VERIFICATION REPORT FOR THE KASIGAU CORRIDOR REDD+ PROJECT PHASE II – THE COMMUNITY RANCHES (MP8)

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Summary

This report presents the results of the project's eighth VCS and CCBS verification. The scope of the verification included the concurrent VCS/CCBS verification of the project's latest monitoring period (01 January 2021 – 31 December 2021) to determine the project's conformance with the VCS Standard version 4.0, the CCB Project Design Standards Second Edition, and the previously validated VCS Project Description (VCS-PD) and CCB Project Design Document (CCB-PDD).

The verification was performed through a combination of document review, interviews and communications with relevant personnel, as well as on-site inspections. The site visit to the project was conducted from 22 June to 30 June 2022, in Taita Taveta County, Coast Province, Kenya. The verification process included several official and documented exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination of compliance with all applicable criteria. These exchanges included 3 rounds of an Issues Log produced by S&A to which the project proponents were required to respond, and for which 6 Non-Conformances, 9 Clarification Requests/New Information Requests, and 2 Observations were identified. Verifiers confirmed in an email to the project proponents dated 20 September 2022 that all remaining issues were satisfied in the responses provided in the Issues Log.

Once all identified issues were adequately resolved, S&A Carbon drafted this final verification report and deems, with a reasonable level of assurance, that the project is in compliance with all of the requirements in the Verified Carbon Standard version 4.0 and the CCB Standards Second Edition, without qualifications or limitations. The project has been implemented in accordance with the validated project description, and all of its variations from this description and/or from the VCS methodology have been found to be appropriate.

S&A Carbon is thus able to issue a positive verification opinion for the 1,881,983 tonnes CO2e of verified emissions reductions, as reported in the Monitoring & Implementation Report version V3.0, dated 23 September 2022. The verification assessment covered the monitoring period from 01 January 2021 – 31 December 2021 and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance. The overall risk rating was 13%. Therefore, the total number of credits to be deposited in the buffer account is 244,658 and the total VCUs to be issued are 1,637,325 tCO2e.

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1 INTRODUCTION

1.1 Objective

The objective of this offset verification is to provide offset verification services as defined in the criteria documents mentioned below and to issue an offset verification statement on the reported emission reductions and other related project benefits reported for the project.

1.2 Scope and Criteria

The scope of work includes the concurrent VCS/CCBS verification of the project's latest monitoring period corresponding to the dates 01 January 2021 – 31 December 2021. This will be a full verification (including a site visit) to assess the Project's conformance with the VCS and CCBS criteria outlined below, corresponding to the eighth monitoring period (01/01/2021 – 12/31/2021).

The criteria for the offset verification services are:

- VCS Standard, version 4.0, September 2019 and associated documents and templates
- VCS Agriculture, Forestry and Other Land Use (AFOLU) Requirements, version 3.6, June 2017
- VCS Program Guide, version 4.0, September 2019
- AFOLU Non-Permanence Risk Tool, version 4.0, September 2019
- VCS Errata and Clarifications as may be applicable
- The approved VCS methodology VM0009 v1: Methodology for Avoided Mosaic Deforestation of Tropical Forests, version 1.0
- CCBA Standard, Second Edition, December 2008
- Rules for the Use of the CCB Standards version 3.1, 21 June 2017
- ISO Standards 14064-2 and 14064-3

1.3 Level of Assurance

S&A Carbon provides reasonable assurance that the Project meets the required VCS and CCBS criteria.

1.4 Summary Description of the Project

This is the 8th monitoring period for the Kasigau REDD+ Project Phase II – The Community Ranches (KCRPII). As the Project has now been in operation for over 11 years, the Project Activity is fully implemented. The primary Project Activity is the conservation of the forest in the Project Area, which has been fully and successfully implemented and operated throughout the current monitoring period. This Project Activity directly resulted in the reduction of CO2e emissions reported in this monitoring report.

All Project Activities proposed in the PD have been fully implemented, except for a few that were found to be infeasible during previous years of implementation. A current description of implementation status is provided below in Section 4.3.2. All Project Activities are described in full detail in the PD, section 6.1, "Baseline Scenario". Project Activities were designed to mitigate deforestation and human / wildlife conflict, and therefore by default serve to mitigate leakage and uphold Project permanence.

A primary focus of the Project Activities is to provide alternative and improved livelihoods either through direct employment with the Project or introduction of new or improved alterative income-generating activities. On average, Wildlife Works retains a workforce of between 325 – 330 at KCRPII. At the end of the reporting period, there were 331 employees in total, 10 in senior management positions. Of the 331, almost 30% (93) are female and more than 85% were from the local area (i.e., from one of the Project Zone or larger Taita Taveta County). In addition to the Project Activities, revenue from carbon credit sales is also provided to the Wildlife Works Carbon Trust (WWCT) and is used to fund community Projects. 35 Projects were selected (initiated or completed) by the Locational Carbon Committees (LCCs) during the reporting period (2021). Major activities included school infrastructure or supplies, construction or renovation projects ,water and health projects. School projects involved classroom renovation, supply of school furniture and water harvesting and storage. Other water projects also involved water harvesting, storage and installation of water pipelines. Construction and health projects involved construction of water storage tanks, incinerator in schools and health centers in the project area. Overall, total amount spent during this monitoring period on community Projects alone was KES 50,460,501 (approximately $USD442,636). This excludes school bursary schemes, which totaled an additional KES 42,264,210 (approximately $USD 385,386). Please see section 4.3.2 of the MR for more details on WWCT funded Projects.

The total GHG emission reductions for this (M8) monitoring period are 1,881,983 t CO2e. There were no material changes made to the Project since the last verification. Any potential leakage resulting from the Project Activity is measured directly in the Project's leakage area, yet no leakage was observed for this particular monitoring period. Non-permanence risk factors were assessed once more for this verification event ad in accordance with VCS requirements and reported in the non-permanence risk tool.

2 VERIFICATION PROCESS

This is the Project's eighth VCS and CCBS verification. The scope of work included the concurrent VCS/CCBS verification of the project's latest monitoring period corresponding to the dates 01 January 2021 – 31 December 2021. This was a full verification (including a site visit) to assess the Project's conformance with the VCS and CCBS criteria outlined above, corresponding to the eighth monitoring period 01 January 2021 – 31 December 2021. It is noted that the verification of the Project Proponent's sister project, The Kasigau Corridor REDD+ Project Phase I – Rukinga Sanctuary (KCRPI) was concurrently conducted by S&A Carbon as well.

Specific verification tasks included:

- Verifying that actual monitoring systems and procedures are in compliance with the applicable standards, methodology and tools, considering their application conditions, against the reality found in the field;
- Verifying that the implementation of the monitoring plan is in accordance with the validated Project Description Document (PDD).
- Evaluating the GHG emission reduction/enhancement data and express a conclusion with a reasonable level of assurance about whether the reported GHG emissions reduction/enhancement data is free from offset material misstatement of asserted emission reductions/enhancements;
- Verifying that reported GHG emissions data is sufficiently supported by evidence.

- Verifying the project has achieved net positive climate, community and biodiversity benefits as described in the monitoring report, including gold level for exceptional biodiversity and climate change benefits.

2.1 Audit Team Composition (Rules 4.3.1)

Name and Role	Qualifications/Experience
Pablo Reed - Lead Verifier/Site Visit Leader	Pablo Reed is a Senior Associate at S&A Carbon, and a member of the forestry verification team. He is an ARB approved forestry project specialist and ARB lead verifier, and generally acts as a sector expert supporting internal reviews of verification documents. Prior to joining S&A, Pablo spent five years working at Det Norske Veritas (DNV), an international certification company, leading forestry validations and verifications across all major GHG programs. He is accredited as a lead validator/verifier of forestry projects submitted to the Climate Action Reserve, American Carbon Standard, and Verified Carbon Standard. He has extensive experience in MRVS systems, forestry inventories and logging operations, and with the development of environmental and social safeguards. Pablo also has extensive experience working with conservation and development projects in various countries in Latin America. He served as country director for a joint USAID/Idaho State University community conservation project in the Alta Verapaz region of Guatemala and spent time in Panama working as an environmental and GIS consultant. He also worked with the Peace Corps in Ecuador as a program manager for the posts' natural resource conservation program. Pablo received a Masters of Environmental Management degree from the Yale School of Forestry & Environmental Studies and holds a Bachelor of Science degree in Forest and Ecological Engineering, and a minor in Latin American Studies from the University of Washington in Seattle. His research centered on the development of REDD (Reducing Emissions from Deforestation and Degradation) policy frameworks, especially as they pertain to the inclusion of communal Indigenous territories and lands under tropical forestry conservation projects.
Eduardo Paixão - Lead Verifier (under observation)	Eduardo joined S&A Carbon as an independent consultant in 2021 and expanded the existing capacity of the forest carbon offset verification team. Eduardo currently supports the S&A team with reviews of verification documents, field verifications of ARB forest carbon offset projects. Eduardo holds a bachelor's degree in forestry and in wood engineering, and a master's in forestry. He has 7 years of experience in natural resources management. He has conducted assessments of deforestation in supply chains in South America, Africa, and in Indonesia. Previously, he participated in the development of technical and economic studies for two European forestry investment funds in Latin America. Eduardo is a sustainable forestry and agriculture standard auditor and has conducted audits worldwide (FSC, PEFC, RSPO sustainable palm oil, sustainable farm assessment, Rainforest Alliance, UTZ coffee and cocoa, and the international sustainability carbon certification). Eduardo is also involved in academic research and has been a lecturer at the University of Quebec in Canada since 2018. Native Portuguese speaker, he also speaks French and English.
Kyle Silon – Internal Reviewer	Kyle Silon holds an M.S. in Energy and Environmental Economics. He has ten years' experience in climate change mitigation strategies and carbon reduction projects. Prior to founding S&A, he worked for a leading international certification company, specializing in validation and verification of small-scale household energy demand projects (such as cook stove and water filter projects), primarily located in South America, Asia, and Africa. He has participated in numerous verifications of forestry, landfill, and livestock projects, and has worked across all major GHG programs, including the Air Resources Board, Verified Carbon Standard, Climate Action Reserve, American Carbon Registry, Gold Standard, and Clean Development Mechanism (CDM).

Elias Kimaru – Local Expert/Interpreter	A Natural Resource Management professional with over 20 years of experience. Elias has expertise in protecting and improving environmental assets such as soils, water, vegetation, biodiversity, and wildlife habitats. He excels at participative approaches to mobilize communities for the management of wildlife, forestry, and tourism. He has deep experience in developing and implementing programs, creating partnerships, formulating policy and plans, advocacy, and developing small-to-large economic development programs that have long-term sustainable impact. Elias designed and successfully executed a number of projects on sustainable natural resources management, community wellbeing improvement, policy development, and climate change mitigation within the coastal region of Kenya and beyond. He has experience interacting with multiple donors such as the German Federal Ministry for the Environment, Global Environmental Facility (GEF), UNDP, The Ford Foundation, Critical Ecosystem Partnership Fund, WWF-Network among others. He consults for Business for Development (B4D): An Australian-based organization that works with the business sector to achieve sustainable agricultural development in Africa, Asia-Pacific and Australia. Elias has worked for **UNOPS** as Health, Safety, Social & Environmental specialist as the Lead National Consultant to support designing, planning and executing UNDP-GEF Small Grant Programme for the operational phase 7 Preparatory Phase Grant (PPG) focusing on three areas of Isiolo-Samburu, Lake Bogoria and Shimoni-Vanga seascape in Kenya. Before then he worked for WWF-Kenya as programme coordinator. Elias holds Master of Science degree in international tourism, the research was based on the contribution of coastal forests to ecotourism development in Kenya. He also has a Bachelor of Environmental Science degree.
Alexa Kandaris – Project Manager/ Approver	Alexa Kandaris has 6 years' experience in carbon auditing and climate change mitigation policy and is accredited by ARB as a lead verifier under their US Forests protocol and the Ozone Depleting Substances protocol, and by the Climate Action Reserve (CAR) as a lead verifier. In this time, she has participated in verifications of carbon offset projects and corporate inventories under a variety of GHG programs, including the Air Resources Board, Climate Action Reserve, American Carbon Registry, Verified Carbon Standard/Climate Community & Biodiversity Standard, and Carbon Disclosure Project. Alexa developed tracking systems for a program registered under the Clean Development Mechanism and registered with the Gold Standard. Alexa is currently responsible for implementation of S&A's corporate management system to ensure ongoing improvement and compliance with ISO requirements. In addition to this, she has field experience with Forestry, Ozone Depleting Substances, and Livestock verification projects. She holds a Bachelor of Arts in Economics with a focus on natural resource and environmental Economics.

2.2 Method and Criteria

S&A submitted a proposal to Wildlife Works Carbon (WWC) for the verification of the Project on 29 March 2022. Upon contract execution, S&A was selected as the Verification Body. Verification activities began with the kickoff call on 24 May 2022. A kickoff call agenda and document request list were sent to the project proponents on 23 May 2022. The project team and verifiers discussed questions and clarifications from the desk review of submitted documents, targeting aspects of the documentation that might affect the site visit. Site visit logistics were also discussed. The project proponents provided additional supporting project documents on several occasions throughout the verification.

A sampling plan was prepared based on information available from the project proponents. The sampling plan considers the requirements of all the criteria documents listed in section 1.2 of this report and evaluates the credibility and rigor of all methodology and standard items in question. A risk evaluation was conducted assessing the size (both in area and carbon storage) and accessibility of all of the GHG reservoirs involved in the project, as well as an evaluation of all of the different climate change, community, and biodiversity benefits claimed by the project during the monitoring period. Finally, the plan outlined a sampling scheme, based on a risk assessment and on further documentation review, to assess and sample of the project's biomass inventory plots and a range of the project's community engagement and biodiversity monitoring activities. Since it was not feasible nor cost-effective for the verifier team to visit all relevant monitoring activities during the field visit, a representative sample was chosen. A representative sample of the biomass inventory plots was devised. The inventory verification focused on the plots that were re-inventoried during the project's eighth monitoring period, and considered a minimum of 5% sample, distributed across a selection of 3 forest strata based on the strategic risk assessment. Considering a total of 86 plots re-measured by the project proponent over M8, the verifiers determined a minimum sample of 5 biomass plots in the Light Acacia/Commiphora Forest, Medium Acacia/Commiphora Forest and Sparse Acacia/Commiphora Forest strata. Individual plots on these strata were randomly selected. The revised final Sampling Plan summarizes the results of the sampling and the data checks performed on the sampled data. The Sampling Plan will be retained by S&A for a period of not less than 15 years following submission to the standard. All material received, reviewed, and generated by the provision of Offset Verification Services will be retained by S&A for the same period.

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

The site visit to the project was conducted from 22 June to 30 June 2022. It is noted that the verification field audit of both the KCRPI & KCRPII took place concurrently during these dates. After traveling from Nairobi to the project's main office near Maungu, the verification team conducted an opening meeting on the afternoon of Wednesday, 22 June 2022, and discussed a variety of verification issues and site visit logistics. The meeting was attended by various members of the management staff from the project proponent. During the opening meeting, such matters as the scope, criteria, methodology, level of assurance, materiality thresholds, and activity plan for the site visit and verification services were reviewed. A review of the relevant sampling approaches and schedule of activities for the visit and verification were also confirmed. Finally, there were some requests for the transfer of additional / still missing information and underlying activity data, and discussion of hard copy documentation was available on site.

All of the days out in the field involved two different types of verification checks and activities: those centered on the appropriate implementation and monitoring of claimed project activities, leakage, evaluation of project benefits, and socio-environmental safeguards adopted during project implementation; and the other a thorough review of a representative sample of biomass inventory plots and implementation of inventory measurement procedures. Both approaches used interviews and consultations with relevant stakeholders and project beneficiaries to confirm the information presented. Several of the communities benefiting from the project activities, and a substantial

portion the community ranches that make up the project area were visited over the course of the site visit. In addition, meetings were held between representatives of the respective landowners and project beneficiaries; as well as visits to other crucial project infrastructure and facilities managed by the project proponent. This included Bursary Committees, LCC Committees, water projects, school rehabilitation projects, women's groups, and the WWC EcoFacility and other related activities.

The verification process included several other exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination. These exchanges included 3 rounds of an Issues Log produced by S&A to which the project proponents were required to respond. The project proponents were able to bring all outstanding issues to a close on 20 September 2022. Verifiers confirmed this in an email dated 20 September 2022 that all remaining issues were satisfied in the responses to the final Issues Log. S&A auditors drafted the Verification Statement and Verification Report and presented it for Independent Review, which determined the Verification Statement to be justified based on the project documentation and verification assessment. A closing call was held on 03 October 2022 with the project proponents, and the Verification Report and Verification Statement were provided to the project proponents for review and comment. Upon approval from the project proponents, S&A submitted these documents to the registry.

2.3 Document Review

The monitoring report, project description, and all other supporting documentation were carefully reviewed for conformance to the verification criteria and consistency with the Project Description. **Appendix A** to this report details the list of documents provided by project proponents and reviewed during the audit process.

2.4 Interviews

Please refer to the following table for a complete list of all the people interviewed as part of this verification audit.

Person Interviewed	Role / Affiliation / Institution	Date Interviewed
Laurian Lenjo	Community Relations Manager, WWC	Throughout the verification site visit
Mwangi Githiru	Director, Biodiversity & Social Monitoring, WWC	Throughout the verification site visit
Eric Sagwe and members of the security patrol teams	Head of Security, WWC; anonymous interviews with members of security patrol teams	Throughout the verification site visit
Edward Pirie	Operations Manager, WWC	Throughout the verification site visit
Jamie Hendriksen	Director, Regional Operations, WWC	Throughout the verification site visit
Cara Braund	Conservation Manager, Kasigau, WWC	Throughout the verification site visit
Joshua Kitiro	Field Sampling Head of Operations, Kasigau, WWC	Throughout the verification site visit
Cyprian Daniel Mwawasi	Carbon Plot Sampler	Throughout the verification site visit

Darius Chirudi Mkala	Carbon Plot Sampler	Throughout the verification site visit
Mathias Kakoi Mutule	Carbon Plot Sampler	Throughout the verification site visit
Moses Amwandu Mwamodo	Carbon Plot Sampler	Throughout the verification site visit
Pius Lokwanya Mwanjewa	Carbon Plot Sampler	Throughout the verification site visit
Solomon Morris Makau	Carbon Plot Sampler	Throughout the verification site visit
Allan Chondo	Carbon Plot Sampler	Throughout the verification site visit
Jacob Mwadali	Carbon Plot Sampler	Throughout the verification site visit
Jeremy Freund	VP of Carbon Development, WWC	Throughout verification
Geoff Whitchurch	Carbon development/GIS/Remote Sensing Expert	Throughout verification
Nick Taylor	WWC Project Lead	Throughout verification
Joseph Mwakima	Community Relations Officer, Kasigau, WWC	Throughout the verification site visit
Constance Wawuda Onyango	Soap Factory Assistant	6/27/2022
Dephence Mghoi Mdamu	Administrative Assistant	6/28/2022
Daniel Munyao Kyalo and Focus Group of Staff (9 members interviewed)	Factory Manager	6/27/2022
Mr. James Righa M'mboki	Kaijire Primary School, Head Teacher	6/27/2022
Mr. Benson Mwachofi	Kiirumbi Primary School, Head Teacher	6/27/2022
Holiness Kipee Mkiwa and Eddah Malemba Mtalaki	Birikani Pre School, Head Teachers	6/28/2022
Mr. Stephen Mori Mashombo	Marasi School Muangu, Deputy Head Teacher	6/28/2022
Mr. Raphael Nyamawi and Teacher Brender	Jeffery Primary School	6/23/2022
George Maina Thumbi	Agri-business and Forestry Manager	Throughout the verification site visit
Constance Mademu Wali (+9 WWC staff)	Eco-charcoal Supervisor WWC Eco Charcoal Operations	6/23/2022
Amos Rioba Matoke	WWC, Kasigau HR Manager	Throughout the verification site visit
Water Infrastructure Project at Chuphi Centre: Joana Ngumbi Kyangangu; Merciline Auma; Joto Ahmed; Mwagaro Mwangoma	Macknon CBO chairman CBO project coordinator CBO plumber Security Guard	6/23/2022
13 Active Members	Lusario Widow Group Green House	6/23/2022
Monicah Makali	Community Health Worker	6/23/2022
Hassan Kiya	KWS Head of J- Company	6/24/2022
Moses Lorewa	WWC Head of Security Data Management	6/24/2022
Hadithi Womens Group	Hadithi Womens Group	6/27/2022

Mercy Osinyo Agnettah Mulewa Angelina Mtini Dorothy Nyambura Elizabeth Wanjala Hannah Machocho Lore Defrancq	Head Finance and administration Community Liaison Community Liaison in charge of orders in charge of orders Storekeeper and cleaner CBO Trustee	
Hadithi Supported Groups: Over 100 representatives in focus group interviews	Buguta disabled women group Ambano Msongo women group Jitegemee women group	6/27/2022
Eunice Abibu Ernest Nyiro Kiteghe Chairman LCC Grace Mwachuga Elizabeth Ilongo Dzomba Kirunga Musa Msuiri James Mlamba Charity Mwatela Joram Mwanguo CBO chairman Martha Kichala LCC V chair	Local Carbon Committee (LCC) CBO-Kasigau Development Trust Kasigau Bursary committee	6/28/2022

2.5 Site Inspections

The site visit to the project was conducted from 22 June to 30 June 2022. After traveling from Nairobi to the project's main office near Maungu, the verification team conducted an opening meeting on the morning of Wednesday, 22 June 2022, and discussed a variety of verification issues and site visit logistics. The meeting was attended by the various management staff from the project proponent. During the opening meeting, such matters as the scope, criteria, methodology, level of assurance, materiality thresholds, and activity plan for the site visit and verification services were reviewed. A review of the relevant sampling approaches and schedule of activities for the visit and verification were also confirmed. Finally, there were some requests for the transfer of additional / still missing information and underlying activity data, and discussion of hard copy documentation was available on site.

All of the days out in the field involved two different types of verification checks and activities: those centered on the appropriate implementation and monitoring of claimed project activities, leakage, evaluation of project benefits, and socio-environmental safeguards adopted during project implementation; and the other a thorough review of a representative sample of biomass inventory plots and implementation of inventory measurement procedures. Both approaches used interviews and consultations with relevant stakeholders and project beneficiaries to confirm the information

presented. Several of the communities benefiting from the project activities, and a substantial portion the community ranches that make up the project area were visited over the course of the site visit. In addition, meetings were held between representatives with the respective landowners and project beneficiaries; as well as visits to other crucial project infrastructure and facilities managed by the project proponent. This included Bursary Committees, LCC Committees, water projects, school rehabilitation projects, women's groups, and the WWC Eco Facility and related activities.

Over the course of the verification field audit, the verifiers sampled a total of 5 biomass inventory plots across three forest strata that were selected based on a risk based assessment carried out during verification planning (Medium Acacia/Commiphora Forest, Sparse Acacia/Commiphora Forest, Light Acacia/Commiphora Forest). The results from this sample were entered into the verifiers t-test workbook for statistical comparison against the PP's carbon stock values for the sampled plots. The corresponding t-test yielded a passing result at the 90% confidence interval with the minimum number of plots as determined by the verifiers.

On all plots sampled by the verifiers, the PP's carbon stock totals were relatively close to those found by the verifiers. While Verra does not explicitly require a statistical test for verification of a project's carbon stock inventory, the results from the inventory verification sample carried out by the verifiers lead them to conclude with a reasonable level of assurance that the PP's carbon stock estimates were reasonably accurate, and conservative compared to the data collected by the verifiers during the field audit.

2.6 Resolution of Findings

The verification process included several official and documented exchanges between the verifier team and the project proponents in order to gather additional information for review and for examination of compliance with all applicable criteria. These exchanges included 3 rounds of an Issues Log produced by S&A to which the project proponents were required to respond, and for which 6 Non-Conformances, 9 Clarification Requests/New Information Requests, and 2 Observations were identified. Verifiers confirmed in an email to the project proponents dated 20 September 2022 that all remaining issues were satisfied in the responses provided in the Issues Log. This final issues log, which contains details on all the findings issued during the audit process, as well as the responses and evidence provided by the project proponents for their closure, is provided as a separate **Appendix (B)** to this report.

2.6.1 Forward Action Requests

No forward action requests have been emitted as part of this audit.

2.7 Eligibility for Validation Activities

No validation activities were undertaken as part of this verification.

3 VALIDATION FINDINGS

Validation activities were not undertaken as part of the verification as described under 2.7 above.

3.1 Participation under Other GHG Programs

As indicated in the M8 Monitoring Report, the project is not registered with, nor is seeking registration with any other GHG Program. An exception is noted however, regarding the eventual possible nesting of the project into a national or jurisdictional REDD+ Program. The project proponent intends to assist in the development Kenya's nesting strategy, the Kasigau Corridor Projects (Phase I & Phase II) will be some of the first to nest.

The verifiers found no evidence that this project is listed or has been validated or verified under another GHG program; therefore, there are no Gap Validation findings to this report. In addition, the Project Description has been subject to a validation and to several subsequent verifications under the VCS/CCB Standards and was already found to be in conformance to all these standards' requirements. The project does not seek other forms of environmental credit and does not make part of other GHG programs, as was also confirmed with stakeholders during the site visit.

The verifiers also conducted searches of AFOLU projects located in Kenya on the VCS/CCB, ACR and CDM project databases and found that the project is only listed (registered) on the VCS/CCB project database. The verifiers are reasonably assured the project area boundaries do not overlap with any other carbon offset projects located in Kenya registered under any other GHG program and determined there is no double counting of the GHG emission reduction claims generated by the project.

