

THE MAI NDOMBE REDD+ PROJECT



Document Prepared By Earthood Services Private Limited

Project Title	The Mai Ndombe REDD+ Project
Version	3.1
Report ID	VCS.VER.22.78

Report Title	Verification Report of The Mai Ndombe REDD+ Project
Client	Wildlife Works Carbon LLC
Pages	84
Date of Issue	15-February-2024
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Summary

Earthood Services Pvt. Ltd. (Earthood) has carried out the fourth verification assessment of the project activity “The Mai Ndombe REDD+ Project” VCS ID 934. The assessment covered the monitoring period from 01/01/2021 to 31/12/2021. The project activity falls under sectoral scope 14, Agriculture Forestry and Other Land Use (AFOLU) type and category REDD+ as per the latest VCS Standard, version 4.4. The project is being implemented by Wildlife Works Carbon LLC. The project applied VCS approved methodology VM0009 v2.0, and its associated tools to quantify the amount of greenhouse gas reductions achieved through this project. The calculation of project emissions reductions achieved for the current monitoring period has been carried out in a transparent and conservative manner and were made available in emission reductions calculations spreadsheets for the verification assessment.

This assignment is an independent assessment by a Third Party (Earthood) of the project “The Mai Ndombe REDD+ Project” (VCS 934) against all defined criteria set for the registration under the VCS Standard, version 4.4. Verification is conducted using Earthood procedures which are developed in line with the requirements specified in the VCS Validation and Verification Manual v3.2. The purpose of the Verification is to confirm that the project and all related project documentation are in accordance with all rules and requirements of the VCS Standard v4.4, applied methodology VM0009, version 2.0 and its associated tools.

This is the fourth monitoring period spanning from 01/01/2021 to 31/12/2021

The verification team has reviewed the project activity in accordance with the rules and requirements specified in the latest versions of VCS standard and checked the applicability of the project against the applied methodology and tools which includes the following:

VCS Standard, version 4.4

VCS Program Guide, version 4.3

VCS Program Definitions, version 4.3

VCS Validation and Verification Manual, version 3.2

AFOLU Non-Permanence Risk Tool, version 4.0

CCB Standard, version 2.0

CCB Program rules, version 3.1

VCS methodology: VM0009, version 2.0

VT0001 Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities, version 4.0

The project activity is found to be appropriately eligible under Project Scope 14 “Agriculture, Forestry, and Other Land Use (AFOLU) and category REDD+

During the verification process 09 clarification, 07 corrective action requests were raised and successfully resolved. PP has shared sufficient and valid supporting documents required to complete the verification process. All the findings raised along with verification team's response has been included in the report in appendix IV.

1 forward action request (FAR) was raised during previous monitoring period has been addressed and satisfactorily closed in the current monitoring period. 3 FARs have been raised to be addressed in next verification period.

There were no uncertainties associated with the verification process. The verification team has checked the information given in the monitoring report and checked the calculation of emission reductions achieved in this monitoring period. Each detail has been checked through document review which is not only confined to information provided by project proponent (PP) but also by undertaking an independent evaluation of relevant publicly available information by making use of technical expertise of the assessment team. Project implementation activities, monitoring activities and contributed SDGs have also been confirmed during a physical site visit and the responses provided by stakeholders were positive. Thus, there are no evident uncertainties associated with the verification in this monitoring period.

In conclusion, it is Earthood's opinion that the project activity "The Mai Ndombe REDD+ Project" (VCS 934) implemented in the project area located in Mai Ndombe Province, DRC, meets all relevant requirements for VCS standards and guidelines, and correctly applies the methodology VM0009 for the calculation of baseline, for determining additionality and to monitor emission reductions. For the current monitoring period, the implementation of the project activities has resulted in emission reductions of 7,753,754 tCO₂e. Buffer credits allocation is 10% and eligible Verified Carbon are 861,529 tCO₂e.

In conclusion, it is ESPL's opinion that the project activity meets all relevant requirements for VCS and CCB standards and guidelines, and correctly applies the methodology VCS VM0009, version 2.0 for the calculation of baseline, for determining additionality and to monitor emission reductions. PP has clearly documented the activities planned and the expected results that enabled them to qualify for the Gold Level criteria for climate, community, and biodiversity. For the fourth verification period, the total Project Verified Carbon Units calculated is 7,753,754 tCO₂e and total Project Verified Carbon Units calculated for the buffer contribution is 861,529 tCO₂e. It is to be noted that MNRP is nested into the FCPF ER Program and PP has voluntarily agreed to cap VCU issuance at the nested ER Program Level. As a result, the VCUs to be issued are 2,904,200 tCO₂e and the buffer contribution is 322,689 tCO₂e.

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1 INTRODUCTION

1.1 Objective

Earthood was contracted by Wildlife Works Carbon LLC to undertake the forth verification of the project activity “The Mai Ndombe REDD+ Project” (VCS ID 934).

The objective of the verification is to undertake an independent third-party assessment and to approve the monitoring report, emission reductions and all the related project documentation & supporting documents are in accordance with the rules and requirements of the VCS Standard v4.4 and CCB Standard v2.0 and CCB Program Rules v3.1.

Especially the project's implementation plan, and the quantification of emission reduction & removal and non-permanence risk analysis is in line with relevant VCS requirements and host Country criteria are assessed to confirm that the project implementation, as documented, is comprehensive and practical and meets the identified criteria. Independent third-party assessment is a requirement for all VCS projects and is mandatory to provide assurance to Verra and other stakeholders of the quality of the project and its achieved Verified Carbon Units (VCUs) generation.

1.2 Scope and Criteria

The scope of the services provided by the Earthood for the project is to perform VCS verification of the project The Mai Ndombe REDD+ Project (VCS 934). The scope of verification is to assess the emission reductions achieved in this monitoring period as presented in the monitoring report (VCS MR) and emission reduction calculation sheets against the VCS Standard version 4. 4, applied methodology VM0009 and its associated tool and other relevant rules and requirements established for VCS project activities.

Verification Process and Methodology

The verification process is undertaken by a competent verification team and involves the following:

The desk review of documents and evidence submitted by the project participant in context of the reference VCS guidelines issued by Verra

Verify whether the project, implementation plan, and calculated emission reductions achieved in this monitoring period meets the requirements of VCS Standard v4.4, VCS program guide v4.3, VCS program definition v4.3, CCB Standard v2.0, and CCB program rule, v3.1.

Evaluate whether the implementation of the project activity is in conformance with the registered and approved implementation plan given in VCS PD

Undertaking/conducting site visit or remote site visit, interview, or interactions with the representative of the project participant,

Reporting audit findings with respect to clarifications and non-conformities and the closure of the findings, as appropriate and

Preparing a draft verification opinion based on the auditing findings and conclusions

Technical review of the draft verification opinion along with other documents as appropriate by an independent competent technical review team

Finalization of the verification opinion (this report)

An independent technical review team reviews the verification report made by the verification team. After the final report is accepted by the technical reviewer it is then approved by Earthood which is processed further according to the VCS procedures

Earthood has performed verification based on a risk-based approach focusing mainly on the significant risks to meet the qualification criteria and the ability to generate VCUs. The verification is not meant to provide any consulting towards the client. However, stated request for clarifications and/or corrective actions may provide input for improvement of the project design.

1.3 Level of Assurance

In accordance the VCS Standard v4.4 para 4.1.2 and 4.1.8, the level of assurance of this verification report is reasonable. VVB has reviewed sufficient evidence to verify the project implementation, data, and parameters, and achieved emission reductions calculations for this monitoring period. Further clarifications were asked, and all the discrepancies found during the verification assessment have been raised as audit findings, and successfully closed.

1.4 Summary Description of the Project

The project “The Mai Ndombe REDD+ Project (VCS 934)” aimed at reducing deforestation from commercial logging, subsistence agriculture, charcoaling, and other causes by managing previous logging concessions as protected forest and participatory community conservation efforts. The implementation of the project in its fourth monitoring period has resulted in emission reductions of 7,753,754 tCO₂e over its monitoring period. The project activity falls under sectoral scope 14, Agriculture Forestry and Other Land Use (AFOLU) type and category REDD+ as per the latest VCS Standard, version 4.4.

The project is being implemented by Wildlife Works Carbon LLC. The project applied VCS approved methodology VM0009 V2.0, and its associated tools to quantify the amount of greenhouse gas reductions achieved through this project. The calculation of project emissions reductions achieved for the current monitoring period has been carried out in a transparent and conservative manner and were made available in emission reductions calculations spreadsheets for the verification assessment.

2 VERIFICATION PROCESS

The verification process adopted by the VVB is in accordance with the Earthood internal auditing procedures and VCS Standard version 4.4 /4/ and VCS Validation and Verification Manual version 3.2 /5/. The verification process is given in detail in section 2.2 of this report.

2.1 Audit Team Composition (Rules 4.3.1)

Verification team members

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	Physical site inspection	Interviews	Verification findings
1.	Team Leader	IR	Garg	Shreya	Central Office	Y	N	N	Y
2.	TA Expert (14.1)	EI	Gwenzi	David	Central Office	Y	Y	Y	Y
3.	Methodology Expert (VM0009)	EI	Gwenzi	David	Central Office	Y	Y	Y	Y
5.	Verifier	IR	Sharma	Riya	Central Office	Y	N	N	Y

Technical reviewer and approver of the verification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical Reviewer	IR	Gautam	Ashok	Central Office
2.	TA Expert (14.1) to TR	EI	Srivastava	Parul	Central Office
3.	Approver	IR	Singh	Kaviraj	Central Office

2.2 Method and Criteria

The verification process involved the following.

A review of the data and information presented by the project proponent in context of the reference VCS rules and guidelines to verify their completeness.

