training, financing to improve livelihoods, ensuring participatory design and conservation education, and purchase of patrol cars. The VVB reviewed the supporting evidence provided for these mitigation activities, which included governance meeting minutes and attendance logs, good governance training, AA Board meeting minutes and attendance logs, bi-annual meeting minutes, and the VGS patrol workplan. While the VVB reviewed the detailed VGS patrol workplan, supporting evidence that these patrols were carried out and took place during the monitoring period was not provided to the VVB. Additionally, it is unclear if patrol cars were purchased during the monitoring period.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please provide supporting evidence that patrols took place as described during the monitoring period and provide supporting evidence that patrol cars were purchased, if applicable.
Round 1 Response from Project Proponent (20 June 2025)	Supporting evidence of motorcycle purchases to support patrols and a summary of patrol activity ("Makame WMA_Patrol_Report.pdf") was added to the Section 2 folder. Furthermore, Section 2.3.5 and the project risks table was revised to remove risks to the project, which is where anti-poaching activities were described.
Aster Global Findings (DATE)	The VVB confirmed clarification was provided in MR Section 2.2.7 to indicate that during the monitoring period four motorbikes were purchased for VGS patrols, which is consistent with the proposed purchase of four patrol motorbikes identified in the "Workplan Doria.pdf" support document. Copies of the receipts for four motorbikes purchased 28 September 2023, as well as the receipt dated 3 October 2023 for the transport and assembly by a technician provided evidence of the actual purchase of these four patrol motorbikes during the reporting period as indicated. The VVB confirmed supporting documentation for the patrols carried out during the month of December 2023, which was in the form of a summary of incidents reported during three patrols, recommendations for patrol efficiency and safety, and participants. The VVB noted the sample monthly summary report does not indicate how many VGS patrols were actually undertaken during the month. However the VVB determined the December 2023 monthly summary example along with results of site visit community interviews indicating regular VCS patrols were undertaken provided reasonable assurance that regular VGS patrols were carried out throughout the reporting period.

Findings Number	4
CCB Standards v3.1 21 June 2017 (Section)	G1 - Project Goals, Design and Long-term Viability
CCB Standards v3.1 21 June 2017 (Description)	Indicator G1.11 - Describe the measures needed and <i>taken</i> to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	PD Section 2.1.19; MR Section 2.2.8; Supporting documents folder 2.2.8 Benefit Performance
Aster Global Findings (23 May 2025)	MR Section 2.2.8 identifies actions taken for items identified in the PD as needed to maintain and enhance the climate, community, and biodiversity benefits beyond the project lifetime. The VVB noted supporting documentation and site visit interviews and observations of evidence to the VVB substantiated the activities by the Carbon Champions, governance training for WMA leaders, which all contribute to capacity building and training. The VVB notes that MR section 2.2.8 states that there was consultation on creating a team to develop and prepare the General Management Plan (GMP). It is unclear if this consultation occurred during the Honeyguide Makame Constitution Training, or if there were separate consultations specific to the GMP.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please clarify in line with the findings and provide supporting evidence of consultation on creating a team to develop the GMP, if applicable.
Round 1 Response from Project Proponent (20 June 2025)	The trainings in the finding were separate events. The evidence for each was provided in the Supporting Documents for Section 2.2.8
Aster Global Findings (DATE)	The VVB confirmed MR 2.2.8 has been revised to clearly differentiate the different trainings related to benefit permanence through capacity building that were undertaken during the reporting period. The VVB determined the supporting documents that were provided for the trainings along with results of site visit interviews provides reasonable assurance that the training reported as undertaken related to benefit permanence through capacity building were undertaken during the reporting period as reported. This item is closed.