3.2 Methodology Deviations

The PP asserts that the project has not deviated from the methodology during the current M8 monitoring period. As a result of the verifiers assessment they are reasonably assured the validated project design and implementation over M8 is aligned with the applicable methodological requirements of VM0009 V1.0 in full.

3.3 Project Description Deviations (Rules 3.5.7 – 3.5.10)

The PP asserts that the project has not deviated from the validated PD for this reporting period, but does list several deviations that have occurred during previous reporting periods. Previous deviations to the PD are identified for M2, M5, M6 and M7, and these past deviations are considered to have been approved in the corresponding verification audits. These changes are considered to remain applicable to the current monitoring period (M8), though no further alterations related to the project elements previously changed were made. As a result of the verifier's assessment they are reasonably assured the validated project design and implementation over M8 is aligned with the validated PD. This determination was supported by the verifier's review of the validated PD, M8 Monitoring Report, and interactions with PP management. Minor changes to the validated PD and the verifier's assessment of the impacts to the project area described below

3.4 Minor Changes to Project Description (Rules 3.5.6)

Section 2.2.3 of the MR outlines minor changes to the validated PD that have occurred over the life of the project and that are applicable to each specific monitoring period. Previous minor changes to the PD are identified for M2, M3, and M4, and these past deviations are considered to

have been approved in the corresponding verification audits. Minor changes enacted during previous monitoring periods to the project description were implemented during the current reporting period. These changes are considered to remain applicable to the current monitoring period (M8), though no further alterations related to the project elements previously changed were made.

3.5 Monitoring Plans (CL3.2, CM3.3, B3.3)

The project is validated to the CCB Standards, Second Edition, and associated Monitoring Plans developed by the PP are considered to be validated as well. Verifier review of the PP's monitoring plans that were implemented over the current monitoring period (M8) were reviewed by the verifiers and found to be in conformance with the CL3.3, CM3.3 & B3.3. Relevant monitoring plans include the carbon stock monitoring plans & standard operating procedures (biomass, soil & leakage), community monitoring plan and biodiversity monitoring plan.

Estimation of biomass carbon stocks are carried out in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory, as did 100% of soil plots and 100% of herbaceous plots. Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during this monitoring period. Estimates of emissions from leakage caused by the project activities for M8 are based on measurements in leakage plots established in the boundary of the validated leakage area. The PP has determined that for M8, there was no leakage as a result of project implementation. Leakage quantification is based on the judgement of inventory teams and their assignment of a leakage factor representing forest degradation observed on the leakage plots.

The verifiers discussed community-based monitoring plans and results with the community relations staff responsible for monitoring & assessment of community impacts during the field audit. The verifiers found that community impacts over M8 were monitored according to the monitoring plan established in the validated project design. The community monitoring information provided includes all the relevant details related to frequency, data sources and associated project activities. The verifiers are reasonably assured that the community monitoring plan and results for the M8 were carried out in accordance with the validated project description. Observed examples of community projects and interviews with community members during the site visit supported these conclusions.

The verifiers reviewed the validated monitoring plan and confirmed the biodiversity related monitoring data for M8 included the timing, frequency, and monitoring methods for the relevant biodiversity variables in accordance with the validated project design. The PP relies on "in-house" reporting from various WWC departments and information collected during their normal functions in the project activities primarily informs the status of the Response and Pressure indicators. Fieldwork specific for monitoring biodiversity through surveys, road transects, camera traps, WWC Ranger patrols, aerial patrols and research projects etc. are primarily used to gather and report on data for the State indicators.

The verifiers interviewed the PP staff responsible for managing the biodiversity monitoring process, and were given assurance the biodiversity monitoring activities are being implemented in accordance with the validated PD. The verifiers were given detailed descriptions from the Head WWC Ranger on the means and methods for gathering, compiling and reporting on data that feeds the Ranger patrol dataset.

The verifiers determined the established climate, community and biodiversity monitoring plans to be appropriate for the project's design, and that these plans and reported results from monitoring activities were implemented in accordance with the validated monitoring plans over the course of M8.

4 VERIFICATION FINDINGS

4.1 Public Comments (Rules 4.6)

The project was posted on the CCB website for public comment on 6 June 2022 and the 30-day CCB public comment period remained open until 6 July 2022. Verifiers can confirm that no comments were received during the public comment period.

4.2 Summary of Project Benefits

The verifiers found ample evidence of positive climate, community and biodiversity benefits being generated by the project. The ongoing protection and avoided deforestation and degradation of the native forest types found within the project area have generated 1,881,983 tCO2e of GHG emission reductions over M8 which would have otherwise been emitted into the atmosphere by the drivers of deforestation identified in the baseline scenario. Benefits to the local communities has been a primary focus of the project activities which have resulted in improved livelihoods either through direct employment with WWC or through the introduction of new or improved income-generating activities supported by the PP. Ongoing protection of the project area supported through ongoing enforcement by the PP's Rangers has also ensured the preservation and enhancement of native habitat for the diverse biodiversity of plant and animal species found within the project area.

Section 1.1 of the MR provides a summary of the unique project benefits achieved during the monitoring period with information detailing number of individuals impacted through their involvement in the project activities and the financial benefits derived from the activities. The verifiers observed some of these activities during the verification field audit including the Hadithi program, Eco-tourism facilities/infrastructure, and Eco-charcoal operations.

Section 1.2 of the MR outlines the standardized benefit metrics achieved by the project over M8 as confirmed through the PP's ongoing monitoring of project implementation ranging from the achieved GHG emission reductions, number of training activities for community members, employment numbers for the PP's operations, levels and types of biodiversity conservation, and various other benefits related to education, health and livelihoods of local community members. Many of these benefit categories were observed in the field by the verifiers and the asserted levels of achievements during M8 are supported by information throughout the MR and supporting documentation made available throughout the verification.

The metrics presented to demonstrate achievement of the climate, community and biodiversity benefits summarized in the MR were found to be consistent with the PP's established monitoring plan(s). Supporting evidence demonstrating the achievement of the variety of benefits generated by the project was made available to the verifiers and further confirmed through direct observations and stakeholder interviews during the verification field audit.

4.3 General

4.3.1 Implementation Status (G3.4, CL1.5)

This verification covers the project's eight monitoring period (M8) and the project has now been implemented for approximately 12 years. The PP asserts that the project activities proposed in the validated PD are being fully implemented with the exception of some that were determined to be infeasible or by community groups who elected to discontinue them, and that project implementation was successful over M8. The verifiers consider the project to have been successful over M8 and found that the project activities were indeed fully implemented over the monitoring period demonstrating achievement of the desired climate, community and biodiversity benefits.

The MR adequately details the implementation status of the project activities, and the effectiveness of the established monitoring systems was demonstrated to the verifiers. Clear, well established processes were confirmed to be in place for collecting and reporting on data to demonstrate the status of the project. The monitoring systems and procedures implemented by the PP were found to be consistent with the descriptions of the monitoring methods given in the validated PD and related monitoring plan documents. These range from monitoring of soil and biomass carbon stocks, tracking direct employment and improved income generating activities for local communities to demonstrate levels of improved livelihood for community members, and monitoring of biodiversity found on the project area through a variety of mechanisms.

GHG emission reductions generated by the project are registered with the Verra program, and privately traded in the voluntary carbon offset market by the PP. As indicated in the M8 Monitoring Report, the project is not registered with, nor is seeking registration with any other GHG Program. The project does not seek other forms of environmental credit, does not take part of other GHG programs and has not been rejected by any other GHG programs as was confirmed with stakeholders during the site visit.

Section 2.1.10 of the MR outlines the project's alignment with sustainable development. With the primary focus of the project activities being related to mitigation of deforestation and human/wildlife conflict as well as providing improved livelihoods for community members, the project is contributing to a variety of the 17 United Nation Sustainable Development Goals (SDGs) which have been adopted by the host country. Specifically, the climate, community and biodiversity benefits of the project are considered to directly contribute to SDGs 1: No Poverty, 4: Quality Education, 6: Clean Water and Sanitation, 8: Decent Work and Economic Growth, 10: Reduced Inequalities, 11: Sustainable Cites and Communities, 13: Climate Action, and 15: Life on Land. The verifiers assessment of the project's implementation over M8 gave reasonable assurance that the project has contributed to each of these SDGs as supported by project documentation, stakeholder interviews and direct observations in the field.

The PP asserts that the project has not deviated from the validated PD for this reporting period, but does list several deviations that have occurred during previous reporting periods. Previous deviations to the PD are identified for M2, M5, M6 and M7, and these past deviations are considered to have been approved in the corresponding verification audits. These changes are considered to remain applicable to the current monitoring period (M8), though no further alterations related to the project elements previously changed were made. As a result of the verifier's assessment they are reasonably assured the validated project design and implementation over M8 is aligned with the validated PD. This determination was supported by the verifier's review of the validated PD, M8 Monitoring Report, and interactions with PP management. Minor changes to the validated PD and the verifier's assessment of the impacts to the project area described below

The verifiers assessment did not uncover any deviations from the methodology during the current monitoring period nor were any such deviations in earlier monitoring periods brought to the verifier's attention, other than those identified in the issues log, and which were ultimately resolved.

Section 2.2.3 of the MR outlines minor changes to the validated PD that have occurred over the life of the project and that are applicable to each specific monitoring period. Previous minor changes to the PD are identified for M2, M3, and M4, and these past deviations are considered to have been approved in the corresponding verification audits. Minor changes enacted during previous monitoring periods to the project description were implemented during the current reporting period. These changes are considered to remain applicable to the current monitoring period (M8), though no further alterations related to the project elements previously changed were made.

4.3.2 Risks to the Project (G3.5)

Relevant risks that could impact the project and associated community and biodiversity benefits are identified in section 2.2.5 of the MR. These identified risks include changes in government legislation, levels of income generated by the project, crop failure, invasion of cattle grazers into the project area, drought and fire. The verifiers consider each of these risks to be relevant based on input received from the project managers and stakeholders interviewed throughout the verification, their understanding of the socioeconomic situation faced by local community members and the ecological context of the project area.

Crop failure is identified as a high-risk area, as it could lead to increased poaching and use of the forests within the project area for financial benefit by local community members. The PP's focus on alternative economic development efforts and improved livelihoods are however considered to mitigate this risk. Direct employment by the PP, alternative and/or improved income-generating activities supported by the PP, support for community education are all believed to mitigate the risk to the projects in the event of crop failure. Examples of the PP's operations, and improved-income-generating activities were observed during the verification field audit.

Invasion of cattle grazers due to famine in adjacent communities or otherwise lack of grazing elsewhere is considered a moderate risk to the project. Nonlocal migrants have used the project area lands or other lands in the region for cattle grazing with or sometimes without permission from the landowner. While cattle grazing isn't expected to have a significant impact on the project's carbon stocks, Ranger patrols supported by the project serve as a mitigation to protect the project

area from illegal incursion. The verifiers observed the WWC Rangers rounding up and removing cattle illegally grazing on project area lands during the verification field audit.

Impacts to wildlife and cash crops as a result of drought is considered an inherent risk to the project and drought conditions is an increasing problem in the region, which is anticipated to worsen throughout and beyond the project crediting period. Project activities have established emergency water sources across the project area, and various water projects were observed by the verifiers during their time in the field. Alternative cash crops that are better suited for drought conditions are supported through the WWC organic greenhouse operations, and water storage projects have been implemented to help ensure access to water by local community members.

Damage caused by fire, the majority of which is anthropogenic rather than naturally occurring is identified as a risk, with the primary mitigation strategy being related to educational outreach to the local population on the danger of fallow burning. The road network on the project area also serves as fire breaks in the event of a wildfire event.

Risk related to potential changes in legislation are considered low, and the PP asserts the Kenyan Government has been supportive of the project and that there is no recent history of expropriation of private conservation lands such as the project area. The PP has collaborated with various government agencies through their work in the region, and actively promotes awareness and press of the project to demonstrate its value to relevant government authorities.

The PP considers the risk of financial insolvency as being low and asserts that the financial sustainability (e.g. credit sales) of the project was conservatively modeled. There has been steady demand for offset credit sales from the Kasigau REDD+ projects, which was evident to the verifiers throughout their interactions with WWC during the verification process. The PP actively promotes the project including marketing of offset credit sales, and is also a project member of Code REDD, and other similar initiatives.

4.3.3 Enhancement of High Conservation Values (G3.6)

As described in the MR, the primary HCV related to community well-being is identified as the overall health of the local ecosystem, and the related ecosystem services and cultural values it supports. The protection and preservation of the forest resources found within the project area by the PP helps to support these HCVs. The WWC greenhouse operations provide tree seedings to communities for enrichment planting in the surrounding landscape with the intent to reduce pressures on the ecosystem. Community based greenhouses have also been established to promote and support agriculture and farming practices by local community members, and a number of other tree planting initiatives have also been started by the project.

The verifiers uncovered no evidence that any HCVs have been negatively impacted as a result of the project activities. On the contrary, the protection of the forest on the project are and community based projects implemented in the surrounding communities are viewed as supporting the maintenance and enhancement of HCVs. Youth educational programs supported by the PP as well as the Community Scouts established in the local communities are also considered to promote awareness of environmental protection and the monitoring of any impacts to HCVs that could occur.

The verifiers determined that none of the planned and implemented project activities would result in negative impacts on biodiversity related HCVs found within the project area. This conclusion was supported from observations made in the field and through interviews with project staff during the site visit. By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers are reasonably assured that the project activities as a result of the PP's interventions did not result in any negative impacts to biodiversity HCVs.

4.3.4 Benefit Permanence (G3.7)

Permanence of the benefits being generated by the project are discussed in section 2.2.7 of the MR. The PP has been involved in conservation efforts in the region since 1998, and through the project's successful VCS and CCB validation and verification of M1-M7, has demonstrated the effective management of the project, benefit distribution to the affected communities and maintenance of natural forest cover and related biodiversity supported by the project area. The nature of the project activities focused on mitigating deforestation and human/wildlife conflict are inherently designed to ensure the permanence of community and biodiversity benefits generated by the project.

The PP has executed carbon rights agreements with each of the group ranches that make up the project area which enables WWC to distribute the financial proceeds received from the sale of carbon offsets to landowners and affected community members throughout the crediting period. Carbon revenues also help to ensure the viability of WWC's business operations which support the employment of many local community members. Executed copies of the carbon rights agreements and benefit distribution mechanisms and proportions were reviewed by the verifiers.

Currently, the PP employs 331 individuals, with the majority being local community members. The local job positions with WWC are designed to last throughout the crediting period and well beyond. Many of the PP staff the verifiers interviewed and interacted with during the verification were long-term employees demonstrating sustainability of employment at WWC and established long lasting relationships. Most staff are full time employees and interviews with some staff (e.g. inventory plot, biodiversity, and social sampling teams, park rangers) informed the verifiers that the PP found alternative tasks and jobs for them to perform during slow times or during periods when their primary role was not needed.

Various job training opportunities to members of the local communities are provide by the PP to help grow their skills and build capacity into the future. Examples of such training were observed by the verifiers including the Hadithi program, the Eco-charcoal operations, the security and ranger patrol teams, and the organic greenhouse operations. The extensive distributions to bursaries for local students is also considered to have a long lasting impact for local families and young persons into the future, though a clarification was needed to determine when exactly full versus partial scholarships have been awarded.

The carbon rights agreements executed between the landowners of the participating group ranches and the PP clearly have and will continue to ensure the permanence of the biodiversity benefits by restricting the activities that take place on the project area lands, and incentivizing the maintenance and permanence of carbon stocks which in turn support wildlife and biodiversity found in the project

area. Continual and routine monitoring of the project area by the PP's Rangers by foot, vehicle and air also ensure the continued benefits to biodiversity of the project and have been successful in preventing and reducing the amount of illicit activities within the project area boundary.

As described in the MR, the primary HCVs related to community well-being and biodiversity are identified as the overall health of the local ecosystem, and the related ecosystem services and cultural values it supports. The protection and preservation of the forest resources found within the project area by the PP helps to support these HCVs. The WWC greenhouse operations provide tree seedings to communities for enrichment planting in the surrounding landscape with the intent to reduce pressures on the forested ecosystem within the project area. Community based greenhouses have also been established to promote and support sustainable agriculture and farming practices by local community members. Youth educational programs supported by the PP as well as the Community Scouts established in the local communities are also considered to promote awareness of environmental protection and the monitoring of any impacts to HCVs that could occur. By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers are reasonably assured that the project activities as a result of the PP's interventions ensure the maintenance or enhancement of the community and biodiversity-based HCVs.

4.3.5 Stakeholder Engagement (G3.8 – G3.9)

As detailed in the validated PD, sections G3.8 – 3.10, stakeholders and communities were involved in project design and consulted during project development. Ongoing communication and consultation with stakeholders and communities was evident throughout the verification and is primarily facilitated via the PP's community relations staff. Regular meetings are held with the local communities and affected stakeholders to provide access to pertinent information related to the project and to provide an opportunity for the communities to raise comments, suggestions and grievances. The verifiers attended meetings with community groups during the field audit including local LCC and Bursary Committees, as well as other community-based organizations and development trusts.

The PP has also established bulletin boards and suggestion boxes at Chief's offices and other project areas in centralized location that are accessible to most community members. Pertinent information pertaining to the project is posted here, and suggestion boxes provide a mechanism for local community members to provide feedback to the PP. Examples of these bulletin boards and suggestions boxes were observed by the verifiers during the verification field audit. In addition, the WWC HQ Office has an open-door policy for community members to research project information or to submit comments.

The M8 Monitoring Report (MR) was posted for public comment on the CCB website during the period between 6 June 2022 until 6 July 2022. The MR was also made publicly available at the WWC HQ offices in Rukinga providing an opportunity for stakeholders and community members to access and review key project documentation. See associated findings in section 4.1 of this report.

More specifically section 2.3.3 of the M8 MR discusses the steps taken to ensure all stakeholders have access to the full MR and are aware of and provided a means to comment on the document

during the public comment period. An executive summary of the MR was made available in English and Swahili at the PP's office and distributed to the CBOs, LCCs and project communities. Verifiers reviewed these materials and can confirm they are adequate and address all of the requirements of the standards in question. The PP's Community Relations staff also actively communicated the public comment periods at recent community outreach meetings encouraging comments to be made.

The efforts made by the PP to ensure local community members and affected stakeholders have access to relevant project information was found to be sufficient. All stakeholder interviews conducted by the verifiers lead them to believe community members were familiar with key information regarding the project, had access to relevant project information and were given ample opportunity to provide input. Community members interviewed were generally found to be well informed about the project.

The validated PD discusses in detail, the involvement of stakeholders in the project's design and efforts made by the PP to ensure the involvement and approval from local stakeholders in all aspects of the project. Ongoing stakeholder engagement was confirmed during previous verifications, and continues to occur as described in section 2.3 of the MR.

Ongoing communication and consultation with stakeholders and communities was evident throughout the verification and is primarily facilitated via the PP's community relations staff. Regular meetings are held with the local communities and affected stakeholders to provide access to pertinent information related to the project and to provide an opportunity for the communities to raise comments, suggestions and grievances.

The ongoing consultation mechanisms were found to provide an effective means to keep local community members and affected stakeholder groups informed on the implementation of the project activities and to provide opportunity for individuals to share feedback, suggestions or grievances. Interviewed stakeholders were found to be familiar with the PP Community Relations staff and considered to have a positive relationship. Community members also expressed a general understanding on the status of the project and that their input was listened to, and acted upon, primarily as it relates to benefit distribution and the selection of specific community-based improvement projects desired by the community.

Stakeholder input related to the project has been documented by the PP, in the form of attendance lists and meeting minutes from various community meetings, records of which are stored at the WWC HQ office and made available to the verifiers. In addition, stakeholder feedback, comments, suggestions or grievances as well as the PP's response are recorded and maintained. The verifiers found the PP's ongoing consultation efforts with local community members and affected stakeholder groups to be culturally appropriate, and the established mechanisms ensure that any individual who wished to obtain information about the project and provide their input has the opportunity to do so.

The ongoing consultation mechanisms were found to provide an effective means to keep local community members and affected stakeholder groups informed on the implementation of the project activities and to provide opportunity for individuals to share feedback, suggestions or grievances. Interviewed stakeholders were found to be familiar with the PP Community Relations

staff and considered to have a positive relationship. Community members also expressed a general understanding on the status of the project and that their input was listened to, and acted upon, primarily as it relates to benefit distribution and the selection of specific community-based improvement projects desired by the community.

The verifiers found the PP's ongoing consultation efforts with local community members and affected stakeholder groups to be culturally appropriate, and the established mechanisms ensure that any individual who wished to obtain information about the project and provide their input has the opportunity to do so.

4.3.6 Stakeholder Grievance Redress Procedure (G3.10)

As stated in section G3.10 of the CCB PD, the PP's conflict resolution process is formalized in the Wildlife Works Community Conflict Process document. PP employees, local community members and affected stakeholders have several options to provide feedback and raise grievances regarding the project. The Community Engagement Manager is responsible for receiving, registering and processing all grievances received. The established procedures involve steps for the screening and investigation of all grievances received so that appropriate redress options can be determined, appropriate action can be taken, and appropriately communicated to relevant parties.

There are five primary methods for stakeholders to submitting grievances verbally or in writing which include; WWC's open door policy at the HQ office, through the Chief's Offices in the local administrative locations, established suggestion boxes located at Chief's offices, during community meetings, or online through the CCB/VCS website. All local community stakeholders interviewed during the verification field audit were generally aware of and familiar with these mechanisms. It was clear that stakeholders felt comfortable raising their concerns and comments regarding the project during the community meetings attended by the verifiers, and examples of the established suggestion boxes were observed to be in place.

The MR provides summary details on the reported grievances received during the monitoring period, which totaled 48 comments submitted during community meetings and through the suggestion boxes. During the site visit, the proponents made available for the auditors all of the relevant comments received during the reporting period, and verifiers were able to review a sample of these in detail. A breakdown on the category of comments received is given with about 60% being suggestions or expressed opinions, while about 40% were categorized as complaints or questions regarding the project. Complaints and questions raised were reported to mostly be related to profit sharing and distribution to communities including the established bursary programs, project selection and implementation, and human/wildlife conflict issues. Verifiers are reasonably assured all complaints and grievances filed during the reporting period were adequately addressed and in accordance with the validated SOP.

The verifiers found the PP's established stakeholder feedback and grievance redress procedures to provide sufficient mechanisms for the reporting, assessment, and response to stakeholder comments received. The procedures were implemented over the monitoring period with relevant records made available for verifier review. The methods were considered to be effective with appropriate actions taken to address the stakeholder comments received.

4.3.7 Worker Relations (G4.3 – G4.6)

Section 2.4.3 of the MR outlines the project's Community Employment Opportunities and includes the PP's policy/procedural statements as it relates to Recruitment, Equity & Diversity and Equal Employment Opportunity & Affirmative Action. Hard copies of these documents and relevant evidence was reviewed at the WWC HQ office during the verification field audit. The PP is committed to recruiting, hiring, and promoting qualified minorities, such as women and individuals with disabilities within the surrounding communities and in the workplace. Their established policies ensure that the project and its employment is unbiased in the recruitment and selection process, and that all qualified individuals are considered for job positions without regard to race, color, religion, sex, national origin, age, status, disability, political affiliation, sexual orientation, gender identity or genetic information. The majority of the PP's staff are from the surrounding local communities and it was clear to the verifiers that WWC's hiring practices are unbiased with the objective of filling employment positions with the best possible candidates.

As outlined in section 2.4.2 of the MR, the PP provides training for its employees and training of staff was discussed during interviews throughout the verification site visit. For example, the robust onboarding and training for WWC Rangers and Security Teams wad described in detail to the verifiers, and verifiers were also able to attend a formal training session of the project's patrol teams. Specific training for specialized tasks, such as plant propagation and grafting techniques for greenhouse workers was also discussed, as well as other task specific training measures for workers throughout the WWC operations. The verifiers also found that health and safety training and use of personal protective equipment was also given to employees with related policies and procedures made available. All individuals interviewed or otherwise observed in their positions with the PP were found to be well trained and competent in fulfilling their duties.

Relevant laws and regulations pertaining to workers' rights are outlined in section 2.4.4 of the MR, covering Employment Laws such as the Exporting Processing Zone Act, National Health Insurance Fund, The National Social Security Fund Act, Pay As you Earn, The Factories and Other Places of Work Act, FairTrade (e.g. FairTrade certified), The Work Injury Benefits Act, Regulations of Wages and Conditions of Employment Act and The Labor Relations Act. Review of these laws and regulations by the local expert member of the verification team confirmed this list is comprehensive.

The PP has an established Code of Conduct and Ethics Policy outlining the expectations of professional behavior and conduct of all staff. A hard copy of this document was reviewed at the WWC HQ office during the verification field audit. It was made clear to the verifiers that WWC is committed to worker safety and that sufficient health and safety policies and procedures are in place. Staff are given first aid training, and first-aid kits were observed in the WWC operations visited during the verification site visit. Extensive health and safety related training is given to the staff who work in the bush given the inherent dangers associated with work in the field, including conflict resolution/de-escalation procedures for the Rangers. Table 1 in the MR outlines the relevant hazards related to various employees given their job responsibilities, as well as required mitigation measures. All incidents of injury are reported and tracked, with associated records made available to the verifiers. Overall, the verifiers observed all WWC employees carrying out their job responsibilities in a safe manner throughout the verification field audit.