Undertaking site visit, interview, or interactions with the representative of the project proponent, project employees and local stakeholders,

A review of the monitoring plan, the monitoring methodology including applicable tool(s) and, where applicable, the applied standardized baseline, and the quality assurance and quality control procedures.

A review of calculations and assumptions made in determining the GHG data and emission reductions.

An evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions.

Site inspections were carried out including interviews with representatives of PP. The sampling approach followed by the verification team is given in section 4.4.2 of this report. To ensure the risk of auditing error is minimized to a reasonable level and ensure effectiveness & efficiency, a project specific verification and sampling plan was developed to guide the verification process. Field sampling and techniques were based on the best professional judgment of the VVB to meet a reasonable level of assurance. The VVB ensured that the data samples must be representative of the whole project area. The methodology of the verification of sampling plan is based on the VCS guidance documents and ISO 14064-3:2006. Any modifications applied to the plan were made based upon the conditions observed for monitoring to detect the processes with highest risk of material discrepancy. VVB along with onsite observation, objective evidence collections, data generation and recording analysis also considered the views obtained in these interviews while arriving at verification opinion.

2.3 Document Review

The VCS verification of the project was performed by Earthood through the document review and physical site visit completed in line with the requirements specified in the VCS standard, VVB manual and applied methodology VM0009 and other VCS and CCB documents.

Additionally, cross checks were performed for information provided in the monitoring report (MR) using other independent source of information. The list of documents reviewed during the verification process is provided under appendix III of this verification report. Physical site inspection was carried out by Technical Expert and Local Expert that covered interviews with PP and relevant stakeholders including communities, review of photographic evidence and videos and revisiting of selected sample sites of biomass plots. Below are the details of verification team members and technical reviewer.

2.4 Interviews

Stakeholders including PP interviewed during physical site visit are listed below.

No.	Interviewee			Date*	Subject	Team member(s)
	Last name	First name	Affiliation			
1	Freund	Jeremy	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho
2	Ilonga	Bruno	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho
3	Bolaa	Mathieu	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho
4	Nboyoy	Donat	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho
5	Bieabe	Evarspt	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho
6	Ngubidi	Parest	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho
7	Demokdo	Nestor	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho

8	Ndonda	Dodo	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho
9	MBalaka	Dgems	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho
10	Bokolo	Anatole	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho
11	Bwanjouy	Robert	Wildlife Works	05/12/2022 to 14/12/2022	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities	David Gwenzi, Emmanuel Kasiho

*Please note that the list of interviewees mentioned in the above table were part of each project activity assessed by verification team members during the on-site visit from 05/12/2022 to 14/12/2022.

Below is the list of stakeholders and community member details that were interviewed as part of the site inspection to understand the community aspect of the project and the project implementation in the current monitoring period. These community members were interviewed by team members of verification team in a group or further on individual setting. As per the requirements of CCB and VCS standards, PP needs to inform communities about auditors' site visit and regularly update about the project progress. Community members within the sampled communities were seen voluntarily participating during the site visit and gathered for discussion. Following is the approach used for the selection of communities for the site visit interviews in this monitoring period. For community interviews, VVB randomly selected villages based on following aspects. (1) Location villages within project area; (2) social activities implemented in this MP that needed to be captured on site and reconfirmed from communities were a focus for interviews. It is to be noted that the communities have been decided based on the information provided in the MR, responses of draft findings raised before site visit, and documents review which is independently carried out and without the involvement of PP's preference to villages to avoid any biases. (3) Records of issues – it would be preferred to interview communities who raised concern to understand and record the grievance mechanism on site; however, no records of project grievances during this monitoring period were documented before site visit planning. (4) Other reports or independent desk review that could cover the news articles and concerns raised publicly for the current monitoring period (i.e., 01/01/2021 to 31/12/2021).

Following CCB standard requirements, VVB reviewed the registered PD and current MR to identify the villages or communities. FPIC procedure is clearly given in MR section 2.5.2. Following various meetings conducted since project initial conceptualization, the Free Prior Informed Consent has been granted from the following clans: Ipokyetoyi, Ikoli, Basanza, Mpama, Mpatambalu, Mpatambalu, Bomwanza, Kesenge, Bomwanza, Mpama, Ibali, Ionka, Botongambela, Lobalu, Boongo, Boliombale, Boondo II, Mpenge, Mbongo, Ndomandala, Basobe, Ilee, Nyatotonga, Mpototonga, Ngelibenga, Bangaya, Mpama, Kesenge, Bompengo, Bokolo II, Kundo, Bopombo. Therefore, the focus was to include few, if not all community member from these clans for site visit. Furthermore, MR reported several implementations of the illegal activities. For instance, it is reported in MR that “five attempts to illegally log inside of the project area have been stopped in Mpili, Bosongo, Kesenge, Nkondi and Mpata Mbalu, thanks to the collaboration between the company, local communities and local authorities.” Therefore, one of these villages were planned to cover during site visit to capture this information and confirm for verification assessment. Similarly, it was mentioned in the MR that multiplication farms have been set up in Lombe and Nsongo and agricultural activities covered during this monitoring period in Mbale community. These activities were also meant to captured during site therefore some of these villages were included for site visit.

Ikita, Nkondi, Lombe, Ngando, Manga, Nselenge, Mbwenzey and Mpotambalu communities were identified for site visit interviews based on the above selection approach. It is also to be noted that VVB selected the villages considering the fact that other activities need to be done in the agreed and justifiable time period planned for site visit. Activities such as plots remeasurements, inspection of aspects of climate, community and biodiversity on site including but not limited to checking the implementation of project activity in the current monitoring period as per the registered project design. Therefore, all measures and requirements of CCB and VCS standards have been considered while conducting site visits for the 4th monitoring period scope of verification.

Below is the list of interviewee from the communities interviewed during site visit of this project for the current monitoring period.

No.	Interviewee			Date	Subject	Team member(s)
	Last name	First name	Affiliation			
1.	Bolotito	Florence	WWC	06/12/2022	Role and involvement in the project, implementation status of activities that led to intended community benefits, monitoring and management activities, grievance mechanism	David Gwenzi, Emmanuel Kasiho
2.	Bonbo	Philippe	Ikita village member	06/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
3.	Basaho	Bootoo	CCF, Ikita village	06/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
4.	Buyguender	Alrian	Ikita village member	06/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
5	Becamgea	Baseke	S.L.D, Ikita village	06/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho

6	Yiosenge	Mbomba Pierry	CLD, Nkondi village	06/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
7	Gabriel	Botikate	Shondi capita, Nkondi village	06/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
8	Jean	Nsokopolo	CLD, Nkondi village	06/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
9	Basile	MPutusuet	CLD, Nkondi village	06/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
10	-	Luasa	CLD, Lombe village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance	David Gwenzi, Emmanuel Kasiho

					mechanism, trainings and employment opportunities.	
11	Miota	Issesi	CLD member, Lombe village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
12	Biongo	Isesi	CLD member, Lombe village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
13	Mpogi	Engo	CLD member, Lombe village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
14	Bolingo	Engo	CLD member, Ngando manga village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
15	-	Bapoma	CLD member, Ngando manga village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel	David Gwenzi, Emmanuel Kasiho

					provided, grievance mechanism, trainings and employment opportunities.	
16	-	Bileyosie	CLD member, Ngando manga village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
17	-	Bamenga	CLD member, Ngando manga village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
18	-	Sewale	CLD member, Ngando manga village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
19	-	Bankoto	CLD member, Ngando manga village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
20	Blase	Mputu	CLD member, Nselenge village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP,	David Gwenzi, Emmanuel Kasiho

					communication channel provided, grievance mechanism, trainings and employment opportunities.	
21	Nbila	Bakuba	CLD member, Nselenge village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
22	Bonkoso	Mpeti	CLD member, Nselenge village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
23	Ebura	Bakuba	CLD member, Nselenge village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
24	-	Mbianshu	CLD member, Nselenge village	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
25	Bolatej	Liombo	Village Chief, Nselenge	07/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits,	David Gwenzi, Emmanuel Kasiho

					recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	
26	Lunga	Mbo	CLD, member, Mbwenzey village	08/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
27	Mpeti	Iyakala	Chief member, Mbwenzey village	08/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
28	Enkombe	Mboba	CLD member, Mbwenzey village	08/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
29	Iyele	Balingo	CLD member, Mpotambalu village	09/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
30	Pajeng	Meni Meli	CLD member, Mpotambalu village	09/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project	David Gwenzi, Emmanuel Kasiho

					costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	
31	Droit	Ocijen	CLD member, Mpotambalu village	09/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
32	Junior	Nkoympolo	CLD member, Mpotambalu village	09/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho
33	Blekolo	Bakuba	CLD member, Mpotambalu village	09/12/2022	Discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities.	David Gwenzi, Emmanuel Kasiho

Along with PP, other stakeholders, communities or village people were also interviewed during site visit as per the requirements of VCS & CCB standards to verify the project implementation and claims made for the current monitoring period. As mentioned in the above table, discussion on topics including but not limited to awareness of project activity and its implementation, project costs, risks, and benefits, recent interaction with PP, communication channel provided, grievance mechanism, trainings and employment opportunities were made. The questionnaire prepared for the communities also included the information about the current project cycle, site visit agenda, their participation in stakeholder meetings, and mechanism of continuous communication available to communities along with conservations approaches taken under project, HCVS, etc. Verification team members also confirmed whether they had any concerns or feedback or complaint of conflicts and how those were acknowledged and addressed. The audit team also interviewed community members of Ikita, Nkondi, Lombe, Ngando, Manga, Nselenge, Mbwenzey and Mpotambalu. The stakeholders were asked about the project implementation status, project cycle, other

details such whether they are aware of project costs, risks, and benefits, their participation in local stakeholder consultation meetings, continuous communication mechanism, feedback and concerns. The responses received from the community members were positive and they showed support for the project. They confirmed that PP has been in contact with locals and interacted with each of the villages frequently. The mechanism for continuous communication adopted in the project continues to be well practiced. The Local Development Committee (CLD) is responsible for communicating grievances and the grievances are presented in letters. Training has been given to communities in sewing, agriculture or farming methods including fish farming and bee keeping. These records were further verified during desk review of the project. Communities also confirmed that there is no negative impact of the project on HCVs areas and the confirmed the benefits of project. These observations were well recorded in the site visit checklist and the verification team also took prior consent to record the observations and signatures of each interviewee. Site visit checklist template and filled checklists have been submitted as annexures to this report.