Findings Number	5
CCB Standards v3.1 21 June 2017 (Section)	G3-Stakeholder Engagement

CCB Standards v3.1 21 June 2017 (Description)	Indicator G3.1 - Describe how full project documentation has been made accessible to communities and other stakeholders, how summary project documentation (including how to access full documentation) has been actively disseminated to communities in relevant local or regional languages, and how widely publicized information meetings have been held with communities and other stakeholders.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.3.4; Makame April 2024 Bi.docs
Aster Global Findings (23 May 2025)	During the site visit, the verification team noted the MR summary and information about the site visit were posted in public places within the participating villages that visited. The verification team observed that copies of the PD and MR were available in village offices. During interviews with Carbon Champions and village members, it was evident that actions were taken to actively make the communities aware of project activities and monitoring results, and that community members are generally very knowledgeable about the carbon project. Draft copies of the MR are available in English and Swahili on the Verra website. Section 2.3.4 of the MR states that informational biannual meetings were held with stakeholders in November 2022 and March 2023, which is outside of the current monitoring period. Additionally, meeting notes were provided for only one bi-annual meeting in April 2024.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please clarify the dates of the biannual meetings that took place during the monitoring period and provide supporting evidence that these meetings took place as stated.
Round 1 Response from Project Proponent (20 June 2025)	The November 2023 biannual meeting did not occur because of ongoing discussions between the project proponent and the national government regarding compliance with the transition to the new benefit sharing regulations. Therefore, the project proponent delayed the biannual meeting until more information was available to provide to communities about benefit sharing. To ensure constant communication with WMA management, Carbon Tanzania staff communicated regularly with WMA management during this period, and Carbon Tanzania maintained full-time staff in the WMA office. The project was able to resume biannual meetings in April and November of 2024.
Aster Global Findings (DATE)	The VVB acknowledges the response provided by the Project Proponent that explains why the November 2023 biannual meeting did not occur and that a biannual meeting was able to be held in April 2024. However, the VVB noted MR Section 2.3.4 still reports on biannual meetings held in November 2022 and March 2023 but not the meeting held in April 2024, although evidence was provided to document the bi-annual meeting held on 24 April 2024 near the end of the reporting period.

Round 2 NCR/CL/OFI (DATE)	NCR: Please update the MR to identify the biannual meetings relevant to the reporting period.
Round 2 Response from Project Proponent (DATE)	The MR has been updated to reflect the meetings that occurred during the reporting period.
Aster Global Findings (DATE)	MR Section 2.3.4 has been updated to report on the April 2024 bi-annual meeting that occurred. This item is addressed.

Findings Number	6
CCB Standards v3.1 21 June 2017 (Section)	G3-Stakeholder Engagement
CCB Standards v3.1 21 June 2017 (Description)	Indicator G3.9 - Describe measures needed and <i>taken</i> to provide orientation and training for the project's workers and relevant people from the communities with an objective of building locally useful skills and knowledge to increase local participation in project implementation. These capacity building efforts should target a wide range of people in the communities, with special attention to women and vulnerable and/or marginalized people. Identify how training is passed on to new workers when there is staff turnover, so that local capacity will not be lost.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.3.15
Aster Global Findings (23 May 2025)	The MR describes the process for orientation and training for employees and new hires. The VVB reviewed supporting evidence including agendas and attendance logs for good governance trainings and carbon champion trainings. The MR also mentions VGS training, however supporting evidence that VGS training occurred during the monitoring period was not provided to the VVB. Additionally, it is unclear if special attention was given to women and vulnerable and/or marginalized people during these trainings. Site visit interviews support the statements made that training had capacity building occurred during the monitoring period.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please clarify in line with the finding and provide supporting evidence as appropriate.
Round 1 Response from Project Proponent (20 June 2025)	VGS members attended Good Governance Training provided by Honeyguide. See "List of names of VFGS attended Good Governance Training.docx" supporting document in 2.3.15. Women and Non-cattle owning Masai have access to all trainings and women are in regular attendance and part of governance structure. Carbon Tanzania has company policies regarding non-discrimination against women and other marginalized groups