During the verification field audit, the verifiers met with the WWC HR Manager at the HQ office to discuss hiring practices and policies, as well as general staff management including performance reviews. The verifiers reviewed a copy of the HR manual which has established processes for staff recruitment and dispute resolution, consistent with the description given in the MR. The manual also provides for confidential reporting of harassment incidents. The company though does not have Collective Bargaining agreements because staff have not joined unions, but WWC does pay wages way above national minimum wage. The verifiers were able to review staff employment contracts to confirm this practice.as well as training records.

Out of the current 331 total staff, 28% are female, and 85% are male and the majority of which are from the surrounding local communities. Information was shared with the verifiers regarding staff dismissals that occurred over the reporting period, all of which were found to be justified based on performance issues or criminal activity that occurred while on the job. Records were also shared with the verifiers related to annual performance reviews, specifically for the Rangers, demonstrating WWC reviews staff performance, including identification of areas of strength, and areas where there are opportunities for improvement.

4.3.8 Technical and Management Capacity (G4.2, G4.7)

Management Capacity and Best Practices are covered in section 2.4 of the MR. Here, the PP has identified the key project personnel and management that fulfill the required technical skills and expertise to ensure the success of the project's ongoing implementation. The verifiers determined that the PP has the requisite key technical and management skills to enable project success. Relevant qualifications and professional experience are outlined for the key staff included in the PD, and many staff members the verifiers interacted with during the field audit were long-term employees of WWC. All individuals employed with WWC that were interviewed or otherwise observed by the verifiers were found to be qualified to fulfill their assigned roles and responsibilities and were competent in the implementation of their job tasks.

The PP was found to be in strong financial health, and the project's finances are supported through the sale of carbon offset credits in the voluntary carbon market. The PP's financial information is considered as commercially sensitive information, but pertinent information was made available to the verifiers during and after the verification field audit, such as financial statements and sales agreements/contracts. The PP has also received investments from international corporations who support WWC's mission, with links providing more detail on these investments given in the MR. The PP's facilities and operational equipment were all found to be in good repair, and significant investment into community-based projects and bursary schemes that are facilitated through carbon revenues have taken place with several examples of such projects observed directly by the verifiers. The verifiers found no reason to further question the financial health of the organization.

4.3.9 Legal Status (G5.1)

A main focus of the project activities is the protection of the native forest cover found on the project area, and the associated wildlife and biodiversity it supports. No project benefits are derived from illegal activities. As the project activities focus on forest, wildlife, habitat and biodiversity protection, the assessment of regulatory compliance with all relevant laws and regulations primarily focused on the legality of WWC's business operations and compliance with labor regulations for their

operations. WWC operates in compliance with all local and national laws, and no evidence to the contrary was brought to the attention of the verifiers.

The relevant laws and regulations related to worker's rights are outlined in section 2.4.4 of the MR. Employment Laws such as the Exporting Processing Zone Act, National Health Insurance Fund, The National Social Security Fund Act, Pay As you Earn, The Factories and Other Places of Work Act, FairTrade (e.g. FairTrade certified), The Work Injury Benefits Act, Regulations of Wages and Conditions of Employment Act and The Labor Relations Act are covered here. Review of these laws and regulations by the local expert member of the verification team confirmed this list is comprehensive.

Throughout the verifiers assessment it was made clear that all national labor laws related to hiring practices were being followed. Copies of the PP's HR policies and procedures as it relates to Recruitment, Equity & Diversity and Equal Employment Opportunity & Affirmative Action were reviewed and were found to ensure that national labor laws would be and have been followed. Information was shared with the verifiers regarding staff dismissals that occurred over the reporting period, all of which were found to be justified based on performance issues or criminal activity that occurred while on the job.

4.3.10 Rights Protection and Free, Prior and Informed Consent (G5.3-G5.5)

The project area is composed of 13 privately held Group Ranches owned by Indigenous Community Ownership Groups, established as legal entities by the Communities and the Government of Kenya to hold legal title to the land under leasehold ownership from the Government. Supporting deed ownership documentation has been reviewed by previous verifiers and the verifier team encountered no evidence that project ownership and make up has changed since the previous verification. No other changes in land ownership occurred over the monitoring period, though one landowner did decide to develop a portion of his ranch, thereby producing project emissions for which the PPs have adequately and conservatively accounted for. The PP has executed carbon rights agreements with each of the Group Ranches that transfer the ownership and use rights to the carbon offsets generated by the project that are valid over for the duration of the crediting period. Copies of these agreements were made available to the verifiers at the WWC HQ office.

The process of gaining Free, Prior and Informed Consent (FPIC) by the Group Ranches and the project stakeholders is described in the validated PD. This involved training and informational meetings with the communities to inform local community ranch shareholders of the potential benefits expected from the project, execution of the carbon rights agreements, an Extraordinary Annual General Meeting with each Group Ranch and presentations by WWC for all stakeholders. Shareholders of the perspective Group Ranches then voted nearly unanimously to partner with WWC on the Phase II project. The ongoing consultation mechanisms were found to provide an effective means to keep local community members and affected stakeholder groups informed on the implementation of the project activities and to provide opportunity for individuals to share feedback, suggestions or grievances. Interviewed stakeholders were found to be familiar with the PP Community Relations staff and considered to have a positive relationship. Community members also expressed a general understanding on the status of the project and that their input was listened to, and acted upon, primarily as it relates to benefit distribution and the selection of

specific community-based improvement projects desired by the community. All stakeholder interviews carried out during the verification found general awareness and complete support of the project and its activities.

As the project area is established on Group Ranches whose shareholders hold legal title to the land, the project was found to not encroach on other private, community or government owned/managed property. The project's spatial data was compared to publicly available datasets including government owned lands such as the adjacent Tsavo National Parks, and no overlap was observed in the data. GPS waypoints were collected on known Group Ranch boundary monuments and their location was found to reasonably align with the project's GIS data. No land tenure, ownership or use rights were identified or otherwise brought to the attention of the verifiers as confirmed during the site visit.

No evidence was uncovered that lead the verifiers to suspect that the project activities has led to the involuntary removal or relocation of property rights holders from their lands, not have they forced them to relocate activities important to their culture or livelihood. Cattle grazing is discouraged from taking place by the Group Ranch shareholders, but some do continue to lease portions of the land to grazing. Any impacts to the project carbon stocks as a result are considered to be captured in the biomass inventory data, and revenue distribution to the participating Group Ranches is based on monitoring of carbon stocks, which incentives limiting the amount of grazing that takes place. The extensive community outreach and engagement implemented in the project activities ensures that local community members that may have traditionally utilized the project area for livelihoods (e.g. charcoal, bush meat) often times illegally, are given alternatives through job opportunities with WWC, training and educational programs, and a general say in the distribution of benefits (e.g. community projects) created by the project.

The MR presents data on the number of incidents recorded by the Rangers during their patrol activities over the reporting period. While the data appears to show an increase in the number of incidents over 2021 corresponding to M8, the PP is in the process of conducting an effectiveness analysis to identify the cause of the trend, and this increase may be related to the enhanced effectives of the patrolling activities and consistent use of aerial patrols. Furthermore, the verifiers were able to confirm that these elevated figures for recent monitoring periods were also a result of the way human-wildlife conflicts are reported. Prior to last year, Wildlife Works (WW) would report any incidences of elephants in the vicinity of human habitations to the Kenya Wildlife Service's (KWS) Problem Animal Control (PAC) for responding. However, KWS has increasingly relied on WW to do this early response action due to improving mobility of WW teams in the six outposts, and concurrent reduced mobility for the KWS-PAC team. As such, WW now responds to sightings of elephants anywhere near inhabited areas and chases them off, thereby averting actual conflict. Since no material conflict actually occurs, the PPS discussed this internally with the WW Security team and recognized that it might be best that these are reported under routine operations (for their own internal use) rather than in the project's Incidences database. Other than that, the verifiers found that the Ranger patrols including by foot, vehicle and air to be effective in identifying incidents within the project area, and the Ranger force to be competent in their role, and intimately knowledgeable of the project area.

4.3.11 Identification of Illegal Activities (G5.5)

A main focus of the project activities is the protection of the native forest cover found on the project area, and the associated wildlife and biodiversity it supports. No project benefits are derived from illegal activities. One of the key mechanisms to achieve this, is the continual routine monitoring and patrolling of the project area by the WWC Rangers. There are approximately 80 Rangers and 23 security guards employed by WWC who rotate positions across 6 outposts spread across the project area. Regular patrols of the project area are carried out in order to detect and prevent encroachment, or other disturbance, as well as illegal poaching. The project has also designated Community Scouts within the surrounding local communities who notify the PP of any observed illicit activities or disturbances found within the project area.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

The verifiers have assessed the accuracy of the reported GHG emission reduction data, including the accuracy of Excel workbook sheet formulas, conversions and defaults used, and the consistent use of previously validated data and parameters.

It should be mentioned that perhaps one of the most important contributing factors in determining the amount of emissions reductions achieved by the project for the reporting period in question is actually outside the scope of this audit. During the verification Kick Off Call, it was brought to the attention of the verifiers that the Phase II Project was due for the required 10-year baseline re-evaluation in January of 2020, but that the project has been granted special permission from Verra to defer baseline re-evaluation due to unexpected delays in Verra's release of the updated Avoiding Unplanned Deforestation and Degradation (AUDD) methodologies.

Verifiers were provided with a copy of the exemption letter from Verra. The letter dated 26 April 2022, from Tanushree Bagh Mukherjee, Senior Program Manager at Verra, was given to the PP in response to their exemption request (Request for Exemption, Baseline Reassessment) submitted to Verra on 15 April 2022 outlining a request for an exemption of the 10 year baseline reassessment required for AFOLU projects as set out in section 3.2.7 of the VCS Standard.

The letter outlines the rationale for the extended exemption requested by the proponent for the project's monitoring period corresponding to the year 2021 (e.g. M8), and says it is due to unexpected delays in Verra's release of the updated Avoiding Unplanned Deforestation and Degradation (AUDD) methodologies. According to the letter, the project must reassess its baseline one year after the release of the Verra's update to its Avoiding Unplanned Deforestation and Degradation (AUDD) methodologies (VM0006, VM0007, VM0009, VM0015, VM0037), and have this validated at the same time as the subsequent verification, failing which the project can no longer issue VCUs.

Assessment of baseline reassessment, and the continued applicability of the originally validated baseline for this monitoring period, were therefore NOT examined in detail, as they were outside the scope of this verification.

All other data and parameters required to be monitored and used to calculate the GHG emission reductions during the monitoring period are identified, described and analyzed in the table below.

Parameter	Verification Findings
$\mathcal{E}$ The set of all burning events	Section 3.2.2 of the MR asserts that burning of woody biomass in the project area falls below the de minimis threshold for M8. This parameter is considered N/A for M8 given the lack of burning events occurring over the monitoring period. Disturbance cause by fire is addressed in the monitoring plan, and occurrence of fire is monitored through the continual Ranger patrols and by Community Scouts established in the local communities. Monitoring of disturbance events including fire also takes place through periodic review of remote sensing imagery. There was one deforestation event during the monitoring period (M8). This project disturbance fell below the threshold of significance as established by the project monitoring plan, however the project elected to quantify the resulting emission and remove the area from the project area, which was seen as a conservative measure by the verifier team. A physical visit to the area was conducted during the site visit, and the resulting project emission from this small conversion were also found to be conservative and appropriate by the verifier team.
ak Area of stratum k	GIS analysis is used for the mapping and measurement of the forest strata established within the project area. The forest strata were established during project design and have remained unchanged since the project was validated. As with other recent verifications of this project, the PP needed to highlight a distinction between the "GIS Area and "Crediting Area" for the project. The PPs use the legal ownership area from the supporting Group Ranch deed documentation for the carbon calculations, but that since the legal ownership area as described in the deeds were developed long ago using antiquated land surveying techniques, the exact deeded areas could not be reproduced using digitization techniques in GIS. Therefore, the PP had to adjust the Ranch and forest strata areas as determined in GIS to match the legal areas listed in the title deeds. To accomplish this, the PP developed an adjustment model to conservatively determine the "crediting area" for each strata. When the Ranch "GIS Area" is greater than that from the legal ownership from the deed description, they subtract the difference from the strata with the highest carbon stock. On the other hand, when the "GIS Area" is less than that from the legal ownership from the deed description, they add the difference to the strata with the lowest carbon stock. The verifiers consider this approach as both reasonable and conservative given the circumstances described. The verifiers independently calculated the strata and project total hectares to confirm the "GIS Area" values determined by the PP. They also reviewed the adjustment model developed to account for the differences between the "GIS Area" and "Crediting Area" (hectares) and confirmed the adjustments made to be consistent with the PP's description of the process to conservatively determine the "Crediting Area" strata hectares consistent with the legal ownership descriptions.
aj,k $aplot$ Area of plot j in stratum k Area of plot j in stratum k	As described in the Biomass Inventory SOPs and the MR, both the tree and shrub biomass plots have an area of 0.1 hectares, equivalent to a fixed circular plot radius of 17.84 meters. These plot radii were confirmed to be used on the biomass inventory plots sampled during the verification field audit and are used in the standard error calculations in the Carbon Model workbook. The

	verifiers observed the inventory teams employing care and diligence in determining in/out trees & shrubs according to these fixed plot boundaries.
$cfsoil,j,k$ Carbon fraction of soil sample j in plot in stratum k	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during this monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third-party laboratory, and verifiers were able to review relevant documentation from these 3rd parties during the site visit. As a result, the verifiers found no reason to further question the soil carbon stock values that have been provided for the monitoring period.
$dbh_{i,j},k$ Diameter at breast height (DBH) of the ith tree in plot j in stratum k.	The diameter (cm) of tree biomass is measured in accordance with the established procedures in the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established in the SOPs for multi-stemmed trees. The verifiers also determined that calculating the "effective dbh" value using the square root of the sum of the squares method, based on the individual dbh measurements recorded through the forking rules to be a reasonable method for coming up with a single dbh value to input into the allometric equations applied.
hi,j,k Height of the ith tree in plot j in stratum k.	Tree height (m) of tree biomass is measured in accordance with the established procedures in the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. It is the verifiers understanding that height measurements are not used in the quantification of tree biomass stocks, so height data was not collected on the inventory plots sampled by the verifiers during the verification field audit. Height measurements included within the plot data provided however appeared to be reasonable and consistent with verifier observations of tree heights typically found in the forests that make up the project area.
v Shrub size class per species.	Shrub counts and size classes, used for determining the carbon stocks in the non-tree biomass are made using ocular methods according to the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. Shrub counts and size class assignments made on the inventory plots sampled by the verifiers were generally found to slightly differ from the most recent inventory data collection made by the PP, but this was to be expected given the amount of time between the PP's data collection and the field verification and the abnormally dry conditions that have been experienced in the project region as of late.
mdry,j,k Dry mass of non-tree sample harvested from clip plots in plot j, stratum k.	The dry mass of non-tree sample is measured using a destructive harvesting method as described in the Biomass Inventory SOPs. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. The value applied for this parameter is understood by the verifiers to be unchanged from the previous monitoring periods, having been previously verified, but was confirmed to be correctly used in the quantification of non-tree biomass stocks for the project.

rBASE,i,j,k Base radius of the ith standing dead, decay class II tree in plot j in stratum k.	Tree base diameter is measured at breast height in accordance with the established procedures in the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. The verifiers also determined that calculating the "effective dbh" value using the square root of the sum of the squares method, based on the individual dbh measurements recorded through the forking rules to be a reasonable method for coming up with a single dbh value to input into the allometric equations applied.
rTOP,i,j,k Top radius of the ith standing dead, decay class II tree in plot j in stratum k.	The top diameter of standing dead decay class II trees is conservatively estimated to be zero. The PP asserts that this is the most conservative value for top diameter since the standing dead bole volume is calculated with the equation of a truncated cone through equation 52. The value of zero applied for this parameter remains unchanged from earlier monitoring periods and is was confirmed that this parameter is not used (e.g. a value of zero is applied) in the Carbon Model workbook. The verifiers concur that assuming a value of zero for this parameter is a conservative approach.
vi,j,k Volume of the ith standing dead, decay class II tree in plot j in stratum k.	Verifier review of the Carbon Model workbooks confirmed that this parameter is being correctly calculated using equation 51 from the applied methodology including the appropriate conversions from carbon to CO2e and from kilograms to tonnes.
yINTACT,j,k yDECAYED,j,k Carbon stock in standing dead trees in decay class I, plot j, stratum k. Carbon stock in standing dead trees in decay class II, plot j, stratum k.	Carbon stocks in standing dead trees are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. Verifier review of the supporting Carbon Model workbooks confirmed that the PP is correctly quantifying carbon stocks in standing dead trees on those trees where standing dead trees were found.
yj,k yk Attribute of plot j, stratum k Attribute of stratum k	In the MR, the PP indicates that these parameters are not used and that the purpose of the data, and calculation methods are N/A. Relevant plot attribute information is in place though, including the applicable Group Ranch plots are located on, the strata assignments for plots, plot area(s) and plot level tree and shrub stocking (tCO2e/ha) as calculated in the Carbon Model workbook. Attributes for the defined forest strata are also in place including the total number of plots in the strata, the total strata area, as well as mean and total strata level carbon stocking.
$\rho mesoil$ Mass-equivalent bulk density of fine portion pf soil sample	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during this monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third-party laboratory, and verifiers were able to review relevant documentation from these 3rd parties during the site visit. As a result, the verifiers found no reason to further question the soil carbon stock values that have been provided for the monitoring period.

$C^{[m]}AGLT$ Estimated carbon stock in above-ground large trees at monitoring period [m].	Estimation of aboveground large tree carbon stocks are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. The verifiers also determined that calculating the "effective dbh" value using the square root of the sum of the squares method, based on the individual dbh measurements recorded through the forking rules to be a reasonable method for coming up with a single dbh value to input into the allometric equations applied. Verifier review confirmed the accuracy of the aboveground live tree carbon stock calculations.
$C^{[m]}AGNT$ Estimated carbon stock in above-ground non-tree biomass at monitoring period [m].	Shrub counts and size classes, used for determining the carbon stocks in the non-tree biomass are made using ocular methods according to the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs.
$C^{[m]}AGST$ Estimated carbon stock in above-ground small tree biomass at monitoring period [m].	In the MR, the PP indicates that these parameters are not used and that the purpose of the data, and calculation methods are N/A. As indicated in the Biomass Inventory SOPs, the minimum diameter for the definition of a "tree" applied is 5 cm DBH. The remaining stems below this threshold are considered "small trees" and are included in the shrub measurements. Utilization of the minimum 5 cm DBH value for tree biomass, with any stems below this threshold being classified as a shrub was observed during the verification field sampling and evident in the Carbon Model workbooks.
$C^{[m]}BGLT$ Estimated carbon stock in below-ground Large tree biomass at monitoring period [m].	Estimation of belowground large tree carbon stocks are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. Belowground carbon stocks in large trees is determined by applying an appropriate root/shoot ratio, sourced from the IPCC Guidelines for National Greenhouse Gas Inventories. Verifier review confirmed the accuracy of the belowground large tree carbon stock calculations.
$C^{[m]}BGNT$ Estimated carbon stock in below-ground non tree biomass at monitoring period [m].	Shrub counts and size classes, used for determining the carbon stocks in the non-tree biomass are made using ocular methods according to the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. Belowground carbon stocks in non-tree biomass is determined by applying an appropriate root/shoot ratio, sourced from the IPCC Guidelines for National

	Greenhouse Gas Inventories. Verifier review confirmed the accuracy of the aboveground non tree carbon stock calculations.
$C^{[m]}BGST$ Estimated carbon stock in below-ground small tree biomass at monitoring period [m].	In the MR, the PP indicates that these parameters are not used and that the purpose of the data, and calculation methods are N/A. As indicated in the Biomass Inventory SOPs, the minimum diameter for the definition of a "tree" applied is 5 cm DBH. The remaining stems below this threshold are considered "small trees" and are included in the shrub measurements. Utilization of the minimum 5 cm DBH value for tree biomass, with any stems below this threshold being classified as a shrub was observed during the verification field sampling and evident in the Carbon Model workbooks.
$C^{[m]}SDW$ Estimated carbon stock in standing dead wood at monitoring period [m].	Carbon stocks in standing dead trees are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. Verifier review of the supporting Carbon Model workbooks confirmed that the PP is correctly quantifying carbon stocks in standing dead trees on those trees where standing dead trees were found.
$C^{[m]}LDW$ Estimated carbon stock in lying dead wood at monitoring period [m].	According to the methodology applied by the project, the Lying Dead Wood pool is considered optional, and may be conservatively excluded. Based on the information provided in the MRs, validated PD, supporting Carbon Model workbook and discussions with the PP, the verifiers can confirm they PP has elected to exclude this optional pool.
$C^{[m]}SOIL$ Estimated carbon stock in soil carbon at monitoring period [m].	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during this monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third-party laboratory, and verifiers were able to review relevant documentation from these 3rd parties during the site visit. As a result, the verifiers found no reason to further question the soil carbon stock values that have been provided for the monitoring period.
$C^{[m]}Total$ Estimated carbon stock in the Project Area at monitoring period [m].	This parameter is calculated by summing the carbon stock estimates for all required and optional carbon pools using equation 20. The verifiers confirmed the PP has correctly calculated the value for this parameter in the supporting Carbon Model workbook.
$C^{[m]}BE$ Estimated baseline emissions	Estimated baseline emissions are calculated using sum the carbon stock estimates for all required and optional carbon pools using equation 20 for the monitoring period and applying the previously validated and verified cumulative deforestation factor (CDF) and soil loss factors. The verifiers confirmed the PP has correctly calculated the baseline emissions in the supporting Carbon Model workbook.
$\overline{C}$ Estimated mean carbon stock in the Project Area	The estimated mean carbon stocks for the project area is determined by dividing the sum of the total carbon stocks from each applicable pool by the total project area. The verifiers confirmed the PP has correctly calculated the value for this parameter in the supporting Carbon Model workbook.
$C^{[m]}LE$ Estimated emissions from leakage	Estimates of emissions from leakage caused by the project activities for M8 are based on measurements in leakage plots established in the boundary of the validated leakage area. The PP has determined that for M8, there was no leakage as a result of project implementation. Leakage quantification is based on the judgement of inventory teams and their assignment of a leakage factor representing forest degradation observed on the leakage plots. This is then compared to the cumulative leakage model, and leakage is calculated using

	equation 32 of the methodology. Verifier review of the supporting leakage data provided (leakage are and plot spatial data, and quantification workbook), confirmed that the PP has appropriately determined there was no leakage as a result of the project activities for the current monitoring period.
$C^{[m]}PE$ Estimated project emissions	The PP asserts that there were no significant fire events over the course of the monitoring period. Burning of woody biomass within the project area was determined to fall below the de minimis threshold for the monitoring period. The verifiers are reasonably assured there was no project level emissions resulting from events of woody biomass consumption/burning during the monitoring period. Disturbance cause by fire is addressed in the monitoring plan, and occurrence of fire is monitored through the continual Ranger patrols and by Community Scouts established in the local communities. Monitoring of disturbance events including fire also takes place through periodic review of remote sensing imagery. No burning events or significant natural disturbance were brought to the attention of the verifiers during interviews with relevant project staff, or otherwise identified through direct observations over the course of the site visit or through verifier review of the project area over recent (ESRI Satellite World Imagery, Google Earth Imagery) ortho imagery. During the current M8 monitoring period an area within the project area boundary was cleared by the ranch owner as part of planned operations and change of use. Project management is in constant contact with the landowners of the project area, and works with them to minimize impacts on the project. The area cleared inside of the project area was mapped on the ground using GPS and assessed using remote sensing. The area of deforestation was found to be 48.9 ha, which is less than the 250 ha threshold of significance as established by the project monitoring plan, but the project has elected to quantify the resulting emission and remove this area from the project area since it was a planned area of deforestation. As this area has been fully cleared and the soil is additionally being disturbed, the emission was calculated by multiplying the measured carbon stock of the above and below ground biomass for each forest strata and the difference between the project soil carbon stocks and the baseline soil carbon stock by the area of each forest strata that was cleared. The cleared area was then re-stratified to include it in the Out Area strata of the project, which is not included in the carbon accounting. Verifiers found this approach to determine these project emissions to be in conformance with the methodology employed and conservative in its approach.
$C^{[m]}U$ Confidence deduction	Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. Both the verifier and PP calculated uncertainty values for the total project stock estimates below the allowable error of 15% of the mean at the 95% confidence interval, and therefore the decision to not apply a confidence deduction is confirmed for this monitoring period.
$C^{[m]}$ Quantified emissions reductions and/or removals	The verifier can confirm the PP has correctly calculated the quantified emission reductions for the monitoring period through their review and checks of the Carbon Model calculation workbook which includes the emission reduction calculations on the “NERs” tab. The quantified emission reductions appropriately account for deductions due to uncertainty (confidence deduction) and leakage, which in the case of M8, are both zero making the final quantified emission reductions the same as the cumulative gross emission reductions.