2.5 Site Inspections

Site inspection was conducted by ESPL Technical Expert (TA 14.1) and Methodology Expert David Gwenzi and Local Expert Emmanuel Kasiho from 05/12/2022 to 14/12/2022. They were accompanied by PP during site visit. The site visit has been planned and executed in accordance with the VCS Validation and Verification manual v3.2, VCS Standard V4.3, Section 4, CCB Program Rules, v3.1 Section 4.3.1 and 4.3.2.

The onsite visit was performed in order:

To understand and evaluate the project area/boundary, project additionality and expected outcomes

Interviews with relevant personnel to confirm that the operational and data collection procedures are implemented in accordance with the Monitoring Plan

To validate the measurement of carbon pools to calculate carbon stock in the chosen sample

To interact with the communities directly and indirectly dependent/impacting/impacted by the project and understand the socioeconomic dimension of the project

To understand the climate, community, and biodiversity dimensions of the project

To check the project management, meet the management team, check the monitoring plan and its on ground implementation practices

To check the High Conservation Values (HCV) areas defined and mentioned in the PD

Review the financials audits and fund flow

Interviews were conducted with the country director (CD), Jean-Robert Bwangoy Bankanza Bolambée and vice president of carbon development (VP-CD), Jeremy Freund who confirmed the project activities and benefits as reported in sections 1 and 2.2 of the PD. During the on-site visit, interviews with representatives

of project proponents and other entities involved in the project, local communities and other relevant stakeholders were conducted. The reviewed evidence along with other supporting documents were also provided to the verification team for assessment by the PP as listed in appendix I. The records of interviews conducted have been maintained in the form of audio recordings of interviews, photographs taken at project site and audit report. Meetings with the local stakeholders were also scheduled during the on-site visit.

Interviews with PP team were conducted to confirm the project objectives, current monitoring and implementation plan, trainings, or programmes delivered under this monitoring period. Other project details such as present land status and legal measures taken to prevent further land encroachment was also discussed. PP and local stakeholders also discussed potential environmental and socio-economic impacts, continuous mechanism of stakeholder consultation, stakeholder feedback and any grievances received from the locals.

The project has a lead community engagement person and several other officer responsible for liaison between communities and PP. Every December communities renew their commitment to the project. About the same time, communities decide on the new project activities they need to be implemented in their villages. They then get 2 months to confirm their decisions before the final decisions are made.

The verification team has reviewed the shared evidence and considered all the responses of the interviewees during site visit. The records of photographs and videos were also checked. All the stakeholders supported the project and shared their feedback. The verification site visit completed for the project was in compliance with the VCS VVB Manual, v3.2 /5/. Evidence along with other supporting documents submitted by PP to the verification team for the assessment are listed in appendix III.

2.6 Resolution of Findings

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

Where a non-conformance arises the team leader shall raise a Corrective Action Request (CAR). A CAR is issued, where:

The project participants have made mistakes that will influence the ability of the project activity to achieve real, measurable additional emission reductions.

The VCS standard, methodology and modules requirements have not been met; - there is a risk that emission reductions cannot be monitored or calculated.

The validation process may be halted until this information has been made available to the team leader's satisfaction. Information or clarifications provided as a result of a CL may also lead to a CAR.

A Clarification Request (CL) will be issued where information is insufficient, unclear or not transparent enough to establish whether a requirement is met.

A Forward Action Request (FAR) will be issued when certain issues related to project implementation should be reviewed during the following verification assessment.

During the verification process, total 09 CLs and 07 CARs were raised and resolved satisfactorily. 01 FAR from previous verification was addressed. The list of CARs/CLs raised, and the responses provided, the means of verification, reasons for their closure, and references to correction in the relevant documents are provided in Appendix IV of this report. 03FAR were raised during this verification assessment.

2.6.1 Forward Action Requests

FAR was raised in the previous verification assessment in the verification report version 1.1 dated 28/03/2022 which is as follows. "During the monitoring period the project was unable to align monitoring activities, as described in the project monitoring plan. This activity was the plan to re-inventory 20% of the sampled carbon stocks in the field each year, over a five-year period. Please see the methodology deviation section of this report for specifics. While this deviation did not result in a non-conformity to the methodology, as the project is only required to remeasure all carbon stocks within five years, the current assessment team cannot ensure that this will be completed within the one year remaining to meet the criteria described in the methodology. For this reason, the audit team requests that during the next assessment, that the VVB performing the assessment, assess whether or not the criteria have been followed as described."

The assessment of the PP's response on FAR raised during previous monitoring period has been done as follows. As per the methodology applied in this project VM0009 section 9.3.1, "carbon stocks must be estimated for the first monitoring period by sampling all plots in all strata in the project, activity-shifting leakage and proxy areas. After the first monitoring period, all plots and all strata in the project and the activity-shifting leakage areas must be re-measured at least every five years, a process which may be accomplished on an intermittently rotating basis". As per the monitoring report of MP4, the total biomass plots planned to be remeasured has been reduced to 163 plots and only 110 plots were required to be remeasured. In current MP, 55 plots have been measured which is 33.7% of the total 163 plots. PP confirmed the conformance of the project monitoring plan with the applied methodology as the 100% plots has been planned to remeasure every 5 years. Therefore, no material issues were found in this monitoring period.

While the VVB (Earthood) conducting the M5 verification should technically still check this requirement has been met, it has already been noted in this M4 verification based on the additional evidence that was provided during the accuracy review. VVB has assessed the FAR based on the clarification given by PP, review of the measured biomass plot data and further verification during on-site visit. The requirement of the applied methodology of measuring all plots and all strata every 5-years has been met by PP during this verification assessment. Project Proponent provided evidence of the project's forest inventory plots that were remeasured for the project's fifth monitoring period (M5) in advance of the next verification. An excel file showing the total number of inventory plots (163), and the years in which they were measured demonstrates the project has now completed the remeasurement of 100% of the project's biomass plots within 5-years in accordance with the monitoring plan.

As the PP has now completed remeasurement of 100% of the project's biomass plots within 5-years, the VVB determined the FAR to be closed since the requirement of the methodology applied in this project VM0009 section 9.3.1 has been met, After the first monitoring period, all plots and all strata in the project and the activity shifting leakage areas must be re-measured at least every five years, a process which may be accomplished on an intermittently rotating basis."FAR#01 was raised and satisfactorily closed. Please refer to Appendix IV for more details.

In continuation of above explanation of FAR#01, it was noted that since the completion of remeasurement of 100% of the project's biomass plots were not assessed during this monitoring period and it is needed to ensure the PP completed the measurement of 100% of the project's biomass plots, the above FAR has been reintroduced as FAR #2. Please refer to Appendix IV for more details.

FAR 03 - In this monitoring period, studies such as Dargie et al. 2017 /60/ has come out that says the project accounting area falls within the central Congo Basin peatland complex. However, PP has demonstrated the absence of peat within the project area by giving a list of species that are habitat of non-peat areas. The research paper does not include ground truthing data to confirm the presence of peat in the PAA. PP has identified the gap and highlighted that the paper included peat probability map has been developed using field measurements that are located far away from the Mai Ndombe project area. PP shall be producing results of ground-based peat sampling procedure to determine the presence/absence of peat in the project area. The results of this assessment shall be assessed by VVB in the next monitoring period. Please refer to Appendix IV for more details.

FAR 04 - PP is required to identify and demonstrate the leakages in this project. Following the requirement of applied methodology VM0009 section 8.3 which requires apply activity-shifting leakage results from the activities of the agent of conversion due to the project activities and applies to all projects; and requirements of section 6.20 of baseline re-evaluation. VVB in the next verification shall assess the leakages in the project. Please refer to appendix IV of this report for FARs.

2.7 Eligibility for Validation Activities

Earthood is accredited for validation and verification for the VCS sectoral scope 14 AFOLU as well as by VERRA board. /87/.

3 VALIDATION FINDINGS

Verification activity was performed to check the correctness of analysis of land encroachment identified during previous monitoring period. Please see section 3.3 of this report. No other verification activities were performed for gap validation and since this is not a grouped project, no new instances were added to the project activity.

3.1 Participation under Other GHG Programs

Project details of the participation under other GHG programs have been given in MR section 2.1.9 and was verified as follow. It was confirmed that PP has an agreement with DRC government under the FCPF ER program and the agreement clarifies to deduct the VCU's generated from the verifications of this project. This confirms that the project is ensuring that there is no double counting with other programs. The signed letter from the DRC MOE of the project's nesting arrangement confirmed the information.

CL#03 was raised and satisfactorily closed. Please refer Appendix IV for more details.