Aster Global Findings (DATE)	The VVB cross-checked the list of VGS reported as participating in the training on the constitution and good governance against the roster of participants provided in the "Draft report of Makame Constitution.pdf" document and confirmed the reported VGS are included among the participants in the training on the WMA constitution and good governance. The VVB also noted the roster of participants provided in the "Draft report of Makame Constitution.pdf" document demonstrates that women from the communities were included among the participants participating in the training on the WMA constitution and good governance. This item is closed.
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Findings Number	7
CCB Standards v3.1 21 June 2017 (Section)	G3-Stakeholder Engagement
CCB Standards v3.1 21 June 2017 (Description)	Indicator G3.10 - Demonstrate that people from the communities are given an equal opportunity to fill all work positions (including management) if the job requirements are met. Explain how workers are selected for positions and where relevant, describe the measures needed and taken to ensure community members, including women and vulnerable and/or marginalized people, are given a fair chance to fill positions for which they can be trained.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.3.16; Supporting evidence in folder 2.3.16 Community Employment opportunities
Aster Global Findings (23 May 2025)	MR Section 2.3.16 states that 17 women are employed by the project, however MR section 1.2 states that 9 women are employed by the project. It is unclear why this discrepancy exists. The VVB notes that in the lists of employees provided as supporting evidence, there are appear to be 17 women employed by the project. The MR explains that the low number of female employees is due to cultural preferences of the Masai society and not a result of unfair hiring practices. Site visit observations and interviews substantiate that community members are given preference for employment within the project, and that education and training is ongoing to build capacity within the community. There is a women's forum established within all 5 villages, which informs women about their rights and encourages them to speak up in meetings and participate in project activities. Conversations with members of the women's forums substantiate that women are participating in project activities and could apply for positions if desired.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and update the MR as needed.

Round 1 Response from Project Proponent (20 June 2025)	9 women were directly employed by the project during the monitoring period. The list provided also included 8 Carbon Tanzania home office employees. MR Section 2.3.16 has been revised.
Aster Global Findings (DATE)	The VVB acknowledges the clarification provided by the response and noted MR Section 2.3.16 has been revised to remove the statement regarding number of women employed as a result of the project. The VVB noted MR Section 1.2 reports that 9 of the 32 people reported as employed in project activities are women, which is a substantive improvement from earlier reporting periods such as the 2020 monitoring report which reported only 1 of the 32 reported as employed in project activities was a woman. This improvement helps substantiate that the project is helping overcome cultural bias against women taking jobs outside the home and that women are being given fair chances to fill positions for which they can be trained. This item is closed.

Findings Number	8
CCB Standards v3.1 21 June 2017 (Section)	G4 - Management Capacity
CCB Standards v3.1 21 June 2017 (Description)	Indicator G4.3 - Document the financial health of the implementing organization(s). Provide assurance that the project proponent and any of the other entities involved in project design and implementation are not involved in or are not complicit in any form of corruption such as bribery, embezzlement, fraud, favoritism, cronyism, nepotism, extortion, and collusion, and describe any measures needed and taken to be able to provide this assurance.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.4.4; 2.4.5; CT BUSINESS PLAN Final TCA_FINAL_17.07.2024.pdf
Aster Global Findings (23 May 2025)	There is a clear statement in the MR that all forms of bribery and corruption are prohibited. Interviews and discussions with CT, project management staff, WMA, Village Council representatives, District Government representatives, and community members did not identify any concerns or indications that the project is complicit in any form of corruption. The VVB reviewed the Carbon Tanzania Business Plan referenced in Section 2.4.4 of the MR, however financial models and annual budgets demonstrating cash flow were not provided. Additionally, the VVB noted there appears to be a typo in MR Section 2.4.5 that makes the section unclear ("During this MP no any reports were received...").

Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please provide the supporting evidence referenced in MR Section 2.4.4 (budget, cash flow, etc.) demonstrating that this requirement is met. CL: Please ensure this section is free of grammatical errors.
Round 1 Response from Project Proponent (20 June 2025)	Section 2.4.5 has been revised to remove the typo.
Aster Global Findings (DATE)	The VVB confirmed the typographical error was fixed in MR 2.4.5 and the statement is now clear regarding no reports being received regarding unethical behavior as a result of project activities. This item is closed. The VVB reviewed the budget and cash flow workbook provided by the Project Proponent. The budget and cash flow workbook demonstrates that the implementing organization has reported receiving actual cash flow sufficient to cover the annual budgets. This item is closed.