$\hat{\sigma}SE,AGLT$ Estimated standard error of carbon stocks in above-ground large trees at monitoring period [m]	Estimation of aboveground large tree carbon stocks are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. Verifier checks of the standard error calculations for aboveground large trees produced similar results to the calculated by the PP. While the verifiers calculated a slightly different a standard error value for this parameter, the difference was considered to be immaterial and did not result in a significant difference in the total uncertainty at the 95% confidence interval. The verifiers are reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,AGNT$ Estimated standard error of carbon stocks in above-ground non-trees at monitoring period [m]	Shrub counts and size classes, used for determining the carbon stocks in the non-tree biomass are made using ocular methods according to the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. Verifier checks of the standard error calculations for aboveground non-tree biomass produced similar results to the calculated by the PP. The verifiers are reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,AGST$ Estimated standard error of carbon stocks in above-ground small trees at monitoring period [m]	In the MR, the PP indicates that these parameters are not used and that the purpose of the data, and calculation methods are N/A. As indicated in the Biomass Inventory SOPs, the minimum diameter for the definition of a "tree" applied is 5 cm DBH. The remaining stems below this threshold are considered "small trees" and are included in the shrub measurements. Utilization of the minimum 5 cm DBH value for tree biomass, with any stems below this threshold being classified as a shrub was observed during the verification field sampling and evident in the Carbon Model workbooks. Therefore, the standard error of carbon stocks in aboveground small trees is not calculated.
$\hat{\sigma}SE,BGLT$ Estimated standard error of carbon stocks in below-ground large trees at monitoring period [m]	Estimation of aboveground large tree carbon stocks are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. Belowground carbon stocks in large trees is determined by applying an appropriate root/shoot ratio, sourced from the IPCC Guidelines for National Greenhouse Gas Inventories. Verifier checks of the standard error calculations for the belowground component of large trees produced similar results to the calculated by the PP. The verifiers are thus reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,BGNT$	Shrub counts and size classes, used for determining the carbon stocks in the non-tree biomass are made using ocular methods according to the Biomass

Estimated standard error of carbon stocks in below-ground non-trees at monitoring period [m].	Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in determining the eligible shrubs (e.g. by species), shrub counts and size class assignments according to the established SOPs. Belowground carbon stocks in non-tree biomass is determined by applying an appropriate root/shoot ratio, sourced from the IPCC Guidelines for National Greenhouse Gas Inventories. Verifier checks of the standard error calculations for aboveground non-tree biomass produced similar results to the calculated by the PP. The verifiers are thus reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,BGST$ Estimated standard error of carbon stocks in below-ground small trees at monitoring period [m]	In the MR, the PP indicates that these parameters are not used and that the purpose of the data, and calculation methods are N/A. As indicated in the Biomass Inventory SOPs, the minimum diameter for the definition of a "tree" applied is 5 cm DBH. The remaining stems below this threshold are considered "small trees" and are included in the shrub measurements. Utilization of the minimum 5 cm DBH value for tree biomass, with any stems below this threshold being classified as a shrub was observed during the verification field sampling and evident in the Carbon Model workbooks. Therefore, the standard error of carbon stocks in belowground small trees is not calculated.
$\hat{\sigma}k$ Estimated standard deviation of carbon stocks in stratum k.	Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. The difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied.
$\hat{\sigma}SE,LDW$ Estimated standard error of carbon stocks in lying dead wood at monitoring period [m]	According to the methodology applied by the project, the Lying Dead Wood pool is considered optional, and may be conservatively excluded. Based on the information provided in the MRs, validated PD, supporting Carbon Model workbook and discussions with the PP, the verifiers can confirm they PP has elected to exclude this optional pool. Therefore, calculation of the standard error for the lying dead wood pool is not applicable.
$\hat{\sigma}SE,SDW$ Estimated standard error of carbon stocks in standing dead wood at monitoring period [m].	Estimation of standing dead tree carbon stocks are based on diameter measurements of eligible trees included in the biomass inventory plots in accordance with the Biomass Inventory SOPs. 20% of the biomass plots installed on the project area are inventoried annually. For M8, 20% of the biomass plots (86) underwent a re-inventory for the monitoring period. Inventory crews were observed to be careful and diligent in taking diameter measurements according to the established SOPs on the inventory plots visited by the verifiers, including the "forking rules" established ion the SOPs for multi-stemmed trees. Verifier checks of the standard error calculations for standing dead trees produced similar results to the calculated by the PP. The verifiers are thus reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,SOIL$ Estimated standard error of carbon stocks in soil	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the current monitoring period.

carbon at monitoring period [m].	Verifier checks of the standard error calculations for soil carbon pool produced similar results to the calculated by the PP. The verifiers are reasonably assured the PP's standard error calculations are correct.
$\hat{\sigma}SE,Total$ Estimated standard error of total carbon stocks in the Project Area at monitoring period [m]	Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. The difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied.
$\hat{\sigma}\overline{C}$ Estimated standard deviation of carbon stocks in project area.	Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. The difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied.
$cfdw$ Carbon fraction of dry matter for dead wood	As stipulated by the methodology, in cases where an adequate value is not available from peer-reviewed literature, the methodology calls for the IPCC default value of 0.5 to be used. In this project the IPCC default carbon fraction of dry matter for dead wood was used. The verifiers consider the application of the IPCC default value to be appropriate.
$cfsoil,j,k$ Carbon fraction of soil sample in plot j in stratum k	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during this monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third-party laboratory, and verifiers were able to review relevant documentation from these 3rd parties during the site visit. As a result, the verifiers found no reason to further question the soil carbon stock values that have been provided for the monitoring period.
ck Relative cost of making an observation in stratum k.	The MR indicates that this parameter is not used. The verifiers do not consider the lack of an assigned value to this parameter as critical or a material issue, as it is not used in the quantification of carbon stocks or in the calculation of the GHG emission reductions achieved by the project activities.
$\overline{E}$ Result of cross-validation of newly developed allometric equations.	The MR indicates that this parameter is not used. It is the verifiers understanding that there has not been any newly developed allometric equations applied by the PP since project validation, and therefore the methodology requirements related to cross-validation of any such newly developed equations is not relevant or applicable to this verification.
$\tilde{ei}$ Estimated cross-validated residual for observation i.	The MR indicates that this parameter is not used. It is the verifiers understanding that there has not been any newly developed allometric equations applied by the PP since project validation, and therefore the methodology requirements related to cross-validated residuals for observation of any such newly developed equations is not relevant or applicable to this verification.
$f-i(\bullet)$ Allometric function re-fit without observation i	The MR indicates that this parameter is not used. It is the verifiers understanding that there has not been any newly developed allometric equations applied by the PP since project validation, and therefore the

	methodology requirements related to cross-validation of any such newly developed equations is not relevant or applicable to this verification.
$G(t,\lambda)$ Proportion of soil lost at time t with decay parameter λ	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during this monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third-party laboratory, and verifiers were able to review relevant documentation from these 3rd parties during the site visit. As a result, the verifiers found no reason to further question the soil carbon stock values that have been provided for the monitoring period. Verifiers further confirmed the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.
F_{DF} Proportion of cumulative deforestation	Estimated baseline emissions are calculated using sum the carbon stock estimates for all required and optional carbon pools using equation 20 for the monitoring period and applying the previously validated and verified cumulative deforestation factor (CDF) and soil loss factors. The process for determining the baseline CDF remains unchanged from previously verified monitoring periods. The verifiers confirmed the PP has correctly calculated the baseline emissions in the supporting Carbon Model workbook.
F_{LE} Proportion cumulative deforestation and degradation predicted by the leakage model.	Estimates of emissions from leakage caused by the project activities for M8 are based on measurements in leakage plots established in the boundary of the validated leakage area. The PP has determined that for M8, there was no leakage as a result of project implementation. Leakage quantification is based on the judgement of inventory teams and their assignment of a leakage factor representing forest degradation observed on the leakage plots. This is then compared to the cumulative leakage model, and leakage is calculated using equation 32 of the methodology. Verifier review of the supporting leakage data provided (leakage are and plot spatial data, and quantification workbook), confirmed that the PP has appropriately determined there was no leakage as a result of the project activities for the current monitoring period.
$\hat{r}LE[m]$ The estimated leakage factor as a proportion of baseline emissions	Estimates of emissions from leakage caused by the project activities for M8 are based on measurements in leakage plots established in the boundary of the validated leakage area. The PP has determined that for M8, there was no leakage as a result of project implementation. Leakage quantification is based on the judgement of inventory teams and their assignment of a leakage factor representing forest degradation observed on the leakage plots. This is then compared to the cumulative leakage model, and leakage is calculated using equation 32 of the methodology. Verifier review of the supporting leakage data provided (leakage are and plot spatial data, and quantification workbook), confirmed that the PP has appropriately determined there was no leakage as a result of the project activities for the current monitoring period.
lj Length of transect j used for measuring lying dead wood.	According to the methodology applied by the project, the Lying Dead Wood pool is considered optional, and may be conservatively excluded. Based on the information provided in the MRs, validated PD, supporting Carbon Model workbook and discussions with the PP, the verifiers can confirm they PP has elected to exclude this optional pool. Therefore this parameter related to the lying dead wood pool is not applicable.
$m_{burned,i}$ The mass of wood burned during the ith event	The PP asserts that there were no significant fire events over the course of the monitoring period. Burning of woody biomass within the project area was determined to fall below the de minimis threshold for the monitoring period. The verifiers are reasonably assured there was no project level emissions resulting from events of woody biomass consumption/burning during the monitoring period.

	Disturbance cause by fire is addressed in the monitoring plan, and occurrence of fire is monitored through the continual Ranger patrols and by Community Scouts established in the local communities. Monitoring of disturbance events including fire also takes place through periodic review of remote sensing imagery. No burning events or significant natural disturbance were brought to the attention of the verifiers during interviews with relevant project staff, or otherwise identified through direct observations over the course of the site visit or through verifier review of the project area over recent (ESRI Satellite World Imagery, Google Earth Imagery) ortho imagery.
$\hat{m}DF$ The estimated sample size in the space of the reference area given the pilot sample data	The verifiers can confirm that the total number of samples required for the cumulative deforestation model is correctly calculated using equation 6 from the methodology in the Carbon Model workbook. It is the verifiers understanding that this value has remained unchanged from previously verified monitoring periods.
$m_{soil,j,k}$ Dry mass of soil sample taken from plot j in stratum k.	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during this monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third-party laboratory, and verifiers were able to review relevant documentation from these 3rd parties during the site visit. As a result, the verifiers found no reason to further question the soil carbon stock values that have been provided for the monitoring period.
$mr_{f,j,k}$ Dry mass of rock fraction of soil sample in plot j in stratum k	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the current monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third party laboratory, and verifiers were able to review relevant documentation from these 3rd parties during the site visit. Verifiers can also confirm the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.
$m_{dry,subsample}$ Dry mass of subsample of non-tree biomass collected to estimate dry:wet ratio	As indicated in the MR, this parameter is not being used, and therefore was not assessed by the verifiers.
$m_{wet,j,k}$ Wet mass of non-tree sample harvested from clip plots in plot j, stratum k	As indicated in the MR, this parameter is not being used, and therefore was not assessed by the verifiers.
$m_{wet,subsample}$ Wet mass of subsample of non-tree biomass collected to estimate dry:wet ratio	As indicated in the MR, this parameter is not being used, and therefore was not assessed by the verifiers.
$\hat{n}k$	The number of inventory plots established in each forest strata has changed slightly since the project's validation or during previously verified monitoring periods. For Phase II, 20 new biomass plots were added during the M7

Estimated total number of plots required in stratum k.	monitoring period. As noted in the MR section detailing PD deviations, due to 2 significant fire events in previous reporting periods, where new plots were added in accordance with the project's climate monitoring plan. It is the verifiers understanding that the stratification of the project area and associated total number of plots has changed according to these events and to the procedures required by the methodology employed, and the calculation of the parameter was found to be correct in the Carbon Model workbook.
N_P Total number of possible plots in Project Area	The number of inventory plots established in each forest strata has changed slightly since the project's validation or during previously verified monitoring periods. For Phase II, 20 new biomass plots were added during the M7 monitoring period. As noted in the MR section detailing PD deviations, due to 2 significant fire events in previous reporting periods, where new plots were added in accordance with the project's climate monitoring plan. It is the verifiers understanding that the stratification of the project area and associated total number of plots has changed according to these events and to the procedures required by the methodology employed, and the calculation of the parameter was found to be correct in the Carbon Model workbook.
$N_{P,k}$ Total number of possible plots in stratum k.	The number of inventory plots established in each forest strata has changed slightly since the project's validation or during previously verified monitoring periods. For Phase II, 20 new biomass plots were added during the M7 monitoring period. As noted in the MR section detailing PD deviations, due to 2 significant fire events in previous reporting periods, where new plots were added in accordance with the project's climate monitoring plan. It is the verifiers understanding that the stratification of the project area and associated total number of plots has changed according to these events and to the procedures required by the methodology employed, and the calculation of the parameter was found to be correct in the Carbon Model workbook.
$\hat{n}_{total}$ Estimated total number of plots required.	The number of inventory plots established in each forest strata has changed slightly since the project's validation or during previously verified monitoring periods. For Phase II, 20 new biomass plots were added during the M7 monitoring period. As noted in the MR section detailing PD deviations, due to 2 significant fire events in previous reporting periods, where new plots were added in accordance with the project's climate monitoring plan. It is the verifiers understanding that the stratification of the project area and associated total number of plots has changed according to these events and to the procedures required by the methodology employed, and the calculation of the parameter was found to be correct in the Carbon Model workbook.
$oi[m]$ State observation for the ith sample point during monitoring period [m].	Estimates of emissions from leakage caused by the project activities for M8 are based on measurements in leakage plots established in the boundary of the validated leakage area. The estimate of the percent of human induced degradation found on each plot are made in accordance with the PP's Forest Leakage Monitoring SOPs and are based on professional judgement calls made by inventory crews. The observed estimates of human induced degradation are classified into "bins" according to the SOPs, and data from the M8 leakage plot monitoring for determining leakage was reviewed by the verifiers.
$\bar{o}[m]$ Average of state observation for the ith sample point during monitoring period [m].	Estimates of emissions from leakage caused by the project activities for M8 are based on measurements in leakage plots established in the boundary of the validated leakage area. The estimate of the percent of human induced degradation found on each plot are made in accordance with the PP's Forest Leakage Monitoring SOPs and are based on professional judgement calls made by inventory crews. The observed estimates of human induced degradation are classified into "bins" according to the SOPs, and data from the M8 leakage plot monitoring for determining leakage was reviewed by the verifiers. Average values from leakage plot monitoring carried out over the monitoring period were found to be correctly calculated.

$P(t_i)$ Probability of making an observation at time t_i	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$P(ti,xi,yi)$ Probability of observing a sample point in the reference area located at (xi,yi) at time ti	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$P(xi,yi\|ti)$ probability of observing location (xi,yi) given on observation is made at time ti	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
t_i The time of the ith sample point	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$U[m]$ Average uncertainty in carbon stocks and the baseline model	This parameter was found to be correctly calculated through equation 36 in the established formulas within the Carbon Model workbook that source the current carbon stocking values for the monitoring period.
U_{SCL} Estimated uncertainty in the soil carbon loss model.	This parameter was found to be correctly calculated through equation 19 in the established formulas within the Carbon Model workbook that source the current carbon stocking values for the monitoring period. Verifiers were also able to confirm the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.
U_{DF} Estimated uncertainty in the cumulative deforestation model	This parameter was found to be correctly calculated through equation 15 in the established formulas within the Carbon Model workbook that source the current carbon stocking values for the monitoring period. It is the verifiers understanding that the calculated value for this parameter has remained from previously verified monitoring periods and will not be updated until the time of baseline reassessment.
$\boldsymbol{UTOTAL[m]}$ Estimated uncertainty of total carbon stocks	Verifier checks of the total standard error calculation, and uncertainty at the 95% confidence interval produced similar results to the calculated by the PP. The difference is considered to be immaterial as both the verifier and PP calculated uncertainty values for the total project stock estimates are below the allowable error of 15% of the mean at the 95% confidence interval, and therefore no confidence deduction is applied.
$v_{soil,j,k}$ Total volume of soil sample in plot j in stratum k	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the current monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third party laboratory, and verifiers were able to review relevant documentation from these 3rd parties during the site visit. Verifiers can also confirm the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.

$v_{rf,j,k}$ Volume rock fragments (> 2mm) in soil sample taken in plot j in stratum k	Soil sampling procedures for determining the quantity of soil carbon in the project area are described in the Soil Field Sampling SOPs implemented by the PP. Soil inventory updates are implemented at least every five years, with the last soil inventory update taking place during the current monitoring period. Processing and analyzing of soil samples including the determination of the soil carbon fraction parameter is done by a third party laboratory, and verifiers were able to review relevant documentation from these 3rd parties during the site visit. Verifiers can also confirm the application of these factors for the depletion of baseline soil carbon stocks in the Carbon Model workbook as being correct in the NER calculations.
w_i The weight applied to the ith sample point	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$wi[m]$ The weight of the ith sample point during monitoring period $[m]$	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
w_k Proportion of plots allocated to stratum k.	The number of inventory plots established in each forest strata has changed slightly since the project's validation or during previously verified monitoring periods. For Phase II, 20 new biomass plots were added during the M7 monitoring period. As noted in the MR section detailing PD deviations, due to 2 significant fire events in previous reporting periods, where new plots were added in accordance with the project's climate monitoring plan. It is the verifiers understanding that the stratification of the project area and associated total number of plots has changed according to these events and to the procedures required by the methodology employed, and the calculation of the parameter was found to be correct in the Carbon Model workbook.
x Vector of observed covariates to deforestation	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$\boldsymbol{o}$ Vector of observed forest states	In accordance with the applied methodology, this parameter is to be re-evaluated and updated accordingly when the baseline is reassessed. The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods.
$\boldsymbol{x[m]}$ Covariate values	The validated baseline and process for determining the baseline CDF remains unchanged from previously verified monitoring periods. The external drivers (covariates of deforestation used in the baseline model remain the same as that in the validated project design and during previously verified monitoring periods (e.g. subsistence agriculture and livelihoods).

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

The data and parameters used to determine the GHG emission reductions achieved as a result of the project activities over the monitoring periods are provided in section 3 of the MR, with relevant details included. The verifiers found that all of the relevant parameters are included and addressed through implementation of the project's monitoring plan in accordance with the validated project description and applied methodology.

All the relevant parameters associated with the final emission reduction figures were found to be identifiable and traceable to the relevant source data in the supporting carbon quantification workbooks provided to the verifiers. The verifiers are reasonable assured that the spreadsheet formulas, conversions, and aggregations employed to arrive at the final carbon stock total, average, and calendar year values were accurate. The verifiers uncovered no evidence to suggest the project proponents had not implemented the validated monitoring plan and associated SOPs to monitor actual deforestation, fires, and other disturbances as described in the project's original design.

Over the course of the verification field audit, the verifiers sampled a total of 5 biomass inventory plots across three forest strata that were selected based on a risk based assessment carried out during verification planning (Medium Acacia/Commiphora Forest, Sparse Acacia/Commiphora Forest, Light Acacia/Commiphora Forest). The results from this sample were entered into the verifiers t-test workbook for statistical comparison against the PP's carbon stock values for the sampled plots. The corresponding t-test yielded a passing result at the 90% confidence interval with the minimum number of plots as determined by the verifiers.

On all plots sampled by the verifiers, the PP's carbon stock totals were relatively close to those found by the verifiers. While Verra does not explicitly require a statistical test for verification of a project's carbon stock inventory, the results from the inventory verification sample carried out by the verifiers lead them to conclude with a reasonable level of assurance that the PP's carbon stock estimates were reasonably accurate, and conservative compared to the data collected by the verifiers during the field audit.

Verifier interactions with relevant PP personnel found them to be highly skilled in their roles and responsibilities, as well as highly versed with the SOPs for all aspects of project activities implemented (training, measuring, archiving, reporting, quality control, etc.). QA/QC procedures were considered appropriate and sufficient for identifying, reviewing, and handling inconsistencies found in the inventory sampling data, as well as the subsequent calculations and deductions used to arrive at final carbons tock figures. All the appropriate roles and responsibilities of project personnel, as well as data management and archival systems, were found to be consistent with the validated project description and with what was observed during the site visit.

Interviews with the project proponent and inspection of data and results demonstrated that the project proponents possess all of the competencies required for reporting of GHG emissions reductions in an accurate and efficient manner. The monitoring plans all adequately provide the means for internal data reviews and quality control measures, and the data presented by the project proponent included the results of these internal assessments, when applicable. The verifiers determined that the information provided by the project proponents is sufficient and of the quality necessary in order to appropriately determine the GHG removals and other climate benefits of the project.

4.4.3 Non-Permanence Risk Analysis

The PP has implemented a non-permanence risk analysis based on the characteristics and conditions of the project area and its inhabitants, using corroborating data and evidence appropriate for M8. This risk analysis is presented in the VCS Non permanence Risk Report for the monitoring

period, which was appropriately completed according to the AFOLU Non Permanence Risk Tool v.4.0.

The verifier's assessment of the non-permanence risk rating determined by the PP is outlined in the following table. The verifiers were able to confirm that the respective internal, external and natural risk scores determined for the project, as well as overall risk rating were appropriately assigned at and that sufficient evidence was provided in order to justify those conclusions.

Risk factor	Score	Findings
Project management	-2	a) The project activities do not involve tree planting or AR type activities. The project area is composed of native acacia and commiphora dominated forests and prevents emissions that would have otherwise taken place through unplanned deforestation and/or native grassland conversion. Risk rating of 0 is justified. b) Ongoing enforcement for the protection of 100% of the carbon stocks was evident to the verifiers. There is an established WWC Ranger force of over 100 individuals, which carry out daily foot and vehicular patrols from 8 outposts distributed across the project area. The rangers also coordinate their monitoring and enforcement efforts with the Kenya Wildlife Service (KWS). They also run regular aerial patrols using two WWC gyrocopters to support the ground teams. Risk rating of 2 is justified. c) The management team consists of several individuals with many years of experience in the region and in the project area specifically. Some have well over 10 years of experience in the area. Qualifications of key management staff are provided in section 2.4.1 in the CCB MR. The experience and knowledge of project management in staff in sustainable forestry and with the VCS program was demonstrated during the verification field audit. Risk rating of 0 is justified. d) Manager team maintains a presence in the country. The WWC HQ office is located directly adjacent to the project area boundary. Key staff covering a variety of departments work out of the HQ location. In addition, 8 Ranger outpost stations are distributed across the project area. Risk rating of 0 is justified. e) The project has a multidisciplinary team with considerable experience in REDD projects. WWC has led the development and implementation oversight of several REDD+ forest carbon projects outside of the Kasigau project. These include other projects located in Africa, SE Asia, and Latin America. Risk rating of -2 is justified. f) The project was found to have an adequate adaptive management plan in place. In particular, this is address through the detailed biodiversity and social monitoring activities established to facilitate WWC's data collection and project impact monitoring. Adaptive strategies are outlined in section 3.3.1 of the CCB MR. A variety of mitigation activities to ensure there are no negative impacts are established. Risk rating of -2 is justified.

Financial viability	0	a-h) The Risk Assessment asserts that the project reached its breakeven point at the end of the first full year based on upfront investment by WWC and the marketing & sales of carbon offsets. Financial information was made available to the verifiers such as statements and sales agreements. A risk rating of 0 for (d) is justified. As the project reached breakeven at the end of the first full year, a risk rating of 0 for (h) is justified The same financial viability risk scores were assigned and verified during past years, and the verifiers find the assigned financial risk score for M8 as appropriate. i) This mitigation risk score is identified as applicable. Risk rating of 0 was found to be justified.
Opportunity costs	-2	a-f) As described in section 1.7 of the validated PDD, the defined baseline scenario for the project is rapid deforestation due to unplanned slash and burn agricultural expansion by subsistence farmers. Subsistence based livelihoods were evident in the communities visited throughout the verification field audit. Interviews with community members supported the defined baseline, and interviewed community members informed the verifiers that if opportunities for alternative livelihoods as a result of the project were not available, subsistence practices would have continued to be their only viable option. The verifiers find this risk score (d: 0) to be appropriate. h) As described in section 2.2.7 of the CCB PDD, and indicated in the risk assessment report, all ranches that make up the project area have entered into a carbon rights agreement with WWC. These agreements essentially transfer the rights of carbon related benefits to WWC, and obligate the ranches to maintain carbon stocks, and prohibit activities that are inconsistent with the goals of the project. Copies of the carbon rights agreements were reviewed by the verifiers at the WWC HQ office during the field audit, and it was confirmed that the agreements cover the entire 30 year crediting period. In conclusion, the score of this risk component was correctly applied by the project proponent, and its final result is a score of -2 for Opportunity Cost.
Project longevity	15	a-b) The carbon rights agreement executed between the ranches that make up the project area and WWC are effectively considered a conservation easement that require the continuation of the management practices associated with the project activities, including the maintenance of onsite carbon stocks over the entire 30 year crediting period. Copies of the carbon rights agreements were reviewed by the verifiers at the WWC HQ office during the field audit, and it was confirmed that the agreements cover the entire 30 year crediting period. The PP has correctly calculated the project longevity risk score, since the full 30 year project longevity is contractually covered by a legal agreement between the landowners and PP for continuation of the project activities.
Total internal risk	11	The score associated with the project's assessment of Internal Risk was evaluated by the verifiers and considered to be correct according to the VCS Non-Permanence Risk Tool.
Land Tenure and Resource	0	a-e) As indicated in the risk assessment report, land ownership of the ranches that make up the project area are held by the Group Ranches, but the use rights, including the rights of carbon related benefits have been

Access/Impacts		transferred to WWC through the carbon rights agreement executed with each participating ranch. Copies of the carbon rights agreements were reviewed by the verifiers at the WWC HQ office during the field audit, and it was confirmed that the agreements cover the entire 30 year crediting period. The risk score of 2 associated with item b) is appropriate. The PP asserts that there are no known disputes over land tenure and ownership, and no such disputes were brought to the attention of the verifiers during their assessment. Ranch ownership deed documentation was reviewed by the verifiers at the WWC HQ office. f) The carbon rights agreement executed between the Group Ranches that make up the project area and WWC are effectively considered a conservation easement that require the continuation of the management practices associated with the project activities, including the maintenance of onsite carbon stocks over the entire 30 year crediting period. Risk rating of -2 is justified.
Community Engagement	-5	a) Element a) is identified as non-applicable as there aren't considered to be any households within the project area. No residents were observed within the project area over the course of the site visit, and this was also confirmed during interviews with the PP. b) It is the verifiers understanding that all communities surrounding the project area were comprehensively consulted during project design and continue to be consulted as a part of ongoing community engagement and monitoring. Verifiers were able to confirm that the project has continued to conduct extensive community outreach and interactions throughout the region. c) The verifiers consider inclusion/application of this risk score as appropriate. The results from the community monitoring plan implemented over M8 clearly show the project and related activities are generating a net positive impact on the social and economic well-being of the local communities who derive livelihoods from the project area. This includes around 330 employees of WWC. Various community-based projects were visited during the field audit including water resource projects, engagement with women's groups, school investments/improvements & bursary distribution to communities. All community members and WWC staff interviewed expressed an opinion that the project is having a positive impact on the social and economic well-being of local communities. A mitigation risk determination of -5 is justified.
Political Risk	2	a-e) The verifiers calculated the total governance score for Kenya looking at the most recent 5 years of data (2016 - 2020). The resulting risk score of 4 is confirmed as the governance score is between -0.79 to less than -0.32. f) The mitigation score of -2 was confirmed to be appropriate. Kenya is part of the Forest Carbon Partnership Facility and is implementing REDD+ Readiness activities. This was confirmed by the verifiers through the Forest Carbon Partnership Website. A risk score determination of -2 is thus justified.
Total External risk	0	The total external risk score has been correctly calculated by summing the land tenure and resource access, community engagement and political risk scores. The verifiers found that the risk of loss in carbon stocks associated with external risks to the project has been correctly considered by the PP. The total external risk rating may not be less than zero.