3.2 Methodology Deviations

There is only one methodology deviation that has been included and assessed in the last verification (MP 3). The deviation is as follows:

Deviation from biomass monitoring as defined in section 9 of the methodology. Section 9 of the methodology requires that “all plots and all strata in the project and the activity-shifting leakage areas shall be re-measured at least every five years, a process which may be accomplished on an intermittently rotating basis.” Only 38% percent of all plots were re-measured during the monitoring period. The audit team performed data checks, both in the field and through the re-calculation of on-site carbon stocks and the associated uncertainty and confirmed the claims in the Project Implementation Report (PIR) regarding conservatism. Therefore, the audit team concludes that the deviation applied is valid. This deviation has been identified, reported, and assessed in the last monitoring report and verification. The same methodology deviation has been described in the monitoring report of this monitoring period.

The methodology deviation given in MR section 2.2.2 is related to section 9 of the applied methodology. It was found that the deviation only required revisions in the monitoring section of the MR and was considered in line to the section 9 of the applied methodology VM0009 version 3.0. The deviation has been sought because there was an error in the equation [F.10] of the VM0009 version 2.1. The error in version 2.1 has been corrected and the revisions made in version 3.0 of the methodology pertaining to the equation [F.10] needed to be considered in the project. PP sought the deviation from the monitoring criteria. Since the deviation was found to be conservation and does not affect the project negatively, the deviation was found acceptable.

The methodology also allows deviation, and it is given in the same section that “Project proponents may deviate from the procedures detailed in Appendix B per current VCS requirement, including a description of the deviation and justification for the deviation.” The deviation has already been assessed in the previous monitoring period (MP3). VVB had also checked the impact of deviation in the ERs, and it was found that there is no material negative impact on the emission reduction calculations.

There have been minor changes adopted in the project pertaining to leakage analysis. These minor changes are included in section 2.2.3 of the MR. Following the methodology VM0009, PP has calculated the activity shifting leakage that may have occurred during the year 2021 associated with the project’s fourth monitoring period (M4). PP has taken forested areas that are within the Project Area (PA), but outside of the Project Accounting Area (PAA) for the leakage analysis, and therefore not eligible for project crediting. These community buffer areas were excluded from the PAA due to agreements in the Cahier de Charge allocating them to communities for their management use and directing that they should not be part of the forest conservation project. PP has calculated the leakage by conducting remote sensing analysis. The submitted evidence community leakage area shapefile /63/, forest loss 2021 shapefile /64/, forest loss pre project /65/, and land cover 2000 /66/ shapefiles were checked. PP has created the leakage “baseline” by observing deforestation (‘loss year’ product) from Global Forest Change for a ten-year period prior to the project start date (2001-2010). The average annual emissions from this analysis were then set as the leakage baseline from deforestation. Global Forest Change landcover data was used for the year 2021 for the calculation of emissions from deforestation. The assessment of leakages has been done by reviewing the section 3.2.3 of the MR. Further to this, VVB has identified the need to check the leakage at the time of

baseline reassessment and therefore has raised the FAR to be addressed by next VVB. “PP is required to identify and demonstrate the leakages in this project. Following the requirement of applied methodology VM0009 section 8.3 which requires apply activity-shifting leakage results from the activities of the agent of conversion due to the project activities and applies to all projects; and requirements of section 6.20 of baseline re-evaluation. VVB in the next verification shall assess the leakages in the project.” Please refer to appendix IV of this report for FARs.

3.3 Project Description Deviations (*Rules 3.5.7 – 3.5.10*)

The monitoring report consists of the following project description deviations that have been assessed and accepted. In the second monitoring period, PP has sought the deviation in related to CCB monitoring indicators. The revisions have been made to modify the reporting frequencies for those indicators where the frequency was observed to be inappropriate; modify the reporting units for those indicators where the units were previously observed to be difficult to quantify and remove those indicators that were observed as difficult / impossible to quantify. VVB has checked the deviation sought and found it acceptable and completely included in the verification report of second monitoring period, therefore, not further assessment has been provided.

Another PD deviation has been sought by PP in the second monitoring period was related to the status of PP. It has been given and further checked that the Wildlife Works Carbon bought out ERA’s share of the project and has become the sole Project Proponent.

The PD deviation sought in this monitoring period is related to measurement of biomass plots. It is informed in MR section 2.2.4 that total number of biomass plots have been reduced from 449 to 163 in the current monitoring period.

The reason behind reducing the number of biomass plots from 449 to 163 was demonstrated as the resource burden of measuring 449 plots far outweighing the benefits from achieving an extremely low standard error, which can be easily achieved using the lower number of plots. The project had an excess of plots over what is needed to achieve the requirements on accuracy and uncertainty. The verification team found this acceptable as this approach did not affect the conservativeness of GHG ER calculations. PP has earlier planned to measure sample plots for academic research and cover the geographic locations evenly within the project area. However, in due course, with the aid of remote sensing and analyzing the standard error value of field measurement, plot numbers were reduced and finalized to 163. This has been randomly carried out to keep a check on biasness on selecting the sample plots. During Verra’s accuracy review, the Proponent provided evidence of the project’s forest inventory plots that were remeasured for the project’s fifth monitoring period (M5) in advance of the next verification. An excel file showing the total number of inventory plots (163), and the years in which they were measured demonstrates the project has now completed the remeasurement of 100% of the project’s biomass plots within 5-years in accordance with the monitoring plan. Also, CL#02 was raised and satisfactorily closes. Please refer to Appendix IV for more details. PP has earlier planned to measure sample plots for academic research and cover the geographic locations evenly within the project area. However, in due course, with the aid of remote sensing and analyzing the standard error value of field measurement, plot numbers were reduced and finalized to 163. This has been randomly carried out to keep a check on biases on selecting the sample

plots. The reason behind reducing the no. of biomass plots from 49 to 163 was found to be acceptable. VVB confirmed that the deviation does not affect the project negatively and is conservative.

3.4 Minor Changes to Project Description (*Rules 3.5.6*)

Please refer 3.2 section of this report.

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

Not Applicable.

4 VERIFICATION FINDINGS

4.1 Public Comments (*Rules 4.6*)

VVB conducted site visit from 05/12/2022 to 14/12/2022 which is inline with the CCB requirements. The public comment period was in line with the CCB program rules, version 3.1 para 4.6.3 "The public comment period shall last a minimum of 30 days, but the validation/verification body or project proponent, at their discretion and on agreement of both parties, can request a longer period of the VCS"..

This project was open for public comment for 30 days from 30/11/2022 to 30/12/2022. One comment was received during this commenting period.

The public comment states:

"There is too much forest loss in the recent years within the project area as per the Global forest watch. Teams should carefully review this aspect."

PP's response:

"During M4, deforestation in the PAA exceeded the de minimis value (250 ha) of contiguous forest loss in the project monitoring plan as defined in the project monitoring plan. Please see section 3.2.2 of the Monitoring Report for a detailed description of our previously validated and verified disturbance monitoring methodology and emissions calculation."

VVB assessment:

The audit team performed the physical visit, discussed the issue and further conducted the independent desk review. Section 3.2.2 of the MR was checked, and it was found to include complete and accurate estimates of forest loss during the monitoring period.

4.2 Summary of Project Benefits

The Mai Ndombe REDD+ Project is being implemented in the Democratic Republic of the Congo. The project has been developed and registered under the VCS and the CCBS. The benefits arising from the implementation of project activity has been listed in section 1.2 “standardized benefit metrics” of PD which are as follows:

Net estimated emission reductions in the project area during the project crediting period is 44,812,599 tCO₂e with annual average emissions reductions and removals achieved during this monitoring period is 7,753,754 tCO₂e. 248,956 ha of reduced forest loss in the project area measured against the without-project scenario

The project will help in sustainable job opportunities for local community groups. Total 5,075 number of community members have received improved skills and/or knowledge resulting from training provided as part of project activities, out of which 422 were females. The project also focuses on employment, livelihood, health, water, well-being and biodiversity conservation services.

The assessment of the project benefits arising from the implementation of project activities were carried out and verification opinion is provided in relevant section of the verification report. It was found that all the supporting documents required to verify the expected benefits were provided by the PP and the project will likely to achieve its expected targets if implemented in line with the planned strategies. The benefits were also confirmed with the local communities during the site visit and were found to be accurate.

4.3 General

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

ITEM	VERIFICATION FINDINGS
Presence of any material discrepancies between project implementation and the project description	For this project, VVB conducted site visit to confirm the project implementation status in line with VCS and CCB Standard requirements. On the basis of the site assessments & observations, interviews conducted with PP, communities and other relevant stakeholders, and assessment of the documents provided, the VVB confirmed that there are no material discrepancies between project implementation and the PD.
The implementation status of the monitoring plan and the completeness of monitoring, including the suitability of the implemented monitoring system (i.e., process and schedule for obtaining, recording, compiling and analyzing the monitored data and parameters)	Through the site assessments & observations, interviews conducted with PP, communities and other relevant stakeholders, assessment of the documents provided and review of VM0009 procedures and all applicable relevant modules & tools, and comparison of monitoring results against the validated PD, the VVB confirmed the implementation status of the monitoring plan and the completeness of monitoring including the suitability of the implemented monitoring system.

The existence of any material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology	It was confirmed through the site assessments & observations, interviews conducted with PP, communities and other relevant stakeholders, and assessment of the documents provided, that no material discrepancies between the actual monitoring system and the monitoring plan set out in the PD and the applied methodology
Whether the GHG emission reductions or removals generated by the project have become included in an emissions trading program or any other mechanism that includes GHG allowance trading	Through the assessment of the national law, REDD+ actions and other emission trading programs and other mechanisms that include GHG allowance trading in DRC, it was confirmed that there is no risk of double counting (as mentioned in section 3.1 of the report) is associated as mentioned in the validated PD (sections 1.15 and 1.16). Also, PP has not received or pursued any other form of environmental credit as confirmed through a risk-based review by the verification team. The undertaking for the same has also been submitted by the PP.
Whether the project has received or sought any other form of environmental credit, or has become eligible to do so since validation or previous verification	As mentioned above, PP has not received or sought any other form of environmental credit as confirmed through a risk-based review by the verification team.
Whether the project has participated or been rejected under any other GHG programs since validation or previous verification	As mentioned above, PP has not received or sought any other form of environmental credit as confirmed through a risk-based review by the verification team.
Sustainable development contributions	It was concluded through the review of supporting documents provided and interviewing PP, communities and other stakeholders it was the project sustainable development goals as mentioned in the validated PD and FVR.