Findings Number	9
CCB Standards v3.1 21 June 2017 (Section)	G5 - Legal Status and Property Rights
CCB Standards v3.1 21 June 2017 (Description)	Indicator G5.6 - Submit a list of all national and local laws and regulations in the host country that are relevant to the project activities. Provide assurance that the project is complying with these and, where relevant, demonstrate how compliance is achieved.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 2.5.1

Aster Global Findings (23 May 2025)	MR section 2.5.1 includes a list of national and local laws and regulations that are relevant to the project activity. The 2023 Tanzania Carbon Trading Regulation came into effect during the monitoring period. Section 48 of the regulations states "48.-(1) Any person engaged in carbon trading project before coming into operation of these Regulations shall be required to comply with the provision these Regulations after coming into operation of the regulations.. (2) Without prejudice to the of subregulation (1), the Designated National Authority or National Focal Point may grant to the Proponent a transition period of not more than one year to allow the proponent to comply with the requirement of these Regulations." The project proponent provided details of the regulation to the VVB for review. The MR states: "During this monitoring period, Carbon Tanzania began transitioning the project to comply with the new requirements and expects to be in full compliance by 2025." It is unclear from MR section 2.5.1 what actions were taken to ensure the project complies with the new regulation and if supporting evidence has been provided to the VVB. Additionally, the regulation appears to have been adopted into law on 28 October 2022. The monitoring period for this verification is 27 April 2023 – 26 April 2024, and 1 year from the date of the regulation would be 29th of October 2023. Accordingly, it is unclear how the project is not currently out of compliance. Please clarify and provide any related supporting documentation.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and provide supporting evidence as appropriate.
Round 1 Response from Project Proponent (20 June 2025)	Additional context has been added to section 2.5.1 in the MR along with supporting evidence that includes a letter from NCMC providing approval for additional transition time.

Aster Global Findings (DATE)	The VVB acknowledges revisions to MR Section 2.5.1 made to provide clarification and context for the status of the project's conformance with the Environmental Management (Control and Management of Carbon Trading) Regulations, 2022 (as amended 2023) (Carbon Trading Regulations). The VVB assessed the revised description along with supporting documentation against requirements under Indicator G5.6 for demonstrating how compliance was achieved for the reporting period. 1. MR Section 2.5.1 references a letter issued by the government dated 22 February 2024 "confirming" recognition of the carbon revenue "earned by the project during the monitoring period". However, review of a copy of this letter, including translated copy provided to the VVB for review, indicates this letter does not reference the Makame project, but instead refers to another carbon project. The explanation in MR Section 2.5.1 indicates that in the absence of a similar letter issued separately for the Makame project, the referenced project letter is considered to represent a precedent for similar legacy projects such as Makame with the same legal, regulatory, and contractual context. The VVB noted the referenced letter, based on the translation provided, indicates the President's Office - TAMISEMI has directed the relevant Regional Administrative Secretary to coordinate the renewal of the agreement between the project proponent and the villages under the relevant District Council so that the next distribution of carbon revenue complies with the Carbon Trading Regulations of 2022. The VVB noted that although this comparison helps provide context for how a similar carbon project may be able to demonstrate conformance with the new Carbon Trading Regulations, the VVB determined this information does not provide sufficient evidence demonstrating that the Makame project was in conformance during the reporting period. 2. MR Section 2.5.1 states that "Projects are both still registered on the national registry by NCMC / the DNA." On 5 August 2025 the VVB reviewed the Carbon Registry maintained by The United Republic of Tanzania National Carbon Monitoring Centre (NCMC). The VVB confirmed that on the date reviewed, the Makame project is listed with a status of "LoE proceed with project implementation", indicating the project has received the appropriate Letter of Endorsement as required under the Carbon Trading Regulations. The Carbon Registry indicates the date of application for the Makame project as "05-June-23", which falls within the reporting period for the project's 5th CCB/VCS verification. The VVB was unable to determine from the Carbon Registry review the date of the LoE issuance or whether the listing on the Carbon Registry would constitute confirmation the project was in conformance with the Carbon Trading Regulations for the full reporting period. The LoE has not been provided for VVB review and relevant information on this status was not able to be located within the MR. 3. MR Section 2.5.1 states that on 5 June 2023 the project proponent met with the NCMC and came to an agreement that pre-existing validated contracts and verified credits for carbon credit sales would be honored under the original terms, and the transitional period would apply to allow the project to align with the new regulatory framework. MR Section 2.5.1 also states that on 13 November 2023 the Minister of Environment "confirmed project figures and formally approved revenue allocation at a public event, after validation with NCMC". The VVB has not been provided with documentation supporting meeting agreements reached in the 5 June
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	2023 meeting, or documentation for the MoE approval provided on 13 November 2023. 4. MR Section 2.5.7 states "The process to sign a new contract with WMA to conform to a new requirement is still ongoing." The VVB reviewed a translation of the document "MUHTASARI WA KIKAO CT_25.7.2023.pdf" which provides a summary of the agenda and meeting notes from the meeting of the general council of the Makame WMA held on 25 July 2023 to review and discuss the draft of a new agreement between the Makame WMA and Carbon Tanzania, which is understood to have been prepared to renew the contract to comply with Tanzania's new Carbon Trading Regulations, and provides evidence that the process was underway during the reporting period. Feedback provided to the VVB during site visit interviews indicated that a new contract had been signed with the WMA, with the contract updated based on the new Carbon Trading Regulations, including the new required percentage allocations, and also extending the contract from the original 30 years for an additional 10 years. The VVB reviewed a copy of the updated forest carbon project implementation agreement, carbon rights transfer and revenue sharing document ("New Contract CT and Makame_2024.pdf"), and confirmed the document has an execution date of 8 August 2024, demonstrating the new contract was executed following the end of the reporting period.
Round 2 NCR/CL/OFI (DATE)	CL: Please provide appropriate clarification in line with the findings and provide supporting evidence as requested.
Round 2 Response from Project Proponent (DATE)	"1&2. An LOE for the Makame project has been provided to the VVB. Please note that this letter is confidential. See ""CONFIDENTIAL Endorsement - Makame Savannah.pdf"". Additionally, a photograph of the Minister of Environment presenting a check to the project for carbon revenue during the reporting period in the Manyara region provides evidence that the project has implicit approval of conformance by the national government (see ""PHOTO-2025-08-20-12-14-27.jpeg"". "