Natural risks	2	The PP provided supporting evidence to justify the scores assigned to the risk categories under the natural risk section including citation to several scientific and/or academic studies. Fire: With respect to fire risk, the document offers a summary of the known fire history on the project areas based on WWC's 20 years of experience working in the region. During this time fire events that have occurred in the project areas have mostly been infrequent and fires that did occur were not of an intensity that would burn standing live trees and rather mostly impacted grass and shrub growth which were able to quickly recover following rain after the fire. Historically, a more significant fire event from 1998 is referenced, that spread from the Tsavo East National Park and impacted about half of the Taita (Phase II)and Rukinga (Phase I) ranches. Shrubs and grasses are again said to have been the main biomass pools that were impacted, and impacted areas were able to quickly recover following rain events. The PP asserts that wildfires in the region are not typically intense due to the high density of large herbivores that reside in the area including buffaloes, elephants and zebra. Grazing by these species keeps fuel levels down and as a result fire events are predominately surface fires that do little damage to trees due to their low intensity. Further, the PP states that many tree species in the Acacia/Commiphora dryland forest that make up the forest of the project area are fire resistant and that the regional ecosystem is adapted to the existing fire regime. A study cited by the PP indicates that fire models have shown that tree biomass could not be sustained under annual fires, but that greater fire intervals (>5 years), with low intensity fires were necessary to maintain biomass. The PP cites several scientific and/or academic studies to support their assertion that the potential for wildfire events on the project area is relatively low, and that when it does occur, the impacts to the biomass carbon stocks are not significant. The verifiers carried out internet searches of the cited literature references given by the PP and found that they generally support the PP's scoring related to the significance and likelihood of fire events on the project area. Therefore the verifiers are reasonably assured the assigned fire risk score (2) for the current monitoring period is appropriate. Related to risk from pests, the PP notes that the ecology of biodiverse forests naturally contributes to the ability to control of pest, disease and invasive species, and that this ability is diminished when the loss of biodiversity occurs. A key component of the project activities is to maintain a complete and biodiverse ecosystem where natural ecological processes are retained, which in turn diminishes the vulnerability of the forested ecosystem found on the project area to impacts caused by pests, invasions, and other natural pathogens. The PP indicates that they are not aware of any published data on the effects of pest infestation on forest biomass in the region or documented events of any pest infestations over the last 2 decades. They do however assert that through their presence in the area for over 20 years, the project team has not witnessed any major pest infestations or outbreaks within or around the project area. No evidence of any pest or other infestations were observed in or around the project area by the verifiers over the course of the verification field audit. The verifiers agree with the arguments made by the PP regarding their assessment of the significance and loss as a result of pests or other infestations in the project are and are

		reasonable assured the assigned pest risk score for the current monitoring period is appropriate. With regard to risk from extreme weather events, the PP discusses the climatic and typical seasonal weather conditions & variations found in the region where the project area is located. While there are typically a rainy periods between March and May and again between October and December, rainfall amounts are variable, and the rainy seasons can fail. The forest types (e.g. acacia/commiphora dryland forests) found on the project area are understood to be adapted to extreme weather conditions including drought conditions, but the region where the project area is not considered to be susceptible to other types of extreme weather including tropical cyclones or other significant wind events. The PP's description of the climatic and seasonal weather conditions is consistent with the verifiers understanding, supported by local expertise on the audit team. The verifiers agree with the PP's assessment of the significance and likelihood of impacts to the project as a result of extreme weather events and are reasonable assured the assigned score related to extreme weather risks for the current monitoring period is appropriate. The PP has provided background information on the geological context of the region asserting the geological risk to the project are insignificant with a likelihood of an event of less than every 10 years. The topography of the project area is generally level, and the project area is not considered to be susceptible to landslides, earthquakes, floods or any other geologic hazards. Referenced data shows the project area is in a low risk area for seismic activity, and there are no active volcanoes in Kenya. The verifiers checked the referenced citation given, are reasonably assured the assigned geological risk score of zero is appropriate for the current monitoring period. The PP asserts there are no "other" natural risks within the project area or surrounding region that would pose a threat towards the project's carbon stocks. The verifiers concur that this is a reasonable determination based on the information provided, referenced citations given, and the local expertise on the audit team. In summary the request for supporting justification of the assigned natural risk scores has been satisfied, and the verifiers are reasonable assured the natural risk scoring for the monitoring period is appropriate based on their assessment of the significance and likelihood of the relevant natural risk categories.
Final Overall Risk Score	13	The final overall risk rating has been correctly calculated by summing the internal, external and natural risk ratings. The verifiers found that the assessment of risk associated with the project has been correctly considered according to the VCS Non-Permanence Risk Tool.

4.4.4 Dissemination of Climate Monitoring Plan and Results (CL3.2)

The M8 Monitoring Report (MR) was posted for public comment on the CCB website during the period between 6 June 2022 until 6 July 2022. The MR was also made publicly available at the WWC HQ offices in Rukinga providing an opportunity for stakeholders and community members to access and review key project documentation.

More specifically section 2.3.3 of the M8 MR discusses the steps taken to ensure all stakeholders have access to the full MR and are aware of and provided a meant to comment on the document during the public comment period. An executive summary of the MR was made available in English and Swahili at the PP's office and distributed to the CBOs, LCCs and project communities. The PP's Community Relations staff also actively communicated the public comment periods at recent community outreach meetings encouraging comments to be made. A computer was also made available at the WWC HQ office allowing community members to submit comments directly to the CCB website.

The efforts made by the PP to ensure local community members and affected stakeholders have access to relevant project information was found to be sufficient. All stakeholder interviews conducted by the verifiers lead them to believe community members were familiar with key information regarding the project, had access to relevant project information and were given ample opportunity to provide input. Community members interviewed were generally found to be well informed about the project.

4.4.5 Optional Gold Level: Climate Change Adaptation Benefits (GL1.4)

The PP recognizes that the geographic location of the project area in Southeastern Kenya places it in a region that is expected to be severely impacted by the effects of climate change into the future. The identified risk expected to be caused by a changing climate in the region include; more intense and longer droughts, seasonal rivers drying out, low capacity of local populations to adapt to frequent natural disasters, decreased biodiversity and loss of forest cover due to drought and temperature change. The project's design however considers the need for climate adaptation and the establishment of sustainable economic opportunities for local community members that do not depend on the exploitation of forest resources is a focus of the implemented project activities.

Established adaptive strategies and climate change mitigation activities include reducing dependence of local communities on livestock through the establishment and promotion of alternative income generating activities (IGAs), the promotion of drought resistant crops, improved storage facilities and management of water resources and increased awareness of the danger and effects of fire. Examples of IGAs initiated by the PP with local community members were observed during the verification field audit, including basket weaving (Hadithi initiative), improved agricultural production and greenhouse establishment and a variety of direct employment opportunities in the project including the Eco factory operations. Examples of activities to address water scarcity implemented over the monitoring period were also observed by the verifiers including the establishment/maintenance of water pans used by local herders/grazers, and improved water storage projects that help ensure the availability of water resources for consumption by local community members.

The verifiers also confirmed that the PP has made significant contributions to the capacity building of local communities to improve their ability to adapt to changing climatic conditions. This includes the alternative IGAs already discussed, improvements to local schools, bursary distributions to expand access to education for local children, inclusion of women and minority groups in decision making processes, and overall increasing participation in decision making at the local level.

Protection of biodiversity found within and around the project area is also a key focus of the project activities. Through the protection of the forest ecosystems on the project area and improving the interconnectivity of the surrounding landscape in particular between the Tsavo East and West National Parks, the PP is helping to ensure wildlife has viable travel corridors allowing the migration of species as ecological conditions change over time. Regeneration and enrichment planting using native drought resistant tree species is also encouraged by local community members and supported by the PP with seedlings coming from the WWC greenhouse.

In summary, the PP has identified the risks caused by climate change on the project, the expected negative impacts, and has put forth adaptation strategies to mitigate these risk to the project and affected local community groups. Several examples demonstrating the implementation of these strategies were observed by the verifiers and their effectiveness supported during stakeholder interviews.

In all cases, interviewed stakeholders during the site visit expressed the opinion that the project activities and the PP's engagement was providing benefits and having a positive impact on their livelihoods and capacity to adapt to changing environmental conditions. The WWC Ecofactory operations broadly were found to provide sustainable economic opportunities for members of the local communities and are helping reduce the dependence of local community members on subsistence agriculture and other traditional income generating activities that depend on the exploitation of forest resources including charcoal production. The same can be said for the community-based interventions by the PP that support alternative IGAs for community members and provide training opportunities to build the capacity of local communities. The PP's investments and improvements with local schools, bursary distributions to expand access to education for local children, and youth educational programs, all of which are supported from carbon revenues are helping to ensure that local communities will be positioned to handle risk posed by a changing climate into the future. The verifiers found that the actions implemented by the PP over the monitoring period including the continued protection of the forest resources of the project area, the completion of community based development projects, and the ongoing promotion of alternative livelihoods either through direct employment with WWC or alternative income generating activities, has resulted in a reduced dependence on, and the exploitation of, the forest resource as was sought to be achieved in the validated project design.

4.5 Community

4.5.1 Community Impacts (CM1.1)

As described in the section 4.1 of the MR, for monitoring and measurement of impacts to the local communities resulting from implementation of the project activities, the PP applied a causal model and associated theories of change consistent with the CCB program. Social and Biodiversity Impact Assessment (SBIA) workshops were held to engage the local communities to discuss the conditions in the absence of the project and how they envisioned conditions may be as a result of the project. The outcomes of these interventions resulted in five focal issues which formed the basis of social/community indicators identified in the monitoring plan.

Verifier review of the MR confirmed it provides sufficient information on the community well-being impacts resulting from implementation of the project activities related to the five focal areas

identified in the SBIA process. The information provided in Table 11 supports the PP's assertion that the project is resulting in positive impacts to the local communities by addressing the main problems identified in the community consultation processes. Specific results from the implementation of community-based project activities are reported in Table 12 of the MR. These outcomes were found to be aligned with the community monitoring plan the reported results demonstrate the plan was properly implemented and that the project is achieving the desired outcomes established in the validated project design.

During the verification field audit, direct observations of examples of the project activities that have resulted in net positive community benefits were observed, including some of the project activities described in the MR. Interviews with stakeholders and affected community members also demonstrated the project's achievements of positive community benefits, which were universally considered positive by those individuals and groups interviewed.

In summary the verifiers were given ample assurance that the project activities are having positive impacts on the local communities and this opinion was supported by all stakeholders interviewed. Numerous examples of positive community impacts from project activities funded by the PP were observed by the verifiers, and the communities are very much involved in the decision making on which projects are implemented within their community.

4.5.2 Net Positive Community Well-being (CM1.1)

As previously described, the authority and decision making on the specific community projects to be implemented is in the hands of the community based LCCs which helps to ensure positive outcomes sought by members of the communities are achieved. Focal areas forming the basis for community engagement were identified with the input of community members through the SBIA process. Assessment of the net-positive community impacts by the PP is done through implementation of the Community Monitoring Plan, the results of which are summarized in Table 12 of the MR.

The PP believes that the project is resulting in positive impacts to the local communities since the community-based projects are targeted at the main issues that were identified by the communities themselves. Based on verifier observations made throughout the field audit and the sentiment shared by members of the communities interviewed, the verifiers found the project to be overwhelmingly having positive impacts to the local communities. Various examples of community based projects implemented over M8 were visited by the verifiers including school infrastructure improvements, water storage/access projects, bursary programs for local students and interventions with women's groups to establish income generating activities including the Hadithi program and community based greenhouses.

Through the SBIA process communities also identified the possible risks and unintended outcomes that could potentially result from the project activities so that mitigation measures could be developed. This process formed the basis of the negative impact assessment lead by the local communities. By engaging with the community members during project design and continuing the engagement throughout project implementation the PP ensures that potential negative impacts were identified, and mitigation measures enacted to help curtail any potential negative outcomes. The authority and decision making on the specific community projects to be implemented is in the

hands of the community based LCCs which helps to ensure positive outcomes sought by members of the communities

Based on verifier observations made throughout the field audit and the sentiment shared by members of the communities interviewed, the verifiers found the project to be overwhelmingly having positive impacts to the local communities. Various examples of community-based projects implemented over M8 were visited by the verifiers including school infrastructure improvements, water storage/access projects, bursary programs for local students and interventions with women's groups to establish income generating activities including the Hadithi program and community-based greenhouses.

4.5.3 Protection of High Conservation Values (CM1.2)

As described in the MR, the primary HCV related to community well-being is identified as the overall health of the local ecosystem, and the related ecosystem services and cultural values it supports. The protection and preservation of the forest resources found within the project area by the PP helps to support these HCVs. The WWC greenhouse operations provides tree seedings to communities for enrichment planting in the surrounding landscape with the intent to reduce pressures on the ecosystem. Community based greenhouses have also been established to promote and support agriculture and farming practices by local community members.

The verifiers uncovered no evidence that any HCVs have been negatively impacted as a result of the project activities. On the contrary, the protection of the forest on the project are and community based projects implemented in the surrounding communities are viewed as supporting the maintenance and enhancement of HCVs. Youth educational programs supported by the PP as well as the Community Scouts established in the local communities are also considered to promote awareness of environmental protection and the monitoring of any impacts to HCVs that could occur.

4.5.4 Other Stakeholder Impacts (CM2.2-CM2.3)

The PP asserts that there are no net negative impacts on offsite stakeholders as a result of the project activities as there was no legal harvesting or utilization of forest resources and wildlife from within the project area. The argument here is that the lands that make up the project area are privately owned and as such, offsite stakeholders were never legally allowed to utilize the natural resources found in the project area, so that the protection and preservation of the project area is not resulting in a negative impact to offsite stakeholders. From the verifier's assessment, they consider the project activities are having a positive impact on offsite stakeholders in the surrounding project zone.

Through their Ecofactory operations, WWC employees approximately 330 individuals of which the vast majority are from the local communities. The PP through their Ranger patrols supports reducing and responding to human-wildlife conflicts and has done so in collaboration with the KWS. Examples of deterrents developed and/or supported by the PP to stop wildlife from invading community members farms and crops were observed by the verifiers as were examples of water storage pans that were established to support local grazers by providing a water resource for their herds. The alternative income generating activities supported by the PP in the local communities were also found to have a positive impact on offsite stakeholders such as the community based greenhouses, trainings related to improved farming practices and the Hadithi program, which aim

to improve the resilience of the local communities and their ability to maintain their livelihoods.. In summary, based on the community engagement activities and support of alternative income generating activities by the PP the verifiers determined that project is having a positive impact to other stakeholders in the surrounding community. This sentiment was also expressed by stakeholders interviewed by the verifiers during the field audit.

4.5.5 Community Monitoring Plan (CM3.1, CM3.2, GL2.5)

As described in the MR, the Community Monitoring Plan was developed based on the outcome of the SBIA process previous described. Community Monitoring Indicators were established based on the SBIA community workshops, including output to outcome indicators expected over the life of the project. Indicator level results are provided in Table 12 of the MR. The MR also details the implementation status of the project activities including achievements by Wildlife Works Carbon Trust (responsible for all projects funded by the community component of the carbon revenues) and impacts such as employment levels through the WWC business operations (e.g. Ecofactory).

The verifiers discussed community-based monitoring plans and results with the community relations staff responsible for monitoring & assessment of community impacts during the field audit. The verifiers found that community impacts over M8 were monitored according to the monitoring plan established in the validated project design. The community monitoring information provided includes all the relevant details related to frequency, data sources and associated project activities. The verifiers are reasonably assured that the community monitoring plan and results for the M8 were carried out in accordance with the validated project description. Observed examples of community projects and interviews with community members supported these conclusions made by the verifiers.

4.5.6 Community Monitoring Plan Dissemination (CM3.3)

The MR summarizes the means in which the results of the community monitoring plan and its implementation are disseminated to the communities. The primary means is presentation and discussion of this information during ongoing community consultation activities including community meetings (barazas) and SBIA community workshops. Verifier interviews with community members and community-based groups including the LCC and Bursary Committees, confirmed a general awareness of the status of community-based projects and initiatives supporting the information summarized in the MR. Message/Information boards are also established at a widely accessible location in the local communities where pertinent information including community-based monitoring information is shared and made available. The verifiers also note that the MR and MR summary in the local language (Swahili) have also been disseminated through the VERRA/CCB website.

4.5.7 Optional Gold Level: Barriers to Benefits (GL2.3)

As stated in section 4.4.1 of the MR, the PP has not sought the optional Gold level achievements for exceptional community benefits. Therefore, conformance against this optional criterion was not assessed during the M8 verification.

4.5.8 Optional Gold Level: Protections for Poorer and the more Vulnerable (GL2.4)

As stated in section 4.4.1 of the MR, the PP has not sought the optional Gold level achievements for exceptional community benefits. Therefore, conformance against this optional criterion was not assessed during the M8 verification.

4.6 Biodiversity

4.6.1 Biodiversity Changes (B1.1)

As described in the section 5.1 of the MR, for monitoring and measurement of impacts to biodiversity resulting from implementation of the project activities, the PP applied a causal model and associated theories of change consistent with the CCB program. Biodiversity Impact Assessment (BIA) workshops were held with representatives from various sectors involved in biodiversity issues during project design. As a result of the BIA process, several focal issues were identified that were considered the key biodiversity related problems the project should address. These included safeguarding HCV wildlife species, habitat protection including Mt. Kasigau ecosystem, reducing human-wildlife conflicts and the maintenance of wildlife corridors. These four focal areas formed the basis of biodiversity indicators identified in the monitoring plan.

The main project activities are aimed at the protecting, safeguarding and/or improving the status of biodiversity and wildlife across the project area through the protection and preservation of the forest resources found on the project area. The claims related to positive biodiversity impacts as determined from the results of the PP's biodiversity monitoring are described in sufficient detail within the MR. During the verification field audit, the verifiers interviewed key project staff responsible for biodiversity and social monitoring and discussed data collection, compilation and analysis techniques. Monitoring and reporting on the impacts and/or changes to biodiversity as a result of the project activities and the PP's efforts to reduce deforestation and degradation in the project area were found to be consistent with the monitoring plans given in the validated PD.

4.6.2 High Conservation Values Protected (B1.2)

The verifiers determined that none of the planned and implemented project activities would result in negative impacts on biodiversity related HCVs found within the project area. This conclusion was supported from observations made in the field and through interviews with project staff during the site visit. By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers are reasonably assured that the project activities as a result of the PP's interventions did not result in any negative impacts to biodiversity HCVs.

4.6.3 Invasive Species (B1.3)

As indicated in the MR, no non-invasive species were used anywhere in the project accounting/crediting area during M8 or during any of the previous monitoring periods. The project activities are rather focused on the protection and maintenance of native forest cover within the project area boundaries. Tree seedlings propagated in the WWC greenhouse facility that are distributed to local communities for reforestation and enrichment plantings are all native species. While other plant species grown in the WWC greenhouse such as fruit tree species are not

considered local or native species, these species are not considered to have invasive characteristics. The verifiers agree with this assessment.

4.6.4 Impacts of Non-native Species (B1.4)

As indicated in the MR, no non-invasive species were used anywhere in the project accounting/crediting area during M8 or during any of the previous monitoring periods. Tree seedlings propagated in the WWC greenhouse facility that are distributed to local communities for reforestation and enrichment plantings are all native species. While other plant species grown in the WWC greenhouse such as fruit tree species are not considered local or native species, these species are not considered to have invasive characteristics. The PP asserts there are non-known adverse effects related to the use of this species in the region where the project is located. The verifiers concur.

4.6.5 GMO Exclusion (B1.5)

The MR asserts that no GMOs were used to generate GHG emission reductions from the project or used in association with any other project activities. The verifiers uncovered no evidence to the contrary over the course of their assessment. This was confirmed during interviews with WWC greenhouse staff. While some of the community-based project activities are related to improved agricultural practices and techniques by local community members, it is the verifiers understanding that these activities do not involve the introduction of any GMO species.

4.6.6 Negative Offsite Biodiversity Impacts and Mitigation (B2.2)

The impacts to biodiversity both within and offsite of the project area resulting from the project activities are overwhelmingly considered to be positive. The main project activities are aimed at the protecting, safeguarding and/or improving the status of biodiversity and wildlife across the project area through the protection and preservation of the forest resources found on the project area.

Verifiers reviewed and confirmed that PP has identified the potential negative impacts on biodiversity that the project activities are likely to cause outside the project zone (section 5.2.1 of the monitoring report). The potential negative impacts for biodiversity from our project implementation are increased poaching outside the project area and increasing human-wildlife conflicts due to growing wildlife populations.

PP has taken several measures to mitigate negative impacts on biodiversity within and outside the project zone. For instance, the verification team interviewed and accompanied the WWC Rangers during their routine patrols. Verifiers confirmed that WWC Rangers conduct routine patrols both within and outside of the project area and although they don't have jurisdiction for enforcement outside of the project boundaries, they often work in collaboration with the Kenyan Wildlife Service, who has the authority to take follow-up action when needed.

Verifiers also confirmed through interviews and documentation review that the designated Community Scouts within the surrounding local communities who notify the PP of any observed illicit activities or disturbances found within and outside of the project area so that appropriate action

can be taken. Furthermore, verifiers reviewed a variety of community engagement activities are led by the PP with the aim of establishing viable alternative or improved incomes sources to the pressures of deforestation and degradation both within and outside of the project area from traditional practices such as charcoal burning. Verifiers also visited and confirmed that regeneration and enrichment planting on areas outside of the project area using native drought resistant tree species is also encouraged by local community members and supported by the PP with seedlings coming from the WWC greenhouse. Interviews confirmed that the The PP through their Ranger patrols supports reducing and responding to human-wildlife conflicts incidents outside of the project area and has done so in collaboration with the KWS.

In summary, while the PP is clearly focused on protecting the forests, wildlife and ecosystems within the project area boundaries, their monitoring activities and engagement with the local communities and government authorities are broadly aimed at having a positive impact to offsite biodiversity in the surrounding project zone.

During this monitoring period, verifiers did not find any unmitigated negative impacts on biodiversity outside the project zone. The verifiers are reasonably assured that the PP's project activities focused on forest protection and community engagement to support viable alternative or improved incomes sources to reduce the pressures of deforestation and degradation both within and outside of the project area are not resulting in any negative offsite biodiversity impacts. On the contrary, the project activities are believed to be having positive offsite impacts, with examples including the enrichment planting of native species by local community members, monitoring and response to incidents of human-wildlife conflict by the WWC Rangers, and environmental awareness & educational engagements with local students.

4.6.7 Net Biodiversity Benefits (B2.3)

The table in section 1.2 of the monitoring report provides an assessment of the benefits provoked by the project activities over the natural capital of the area. No negative impacts were reported for the monitoring period. The monitoring plan used to evaluate the biodiversity benefits establishes a list of biodiversity parameters. Values are provided in section 5 of the monitoring report. The records of the top-20 commonest species encountered during ranger ground patrol includes mainly threatened wildlife. Apart from this method, for monitoring other relevant parameters in the project zone such as forest fires and forest cover which directly affect to biodiversity. The verifiers also observed and accompanied the monitoring team during a transaction monitoring activity. Verifiers reviewed the entire process, from how data is obtained to compilation and analysis.

Therefore, the Conservation of threatened species—those with identified natural high conservation value (HCV1)— lies at the core of the project's activities. The recovery of ecological niches for endemic, vulnerable or threatened species is favored by project activities and the HCVs are not expected to be negatively affected by the project.