No material discrepancies found between project implementation and the project design description. The VVB checked the monitoring plan and the completeness of monitoring and found that there are no material discrepancies between the actual monitoring system, and the monitoring plan set out in the project description and the applied methodology. The PP has not applied for approval of this project under any other GHG emission trading program and also there is no risk of double counting (as mentioned in section 3.1 of this report and 1.9 and 1.10 of the MR) of ER generated by the project.

In terms of project area boundaries and land use types, the villages and forest strata locations were presented in GIS data. A few villages and strata areas were visited for confirmation. Buffer areas (2.5 km diameter) around villages are intentionally removed from the PAA since they are areas designated as “community forest land” where agricultural activities are legally conducted and timber extraction for domestic use is allowed. These areas also effectively cater for the anticipated village expansions.

4.3.2 Risks to the Project (G3.5)

A comprehensive risk assessment of the climate aspect of the Project is verified in section 3.3.10 of this report.

4.3.3 Enhancement of High Conservation Values (G3.6)

VVB has checked the project details provided in section 2.2.6 of the MR and verified it during site visit. The implementation as per the monitoring plan were discussed during interview sessions and further inspected the site.

4.3.4 Benefit Permanence (G3.7)

Please refer 4.4.3 section of this report.

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

Communication and consultation was carried out in accordance with the communication and consultation plan. If needed adjustments were made to the communication and consultation plan. The public comment period for verification was publicized to communities and other stakeholders using the communication methods identified in the validated project description and their submission of comments to VCS was facilitated. Project implementation and monitoring information, and other key documents, were distributed to communities and other stakeholders during the monitoring period. Widely publicized information meetings were held in relevant local or regional languages.

VVB reviewed the 2 reports available at the time of verification, viz., Gauthier, M. (2018, March 14) and Berk, N., & Lungungu, P. (2020). REDD-MINUS: The rhetoric and reality of the Mai Ndombe REDD+ Programme. Rainforest Foundation UK, including other articles. It has been noted that PP has previously provided the responses to these reports in support of this project. On further review, it was found that the information provided of villages or communities of Mai Ndombe mentioned in these reports could not be interpreted in demonstrating failure of VCS 934 project. This is because the Bolukluki methodology used in the reports visited 26 villages and surveyed more than 400 people that are particularly not influenced by the Mai Ndombe REDD+ project. Moreover, the communities interviewed during the site visit confirmed the implementation of the project and provided the positive opinion and support with respect to current and future implementation activities. They were aware of PP and field team, REDD+ project concept in layman language, grievance mechanism and purpose of the visit that were made by the verification audit team. Therefore, VVB found absence of any evitable proof in support of such reports. Moreover, direct discussion with communities and other stakeholders confirmed the positive impact of project in the area and in the lives of communities.

VVB confirmed that PP has sufficiently discussed and communicated information about the project design and implementation, risks, costs and benefits, relevant laws and regulations, and the process of VCS and CCB validation to stakeholders impacted by the project. This has been thoroughly checked on site during interviews with communities. Communities' selection criteria have been provided in section 2.4 of the verification report. Site visit information from communities have been captured through structured checklist and follow up open ended questions were also discussed with communities to ensure that proper information have been captured during site for the implementation status of the project, stakeholder

consultations, grievance mechanism, benefits provided to communities in this monitoring period and overall conservation made in the current monitoring period.

4.3.6 Stakeholder Grievance Redress Procedure (G3.10)

During the on-site visit, VVB interviewed communities and asked about their knowledge of project implementation and stakeholder grievance procedures. They were well aware and confirmed the grievance mechanism in place. Please refer appendix V for site visit observations.

VVB reviewed the project's grievance redressal policy during the initial assessment of project. It was confirmed that this policy is the same one that has been distributed to the project communities and accurately states the process to submit grievances to the project and how the project seeks to resolve any grievances. While there were no grievances submitted in the M4 monitoring period, the PP provided documentation of 2 issues that were raised by the communities in prior monitoring periods and the resolution of these issues. A minor issue that was raised in M4 was included as well as. This was a small issue in a village that arose between the chief and the villagers, therefore it was not included as a project grievance as it did not involve the project or project staff. The issue was raised with project staff and they helped mediate the resolution, therefore even though the issue did not concern the project, the project's grievance policy was used to resolve it. The documents demonstrate that community members are aware of the grievance mechanism and how to access it. They also show that the grievance process can successfully resolve issues to the satisfaction of all parties.

It has been observed during site visit and confirmed through desk review that PP continuously publicizes and explains the grievance mechanism to all community members, including through local languages and accessible formats. MR summary and grievance related documents are available to communities in local language. The project proponent ensures that the project community members have knowledge of the grievance policy and the process with which they can submit any grievances and have them resolved. The methods that the PP used to publicize the grievance policy during the project development and to continue building knowledge of the policy are detailed in the project's CCB PD and the monitoring reports. As the project communities communicate primarily through verbal means due to the high rate of illiteracy, education on the project's grievance policy is mostly done in community meetings, during workshops, through local development committees (CLDs) and through outreach by project staff called 'animateurs'. The animateurs are project staff hired from within the communities who serve a very important community relations function. They are based in their villages and provide an essential communications function, ensuring that community members are informed of project impacts and policies, such as the grievance policy, and reporting back to the project manager any community issues or concerns, including grievances. These outreach efforts are all held in Lingala, the primary language for the majority of the project communities, except in the pygmy villages where it is done in their language. The grievance policy has also been translated into Lingala and distributed to project communities and provided to the CLDs. Further, as described in section 2.3.4 of the MR, The Project has an open-door policy toward grievances related to project operation and activities. PP demonstrated that they maintain a close link with stakeholders by working actively with each and every community on a daily basis. VVB also verified the same policy for staff wishing to talk about issues they may be facing.

Project documents especially pertaining to MP4 and desk review were carried out to confirm the grievance procedures. Further, review of the articles available on open-accessible sources were checked. It was concluded that the grievance redressal mechanism is in place and communities are well informed

about the project cycle, project proponent, implementation status, grievance procedures and purpose of VVB visit. They were willing to interact and provide their views on overall projects. Community interactions and interviews were recorded in a structured site visit checklist by VVB.

4.3.7 Worker Relations (G4.3 – G4.6)

The project has built the capacity of the communities through job training and employment. The Project Proponent has policies that ensure people from the communities are given an equal opportunity to fill work positions. The project is in compliance with all relevant laws and regulations regarding worker's rights and workers are informed of their rights.

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

VVB confirmed that the project has sufficient capacity to implement the project over the project lifetime. Project staff skills and qualifications are listed in the PD section G4.2. During the site visit the following Ingongo office staff were also briefly interviewed and they confirmed their qualifications

Bruno Ilonga - Project Manager

Mathieu Bolaa – Biodiversity

Nestor Demokolo – Agriculture

Panest Ngubidi – Lead Forester

Evariste Biembe – Community Engagement

Maurice kabatshi – IT

Kinshasa/US Office

Jeremy Freund

Jean-Robert Bwangoy-Bankanza

VVB also confirmed the worker contract, salary, performance appraisal, leaves, incentives, worker safety aspects during site visit.

The HR representative, Pierre Kinkela was interviewed in the Kinshasa office. There were no complaints, nor reports about worker rights and safety, However, there are always queries or requests regarding salaries e.g. requests for raises or adjustments of salary scales for workers that would undergo marital status changes. The PP has a standard employment policy (see appendix III of this report) and believes that their employees earn more than an average earner in a similar position in any other organization and their salaries/wages are always on time.

The financial health of the implementing organization was also discussed. The project is now self-financing from carbon revenue. See the benefit sharing model below that shows how money from carbon revenue is ploughed back into the project.

Policies are in place such as MNRP Employment Policy were discussed during site visit interviews and checked through on-site document review as well. Workers were observed to wear PPE as per the policy. Trainings are done on safety and health. Interviews with project staff reviewed that all new employees are trained about safety on the job and refresher safety trainings are held before every big fieldwork session.

Routine internal audits records for avoidance of corruption and other unethical behavior. Anti-corruption policy was made available during site visit. The PP's Financial Director, Cathy Zambrano was interviewed and confirmed that: the PP provides and reviews this policy with employees when they join. The policy is updated or re-reviewed once a year, usually at the time of the annual management meeting usually in September or October of each year. At that time, the employees acknowledge their commitment to comply with the policy by signing the reaffirmation letter.

Interview with HR Manager – Kinshasa Office : Pierre Kinkela were also done. During M4 there haven't been any grievances, but some women complained that they did not participate in international women's day activities. The PP addressed this concern by helping their women employees in the year 2022 to participate and the women expressed their appreciation for the intervention.

4.3.9 Legal Status (G5.1)

Project operates in compliance with laws mention in section G5.1 of the PD. In addition, PP also contributes a local social security fund (CNSS) and helps all employees and immediate families with medical expenses, as part of their benefits.

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

Existing property rights are recognized, respected and supported. The project does not encroach uninvited on private, community or government property. The free, prior and informed consent has been obtained of those whose property rights are affected by the project.

Appropriate restitution or compensation has been allocated to any parties whose lands have been or will be affected by the project.