Aster Global Findings (DATE)	1. Additional evidence of the project's compliance with national regulations has been provided. This item is addressed. 2. The Letter of Endorsement (LoE) was provided to the VVB and dated 31 October 2023, stating the Makame project is in compliance with Tanzania's national priorities, strategies, and plans, and that the government endorses the project. This item is addressed. 3. The project provided a photo of the Minister of Environment present a check to the project, which provides further assurance that the project is in compliance with all national laws and regulations. This item is addressed.
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Findings Number	10
CCB Standards v3.1 21 June 2017 (Section)	CL4 - Climate Impact Monitoring
CCB Standards v3.1 21 June 2017 (Description)	Indicator CL4.2 - Disseminate the monitoring plan and any results of monitoring undertaken in accordance with the monitoring plan, ensuring that they are made publicly available on the internet and summaries are communicated to the communities and other stakeholders through appropriate means.
Requirement Met (Y, N, or Pending)	N
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	
Aster Global Findings (23 May 2025)	During the site visit the verification team noted that summaries of the monitoring report were posted in public places throughout the villages. Full monitoring results were available in village offices. Project documents are available through the Verra website as well as the Carbon Tanzania website. MR Section 4.3.2 states that bi-annual meetings provide updates about the project. The VVB notes that during the previous verification, a Forward Action Request (FAR) was issued to ensure that sharing results of climate monitoring is included in the meeting minutes for the bi-annual meetings. Due to delays during the previous verification, this FAR was issued after the conclusion of the current monitoring period (FAR issued 17 September 2024 in Aster Global records). Therefore, it was not possible for the project proponent to implement the FAR for this monitoring period. The VVB is re-issuing the FAR to ensure this item is reviewed at the next verification.
Round 1 NCR/CL/OFI (23 May 2025)	FAR: Please ensure discussion of monitoring results related to climate impacts are noted in future meeting minutes to demonstrate that the monitoring plan and results were disseminated in line with the PD.