For KCRPII, verifiers confirmed through interviews and review of documentation that the baseline scenario is mainly deforestation due to unplanned agricultural expansion by subsistence farmers. This is normally preceded by charcoal production and pole harvesting which are the major causes of forest degradation. Other activities in the Project Area included grazing (through provision of grazing leases) and low-level ecotourism ventures. Under this baseline, or "without-project

scenario", biodiversity (both flora and fauna) would be adversely affected through reduced habitat quality, poaching or other forms of disturbance and persecution. By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers find that the project activities as a result of the PP's interventions have resulted in net positive biodiversity impacts. The routine Ranger patrols and other monitoring activities were considered to be an effective mechanism to detect and deter illicit activities. By reducing deforestation and degradation threats within the project area, the verifiers area reasonably assured that the ecosystems and species that rely on them for their habitat will be protected and maintained. The projects carbon stocking data assessed by the verifiers also clearly shows the maintenance of forest carbon stocks which is considered to be linked to the maintenance and enhancement of biodiversity.

Verifiers reviewed and discussed several data and analysis with the biodiversity team. The verifiers also received and reviewed scientific papers published from the project area (e.g., Von Hagen et al 2019_The impacts of human-elephant conflict and the search for solutions in the Kasigau Wildlife Corridor and Von Hagen et al). Interviews revealed that it is difficult to determine with certainty whether there has been any increase in the HCV species abundance, population size, trends or range during this monitoring period due to natural fluxes in these variables, mainly due the migration of those animals through the project area and the Tsavo National Parks (adjacent to the project area). However, the successful protection of critical dryland forest during this monitoring period and documented throughout this report denotes that the size, quality and diversity of habitat has been maintained (and improved e.g., from the provision of water), as has overall landscape connectivity from avoided forest loss and fragmentation. This has provided an area of high-quality habitat and a key migratory corridor linking vital habitats and protected areas, reducing the potential for the animals to cause conflict with communities and the risks to them that would result. These are clear pointers that the biodiversity within KCRPII is better than it would have been in the absence of the Project.

Verifiers confirmed through field visits and documentation review in the greenhouse that invasive species have not been used. Likewise, the activities envisioned by this project do not foresee the use of non-native species or Genetically Modified Organisms. All trees propagated at the Wildlife Works' Greenhouse that were used in any out-planting or reforestation within the Project Zone were native tree species that were initially germinated by the local communities themselves. All other plants grown in the Greenhouse, including jojoba and fruit trees that were not local, have been propagated in this area for many years without any invasive tendencies.

In order to achieve a friendly use of agrochemical products, and mainly improve agricultural practices, the PPs carried out different educational sessions to promote the responsible and appropriate use of pesticides, fertilizers. Verifiers reviewed training records with the responsible in the greenhouse. Regarding management of wastes, for the monitoring period the PPs carried out several environmental meetings to awareness to the communities about this output from project activities. Verifiers did not observe any issue regarding waste management during the field visits through the project area.

The verifiers are reasonably assured that the PP's project activities focused on forest protection and community engagement to support viable alternative or improved incomes sources to reduce

the pressures of deforestation and degradation both within and outside of the project area are not resulting in any negative offsite biodiversity impacts. On the contrary, the project activities are believed to be having positive offsite impacts, with examples including the enrichment planting of native species by local community members, monitoring and response to incidents of human-wildlife conflict by the WWC Rangers, and environmental awareness & educational engagements with local students.

4.6.8 Biodiversity Monitoring Results (B3.1, B3.2)

As described in the MR, the Biodiversity Monitoring Plan was developed using the Pressure-State-Response framework and focal areas identified are based on the outcome of the SBIA process previous described. Biodiversity Monitoring "Response", "Pressure" and "State" Indicators were established based on the SBIA community workshops. Indicator level results are provided in Table 12 of the MR.

The verifiers reviewed the validated monitoring plan and confirmed the biodiversity related monitoring data for M8 included the timing, frequency, and monitoring methods for the relevant biodiversity variables in accordance with the validated project design. The PP relies on "in-house" reporting from various WWC departments and information collected during their normal functions in the project activities primarily informs the status of the Response and Pressure indicators. Fieldwork specific for monitoring biodiversity through surveys, road transects, camera traps, WWC Ranger patrols, aerial patrols and research projects etc. are primarily used to gather and report on data for the State indicators.

The verifiers interviewed the PP staff responsible for managing the biodiversity monitoring process, and were given assurance the biodiversity monitoring activities are being implemented in accordance with the validated PD. The verifiers were given detailed descriptions from the Head WWC Ranger on the means and methods for gathering, compiling and reporting on data that feeds the Ranger patrol dataset. A member of the verification team also was given the opportunity to join an aerial patrol flight and were able to observe and participate in the demonstration of the data collection techniques that form the aerial patrol dataset.

As applicable for the project's validation to the CCB Gold Level criteria for exceptional biodiversity benefits, the MR includes information summarizing the general threats to the trigger species, as well as population trends for the trigger species over the course of the project life through M8.

4.6.9 Biodiversity Monitoring Plan Dissemination (B3.3)

As indicated in the MR, the results of the PP's biodiversity monitoring plan are made available online through public posting of relevant project documentation on the Verra website and is also disseminated to the local community members during community meetings (barazas) and annual SBIA workshops. Message/Information boards are also established at a widely accessible location in the local communities where pertinent information including biodiversity based monitoring information is shared and made available. Examples of these message boards were observed during the verification field audit. Verifier stakeholder interviews found that local community members were generally aware of where relevant information and reporting from the PP could be accessed and supported the results of the monitoring results as accurate.

4.7 Additional Project Implementation Information

Biodiversity Optional Gold Level: Trigger Species Population Trends

As applicable for the project's validation to the CCB Gold Level criteria for exceptional biodiversity benefits, the MR includes information summarizing the general threats to the trigger species, as well as population trends for the trigger species over the course of the project life through M8. While the PP acknowledges that it is difficult to indicate concrete population trends for trigger species at this stage in the project life given the long-term nature of wildlife impacts and natural wildlife population fluctuations, the verifiers understand that biodiversity is closely linked to protection of natural ecosystems and habitats, and the project activities are clearly ensuring the protection of these resources. Over the course of the verification field audit the verifiers observed the presence of several HCV species within the project area including the African elephant, Gevy's zebra and cheetah. The verifiers determined that the PP's actions, including protection of the forest resources and wildlife habitats found on the project area and broad engagement with communities to address the underlaying issues causing deforestation and degradation of the project area is positively contributing to the maintenance and improvement of trigger species populations found on the project area.

Biodiversity Optional Gold Level: Effectiveness of Threat Reduction Actions

WWC Ranger patrols and enforcement to address poaching of animals was found to be an affective measure to address illegal poaching within the project area. The PP maintains a continual presence in the project area with Rangers conducting routine patrols, as well as dedicated aircraft for nearly daily aerial patrols. These actions, along with the extensive engagement with community members to address the causes of deforestation and degradation were determined to be contributing to the maintenance and enhancement of the populations for the applicable trigger species and helping to address the threats to these species.

4.8 Additional Project Impact Information

No additional project impact information was identified, provided, or otherwise brought to the attention of the verifiers as being relevant to demonstrate how the project is conforming to the requirements of the CCB standards. As described throughout this report, the verifiers determined that the project was implemented over M8 in conformance with the validated PD and the requirements of the CCB Standards and has resulted in net positive climate, community and biodiversity benefits.

5 VERIFICATION CONCLUSION

S&A Carbon has verified with a reasonable level of assurance that the project is in conformance with all of the requirements in the Verified Carbon Standard version 4.0 and the CCB Standards Second Edition, without qualifications or limitations. S&A Carbon can also verify with a reasonable level of assurance that the Kasigau corridor REDD+ (project phase II – the Community Ranches) has created overall net positive Climate, Community, and Biodiversity benefits during the monitoring period."

The project was found to have been implemented in accordance with the validated project description, and all variations from this description and/or from the VCS methodology have been found to be appropriate and within the rules each standard establishes for such variations.

The PP has opted not to achieve conformance with the optional CCB Gold Level criteria for exceptional community benefits; hence the related criterion was deemed not applicable for the monitoring period.

S&A Carbon is thus able to issue a positive verification opinion for the 1,881,983 tonnes CO2e of verified emissions reductions, as reported in the Monitoring & Implementation Report version V2.3, dated 20 September 2022. The verification assessment covered the monitoring period from 01 January 2021 – 31 December 2021 and verified that calculated emission reductions and/or removals were achieved during the monitoring period with a reasonable level of assurance. Since no material errors, omissions or misstatements were identified during the verification, the materiality check conducted by the verifier team can be effectively considered zero, and thus meets the requirement at least reaching a 1% materiality threshold. The overall risk rating was 13%. Therefore, the total number of credits to be deposited in the buffer account is 244,658 VCUs and the total VCUs to be issued are 1,637,325 tCO2e.

Monitoring period: From 01 January 2021 – 31 December 2021

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

Year	Baseline emissions or removals (tCO_2e)	Project emissions or removals (tCO_2e)	Leakage emissions (tCO_2e)	Net GHG emission reductions or removals (tCO_2e)
2021	1,881,983	105,996	0	1,637,325
Total	1,881,983	105,996	0	1,637,325

6 APPENDIX A: LIST OF REFERENCES

Document Description		Filename (Final Version of Documents Submitted)
Monitoring Documentation	Reporting	Kasigau Corridor Phase II M8 MR Summary_English v2.pdf Kasigau Corridor Phase II M8 MR Summary_Swahili v2.pdf Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V3.0.pdf
	Plan	The Kasigau Corridor Phase I REDD Project Monitoring Plan V2.pdf The Kasigau Corridor REDD Project Phase II Monitoring Plan FINAL v2.pdf
	Project Description	CCB_PROJ_DESC_ENG_612_27APR2011.pdf PROJ_DESC_612_10MAY2011.pdf
Calculations	Inventory QA/QC	KCRPII Forest Carbon Inventory model & NERs M=8 QAQC v2.1.xlsm
	Crediting Area	Kasigau Corridor REDD GIS to Crediting Area Coversion.xlsx
	Soils	Kasigau Corridor II Soil Calc 2022 v1.3.xlsx
	Carbon Monitoring	KCRPII Forest Carbon Inventory model & NERs M=8 v2.7.xlsm PhaseII_Raw_Tree_Data.xlsx
Standard Operating Procedures	Soil Sampling	SOP - Kasigau Soil Field Sampling v3.6 2017-10-05.pdf
	Soil Bulk Density	SOP - Soils Bulk Density v1.6 2017-07-27.pdf
	Forest Leakage	Standard Operating Procedure Kasigau - Forest Leakage v1.0_01_01_2011.pdf
Spatial	Leakage Area	PhaseII_Leakage_Area.shp
	Ph2 Project Area	PhaseII_Project_Area_Ranches.shp Izera_2021_excisions.shp
	Strata	KII_LivingLandCover_07112022.shp
	Plot Data	KCRPII_M8_BiomassPlots.shp KCRPII_SoilPlots.shp Leakage_plots.shp
CCB Public Comments & Supporting Documentation		Not Applicable
Organization Chart		Kenya Organisation Chart.pdf
Leakage		Phase II Leakage Model_M8_v2.1.xls
Non-Permanence Risk Report		Annex 26 - VCS Non-Permanence Risk Report Kasigau II_M8_v1.pdf VCS Non-Permanence Risk Report Kasigau II_M8_NaturalRisksEvidence v1.pdf
Carbon Models		KCRPII Forest Carbon Inventory model & NERs M=8 QAQC v2.1.xlsm

7 APPENDIX B: M8 ISSUES LOG

Verifier Issue	Issue ID:	22-1	Status: Closed	Checked by: PER	Date Identified 19-Jul-22
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard 4.0, 3.10.2	VCS/CCB MR, Section 3.1.3	Clarification. *May impact conformance; no impact on OMM*	Verifiers were provided shapefiles of the project area boundaries and the established forest strata for each project. The spatial data was overlaid with recent aerial imagery of the project areas and then reviewed in GIS for consistency with other project documentation. When reviewing the shapefiles for the **Phase I project**, verifiers noted that the project area boundary shapefile (PhaseI_Rukinga_PA.shp) does not always lineup with the shapefile that separates the project area by strata (Rukinga_LC_LivingFeatureClass.shp), and that the total area of the first shapefile amounts to 30,155.76 Ha, which is notably different from the total project area calculated for the living feature class shapefile, as well the total project area reported in the MIR and calculation workbooks; that of 30,168.66 Ha. Verifiers thus seek a clarification as to the slight differences between the total areas and boundaries of these provided shapefiles, and in comparison, to the relevant figures reported in the MIR. In addition, verifiers also determined that the areas designated to each strata in the living feature shapefile also vary considerably from the respective strata hectares reported in the MIR and which were used in the respective carbon calculation workbooks and emission reduction estimates. Verifiers thus also seek a clarification as to how the areas ultimately designated to each strata for the carbon calculations were determined, and if a shapefile corroborating these area figures was also created.		*Annex 20 - KCRPI_NERs_M8_v1.1.xlsx* *Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm* *Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *PhaseI_Rukinga_PA.shp* *Rukinga_LC_LivingFeatureClass.shp*
			S&A Response, August 30, 2022 Upon review of the latest shapefiles provided for the Phase I project, the verifier team can now confirm that these shapefiles now correspond accordingly to the project area and strata boundaries and features utilized in both the MIR and the relevant calculation workbook employed. As a result, this finding can be brought to a close.		

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
28-Jul-22	We apologize for this confusion. It appears that by mistake we provided outdated shapefiles that listed old areas. Please see the corrected GIS files provided with these responses (PhaseI_Rukinga_PA_v2.shp, Rukinga_LC_LivingFeatureClass_V2.shp). The project area boundary included with this response corroborates the total project area (30,168.66 Ha) reported in the MIR, calculation workbooks, and living feature class. The more current living feature class provided with this response contains stratum areas that match the correctly reported areas found in the MIR, carbon calculation workbooks and emission reduction estimates. The "Burn Area" strata should not have been included in the living feature class. Please see our response to finding 22-3 for further clarification.	PhaseI_Rukinga_PA_v2.shp Rukinga_LC_LivingFeatureClass_V2.shp

Verifier Issue	**Issue ID:**	22-2	**Status:** **Closed**	**Checked by:** **PER**	**Date Identified** **19-Jul-22**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard 4.0, 3.10.2	VCS/CCB MR, Section 3.1.3	Clarification. *May impact conformance; no impact on OMM*	Verifiers were provided shapefiles of the project area boundaries and the established forest strata for each project. The spatial data was overlaid with recent aerial imagery of the project area and then reviewed in GIS for consistency with other project documentation by the verifiers. When reviewing the strata shapefile for the **Phase II project**, verifiers noted that the hectares associated with the submitted shapefile vary considerably from the stratum hectares ultimately utilized in the respective carbon calculation workbooks and emission reduction estimates. Verifiers thus seek the correct shapefile that was used to determine the stratum hectares that were ultimately used in the carbon calculation workbooks and/or a clarification as to why the hectares being reported in the monitoring report and workbooks differ from those as part of the shapefiles provided.	*Annex 20 - KCRPII_NERs_M8_v1.1.xlsx* *Annex 25 - KCRPII Forest Carbon Inventory model & NERs M=8 v1.6.xlsm* *Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *KII_LandCover_LivingFeatureClass_05112022.shp*
			S&A Response, August 30, 2022 Verifiers are well aware of the adjustment model employed by the PP to conservatively determine the "crediting area" for each stratum in the Phase II project, and given the particular project circumstances described in the response provided. The approach was discussed at length during the site visit, and has also been scrutinized during previous reporting periods by former auditors, who found it to be both reasonable and conservative.	

The current verifier team also conducted its own review of this process and also found the approach employed to reconcile the GIS and Crediting Areas reasonable and conservative, per previous monitoring periods.

However, while it is clear how the discussed approach has resulted in some adjustment variations to each assigned strata, es evidenced in the "stratum area adjustments" tab of the Phase II calc workbook (KCRPII Forest Carbon Inventory model & NERs M=8 v2.7.xlsm), the differences in areas for certain strata in the shapefile still in question are still considerable, and should not be attributed to this mentioned restriction/discussed process for reconciling the GIS vs crediting area adjustments.

Please refer to examples of this in the table included below, where it can clearly be discerned that certain areas for certain stratum (grassland/sparse shrubs, light acacia, and medium acacia) in the shapefile provided still vary considerably (in the thousands of hectares) from the areas that were ultimately reported and used in the MIR and corresponding calculation workbooks.

As a result, this finding remains open.

Class	from MIR/Calc_Workbook	GIS Area Check	Difference
Burn Area	2369.83	2372.612608	-2.78260800
Clearing / Out	1154.72	915.371068	239.34893200
dense Acacia / Commiphora forest	16951.23	17051.01122	-99.78121700
grassland / sparse shrubs	12418.53	9265.722628	3152.80737200
high montane forest	295.54	295.543782	-0.00378200
light Acacia / Commiphora forest	49977.76	51893.63956	-1915.87956000
low montane forest	666.84	666.864173	-0.02417300
medium Acacia / Commiphora forest	46051.58	51344.04243	-5292.46242900
sparse Acacia / Commiphora forest	39855.34	39861.09381	-5.75380600
	169741.37	**173665.9013**	**-3924.531271**

S&A Response, September 12, 2022

Upon review of the latest evidence provided, the verifier team is now reasonably assured that the adjustments made to the GIS areas to create the crediting area are consistent with the approach described by the PPs and employed during previous monitoring periods.

This, along with now counting with the correct and most up-to-date landcover feature, helps clarify, and justify, why the hectares reported in the monitoring report and workbooks differ from those of the shapefiles provided. As a result, this issue can now be brought to a close.

PP Response

Date	*PP Comment*	*Additional evidence submitted for review by PP*
28-Jul-22	The KCRPII stratum area reflected in the provided shapefile differs from the area ultimately used in the monitoring report and carbon calculation workbook due to a mapping restriction. We are required to use the legal areas as detailed in the ranch deeds for the carbon credit calculations. However, as these areas were determined approximately 70 years ago using analog field survey methods, those exact areas cannot be recreated using digitization techniques in GIS. Therefore, we have had to adjust the ranch / forest strata areas as determined with GIS to match the legal areas listed in the title deeds. For cases where the GIS area is larger than the legal (title deed) area we subtract the difference from the strata with the highest carbon stock. Whereas, in ranches where the GIS area is smaller than the legal area, we add the difference to the strata with the lowest carbon stock. We feel this method represents the most conservative approach for determining "crediting area".	
02-Sept-22	In review we discovered that the most up-to-date landcover feature was not provided with the response to the first round of findings, please see "KII_LivingLandCover_07112022.shp". The areas in this landcover file differ from those previously found in our GIS area only marginally and the total area is still 173,665.9 ha. Therefore, we understand that this updated file will not address the verifier's finding but we wished to make sure you had the current version of the forest stratification. As stated and recognized previously the total area used for carbon calculations and reported in the MR must match the total area reported in ranch deeds. We understand that given all the documents previously provided it is not clear as to why any single strata would need to be adjusted more than the total difference between the GIS and crediting areas (-3,924.5 ha). The reason for the proportionally large adjustments to grassland/sparse shrubs, light Acacia/Commiphora forest, and medium Acacia / Commiphora forest stems from all adjustments being made at the ranch level. As the project area is comprised of 13 independent ranches all with their own deeds, the correction from the GIS area to the crediting area is performed for each ranch. Therefore, in some cases a particular strata is increased in area when the GIS area is smaller on that ranch, and in other cases a particular strata is decreased when the GIS area is larger than the credited area. As stated previously, when a reduction in area is made it is made to the highest carbon strata, and increases are made to the lowest carbon strata. But, as only the sample plots located on each ranch are used in this analysis, the average carbon stocks for each strata are not consistent across the ranches and therefore a strata that may be lowest or highest in one ranch may not in another. As well, not all strata are present in all ranches. So the adjustments are not made consistently to the same strata, resulting in a larger overall change when analyzing in the manner that was done in the finding. Please refer to "Kasigau Corridor REDD GIS to Crediting Area Coversion.xlsx" this file shows all the adjustments made to GIS areas to create the crediting area. In updating the spreadsheet in this monitoring year there were some changes over the previous year, where due to newly monitored plots a different strata became the lowest or highest carbon stock within a ranch. However, in all cases the difference between the carbon stock for the strata where the correction was previously made and the now lowest or highest strata was very minor (less than 0.5 t CO_2e /ha) and we felt that it would be better to remain consistent with the stratification from the previous monitoring period. Therefore, we decided to not update the stratification corrections based on these new carbon values.	*KII_LivingLandCover_07112022.shp* *Kasigau Corridor REDD GIS to Crediting Area Coversion.xlsx*

Verifier Issue	**Issue ID:**	22-3	**Status:**	**Closed**	**Checked by:**	**PER**	**Date Identified**	**19-Jul-22**

VCS/CB/ Rule ref	PDD/MR Section	Significance	Issue Description	Comments
VCS Standard 4.0, 3.10.2	VCS/CCB MR, Section 3.1.3	Possible non conformance. *May impact conformance; no impact on OMM*	When reviewing the shapefiles for the **Phase I project**, verifiers noted that the strata designations for the living feature class included a new stratum entitled, "Burn Area", amounting to a total of 2,065 hectares of the project area. It was further determined via interviews conducted during the site visit that this portion of the project area had indeed suffered from a recent disturbance due to fire; yet there is no mention of such a disturbance anywhere in the respective monitoring report, nor is there a new burn area strata utilized in the final stratum determined for carbon calculation. While the verifier team understands that only a "significant disturbance", as defined by the project's validated standard operating procedures ("A disturbance is considered significant if the total disturbed area is greater than 250 ha, or it results in a decrease in carbon stock estimates (tCO2e/ha) of greater than 5%), would trigger a new delineation of strata and re-measurement of carbon stocks on the affected area, no evidence has been provided to substantiate that this recent disturbance did not in fact constitute a "significant" one. In this respect, verifiers seek further information regarding the disturbance in question (when it occurred, and what was the extent of the damage caused), as well direct evidence that can show the proponents followed the project's stated standard operating procedure to determine that this did not constitute a significant disturbance, and hence, the required delineation of a new stratum, and for which a re-calculation of carbon stock would have also been necessary.	*Annex 4 - Standard Operating Procedure - Disturbance Monitoring - v1.0_2012-10-02.docx* *Annex 20 - KCRPI_NERs_M8_v1.1.xlsx* *Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm* *Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*
			S&A Response, August 30, 2022 Verifiers have reviewed the M7 monitoring and corresponding verification report and can now confirm that the disturbance in question was in fact reported as such during the previous monitoring period. The PP carried out an appropriate analysis to determine if the disturbance was "significant" according to the methodology, and verifiers at that time reached the reasonable assurance that the disturbance in question did not meet the methodology's threshold of a significance disturbance, which would have triggered a re-stratification of the project area. As a result, this finding can now be considered closed. However, verifiers also note that it was suggested during the previous audit that the PPs enact a PD deviation to finally clarify the language in the Disturbance Monitoring Plan to match the PP's stated intent (using "and" instead of "or" for setting the	

			conditions for a disturbance to qualify as significant), but this never seems to have been accomplished. This proposed step should still be considered by the PPs as it would avoid confusion in future audit events. However, since it is not a direct requirement, nor does it have any direct implications for the monitoring period in question, , this finding has been classified as an observation, and in itself is not considered to currently represent a nonconformance. As such, this is simply a suggested area for improvement, or observation, and requires no further response from the PPs for the purposes of this audit.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
28-Jul-22	The disturbance in question occurred in the summer of 2020, during the M7 monitoring period. As noted in response to finding 22-1 an old living feature class layer was provided by mistake. The "Burn Area" in question should not have been included in the living LC feature class. In the M7 monitoring report a new delineation of strata and re-measurement of carbon stocks on the affected area was completed. The difference between the pre-and post-fire carbon stocks was within the 95% confidence interval of the Project Area average weighted carbon stock; therefore, the observed carbon stock in the fire area was not significantly lower than that of the Project Area weighted average. In accordance with our project's standard operating procedure the "Burn Area" strata delineated, and forest sample plots created in M7 were discarded and no further action was taken since a significant disturbance did not occur.	Rukinga_LC_LivingFeatureClass_V2.shp *Kasigau Corridor*

Verifier Issue	**Issue ID:**	22-4	**Status:** **Closed**	**Checked by:** **PER**	**Date Identified** **19-Jul-22**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard v4.0, 2.2.1	Carbon Model Workbook	Possible non conformance. *May impact OMM or conformance.*	During previous verification events, verifiers noted that the project proponents were required to use weighted average plot areas for the respective standard error and uncertainty calculations for the **Phase I project**, due to the use of a previous, larger plot radius for some initial measurements which was then replaced with smaller radii (trees: 25 m for plots 1-83, 8 m for 84-115) (shrubs: 15 m for plots 1-83, 4 m for 84-115). From the information provided however, it is not possible for the verifier team to discern whether or not the proponents have used this weighted average approach to compensate for the difference in plot areas for each forest strata in the corresponding calculations; thus further evidence is requested to substantiate that this weighted average approach was in fact utilized.		*Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm* *Standard Operating Procedure (SOP) for Biomass Plot Sampling Kasigau Corridor Phase I & II (hard copy provided to the verifiers)*

			S&A Response, August 30, 2022 Verifiers have reviewed the updated project documentation provided by the PP and can now confirm that the revised standard error and uncertainty calculations have been adjusted accordingly to now use the correct weighted average of the plot areas for each forest strata. Verifier review of the updated Carbon Model and NER workbook confirmed the accuracy of the weighted averages of the forest strata and find this approach taken by the PP to be appropriate. This finding is therefore considered closed.	
PP Response				
Date	***PP Comment***			***Additional evidence submitted for review by PP***
2-Aug-22	The carbon model workbook was moved to an updated version during this monitoring period, and the weighted average approach was inadvertently not applied in the Phase I model. We have updated the carbon model to include this weighted average approach. Please see the cell range E45:F53 on the tab "Carbon & Error Calculations" for the weighted average calculation, and the revised standard error calculations also on the tab "Carbon & Error Calculations." This revision resulted in a negligible change in the total standard error, but no change in the reported standard error percent.			