Project activities do not lead to the involuntary removal or relocation or property rights holders from their lands or territories, and does not force them to relocate activities important to their culture or livelihood.

4.3.11 Identification of Illegal Activities (G5.5)

The legal status of the project area is protected area and legal agreement signed by PP for management practices is of 30 years. This was confirmed by reviewing evidence and site visit inspection.

Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over at least 100 years.

4.4 Climate

4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations

Data/Parameter	Unit	Accuracy of GHG emission reductions and removals	Whether methods and formulae set out in the PD have been followed	Appropriateness of default values
Data and parameters available at validation				
α	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
β	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
γ	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
θ	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
λ_{SOC}	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
σ_{EM}	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
B	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
C	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
I	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated

M	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
A_{PAA}	ha	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
A_{PX}	ha	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
A_{AS}	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
c_{Lp}	tCO ₂ e/ha	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
m	tCO ₂ e/ha	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
n_d	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
o_i	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
p_{LME}	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
q	days	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
r_{CFb}	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
r_{RS}	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated

r_U	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
t	Days	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
t_i	Days	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
t_{PA}	Days	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
t_m	Days	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
t_{PL}	Days	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
t_{PAI}	Days	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
t_{SA}	Days	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
w_i	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
x	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
x_i	geographic coordinates	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
x_o	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated

x_{PAI}	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
x_{SA}	Unitless	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
y_i	geographic coordinates	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
Data and parameters available monitored				
$w^{[m]}$	Set	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$A_{P1}^{[m=0]}$	ha	VVB has checked the project area files and ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$A_{P2}^{[m=0]}$	ha	VVB has checked the project area files and ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$A_{P3}^{[m=0]}$	ha	VVB has checked the project area files and ERR calculation sheet, confirmed the	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		value to be calculated accurately.		
$A_{P4}^{[m=0]}$	ha	VVB has checked the project area files and ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$B_b^{[m]}$	tonnes	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_B^{[m]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{B\ BGB}^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{B\ DW}^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{B\ SOC}^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		sheet, confirmed the value to be calculated accurately.		
$C_{BWP}^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{BAGMT}^{[m]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{BBGMT}^{[m]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{PAGMT}^{[m=0]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{PBGMT}^{[m=0]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{Bb}^{[m]}$	tCO ₂ e/ha	VVB has checked the ERR calculation	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		sheet, confirmed the value to be calculated accurately.		
$c_{B\ BM}^{[m]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$c_{B\ SOC}^{[m]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$c_P^{[m]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$c_P^{[m-1]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$c_P^{[m=0]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$c_{P\ 1\ BM}^{[m=0]}$	tCO ₂ e/ha	VVB has checked the ERR calculation	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		sheet, confirmed the value to be calculated accurately.		
$C_{P\ 2\ BM}^{[m=0]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{P\ 3\ BM}^{[m=0]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{P\ 4\ BM}^{[m=0]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{P\ AGMT}^{[m=0]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{P\ BM}^{[m=0]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{P\ bm}^{[m]}$	tCO ₂ e/ha	VVB has checked the ERR calculation	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		sheet, confirmed the value to be calculated accurately.		
$C_{P SOC}^{[m=0]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$C_{P \Delta WP}^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{\Delta GER}^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{\Delta GER}^{[m3]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{\Delta NER}^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_B^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		sheet, confirmed the value to be calculated accurately.		
$E_B^{[m3]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B \Delta}^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B \Delta BGB}^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B \Delta DW}^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B \Delta SOC}^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B \Delta SOC}^{[m3]}$	tCO ₂ e	VVB has checked the ERR calculation	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		sheet, confirmed the value to be calculated accurately.		
$E_{B\ AGMT}^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B\ BGB}^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B\ BGB}^{[m-1]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B\ BM}^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B\ DW}^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B\ DW}^{[m-1]}$	tCO ₂ e	VVB has checked the ERR calculation	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		sheet, confirmed the value to be calculated accurately.		
$E_{B SOC}^{[m4]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B SOC}^{[m-1]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{BA}^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_L^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_L^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{L\Delta}^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		sheet, confirmed the value to be calculated accurately.		
$U_{EM}^{[M]}$	tCO ₂ e/ha	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$U_P^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$x^{[m]}$	varies	VVB has checked the ERR calculation sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals

The evidence used to determine the GHG emissions reductions and removals is of sufficient quantity (i.e., all necessary information has been provided to allow the audit team to trace and, as necessary, recalculate the quantification of GHG reductions and removals), and of proper quality (i.e., information presented is free of misstatements, whether material or immaterial) to allow the audit team to provide a verification opinion.

The GHG emissions and removals of the project are analysed on the basis of land use change based on image characteristics combined with field monitoring forest inventory measurements and calculation procedures. All these documents have been evaluated by the audit team, as described in MR. The verification team could not request to visit randomly selected plots since most of them are inaccessible during the rainy season (time of visit). Therefore, the proponent was requested to provide 4 plots that could be accessed in the time available. The plots were randomly selected and representative of the strata.

The plots were visited and remeasured as part of the verification sampling. For 3 of the plots (10A, 63J, and MND02 a full inventory (DBH measurement) was performed. However, for one plot, 20F in the swamp forest, some of the leaning trees could not be measured as they were submerged in water under the inundated wet season conditions. A t-test was performed on the data (M4 reported vs verification sampling) and an insignificant mean deviation was 0.14 cm ($p=0.3069$) was observed. See the tabs M4 verified and verification t-Test in the Annex 15 appended spreadsheet.

As part of the verification, 14 more plots from the provided “Annex 23 - MNRP Carbon Model” were randomly selected for a desk-based accuracy check and no mistakes were found. The verification team therefore concluded that the field data for M4 and subsequent carbon calculations were done within reasonable levels of assurance.

The audit team recalculated the emissions reduction calculations for the said monitoring period and uncertainty analysis for each selected carbon pool and confirmed the calculations are correct and in line with the methodology and associated modules. The audit team confirms that for measurement of carbon stocks; sufficient measurement plots has been included to achieve this precision of 95% level across the measured stocks.

The verification team interviewed personnel from the client relevant to the project management and monitoring and confirmed their qualifications and expertise. The data collection, recording and processing system meets the requirements of the monitoring plan as per the methodology in terms of sufficiency of the quantity and appropriateness of quality of the evidence used to determine the GHG emission reductions. Further the QA/ QC procedures adopted by client for the monitoring of the GHG emission reductions were found to conform with the project design and monitoring plan which ensured a high degree of data reliability.

Throughout the verification, the project proponent demonstrated a commitment toward conservativeness and took all measures appropriate to ensure the reliability of evidence provided.

4.4.3 Non-Permanence Risk Analysis

An overall rating was calculated as 8%. However, the value used in subsequent GHG ER calculations is 10% since the AFOLU Non-Permanence Risk Tool requires a minimum risk rating of 10%. The non-permanence risk report and risk calculation Sheet were provided by PP, the risk assessment was conducted according to the VCS Procedural Document “AFOLU Non-Permanence Risk Tool” (version 04).

Each risk category was calculated based on the VCS guidance. The information was cross-checked and verified through document review, onsite visits of the project area and interviews conducted. Details of the assessment are provided as follow. onsite visits of the project area and interviews conducted. Details of the assessment are provided as follows.

The non-permanence risk report has been provided by PP, the risk assessment was conducted according to the VCS “AFOLU Non-Permanence Risk Tool”, version 4.0.

Each risk category was calculated based on the VCS guidance. The information was validated and cross-checked through document review, onsite visits of the project area and interviews conducted.

“The table below describes the assessment of the documentation and data provided for confirming the risk score in each factor (see Appendix II for the list of documents referred)”

Risks	Assessment of the risk factor justification	Risk rating
Internal risks		
Project management (PM)	The management team includes individuals with significant experience in AFOLU project design and implementation, carbon accounting and reporting under the VCS Program or other approved GHG programs. Moreover, the adaptive management plan is in place.	Risk rating: -4
Financial viability (FV)	Project cash flow breakeven point is 4 years or less from the current risk assessment. Project has secured 80% or more of funding needed to cover the total cashout before the project reaches breakeven	Overall risk rating: 0
Opportunity costs (OC)	The assessment of the financial sheets of the project confirmed that NPV from the most profitable alternative land use activity is expected to be at least 100% more than that associated with project activities. Project is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over at least 100 years.	8 is given for the risk factor NPV and -2 for the mitigation action. Overall risk rating: 6
Project longevity (PL)	The project area got legal protection as the conservation concession length is 50 years. (= 30 – (50 years / 2)	Risk rating: 5
Internal risk rating	PM + FV + OC + PL	score is $-4 + 0 + 6 + 5 = 7$ but in accordance with the Tool, total may not be less than zero Internal risk score = 7
External risks		
Land Tenure and Resource Access/ Impacts (LT)	Ownership and resource access/use rights are held by different entity(s) (eg, land is government owned and the project proponent holds a lease or concession). Project area is protected by legally binding commitment as a mitigation measure.	Risk rating: 0

Community engagement (CE)	It was confirmed from the site inspection that the project has net positive impact on communities	Risk rating: -5
Political risk (PC)	PP has calculated governance score from the mean of Governance Scores across the six indicators of the World Bank Institute's Worldwide Governance Indicators	Total risk rating: 4
External risk	LT + CE + PC	score is $0 + -5 + 6 = -1$ but in accordance with the Tool, total may not be less than zero. External score = 0
Natural risks		
Fire (F); Pest and Disease outbreaks (PD)	There is no evidence of fires, pest and disease outbreaks ever occurring in project area. This was confirmed through site inspection and interviews with stakeholders. But risk is rated due to anthropogenic fires.	Risk rating: 1
Extreme Weather (W)	Chances of occurrence of extreme weather including project location is every 50 to less than 100 years	Risk rating: 0
Geological risk (G)	Chances of occurrence of small geological events like landslides, earthquakes or volcanoes in project location is every 50 to less than 100 years.	Risk rating: 0
Other natural risk (ON)	Through site visit inspection and interview with PP it was confirmed that chances of occurrence of other risks associated with estuarine wetlands is negligible.	Risk rating: 0
Natural risks	F + PD + W + G + ON	Score is $1 + 0 + 0 + 0 + 0 = 1$ but in accordance with the Tool
Overall risk rating	Internal risk + external risk + natural risk	$7 + 0 + 1 = 8$ (but minimum risk rating shall be 10)

The calculation has been verified as per the VCS tool applied for the non-permanence risk calculation and it concluded to be appropriate. The AFOLU Non-Permanence Risk Tool requires a minimum risk rating of 10. The calculation of total tradable VCUs is done by multiplying the risk factor with the calculated net emission reductions as per the GHG ER spreadsheet.