Findings Number	11
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CCB Standards v3.1 21 June 2017 (Section)	GL1 - Climate Change Adaptation Benefits
CCB Standards v3.1 21 June 2017 (Description)	Indicator GL1.4 - Include indicators for adaptation benefits for Communities and/or biodiversity in the monitoring plan. <i>Demonstrate</i> that the project activities assist Communities and/or biodiversity to adapt to the probable impacts of climate change. Assessment of impacts of project activities on Communities must include an evaluation of the impacts by the affected Communities.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 4.1.3; 5.1.3; 5.3.1
Aster Global Findings (23 May 2025)	MR Section 4.1.3 provides a description that demonstrates how, consistent with the description in the PD, implementation of the RMP and the project's protection and conservation of natural resources, including resources fundamental to pastoralism, assist communities to adopt to the probable impacts of climate change. Site observations and interviews with WMA leadership and community groups support these results. MR Section 5.1.3 describes modeling done using Climate Wizard, and describes how maintaining forest cover leads to positive biodiversity impacts. Site observations and interviews with WMA leadership and community groups support these results. MR Section 5.3.1 includes the annual biodiversity monitoring activity for assessing forest cover change which is used as a way to monitor maintenance of ecosystem diversity and habitat connectivity, parameters identified in the PD as providing greater resilience to biodiversity for likely climate change impacts. Site observations and interviews with WMA leadership and community groups support these results. The VVB notes that in the previous reporting, a minor change to the PD is included in section 2.2.4 of the MR explaining that the RMP was not updated in the timeline originally outlined in the PD. It is unclear why this minor change is not still relevant for the current reporting period and not included in the RP5 MR.
Round 1 NCR/CL/OFI (23 May 2025)	NCR: Please address in line with the finding and update the MR as appropriate.
Round 1 Response from Project Proponent (20 June 2025)	Section 2.2.4 was updated to include the minor change in line with previous monitoring reports.

Aster Global Findings (DATE)	The VVB confirmed MR Section 2.2.4 has been updated to describe the minor change to the project description regarding the RMZP and its status during the reporting period. Supporting documentation for meetings held in 2023 and 2024, as well as results of VVB site visit interviews confirmed that work was being undertaken during the reporting period to update the General Management Plan as described in MR Section 2.2.4. A copy of the letter from the Kiteto District Council was provided to the VVB as evidence that the Council acknowledged expiration of the management plan for the Makame WMA, but that the District Government confirmed a new management plan was currently being developed and that the Makame WMA and its previous documents continued to be recognized as legitimate and would continue to operate under that existing framework until the new plan was finalized and approved. This evidence, along with results of site visit interviews, provided reasonable assurance that continued operation under the RMP meets the criteria to be considered a minor change from the project description and is appropriately described in MR Section 2.2.4. This item is closed.
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Findings Number	12
CCB Standards v3.1 21 June 2017 (Section)	CM2 - Net Positive Community Impacts
CCB Standards v3.1 21 June 2017 (Description)	Indicator CM2.1 - Use appropriate methodologies to assess the impacts, including predicted and actual, direct and indirect benefits, costs and risks, on each of the identified community groups (identified in G1.5) resulting from project activities under the with-project scenario. The assessment of impacts must include changes in well-being due to project activities and an evaluation of the impacts by the affected community groups. This assessment must be based on clearly defined and defensible assumptions about changes in well-being of the community groups under the with-project scenario, including potential impacts of changes in all ecosystem services identified as important for the communities (including water and soil resources), over the project lifetime.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 4.1.1; 4.3.1