Verifier Issue	**Issue ID:**	22-5	**Status:** **Closed**	**Checked by:** **PER**	**Date Identified** **19-Jul-22**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard v4.0, 2.2.1	Carbon Model Workbook	Possible non conformance. *May impact OMM or conformance.*	Without the employment of an inventory change log for the Phase I and Phase II projects, it is difficult to discern just how the stratification and plot allocation for either project has changed through the years and for this latest reporting period. For the **Phase I** project, the MIR reports that the inventory for this project consists of **115** permanent plots randomly placed in the project area for all land cover strata, yet the inventory and NER workbook provided only lists information for **106** permanent plots. For the **Phase II** project, the MIR reports that the inventory for this project consists of **429** permanent plots randomly placed in the project area for all land cover strata, yet the inventory and NER workbook provided lists information for **449** permanent plots. Verifiers thus seek a clarification with regards to the number of permanent plots reported in the respective MIRs for the projects vs the number of plots for which plot		*Annex 3 - Standard Operating Procedure Kasigau - Forest Inventory v2.8_2012-11-12.pdf* *Annex 20 - KCRPII_NERs_M8_v1.1.xlsx* *Annex 25 - KCRPII Forest Carbon Inventory model & NERs M=8 v1.6.xlsm* *Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Annex 3 - Standard Operating Procedure Kasigau - Forest Inventory v2.8_2012-11-12.pdf* *Annex 20 - KCRPI_NERs_M8_v1.1.xlsx* *Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm*

			data was provided for in the respective carbon calculation and emission reduction estimate carbon workbooks.	*Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*
			S&A Response, August 30, 2022 Verifiers were able to confirm via site visit interviews and reviews of previous verification reports that the differences in the number of plots currently being monitored by each project in comparison to the number of plots that were installed as part of the initial inventories are in fact due to the reasons stated by the PPs in their response. Verifiers can now also confirm that the number of plots reported in the monitoring reports for each project coincide with the number of plots actually being periodically monitored by each project. As a result, this issue can be brought to a close. Verifiers suggest however, that both projects could benefit from the employment of an inventory change log, where up to date adjustments to the stratification and plot allocation for either project are tracked and justified, and so as to avoid similar confusions moving forward. Since the employment of such a change log is not a direct requirement however, nor does it have any direct implications for the monitoring period in question, this finding can now be classified as an observation, and in itself is not considered to currently represent a nonconformance. As such, this is simply a suggested area for improvement and requires no further response from the PPs for the purposes of this audit.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
1-Aug-22	For the Phase I project, 115 plots were initially established during project development. However, during the initial inventory several plots were determined to be outside of the project boundary or otherwise inappropriate and removed from the project. No plots were removed because of conversion or any carbon or forest condition reason. This has left a total of 106 plots. The monitoring report has been updated to reflect this value. For Phase II, the discrepancy in the total number of plot numbers is due to the 20 new biomass plots added during the M7 monitoring period. As noted in Section detailing the PD deviations, due to 2 significant fire events new plots were added in accordance with the project's climate monitoring plan. The monitoring report has been updated to reflect this value.	

Verifier Issue	**Issue ID:**	22-6	**Status:**	**Closed**	**Checked by:**	**PER**	**Date Identified**	**19-Jul-22**

VCS/CB/ Rule ref	PDD/MR Section	Significance	Issue Description	Comments
VCS Standard v4.0, 2.2.1	Carbon Model Workbooks	Possible non conformance. *May impact conformance; no impact on OMM*	Verifiers note that the workbooks containing the forest inventory data for both projects fail to provide any relevant data with regards to the dates when the sampling of a particular plot would have occurred. Verifiers were able to determine the exact numbers of plots that were re-measured for each of the monitoring periods in question for both projects because shapefiles were provided for these, but verifiers nevertheless request further information be provided in the inventory workbooks to identify the relevant date the current inventory data for all plots was collected and used in the carbon stock estimates for the current reporting periods (M8).	*Annex 3 - Standard Operating Procedure Kasigau - Forest Inventory v2.8_2012-11-12.pdf* *Annex 20 - KCRPII_NERs_M8_v1.1.xlsx* *Annex 25 - KCRPII Forest Carbon Inventory model & NERs M=8 v1.6.xlsm* *Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Annex 3 - Standard Operating Procedure Kasigau - Forest Inventory v2.8_2012-11-12.pdf* *Annex 20 - KCRPI_NERs_M8_v1.1.xlsx* *Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm* *Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*
			S&A Response, August 30, 2022 Upon review of the new evidence provided by the PPs, the verifier team is now able to confirm the dates as to when the latest re-measurement of permanent plots was conducted for each project and for the reporting period in question. These were found to be in complete accordance with the stipulated monitoring plans for each project, thus this finding can now be brought to a close.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
1-Aug-22	We have provided the requested information in the form of two workbooks containing an inventory of all the tree measurements completed during M8. These workbooks contain the dates that every tree was measured, the plot it is located in, the field team leader, the species, and the measurements. The dates associated with each plot/tree reflect the date shrub measurements took place for that plot as well.	*PhaseI_Raw_Tree_Data.xlsx* *PhaseII_Raw_Tree_Data.xlsx*

Verifier Issue	**Issue ID:**	22-7	**Status:**	**Closed**	**Checked by:**	**PER**	**Date Identified**	**19-Jul-22**

VCS/CB/ Rule ref	PDD/MR Section	Significance	Issue Description	Comments
VCS Standard v4.0, 2.2.1	Carbon Model Workbooks	Possible non conformance. *May impact conformance; no impact on OMM*	Verifiers seek a general clarification with regards to the approximately 260 hectares of forest classified as "High Montane" in the **Phase II project**, and how these hectares have been incorporated in the carbon stock estimations for the project. This separate strata of approximately 260 hectares is reported as such in the MIR, along with its respective mean carbon stock value; and it also clearly contributes to the total carbon amounts found in the top table of the Carbon & Error Calculations tab of the project's inventory workbook. Despite these apparent contributions to the carbon stock totals however, the inventory workbook also clearly indicates that no inventory plots have been assigned to this stratum, and that no contributions from such a stratum are included in the reported plot results or in the results presented in the "Analysis – Strata" tab, or in the error calculations found in the bottom table of the Carbon & Error Calculations tab of the project's inventory workbook.	*Annex 3 – Standard Operating Procedure Kasigau – Forest Inventory v2.8_2012-11-12.pdf* *Annex 20 – KCRPII_NERs_M8_v1.1.xlsx* *Annex 25 – KCRPII Forest Carbon Inventory model & NERs M=8 v1.6.xlsm* *Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*
			S&A Response, August 30, 2022 Verifiers now comprehend why it was decided to not place biomass plots in the stratum in question, and now also comprehend how the average carbon stock was determined for this strata. Verifiers concur that this is a conservative approach, as it is highly likely that the high Montane forest stores considerably more carbon than the average of other strata present in the project area. As a result, this finding can be brought to close.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
3-Aug-22	At the time of the project development and establishment of the biomass plots it was decided to not place plots inside of this stratum due to the small total area of the high montane stratum and how it is distributed in small patches on the hill tops throughout the project area. As there are no plots within this stratum the carbon stock is estimated using the average carbon stock of the other forest strata. This is a conservative estimate since the high montane forest type is generally comprised of larger trees and carbon stock than the other forest strata. The high montane forest stratum would be expected to be degraded or otherwise impacted by any anthropogenic or natural disturbance at a similar likelihood and rate as the other strata. Additionally, the disturbance monitoring plan ensures for monitoring across the high montane stratum in the case where any significant forest degradation or deforestation did occur within this stratum. This is the approach that has been taken since the project start, and is the validated carbon monitoring plan.	

Verifier Issue	Issue ID:	22-8	Status: Closed	Checked by: PER	Date Identified 19-Jul-22
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
VCS Standard v4.0, 2.2.1	Non-Permanence risk	Possible non conformance. *May impact conformance; no impact on OMM*	Verifiers have yet to receive any financial information that can corroborate the relevant internal non-permanence risk score determinations identified for both projects. Verifiers are thus requesting the financial viability and opportunity cost analysis for both projects, and any corresponding evidence to substantiate the major figures and claims within.		*Annex 26 – VCS Non-Permanence Risk Report Kasigau I_M8_1.pdf*
			S&A Response, August 30, 2022 Upon review of the additional information provided by the PPs, the verifier team is now reasonably assured that the financial information made available corroborates and justifies the corresponding risk ratings determined for each of the projects under the respective financial categories for their non-permanence risk determination. As a result, this finding can now be brought to a close.		
PP Response					
Date	***PP Comment***				***Additional evidence submitted for review by PP***
3-Aug-22	A Financial Report file for the Kasigau Phase I & Phase II projects covering the 8th monitoring period has been provided to support the internal non-permanence risk determinations in the NPR for both projects. The supporting excel files includes profit and loss reports, a balance sheet, and statement of cash flows for the time period associated with M8, January – December 2021.				*WWC 2021 Financials for Phase I and II Kasigau M8 Verification Report 20220802.xlsx*

Verifier Issue	Issue ID:	22-9	Status: Closed	Checked by: PER, CEP	Date Identified 19-Jul-22
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
5.3.2 Biodiversity Monitoring Results (B3.1, B3.2)	**5.3.2 Biodiversity Monitoring Results (B3.1, B3.2)**	Possible non conformance. *May impact conformance; no impact on OMM*	Verifiers note that there have been very sharp increases in the apparent incidence of human wildlife conflicts for both projects, and as compared to previous monitoring periods. While the MIRs mention an effectiveness analysis is currently being undertaken to try to "understand the major explanatory variables for this trend", verifiers also learned during the site visit that this sharp increase could also be due in part to a new methodology and/or procedure being employed for the classification of an event as an actual human wildlife conflict; yet no explanation of this new method or approach to account for this variable is present in either monitoring report.		*Annex 26 – VCS Non-Permanence Risk Report Kasigau I_M8_1.pdf*

			A discussion may be warranted as to how much of this sharp increase could be attributed to the employment of this new method of classification vs an actual increase in the number of incidents, and particularly those involving elephants disrupting community members' normal activities. Furthermore, a change in this approach may also imply a minor change to the PDD and/or to the relevant standard operating procedure documentation.	
			S&A Response, August 30, 2022 Upon review of the additional information provided by the PPs, the verifier team now comprehends the apparent sharp increases in the incidences of human wildlife conflicts that were initially reported for each project for this particular reporting period. Verifiers agree that elephant sightings, where the animals are chased off before causing any damage and where thus conflict is actually averted as a result, should not be listed as actual conflicts, but this has yet to be resolved and or reported on consistently in the monitoring reports. The respective human wildlife conflict encounter indicators are reported in sections 4.3.2 of the monitoring reports. For the **Phase I** project, this indicator reports 3 such incidents, including one human fatality. For the **Phase II** project, the indicator reported in section 4.3.2 is that of 19 such incidents, also including one human fatality. This brings the total number of such incidents being reported on for both projects to 22 incidents and not 23, as highlighted in the PP response, so these figures still need to be reconciled. Furthermore, sections 5.3.2 of the monitoring reports still refer to such incidents as "human-wildlife conflicts", and report figures of 48 and 271 respectively for the **Phase I and Phase II** projects. As a result, this finding remains open.	
			S&A Response, September 6, 2022 For **both projects**: The verifier team reviewed the updated evidence provided. Review of documentation confirmed that the total number of human wildlife conflict incidences now being reported is 23, with 4 being attributed to Phase I; and 19 attributed to Phase II. For phase I, table 13 on page 147 and figure 33 on page 177 have been updated. For phase II, table 14 on page 149 and figure 36 on page 189 have been updated.	*PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf* *PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf*

			However, the following issues still need to be addressed for this finding: • For phase II, figure 36 is now repeated on pages 188 and 189. Please review and update as needed. • It is the verifiers understanding that the decision to not classify elephant sightings (where the animals are chased off before causing any damage) as actual conflicts, was only recently employed by the PPs and as a result of this finding. Verifiers thus seek additional information as to how the proponents plan to ensure that this indicator is monitored and reported on consistently in the future. • Verifiers also seek general clarification as to when this indicator was incorporated in each projects' respective monitoring plans, as it is notably absent from the validated monitoring plans submitted for each project, but is also absent from the "deviations to the community monitoring plans" subsection included in sections 2.2.3 of the monitoring reports. As a result, this finding remains open.	
			S&A Response, September 20, 2022 From the response provided, verifiers can now confirm the indicator in question has always formed part of the monitoring plans for each project and that it was also identified as a key focal issue from the original SIA workshops that were held during the early years of each project. Data on this indicator has thus been continually collected and reported on since 2012, as was reviewed and can be evidenced in previous monitoring reports. The data source for this indicator has apparently always been the ranger patrol/security database, which may be the reason why it is not listed as part of the validated community monitoring dataset; however, verifiers are reasonably assured that the indicator has and will continue to be monitored and reported on accordingly during future implementation of project activities. As a result, this finding can now be closed.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
28-Jul-22	There wasn't a real change in the methodology or procedure, but in operations and reporting of incidences. Prior to last year, Wildlife Works (WW) would report any incidences of elephants in the vicinity of human habitations to the Kenya Wildlife Service's (KWS) Problem Animal Control (PAC) for responding. However, KWS has increasingly relied on WW to do this early response action due to improving mobility of WW teams in the six outposts, and concurrent reduced mobility for the KWS-PAC team. As such, WW now responds to sightings of elephants anywhere near inhabited areas and chases them off, thereby averting actual conflict.	

<table>
<tr><td></td><td>Since no material conflict actually occurs, we've discussed with WW Security team and recognized that it might be best that these are reported under routine operations (for their own internal use) rather than in the Incidences database. This shall both result in greater conformity with previous data and be more indicative of actual conflict. For instance, doing this for 2021 would have resulted in 23 H-W Conflict incidents (see table below), which is comparable to previous year's data (e.g., 24 in 2020, and 34 in 2019).
<table>
<tr><th>Incident Type</th><th>Details</th><th>2021</th><th>Grand Total</th></tr>
<tr><td>H-W Conflict</td><td>Crop damage</td><td>20</td><td>20</td></tr>
<tr><td></td><td>Elephant</td><td>295</td><td>295</td></tr>
<tr><td></td><td>Human death</td><td>2</td><td>2</td></tr>
<tr><td></td><td>Poaching</td><td>1</td><td>1</td></tr>
<tr><td>H-W Conflict Total</td><td></td><td>318</td><td>318</td></tr>
</table></td><td></td></tr>
<tr><td>1-Sep-22</td><td>The inconsistencies in the number of human wildlife conflict incidences between the previous response, and sections 4.3.2 & 5.3.2 in the MR are acknowledged. Confirmation from the project team revealed that the total number of human wildlife conflict incidences was 23, with 4 being attributed to Phase I and 19 attributed to Phase II. Section 4.3.2 of the updated MRs now correctly reflect these values for this indicator. As described in the previous response, since the occurrence of encounters with elephants near inhabited areas where they were diverted away from habitations and material conflict was avoided are to be reported under routine operations for internal use, and not as actual human-wildlife conflict in the Incidences database, the total number of different incidents reported in section 5.3.2 and Figure 36 of the MRs were revised. For Phase I, the total number of different incidents recorded now reflects 140, with 4 being associated with actual human-wildlife conflict. For Phase II, the total number of different incidents recorded now reflects 542, with 19 being associated with actual human-wildlife conflict. The charts provided as Figure 36 have been updated accordingly in both MRs.

In addition, the following clarification text was added into the description of Incidents above Figure 36.
"Over the Monitoring Period, KWS has increasingly relied on Wildlife Works to respond to any incidences of elephants in the vicinity of human habitations. Such early response action has been enabled due to improving mobility of Wildlife Works teams in the six security outposts, and concurrent reduced mobility for the KWS-PAC team. As such, Wildlife Works is now responding to sightings of elephants anywhere near inhabited areas and diverts the elephant away from habitations, thereby averting actual conflict. Since no material conflict actually occurs in such incidences, it was decided by the Wildlife Works Security team that these incidences should be reported under routine operations (for their own internal use) rather than in the Incidences database."</td><td>PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf

PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf</td></tr>
<tr><td>16-Sep-22</td><td>• The duplicative copy of Figure 36 in the Phase II MR has been removed in the updated version of the MR document provided to the verifiers.

• There have been no changes made to this indicator since previous monitoring periods. As communicated in the original response to this finding, the sharp increase in human wildlife conflict incidents, as reflected in the original versions of the MRs, was the result of an operational change implemented by the Project Rangers. The Rangers are no longer reporting incidents of elephants in</td><td>Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf

Rukinga CCB PDD.pdf

SIA Monitoring Plan,doc</td></tr>
</table>

		the vicinity of community habitations to KWS & PAC, who would previously respond to such situations. Now, the WWC Rangers are responding to such events directly. Such incidents are recorded by the Rangers and had been included as human-wildlife conflicts in the original versions of the M4 MRs provided. However, after reconsideration, it was decided that they should not be included for reporting on this indicator, as they do not represent true human-wildlife-conflict. They are now being parsed out separately for internal records but will not be included as human-wildlife conflicts for the purposes of the carbon project. As the need for changes in monitoring systems may arise throughout the project lifetime, an adaptive management strategy allows for flexibility in monitoring operations. Moving forward, WWC Rangers will continue responding to presence of elephants in the communities, but such events will not be reported as human-wildlife conflict for this indicator. • Human-wildlife conflicts have always been an important part of the monitoring plans and were identified as a key focal issue from the original SIA workshops held in 2011/2012. Before the SIA workshops were conducted, human-wildlife conflicts were considered a variable of importance going back to the original Rukinga CCB PDD from 2008. A copy of the SIA monitoring plan has been provided outlining the five identified focal areas. The number of human-wildlife conflict encounters is one of the indicators identified for this focal area. Data on this indicator has been continually collected and reported since 2012, as can be seen in the M8 social dataset file accompanying this response. The data source for this indicator has always been the ranger patrol dataset. There is also a community monitoring dataset, based on data collected as part of our engagement with the community for data collection. However, due to logistical issues, we have thus far not used it to report on this indicator and for now we will retain the ranger patrol HWC dataset as previously described and agreed upon.	*KCRP m1_m8_sdvista_social.xlsx*

Verifier Issue	**Issue ID:**	22-10	**Status:** **Closed**	**Checked by:** **PER**	**Date Identified** **19-Jul-22**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Quality Assurance/ Quality Check/Data Management	**3.1.3 Monitoring Plans**	Possible non conformance. *May impact conformance; no impact on OMM*	While both monitoring reports and their submitted annexes clearly describe the QA/QC processes put in place for reviewing relevant inventory and leakage data, verifiers have yet to receive proof of the actual internal auditing/analysis/checks that were conducted specifically for the data gathered for this latest monitoring period. While some of this data/procedures were reviewed during the site visit, verifiers request the relevant QA/QC be presented for each project in full and as part of an additional annex to the monitoring reports for this latest monitoring period.		*Annex 8 – Quality Control Procedure v1.6.pdf* *Annex 25 – KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm* *Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*
			S&A Response, August 30, 2022		

			Upon review of the additional information provided by the PPs, the verifier team is now reasonably assured that the appropriate and complete SOPs for conducting QA/QC checks on relevant field measured data for both projects during the reporting was conducted accordingly and in congruence with each project's validated design. As a result, this finding can be brought to a close.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
2-Aug-22	We apologize for not including the QAQC data to the audit team with the other data. This was an oversight. We have provided this data and analysis with these findings responses.	*KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3 QAQC.xlsm* *KCRPII Forest Carbon Inventory model & NERs M=8 QAQC v2.1.xlsm*

Verifier Issue	**Issue ID:**	22-11	**Status:** **Closed**	**Checked by:** **PER, CEP**	**Date Identified** **19-Jul-22**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Leakage Determination	**3.2.3 Leakage**	Possible non conformance. *May impact conformance; no impact on OMM*	Upon review of the leakage estimates and relevant evidence submitted for this latest monitoring period for both projects, the verifier team has some clarification requests to ensure that leakage estimations were arrived at according to equations and methods dictated by the methodology. For the **Phase I** project, verifiers request clarification on the following issues: • It would appear that a wrong factor was used in year 2021 for leakage plot L13. Please confirm if this is the case and modify accordingly. • The calculation corresponding to equation 8 in the leakage model workbook submitted (annex 21) seems to be adding the lag parameter of the leakage model instead of subtracting it in the denominator portion of the equation. Please confirm if this is the case and modify accordingly. • The calculation corresponding to equation 9 in the leakage model workbook submitted (annex 21) seems to not be utilizing the estimated parameter vector of cumulative deforestation as part of its computation. Please confirm if this is the case and modify accordingly, or provide a justification as to why it wasn't employed. For the **Phase II** project, verifiers request clarification on the following issues:		*Annex 21 – Phase I Leakage Model_M8_v1.1*

			• It would appear that a wrong factor was used in year 2021 for leakage plot L13. Please confirm if this is the case and modify accordingly. • The calculation corresponding to equation 8 in the leakage model workbook submitted (annex 21) seems to be adding the lag parameter of the leakage model instead of subtracting it in the denominator portion of the equation. Please confirm if this is the case and modify accordingly. • The calculation corresponding to equation 9 in the leakage model workbook submitted (annex 21) seems to not be utilizing the estimated parameter vector of cumulative deforestation as part of its computation. Please confirm if this is the case and modify accordingly, or provide a justification as to why it wasn't employed. • Please provide the shapefile corresponding to this project's leakage area, as only the leakage area for the Phase I project has been provided to the verifiers thus far.	
			S&A Response, August 30, 2022 **<u>For Phase I:</u>** • Verifiers have not received the corresponding updated files. Please provide file:"Phase I Leakage Model_M8_v2.xls" • Verifiers reviewed the example provided showing the impact of both forms of the leakage model and the impact on the leakage model curve. Verifiers agree with PP argument that if the lag parameter is subtracted in the denominator as written in the methodology, it is seen that the leakage model curve produced is shifted after that of the cdm, which is not the intent as seen in figure 12 of the VM0009 methodology. According to VM0009 methodology, on section 10. (pg 62): "… because both degradation and deforestation are included in this scenario, the biomass loss predicted by this model will always be greater than or equal to the biomass loss predicted by the cumulative deforestation model." Verifiers concur with the rational provided and this issue is now considered closed. • Verifiers reviewed Project's PD (pg 34) and confirmed that population census data were considered as covariates to deforestation throughout time. PP found that it did not significantly affect the deforestation baseline rate. Verifiers concur with the rational provided and this issue is now considered closed. • Verifiers received updated Phase I and Phase II leakage area shapefiles. This issue is now considered closed. **<u>For Phase II:</u>** • Verifiers have not received the corresponding updated files. Please provide file: "Phase II Leakage Model_M8_v2.1.xls".	

			• Verifiers reviewed the example provided showing the impact of both forms of the leakage model and the impact on the leakage model curve. Verifiers agree with PP argument that if the lag parameter is subtracted in the denominator as written in the methodology, it is seen that the leakage model curve produced is shifted after that of the cdm, which is not the intent as seen in figure 12 of the VM0009 methodology. According to VM0009 methodology, on section 10. (pg 62): "… because both degradation and deforestation are included in this scenario, the biomass loss predicted by this model will always be greater than or equal to the biomass loss predicted by the cumulative deforestation model." Verifiers concur with the rational provided and this issue is now considered closed. • Verifiers reviewed Project's PD (pg 34) and confirmed that population census data were considered as covariates to deforestation throughout time. PP found that it did not significantly affect the deforestation baseline rate. Verifiers concur with the rational provided and this issue is now considered closed. Verifiers received updated Phase I and Phase II leakage area shapefiles. This sub-issue is now considered closed, but the larger issue remains open until the verifier team is able to review the mentioned revised leakage model workbooks.	
			S&A Response, September 6, 2022 For **Phase I**: • Verifiers received updated Phase I leakage model workbooks. Documentation review and PP explanation confirmed that a wrong factor was used in year 2021 for leakage plot L13. The updated workbook contains the right value for plot 13 (0.4). This had the impact of reducing the calculated value of d^hat for 2021 from 0.4553 to 0.4526. Verifiers confirmed it did not result in any change to the results. Phase I leakage model workbook confirms to the PP's determination that the project has not resulted in any emissions from activity shifting leakage. For **Phase II**: • Verifiers received updated Phase II leakage model workbooks. Documentation review and PP explanation confirmed that a wrong factor was used in year 2021 for leakage plot L13. The updated workbook contains the right value for plot 13 (0.4). This had the impact of reducing the calculated value of d^hat for 2021 from 0.4553 to 0.4526. Verifiers confirmed it did not result in any change to the results. Phase I leakage model workbook confirms to the PP's determination that the project has not resulted in any emissions from activity shifting leakage.	*Phase II Leakage Model_M8_v2.1.xls* *Phase I Leakage Model_M8_v2.xls*

			As a result, this finding is now closed.	