The calculation has been validated as per the VCS tool applied for the non-permanence risk calculation and it was concluded to be appropriate. Overall rating calculated was 8%, however risk value considered is 10%. Since the AFOLU Non-Permanence Risk Tool requires a minimum risk rating of 10%. Hence, the value considered is as per the applicable tool and a conservative value has been considered for the project. The calculation of total tradable VCUs is done by multiplying the risk factor with the calculated net emission reductions as per the excel calculation sheets. The risk rating should not be used for any other purpose than reserving buffer credits and calculation of VCUs according to the VCS permanence rules. The risk will be reassessed at time of the next verification (section 3.2.13 of VCS Standard v4.4) as the risk rating may change.

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

The details are provided in section MR. The climate monitoring plan is disseminated and made publicly available in project offices and during community meetings. The monitoring results are provided on the Verra registry and that the link to this information is provided to the communities. This has been verified during the site visit and personal interview with the management team of the project.

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

The project has claimed for optional gold level for climate change adaptation benefits. VVB has checked the project implementation given in MR section 3.3 and cross-verified during site visit. The steps taken to verify the actions taken to assist communities and/or biodiversity to adapt to the probable impacts of climate change are described below.

- Reviewed the suite of literature, supporting the anticipated effects of climate change on the communities and biodiversity of the project area
- Through onsite interviews and the expertise of the audit team working with communities in the region of the project area, the audit team confirmed that the anticipated impacts claimed in the PIR are accurate
- Through interviews with local officials and community members in the project area that the project is providing education and training of the detrimental impacts of illegal hunting
- Through interviews with community members and observations during the site visit, the audit team confirmed the implementation of improved agricultural techniques that are designed to be more resilient to the potential impacts of climate change

- Through interviews on site and review of information that is provided to the local communities, that the project provides training and education to the protection of forested landscapes; specifically, avoiding deforestation to ensure an intact and resilient forest ecosystem

The audit team concludes the following regarding how the activities implemented achieve the results indicated in the project's validated design:

- The audit team agrees that by focusing on current and appropriate literature that the project is more than likely to address the potential climate change impacts expected to affect the region of the project area
- The audit team agrees that promoting the avoidance of illegal hunting and educating local communities on the importance of local wildlife, will provide greater food security under the expected impacts of climate change
- The audit team concludes that the introduction of improved agricultural techniques, including diversification of crops and introducing more resilient crops, is an appropriate mitigation effort to ensure effective food and economic security in the face of the expected effects of climate change

4.5 Community

4.5.1 Community Impacts (CM1.1)

The audit team took the following steps to verify the reported impacts of project activities on identified community group.

- The VVB reviewed validated PD and confirmed it includes a detailed assessment of expected community impacts on the well-being of communities, including all constituent socio-economic or cultural groups under the with and without project scenario.
- The indicators, impacts and change in well-being is clearly described in the PD, which allow easy assessment of project's community risks and benefits for the auditor and public.
- Based on on-site assessment, the audit team interviewed local community members who confirmed that the assumptions in the model with regard to community impacts, were discussed and explained to them and are a result of the continuous consultations process. The project documents includes a detailed breakdown of anticipated impacts including costs, risks and benefits by communities and shows the result to be net positive for all, therefore meeting the requirements of the CCB and VCS requirements.

The impacts of project activities on each identified community group were thoroughly discussed with identified community group in project during the site visit. VVB conducted interviews and observed project implementation throughout the project zone. In general areas visited during the site visit, the audit team was able to confirm that assessment of project impacts through surveys and PRA's. During the site visit the verifier interviewed local community members who confirmed that, to date, the impacts of the project are positive. Each community group members were asked about their awareness of VCS CCB project cycle and verification requirements to which they confirmed their understanding. Project costs, risks, and benefits were clearly explained as confirmed during interviews. It was found that PP has been in touch with locals

and their interactions are continuous. VVB also discussed about grievance mechanism of the project provided to locals. VVB also discussed about biodiversity conservation measures taken by PP in are to conserve animals and prevent poaching. Interviews with communities also confirmed that there are low incidences of illegal activities such as timber logging or poaching withing the project areas. Females were part of trainings given under this project. Overall, VVB confirmed the net positive impact on community.

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

Please refer above section.

4.5.3 Protection of High Conservation Values (CM1.2)

It was confirmed during on-site visit interviews that the HCVs related to community well-being will not be negatively affected by the project; on the contrary, only positive impacts are expected. The project is designed to protect and conserve these areas from misuse, enhance community understanding of their value and to improve overall community well-being.

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

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The steps taken to verify the measures implemented to mitigate the negative well-being impacts on other stakeholders are described below.

- Review of project documentation
- Interviews with community members and other stakeholders on site
- Assessment of forest protection for the monitoring period

In summary, since community members and other stakeholders have positive response and showed support to the project, the audit team concludes that the net impacts of project activities on the well-being of other stakeholders are positive.

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

Both the positive and negative impacts on poorer households and individuals and other disadvantaged groups, including women.

That community monitoring effectively identified positive and negative impacts on these individuals, households and groups.

The steps taken to verify that the community impact monitoring has been carried out in accordance with the project's validated design are described below.

Verification steps

That the dates, frequency and sampling methods used are in accordance with the validated project description.

- The audit team reviewed the monitoring plan referenced in the PD and monitoring report and discussed the plan and results with community members and other stakeholders on site, who confirmed that the information provided is accurate. Individuals from communities and community groups also confirmed that the monitoring is taking place as designed and stated in the monitoring plan

The results of monitoring.

- Through interviews and a review of the project documentation, the audit team was able to confirm that the results stated in the monitoring report are consistent with what is actually occurring on the ground

The evaluation of monitoring, including evaluations by the affected communities.

- Through a review of project documentation and interviews with potentially affected community members and other stakeholders on site that monitoring results were discussed and evaluated by affected communities as described in the monitoring report

The effectiveness of measures taken to maintain or enhance all identified high conservation values related to community well-being.

- Through interviews with community members on site, the audit team was able to confirm that the measures taken to maintain or enhance all identified high conservation values related to community well-being are effective to date

The steps taken to verify that the community monitoring plan also includes the areas particularly relevant to GL2 are described below.

Categories of required indicators

Indicators of well-being impacts and risks for smallholder/community members

Steps taken to verify inclusion in monitoring results

- Review of project documentation, including the monitoring plan and monitoring report, the audit team was able to confirm that the plan and implementation include indicators of well-being

impacts and risks for smallholder/ community members

Indicators of impacts on women

- Review of project documentation, including the monitoring plan and monitoring report, the audit team was able to confirm that the plan and implementation include indicators of impacts on women

In summary, since the project monitoring plan is designed to ensure community benefits, the audit team concludes that the community monitoring plan was carried out in accordance with the validated project description

4.5.6 Community Monitoring Plan Dissemination (CM3.3)

The steps taken to verify the actions taken to disseminate the results of community monitoring in accordance with the monitoring plan are described below.

- Review of project documentation
- Interviews with project personnel
- Interviews with community members and other stakeholders

In summary, since information gleaned during the site visit overwhelmingly confirmed dissemination of the monitoring plan, the audit team concludes that the results of community monitoring were disseminated in accordance with the validated project description.

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

Not Applicable

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

Not Applicable

4.6 Biodiversity

4.6.1 Biodiversity Changes (B1.1)

Verification steps

The accuracy and appropriateness of monitored data.	Assessment of remote sensing analysis shows that avoided deforestation has been highly successful since the project implementation.
The justification used to attribute biodiversity changes to the project's activities.	Review of project documentation, as well as the professional judgement of the audit team shows the attributes measured for biodiversity are justifiable to assess changes in biodiversity
The overall accuracy of the reported impacts.	The audit team performed data checks on the assessment of deforestation which show the reported impacts of the project on biodiversity to be accurate

The Biodiversity officer based in Inongo, Mathieu Bolaa was interviewed and the several indicators were discussed, specifically for the M4 period. Signs of poaching for subsistence and commercial purposes e.g., snares were reported to be heavily reduced due to community sensitization and buy-in. There has been reduced incidences of poached animals, mostly due to by-laws set by the chiefs since they realize the importance of protecting animals. Normally when someone hunts and kills an animal, they have to give part of it to the chief, Now the chiefs realize that the value of conservation is higher than the piece of meat that could be brought to them. For the monitoring of poaching activities, when a poacher is apprehended, they first sensitize them, and if it continues, they report them to the chief. Usually, poachers are turned into conservationists by employing them as rangers. Generally, the number of poachers has been decreasing with time. Some of these poachers have turned to farming, thanks to the intensive agriculture program. Furthermore, there is no signs of charcoal in the PAA, only in the community forests in the 2.5km buffers. For tree felling activities, Tree-felling is only allowed in the community forest, not PAA. There are very rare incidences of tree felling in the PAA and sensitization is handled just as is done for poaching. In this monitoring period, no cases of illegal grazing incidents and number of head of cattle and goats reported. During the site visit, when discussed about instances of human-wildlife conflict e.g., elephant crop raiding, livestock predation, it was found that most cases involve elephants destroying crops. When such cases are reported, the PP and communities evaluate the cost of the damage and the communities are compensated monetarily. The evaluation is done participatorily and consultatively. PP often adds a mark-up to what the community demands/expects. For the cases of encroachment into project area for agriculture or settlement during the dry season, some communal people may camp out in the PAA and practice small agriculture, though it is illegal. The ecosystem often recovers soon after it though. Cases are decreasing in time due to sensitization and law enforcement (rangers).