Aster Global Findings (23 May 2025)	The community impacts reported in the MR align with the expected impacts presented in the validated PD. The MR includes actual impacts that have occurred during the monitoring period. Through review of supplemental documentation and site visit interviews, most of the impacts listed in Section 4.1.1 were substantiated. Most of the impacts on community groups are positive, but one risk that was mentioned during site visit interviews was interactions with wildlife. The MR states that actions were taken by the community to mitigate this risk. During interviews it was evident that community members understand wildlife interactions are part of life when living in the landscape that they do. Community members explained that they can report these conflicts to VGS and receive payment from the WMA as compensation, which was not the case before the project. MR Section 4.1.1 references the community monitoring plan for results of the impacts. The details of these impacts are further assessed under CCB indicator CM4.1. The VVB notes that while the community monitoring plan results are referenced, the MR section where this can be found is not included in MR Section 4.1.1
Round 1 NCR/CL/OFI (23 May 2025)	OFI: Please consider including the specific MR Section when referencing the community monitoring plan throughout MR Section 4.1.1.
Round 1 Response from Project Proponent (20 June 2025)	The MR has been revised to provide a reference to the section.
Aster Global Findings (DATE)	The VVB noted MR Section 4.1.1 now includes references to the specific subsection where the community monitoring plan and results can be found. This item is closed.

Findings Number	13
CCB Standards v3.1 21 June 2017 (Section)	CM2 - Net Positive Community Impacts
CCB Standards v3.1 21 June 2017 (Description)	Indicator CM2.4 - <i>Demonstrate</i> that no high conservation values (identified in CM1.4) are negatively affected by the project.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 4.1.4

Aster Global Findings (23 May 2025)	The MR states that the main goal of the project is to assist the community in the implementation of the RMP, which was developed by the communities. During the monitoring period, the implementation of the RMP lead to increased community control of resources, specifically grazing land and non-timber products such as medicine and honey which are all HCVs. Forest protection has associated water benefits and water sources have not been harmed due to project activities. The RMP protects the land designated for churches, further protecting them as HCVs. Review of the RMP as well as observations made during the site visit support the claims made in the MR that no HCVs are being harmed as a result of project activities. The verification team observed that the community understands the importance of the RMP and the implementation of the rules and regulations outlined. The VVB notes that MR Section 4.1.4 seems to reference the incorrect MR section for the community monitoring plan ("see Community Monitoring Plan Section 4.1.1. for results of monitoring").
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please ensure the correct MR section is referenced.
Round 1 Response from Project Proponent (20 June 2025)	The MR was revised to reference the Community Monitoring Plan section number.
Aster Global Findings (DATE)	The VVB noted MR Section 4.1.4 has been revised to reference the correct section for the community monitoring plan and results for indicators related to community HCVs. This item is closed.

Findings Number	14
CCB Standards v3.1 21 June 2017 (Section)	CM4 - Community Impact Monitoring
CCB Standards v3.1 21 June 2017 (Description)	Indicator CM4.2 - Develop and implement a monitoring plan to assess the effectiveness of measures taken to maintain or enhance all identified high conservation values related to community well-being.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 4.3.1
Aster Global Findings (23 May 2025)	The VVB notes that while HCVs related to community well-being are included in MR Section 4.3.1, it is not immediately clear which items are related to HCVs. Previous MRs have been updated to clearly identify the activities related to HCVs.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please ensure the MR clearly identifies the activities related to HCVs within the community monitoring plan results.

Round 1 Response from Project Proponent (20 June 2025)	HCVs have been identified in the CMP table in Section 4.3.1
Aster Global Findings (DATE)	The VVB confirmed monitoring activities related to community HCVs have been identified in MR Section 4.3.1, and confirmed these are consistent with the description of HCVs described in MR Section 4.1.4. This item is closed.

Findings Number	15
CCB Standards v3.1 21 June 2017 (Section)	CM4 - Community Impact Monitoring
CCB Standards v3.1 21 June 2017 (Description)	Indicator CM4.3 - Disseminate the monitoring plan, and any results of monitoring undertaken in accordance with the monitoring plan, ensuring that they are made publicly available on the internet and summaries are communicated to the communities and other stakeholders through appropriate means.
Requirement Met (Y, N, or Pending)	N
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 4.3.2
Aster Global Findings (23 May 2025)	During the site visit the verification team noted that summaries of the monitoring report were posted in public places throughout the villages. Full monitoring results were available in in villages offices. Project documents are available through the Verra website as well as the Carbon Tanzania website. MR Section 4.3.2 states that bi-annual meetings provide updates about the project. The VVB notes that during the previous verification, a Forward Action Request (FAR) was issued to ensure that sharing results of community monitoring is included in the meeting minutes for the bi-annual meetings. Due to delays during the previous verification, this FAR was issued after the conclusion of the current monitoring period (FAR issued 17 September 2024 in Aster Global records). Therefore, it was not possible for the project proponent to implement the FAR for this monitoring period. The VVB is re-issuing the FAR to ensure this item is reviewed at the next verification.
Round 1 NCR/CL/OFI (23 May 2025)	FAR: Please ensure discussion of monitoring results related to community impacts are noted in future meeting minutes to demonstrate that the monitoring plan and results were disseminated in line with the PD.