PP Response		
Date	**PP Comment**	**Additional evidence submitted for review by PP**
3-Aug-22	As the findings are the same for both Phase I and Phase II of the Project, the following response are the same for each of the bullets in the finding. • We apologize for the error. The factor used in 2021 for plot L13 has been revised in both the Phase I and Phase II leakage models and is now correct. This had the impact of reducing the calculated value of d^hat. But did not result in any change to the determination that the project has not resulted in any emissions from activity shifting leakage. • We believe that an error was made while transcribing equation 8 into the methodology. Since the beginning of the project this is how we have performed this equation, adding the lag parameter in the denominator of the equation. This can be seen in Section 10.3 of the project PDs, where this equation is written out. The purpose of the lag factor is to adjust the leakage model in comparison to the cumulative deforestation model to account for the start of forest degradation. Therefore, the leakage model curve should be identical to that of the cdm, excepted shifted in time to an earlier date equal to the lag parameter. If the lag parameter is subtracted in the demominator as written in the methodology, it is seen that the leakage model curve produced is shifted after that of the cdm, which is not the intent as seen in figure 12 of the VM0009 methodology. This shows that the lag parameter must be added, as the project has done since the first monitoring period, otherwise the leakage model will not function properly. We have provided an example to the audit team with these findings showing the impact of both forms of the leakage model and the impact on the leakage model curve. • The parameter of θ is a component of the cumulative deforestation model (CDM) (baseline model) and is estimated under the requirements of section 6.4.7 of the methodology VM0009 v1. The parameter θ is a covariate of deforestation, and therefore utilizes any of a number of data sources, and the model must be tested using the AIC to select the best model fit. As is documented in the Projects' PDs in section 6.4, it was found that the none of the tested covariate data sets informed the CDM model when compared to only using the historical observation of deforestation, as shown through the analysis of AIC. Therefore the value of θ was set to 0, and the parameter was not included in the selected form of the linear predictor. These same parameters are used in the parameterization of the leakage model, as that model has the same general form as the cdm, but with a time shift to account for the start of forest degradation. • Additionally, we have provided the requested Phase II leakage area shapefile. We also noted that the most up to date version of the Phase I leakage area was not provided by mistake, that file is included with these responses as well.	*PhaseII_Leakage_Area.shp* *PhaseI_Leakage_area.shp* *Phase II Leakage Model_M8_v2.1.xls* *Phase I Leakage Model_M8_v2.xls* *VM0009 Leakage Model Curve.xls*
31-Aug-22	We apologize for the oversight of not including the Phase I & Phase II Leakage Model files in our response to the Round 1 Findings. These files are now included with the responses to the Round 2 findings. No changes have been made since the submission of the Round 1 responses on 9 August 2022.	*Phase II Leakage Model_M8_v2.1.xls* *Phase I Leakage Model_M8_v2.xls*

Verifier Issue	Issue ID:	22-12	Status: Closed	Checked by: PER, CEP	Date Identified 19-Jul-22
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Community Monitoring Plans	**4.3.2.1 Project Activity M8 Implementation Status**	Possible non conformance. *May impact conformance; no impact on OMM*	Verifiers noted a small inconsistency with one of the parameters reported in the community monitoring plan for the **Phase II** project, and are also seeking a more general clarification regarding the disbursement of bursaries across **both projects**. For the **Phase II** project, page 160 of the MIR mentions that for the 2021 academic year, a total of 3,583 students received partial sponsorships through the Wildlife Works' bursary scheme. This figure is corroborated by those presented in the standardized benefit metrics table in section 1.2, but differs from the parameter reported on page 148 as part of table 13, which shows the M8 indicator results for the community monitoring plan. For **both projects**, it is the verifiers understanding that the respective LCCs previously provided full scholarships to secondary school students but have since discontinued them in-favor of partial scholarships. In this respect, verifiers seek to confirm when this switch was made, and to confirm the actual number of partial vs full scholarships that were administered during the reporting period, and if possible, for the lifetime of the projects as well.		*Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*
			S&A Response, August 30, 2022 For **both projects**: • Verifiers reviewed the updated MIRs for the Phase I and Phase II projects. For Phase I, the report was updated on pages 15, 147, and 155. For Phase II, pages 15, 149, and 165 were updated. A total of 9,428 bursaries were awarded in the 2021 reporting period, with PI awarding 1,414 bursaries and PII awarding 8,014 bursaries. The total amount awarded in the 2021 period was KES 49,722,600 (PI=KES 7,458,390, PII= KES 42,264,210). Cumulative number of partial scholarships from 2012 to 2021 is 26,173 (PI= 3,926, PII= 22,247) amounting to KES 132,120,480 (PI= KES 19,818,072, PII= KES 112,302,408). • Since full scholarships have been discontinued for almost a decade, verifiers request that the PP clarify this in the MIRs, on page 155 for Phase I and page		

			161 for Phase II. The MIRs should be clear as to when the switch was made in order to avoid misleading information for readers.	
			S&A Response, September 6, 2022 For **both projects**: • PP has not provided further clarification since the last review of the last "IL VS/CCB M8 verification of VCS562 and VCS612". Please provide further clarification as stated on finding of August 30, 2022: "Since full scholarships have been discontinued for almost a decade, verifiers request that the PP clarify this in the MIRs, on page 155 for Phase I and page 161 for Phase II. The MIRs should be clear as to when the switch was made in order to avoid misleading information for readers." As a result, this finding remains open.	*PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf* *PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf*
			S&A Response, September 20, 2022 Verifiers can confirm the latest adjustments and clarifications included in each respective monitoring report fully clarify the historical and current the nature of this benefit. As a result, this issue can now be brought to a close.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
9-Aug-22	At the onset of the project in 2011, KCRP awarded both partial and full scholarships in form of bursaries to students, mostly in secondary school, but also a few at other levels. After the 2012-2013 batch of students receiving full scholarships, alongside the slowing down of carbon markets in 2013-2014 which resulted in more inconsistent and unpredictable flow of funding, the community (through the Locational Carbon Committee – LCC) decided to complete the funding cycle for the already awarded full scholarships (4-year cycle for secondary and most college awardees), but going forward, only award partial bursaries based on the funding that was available to ensure they didn't make a commitment to a student that they were not able to follow through. Therefore, there have been no full scholarships awarded since 2013; 62 Full Scholarships were awarded during 2012-2013. For the 2021 reporting period, we have noticed that bursaries that were awarded in the 4th quarter had not been captured in our databases when we were writing the M8 reports. These data have since been updated and we hereby send you the revised information (including graphs) and have updated the information in the monitoring reports. A total of 9,428 bursaries were awarded in the 2021 reporting period, with PI awarding 1,414 bursaries and PII awarding 8,014 bursaries. The total amount awarded in the 2021 period was KES 49,722,600 (PI= KES 7,458,390, PII= KES 42,264,210). Cumulative number of partial scholarships from 2012 to 2021 is 26,173 (PI= 3,926, PII= 22,247) amounting to KES 132,120,480 (PI= KES 19,818,072, PII= KES 112,302,408). Please see attached table for a summary of all partial bursaries awarded from the start of the	*Busaries_Summary.xlsx* *m8 Verification_Phase I&II separation stats.xlsx* *Revised Bursary Graphs_PI&PII.docx*

	programme under the KCRP, including the 2021 reporting period. Corresponding figures have been updated in the monitoring report. Additionally, indicator #15 reported in Table 14 (table 13 previously) was reported incorrectly originally. It has been updated to 8,014 and aligns with what is reported in the standardized benefit metrics table and in section 4.3.2.	
19-Sep-22	The PP adjusted the Phase I and II MIRs to clarify that only partial scholarships have been awarded since 2013. The clarifications can be found in section 4.3.2, pg. 155 of the Phase I MIR, and section 4.3.2, pg. 162 of the Phase II MIR.	*Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf* *Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.4.pdf*

Verifier Issue	**Issue ID:**	22-13	**Status:** **Closed**	**Checked by:** **PER, CEP**	**Date Identified** **19-Jul-22**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Community Monitoring Plans	**4.3 Community Impact Monitoring**	Possible non conformance. *May impact conformance; no impact on OMM*	Verifiers seek a general clarification as to how some of the community impact monitoring and quantification is carried out for both projects. It is the verifier team's understanding that for certain benefits being claimed, say for example bursaries administered, that clear distinctions are made between the two projects to avoid double counting, and that two project locations/communities (Kasigau and Marungu) are associated with **Phase I** project, while the **Phase II** project claims the benefits associated with the other 4 major project locations/communities. On the other hand, other indicators, such as # of water holes scooped within the project zone for wildlife and cattle, and installment of metal strip fences for better wildlife containment, seem to be claimed by both projects and do not seem dependent on location in relation to either project. Verifiers thus seek a better understanding as to which indicators are linked to specific projects and locations while others are not and the reasoning behind such an approach.		*Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*
			S&A Response, August 30, 2022 For **both projects**, verifiers reviewed the updated MIRs for Phase I and Phase II. For Phase I, the table 13 (M8 Indicator results from the KCRPI community monitoring plan) was updated. The metal strip fence and 1 water hole is attributed to PI. For Phase II, the table 14 (M8 Indicator results from the KCRPII community monitoring plan) was updated. Two water holes are attributed to PII.		

			Verifiers concur in general with the rational provided for distribution of claimed benefits amongst the two projects and this issue can now be considered closed.	
			S&A Response, September 6, 2022 For **both projects**: • For both projects, verifiers reviewed the updated MIRs for Phase I and Phase II. For Phase I, the table 13 (M8 Indicator results from the KCRPI community monitoring plan) was updated. The MIR phase I describes "a 5.4km long fence was previously deployed and was maintained at Sasenyi during this period". For Phase II, the table 14 (M8 Indicator results from the KCRPII community monitoring plan) reads "a 2.8 km long fence was previously deployed and was maintained at Ngambenyi during this period." The verifiers confirmed that both reports were updated. Verifiers concur in general with the rational provided for distribution of claimed benefits amongst the two projects and this issue can now be considered closed.	*PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf* *PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf*

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
9-Aug-22	All community benefits claimed by the project shall be split between PI and PII either by location or by proportion of the project area. For many benefits provided via the Phase I and Phase II projects there is no way to split them by location. Either because of how the benefit data is collected or because it is not meaningful in how the benefit or activity is run. In instances where it is not possible to split the benefit based on location the benefits are split proportionally by size of the project between PII and PI. This translates to an 85/15 split of the benefits. In regard to the specific indicators asked about, an adjustment has been made to the listed number of water holes scooped, and metal strip fences installed for wildlife containment. Now the metal strip fence, and 1 water hole is attributed to PI, while 2 water holes are attributed to PII.	
2-Sep-22	Though this finding was officially closed we were incorrect in our original response to this finding in regard to the number and location of metal strip fences due to a miscommunication with our team. We apologize for the confusion. There are two metal strip fences total for the Kasigau Corridor REDD+ Project. One fence is 2.8 km long, located at Ngambenyi and is associated with KCRPII. The other fence is 5.4 km long, located at Sasenyi and is associated with KCRPI. Both the Phase I and Phase II Monitoring reports have been updated to clarify the location and length of fences. Please see table 13 in Phase I MIR and table 14 in the Phase II MIR.	*PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf* *PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf*

Verifier Issue	**Issue ID:**	22-14	**Status:**	**Closed**	**Checked by:**	**PER, CEP**	**Date Identified**	**19-Jul-22**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**				**Comments**	

Soil Carbon Contributions	**Soil Carbon Stock and Determining Deductions for Uncertainty**	Possible non conformance. *May impact conformance; no impact on OMM*	Verifiers are seeking clarifications with regards to the procedures and calculations carried out to determine soil carbon stock and the corresponding error and uncertainty calculations. For the **Phase I** project, verifiers seek the following clarifications: • It is unclear as to why the soil crediting area differs from that of the biomass crediting area. • Why the total standing error of the carbon stock from soil in cell C-11 in the calculations tab of Annex 23 differs from the value reported in cell C-59 of the Carbon and Error Calculation tab of Annex 20. • Why the total standing error reported from all carbon stock in cell D-65 in the Carbon and Error Calculation tab of Annex 20 differs from the value reported in the Carbon and Error Calculation tab of Annex 25. For the **Phase II** project, verifiers seek the following clarifications: • It is unclear as to why the soil crediting area differs from that of the biomass crediting area. • The total standing error of the carbon stock from soil in cell C-12 in the calculations tab of Annex 23 differs from the value reported in cell C-59 of the Carbon and Error Calculation tab of Annex 20. • The total standing error reported from all carbon stock in cell D-65 in the Carbon and Error Calculation tab of Annex 20 differs from the value reported in the Carbon and Error Calculation tab of Annex 25.	*Annex 20 - KCRPI_NERs_M8_v1.1.xlsx* *Annex 23 - Kasigau Corridor Soil Calc M8 v1.2.xlsx* *Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm* *Annex 20 - KCRPII_NERs_M8_v1.1.xlsx* *Annex 23 - Kasigau Corridor II Soil Calc 2022 v1.3.xlsx* *Annex 25 - KCRPII Forest Carbon Inventory model & NERs M=8 v1.6.xlsm*
			S&A Response, August 30, 2022 For the **Phase I** project: • Verifiers reviewed cells “C13”, “C20”, and “C21” of the “Calculations” tab and confirmed that the soil crediting area is the same as the forested area of the biomass crediting area (total project area – out areas strata). This issue is now considered closed. • Verifiers reviewed file “Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm” and confirmed that the standard error of the carbon stock reported in both the soil carbon model and the carbon model (annex 23) is the same (810,305.90). This issue is now considered closed. • Verifiers reviewed file “Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm” and confirmed that the Total Standard Error of the carbon stock reported in both the soil carbon model and	

			the carbon model (annex 23) is the same (840,070.12). This issue is now considered closed. For the **Phase II** project: • Verifiers reviewed cells "C13", "C20", and "C21" of the "Calculations" tab and confirmed that the soil crediting area is the same as the forested area of the biomass crediting area (total project area – out areas strata). This issue is now considered closed. • Verifiers reviewed file "Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm" and confirmed that the standard error of the carbon stock reported in both the soil carbon model and the carbon model (annex 23) is the same (810,305.90). This issue is now considered closed. • Verifiers reviewed file "Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm" and confirmed that the Total Standard Error of the carbon stock reported in both the soil carbon model and the carbon model (annex 23) is the same (840,070.12). This issue is now considered closed.	
PP Response				
Date	***PP Comment***			***Additional evidence submitted for review by PP***
2-Aug-22	Phase I • The soil crediting area is the same as the forested area of the biomass crediting area. Due to differences in the models the non-crediting areas are removed in different ways. But for both the soil crediting area and the biomass crediting area 108.56 ha that includes roads and developed areas have been removed. On review we discovered a slight difference in the soil crediting area due to rounding, which has been corrected so that each area is an exact match. • We apologize for the error. Annex 20 – KCRPI_NERs_m8 v1.2.xlsx was provided to the audit team in error. The correct calculations for carbon, error and NER calculations were all included Annex 25 - KCRPI Forest Carbon Inventory Model & NERs M=8 v1.3.xlsm, and the file in annex 20 is an older version that should not have been provided. The standard error of the carbon stock reported in both the soil carbon model and the carbon model (annex 25) in the cells noted by the auditor is the same. • As noted above the file in Annex 20 is an outdated version and the parameters and calculations contained in it were moved into the general carbon model as provided in annex 25. The file in Annex 20 was provided in error. Phase II • WWC decided to excise some areas from the soil inventory because these areas contain mostly rock and impervious soil, which was not able to be sampled for soil and differs from the general soil throughout the rest of the project area. Although we chose not to stratify the project area for soil types, we made several conservative exclusions, this being one of them. This issues was assessed during the project validation and then at the 2nd verification. • We apologize for the error. Annex 20 – KCRPII_NERs_m8 v1.1.xlsx was provided to the audit team in error. The correct calculations for carbon, error and NER calculations were all included			*Kasigau Corridor Soil Calc M8 v2.xlsx*

		Annex 25 - KCRPII Forest Carbon Inventory Model & NERs M=8 v2.7.xlsm, and the file in annex 20 is an older version that should not have been provided. The standard error of the carbon stock reported in both the soil carbon model and the carbon model (annex 25) in the cells noted by the auditor is the same. • As noted above the file in Annex 20 is an outdated version and the parameters and calculations contained in it were moved into the general carbon model as provided in annex 25. The file in Annex 20 was provided in error.	

Verifier Issue	**Issue ID:**	22-15	**Status: Closed**	**Checked by: PER**	**Date Identified 19-Jul-22**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Improved Health Services	**1.2 Standardized Benefit Metrics**	Clarification. *May impact conformance; no impact on OMM*	Verifiers are seeking a clarification with regards to the way both the Phase I and Phase II projects have reported the number of people for whom health services were improved as a result of project activities. While its clear how local communities have benefited from the improved infrastructure at the local health facilities renovated through the WWCTs, and from the support Wildlife Works has provided to the Ministry of Health efforts by providing basic COVID-19 prevention infrastructure to schools like handwash stations and masks; it is NOT clear nor apparent how an increase in the number of patients being attended to at the Voi Diagnostic Lab at the Moi District Hospital can serve as an appropriate indicator for this metric, as there seems to be a lack of direct attribution and a direct link between the enactment of project activities and the number of patients being attended to at that lab.		*Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*
			S&A Response, August 30, 2022 Before this response was provided, it was NOT clear to the verification team, nor is there any relevant indication within the submitted MIRs, that the Voi Diagnostic Lab at the Moi District Hospital was in fact constructed and equipped using funds from the Kasigau REDD+ Project. With this information in mind, the number of patients being attended to at this facility can now certainly serve as an appropriate and attributable indicator for this benefit category.		

			However, verifiers now seek direct evidence that can substantiate that the Voi Diagnostic Lab at the Moi District Hospital was constructed and equipped using funds from the Kasigau REDD+ Project. Reference to previous reporting periods where this was verified by previous audits would suffice in this respect, but this finding remains open until this evidence can be reviewed.	
			S&A Response, September 12, 2022 Upon review of the additional evidence provided by the PPs in their latest response to this finding, the verifier team is now reasonably assured that the Voi Diagnostic Lab at the Moi District Hospital was in fact constructed and equipped using funds from the Kasigau REDD+ Project, and can thus serve as an appropriate and attributable indicator for this benefit category. As a result, this issue can now be brought to a close.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
9-Aug-22	The Voi Diagnostic Lab at the Moi District Hospital was constructed and equipped using funds from the Kasigau REDD+ Project. Thus, in our interpretation, as a long-term impact indicator, the number of patients continuing to receive services from this facility (as a result of the facility being available) is reported as an outcome indicator.	
31-Aug-22	The Project's M4 VCS/CCB Monitoring Report lists the construction of the lab and includes the amount spent. However the verification report for this monitoring period does not mention the diagnostic lab and therefore does not contain the information requested by the Auditor. We have provided to the audit team the file "WWC 2014 Lab Expenses Wire Transfer to Carbon Trust (Cash Basis).xlsx "which lists all of the payments made by Wildlife Works Carbon to Wildlife Works Carbon Trust, which is the Kenya-based entity that holds the community's share of carbon revenue and pays directly the invoices for the projects implemented. We have additionally provided 3 files showing the wire transfers that were made transferring the funds from Wildlife Works Carbon to the Carbon Trust, as shown on the spreadsheet. The total value paid by WWC in these files is different than that reported in the M4 MR as there is some additional costs incurred by the construction and implementation of the lab that were not included in the M4 MR.	*WWC 2014 Lab Expenses Wire Transfer to Carbon Trust (Cash Basis).xlsx* *lancet payment.pdf* *ww carbon trust june 2014 $60k.pdf* *ww carbon trust lab completion.pdf* *Kasigau Corridor Phase II_VCS CCB M4 Monitoring & Implementation Report v1.11.pdf*

Verifier Issue	**Issue ID:**	22-16	**Status:** **Closed**	**Checked by:** **PER**	**Date Identified** **19-Jul-22**
VCS/CB/ Rule ref	**PDD/MR Section**	**Significance**	**Issue Description**		**Comments**
Outside Donations	**N/A**	Possible non conformance. *May impact conformance; no impact on OMM*	In interviews with project beneficiaries and groups during the site visit, the verifier team was made aware that a small number of community-based projects and initiatives receive and utilize outside donations (apart from the benefits derived from carbon credit sales) that are managed and disbursed by Wildlife Works at the request of the donors. While there is certainly no requirement stating that the project isn't allowed to receive and administer such donations for community benefit, there is an inherent risk in		*Kasigau Corridor PI_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf* *Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.pdf*

			misconstruing some of these funds and/or projects as having stemmed from carbon credit revenue. As a result, the verifier team is requesting a brief summary of the extent of this practice (number and general description of the projects or initiatives of this nature during the reporting period) as well as a discussion on the part of the proponents as to what mechanism or strategy is employed to ensure that such benefits and donations are not misconstrued as having stemmed from carbon credit sales and are thus also excluded from the VCS/CCB monitoring plans and reports.	
			S&A Response, August 30, 2022 While the reply and steps taken by the PPs in their response to this finding are deemed appropriate and a step in the right direction, it is the verifier team's perception that they stop short of the level of transparency being sought when reporting on claimed project benefits under the standards in question. A clear example of this is the benefit being claimed for the **Phase II** project, where on row 3 (pg 147 of the MIR), the project is claiming that approximately 23 K people have been positively impacted by the implementation of 14 water related infrastructure projects. While its understood that all activities enacted are completely dependent on the implementation of the carbon project, and that while the inclusion of the asterisk for this benefit makes it clear that a portion of these benefits were funded via non-carbon funds, it is the verifier's opinion based on the VCS principles of completeness, accuracy, and transparency that stakeholders and readers of the MIRs should also be given some notion as to the percentage or fraction of how much a particular benefit was made possible via funding stemming from sources other than those from carbon revenue. This findings thus remains open.	
			S&A Response, September 6, 2022 The PP has added additional text to section 4.3.2 of the MR that provides the additional detail requested by the verification team concerning this monitoring period. This new text states that one water project during the monitoring period received non-carbon funding, and states that this water project constituted approximately 1% of the stated beneficiaries and 5.6% of the total spent on water projects during the monitoring period. PP also states that no other project activities included in the report received funding besides the carbon revenue.	*Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.docx*

			However, the PPs have yet to provide a response with regards to the employment of a larger mechanism or strategy that could be put in place to ensure that such benefits and donations are not misconstrued as having stemmed from carbon credit sales in this and future VCS/CCB monitoring plans and reports. As a result, this finding remains open.	
			S&A Response, September 20, 2022 As the latest response to this finding, the PPs are committing to denoting any activity that receives outside funding for all subsequent MRs, including information identifying the percent of the stated benefit and of the total spent on that benefit that stems from outside funding. Verifiers deem such actions by the PP appropriate and can now bring this issue to a close.	

PP Response		
Date	***PP Comment***	***Additional evidence submitted for review by PP***
2-Aug-22	Conservation activities have had a long history of personal giving and philanthropy. However, typically the scale with which they are given is not sufficient to affect real change and the short-term nature of them restricts the ability to support on-going efforts. The revenue from the sale of VERs is essential to the Kasigau Corridor REDD+ Project Phases I & II, and it supports all of the infrastructure of the projects and their employees. The funds from the carbon sales are most importantly available to the project to fund to general operations and project overhead, which is often not sufficiently funded through philanthropy as they are not as visible or glamorous as one-off projects can be. Additionally, the sale of VERs has provided long-term financial sustainability to the projects, allowing them the opportunity to work on long-term projects and support on-going efforts, which all have significant impacts. Based on the established nature of the projects and the tremendous success that they have had they have attracted funding from outside sources who wish to contribute to these projects beyond just purchasing VERs. This includes grant funding from international organizations and personal gifts from individuals. Depending on the source of the funds and what is being funded, sometimes this is overlapping with activities that also receive funding from the carbon sales, whereas sometimes is it very separate activities or systems upgrades based on the funders priorities. Therefore, while some funding for activities may not have come directly from the sale of carbon credits, all activities are completely dependent on the carbon project. As the staff, planning and project infrastructure required to apply to enact the activity being supported by outside funding is all dependent on carbon sales, and without the activities built by and supported by carbon sales the outside funds most likely would not have been provided. To be transparent on this issue we have revised the monitoring report by including a statement to this fact in section 4.3.2 and to include an indication of which reported project benefits include activities that received non-carbon funds. This indication is included both in Section 1.2, Standardized Project Benefits and Table 14 in section 4.3.2.	

2-Sept-22	We have added additional text to section 4.3.2 of the MR that provides the additional detail requested by the auditor. This new text states that one water project during the monitoring period received non-carbon funding, and states that this water project constituted approximately 1% of the stated beneficiaries and 5.6% of the total spent on water projects during the monitoring period. We also state that no other project activities included in the report received funding besides the carbon revenue. While analyzing the project activities for this finding the team discovered that 6 water projects that were undertaken at schools had been recorded under school infrastructure. These 6 projects have now been included in the water category, and Section 1.2 and Table 14 in section 4.3.2. have been updated accordingly.	*Kasigau Corridor PII_M8_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.docx*
2-16-2022	We are committed to transparency and agree that all project benefits must be reported clearly and correctly. We also believe that all project benefits, even those that include some funding from other sources, are attributable to the carbon project. Moving forward, we will commit to denoting any activity that received outside funding for all subsequent MRs, including information identifying the percent of the stated benefit and of the total spent on that benefit that came from outside funding, as we did in this current MR in response to this finding. We have demonstrated through this process that we track this information clearly and effectively in our data collection procedures, and can report it with relative ease moving forward.	