Findings Number	16
CCB Standards v3.1 21 June 2017 (Section)	GL2 - Exceptional Community Benefits

CCB Standards v3.1 21 June 2017 (Description)	Indicator GL2.5 - Demonstrate that the project generates net positive impacts on the well-being of women and that women participate in or influence decision-making and include indicators of impacts on women in the monitoring plan.
Requirement Met (Y, N, or Pending)	Y
Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 4.4.3; supporting documents; site visit observations
Aster Global Findings (23 May 2025)	The MR states that benefits to women during the monitoring period included incorporating women into leadership and women's forums. Supporting documents including meeting minutes and employment lists were provided to the VVB. The VVB notes that the values reported in MR Section 4.4.3 do not match the values in 4.3.1 and may not have been updated for the current monitoring period (i.e. 95 women participated in forums). During the site visit the VVB spoke with several members of women's forums throughout the 5 villages. They stated that they receive equal benefits from the project, and that are no negative impacts from the project. They have begun to start businesses with money from the WMA and develop COCOBAs. The women also stated that they are involved with the project and participate in the general meetings.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please ensure the values reported in Section 4.4.3 are accurate for the current monitoring period.
Round 1 Response from Project Proponent (20 June 2025)	The MR has been revised to provide the correct values
Aster Global Findings (DATE)	The VVB confirmed MR Section 4.4.3 has been revised to remove the discrepancies noted and Section 4.3.1 revised to provide the correct number of women members of the five village forums. Supporting documentation was provided including rosters for the women participating in these forums held during the reporting period. This item is closed.

Findings Number	17
CCB Standards v3.1 21 June 2017 (Section)	B4 - Biodiversity Impact Monitoring
CCB Standards v3.1 21 June 2017 (Description)	Indicator B4.3 - Disseminate the monitoring plan and the results of monitoring, ensuring that they are made publicly available on the internet and summaries are communicated to the communities and other stakeholders through appropriate means.
Requirement Met (Y, N, or Pending)	Y

Evidence Used to Assess (Location in PD, MR or Supporting Documents)	MR Section 5.3.2
Aster Global Findings (23 May 2025)	Site visit observations and interviews noted that monitoring result summaries were available in English and Swahili in the villages and posted in public places. The WMA office had copies of reports. The VVB confirmed that posted notices identified how to access the monitoring report and auditor's report on the Verra Registry website. MR Section 5.3.2 states that Data from biodiversity monitoring was also sent to the relevant authorities (TAWIRI) and added to databases for birds and mammals in the country, including the Tanzania Bird Atlas. It is unclear if this occurred during the current monitoring period.
Round 1 NCR/CL/OFI (23 May 2025)	CL: Please clarify if data from the current monitoring period was submitted to relevant authorities and provide supporting evidence as available.
Round 1 Response from Project Proponent (20 June 2025)	The Tanzania mammal database does not exist, currently. When or if it becomes available again, the data will be reported. Data was submitted to the national bird database. Bird data and a letter verifying the data submission have been added to the dropbox folder ("Bird Atlas_letter_2024.pdf") and "Makame_WMA_2025060531251.xlsx")
Aster Global Findings (DATE)	The VVB acknowledges the clarification provided by the response and confirmed MR Section 5.3.2 has been revised to clarify what biodiversity data was added to the Tanzania Bird Atlas. The VVB reviewed the letter provided from the Tanzanian Bird Atlas as well as the spreadsheet of submitted bird records. This documentation provided reasonable assurance that relevant biodiversity data was submitted as stated. This item is closed.