It has been concluded that since effects on biodiversity are not often seen in the near term, effects on biodiversity are mainly measured through successful avoidance of deforestation (see climate section), the audit team concludes that the project's assessment of changes in biodiversity resulting from project activities in the project zone during the verification period are accurate.

4.6.2 High Conservation Values Protected (B1.2)

VVB has discussed about HCVs during the site visit to confirm and verify the project details given in section 5.1.1 of the MR. Interviews with high level staff confirmed sightings of these HCVs. Monitoring is done as per the biodiversity monitoring plan. For the mitigation measures taken to project endangered species listed in the project documentation, the main measures reported and discussed by the project staff are habitat protection, reduction of fragmentation, and anti-poaching patrols.

4.6.3 Invasive Species (B1.3)

VVB confirmed the project details given in section 5.1.4 of the MR during site visit. Only native or naturalized species such as *Leucaena leucocephala* and *Acacia auriculiformis* are used in agroforestry. Saw dust is used for raising nurseries. Therefore, it has been concluded that there is no use of invasive species.

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

VVB confirmed the project details given in section 5.1.4 of the MR during site visit. Only native or naturalized species such as *Leucaena leucocephala* and *Acacia auriculiformis* are used in agroforestry. Saw dust is used for raising nurseries. Therefore, it has been concluded that there is no impact of non-native species.

4.6.5 GMO Exclusion (B1.5)

Not Applicable as the project does not include GMOs.

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

The review of project documentation, interview with PP and other stakeholders including communities provided the project implementation status of net impacts on biodiversity. There has been no negative impact on biodiversity, in fact the project is impacting positively by implementing biodiversity monitoring plan. Furthermore, the review of the project documentation, on-site observations, interviews and through the professional judgement, it was confirmed that project has adequately identified all negative offsite biodiversity impacts and has taken actions to mitigate the impacts.

4.6.7 Net Biodiversity Benefits (B2.3)

The review of project documentation, interview with PP and other stakeholders including communities provided the project implementation status of net impacts on biodiversity. This has been positive, with no application of fertilizers, chemical pesticides, biological control agents. The agriculture coordinator, Nestor was interviewed, and he confirmed that no fertilizers nor pesticides are used in the agriculture program. Only organic farming is practiced for both environment and cost (synthetic fertilizers) reasons. Only native or naturalized species such as *Leucaena leucocephala* and *Acacia auriculiformis* are used in agroforestry. Saw dust is used for raising nurseries.

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

Please refer below table of assessment of biodiversity impact monitoring has been carried out in accordance with the project's validated PD.

Verification steps	
That the dates, frequency and sampling methods used are in accordance with the validated project description.	The audit team reviewed the monitoring plan referenced in the PD and monitoring report and discussed the plan and results with community members and other stakeholders on site, who confirmed that the information provided is accurate. Local officials also confirmed that the monitoring is taking place as designed and stated in the monitoring plan.
The results of monitoring.	Through interviews and a review of the project remote sensing analysis, the audit team was able to confirm that the results stated in the monitoring report are consistent with what is actually occurring on the ground
The evaluation of monitoring.	Through a review of project documentation and interviews with park personnel on site that monitoring results are discussed and evaluated as described in the monitoring report.
The effectiveness of measures taken to maintain or enhance all identified high conservation values related to biodiversity	Through interviews conducted on-site and review of project documentation, the audit team was able to confirm that measures taken to maintain or enhance all identified HCVs related to biodiversity are sufficient.

4.6.9 Biodiversity Monitoring Plan Dissemination (B3.3)

VVB interviewed the management team as well as the communities on how the information regarding the biodiversity monitoring plan and other project related information is given to the communities. The review of project documentation, interview with PP and other stakeholders including communities provided the assurance that PP has maintained the procedures of biodiversity monitoring plan dissemination. Photos and videos of camera traps are shared with communities to initiate discussion on further conservation. Villagers are also trained in mini-workshops about biodiversity monitoring efforts and results achieved thus far. Collaborators – results and experiences are often shared with other organizations such as Africa wildlife foundation and ICCN (a government organization). VVB confirmed that the results of biodiversity monitoring were disseminated in accordance with the validated project description.

4.7 Additional Project Implementation Information

Not Applicable

4.8 Additional Project Impact Information

Not Applicable

5 VERIFICATION CONCLUSION

Earthood has been appointed by Wildlife Works Carbon LLC to perform the verification of the net emission reductions (NER) reported for the project titled “The Mai Ndombe REDD+ Project)” (Project ID: 934) for the forth monitoring period from 01/01/2021 – 31/12/2021. The verification was based on the validated PD, corresponding FVR, MR, ERRs spreadsheets, other supporting documents made available by the PP to Earthood and on-site assessment by the Earthood verification team.

On the basis set out within the project’s Monitoring Plan mentioned in the validated PD (with certain deviation as reported in section 3.3 of this report and section 3.2.2 of the MR V4.22) and the applied VCS Methodology VM0009 Methodology for Avoided Ecosystem Conversion, version 2.0, the management team of project has prepared the GHG emissions data and the reported GHG ERRs in the Monitoring Report.

The verification was carried out in accordance with the requirements of the VCS Validation and Verification manual v3.2 and VCS Standard v4.4 and CCB standard v2.0. As a result of the verification, the verification team confirms that for this reporting period:

- The project is implemented as described in the validated PD with certain deviations. However, the deviations do not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario. The project remains in compliance with the applied methodology and standard.
- The monitoring plan is in accordance with the approved monitoring methodology indicated in the validated PD and applied methodology VCS VM0009 v2.0 with certain deviations. The deviations have achieved same level of accuracy and does not impact negatively to the conservativeness of ERRs estimation.
- The monitoring has been carried out in accordance with the validated PD.
- The monitoring aspects (i.e., additional monitoring parameters, monitoring frequency and calibration frequency) were in place and functional
- The GHG emission reductions achieved were calculated correctly on the basis of approved monitoring methodology and without any material misstatements.

The audit team asserts, with no qualifications or limitations, that

- The project complies with the verification criteria for projects set out in CCB Version 2.

- The project complies with the verification criteria for projects set out in VCS Version 4.
- The project has been implemented in accordance with the validated project description and any subsequently validated variations.

Furthermore, the audit team asserts, specifically in respect of those aspects of the project assessed as part of the validation activities described in Section 3 above, that the project complies with the validation criteria for projects set out in CCB Version 2 and VCS Version 4.

We have verified that the information included in the final monitoring report (Version 3.0 dated 22/06/2023) was correct and that the emission reductions achieved has been determined correctly and fairly stated.

Furthermore, the audit team asserts, specifically in respect of those aspects of the project assessed as part of the validation activities described in Section 3 above, that the project complies with the validation criteria for projects set out in CCB Standard Version 2.0 and VCS Standard Version 4.4.

	ERRs for the monitoring period under the validated project baseline		ERRs using the FCPF ER program nested reference level		
Year	Project Gross Emission Reductions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)	Project Gross Emission Reductions (tCO ₂ e)	Buffer Contribution emissions reductions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
Year 2021	8,615,284	7,753,754	3,226,889	322,689	2,904,200
Total	8,615,284	7,753,754	3,226,889	322,689	2,904,200

- Total GERs as per the project's validated baseline: 8,615,284 tCO₂e
- Total GERs as per the FCPF ER program nested baseline: 3,226,889 tCO₂e
- Non-permanence risk rating verified from NPR Report version 2.0 dated 30/01/2023: 10%
- Total number of buffer credits contribution using the project's validated baseline: 861,529 tCO₂e

Total buffer contributions to be deposited into AFOLU pooled buffer account using the FCPF ER program nested baseline: 322,689 tCO₂e

In summary, the audit team concludes the following regarding the validity of the net positive climate change adaptive capacity and resilience (if any), community and biodiversity benefits achieved by the project during the project implementation period. It is to be noted that MNRP is nested into the FCPF ER Program and PP has voluntarily agreed to cap VCU issuance at the nested ER Program Level. As a result, the buffer contribution is 322,689 tCO₂e and the actual VCUs to be issued are 2,904,200 tCO₂e

Based on the information the VVB have seen and evaluated, confirms the following statement:

Verified GHG removals in the above reporting period:

Monitoring period: From 01/01/2021 to 31/12/2021

Verified GHG emission reductions and removals in the above verification period using the project's validated baseline:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Gross GHG emission reductions or removals (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
Year 2021	9,188,395	538,787	34,325	8,615,284	7,753,754
Total	9,188,395	538,787	34,325	8,615,284	7,753,754

Verified GHG emission reductions and removals in the above verification period using the FCPF ER program's nested baseline:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Gross GHG emission reductions or removals (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
Year 2021	3,800,000	538,787	34,325	3,226,889	2,904,200
Total	3,800,000	538,787	34,325	3,226,889	2,904,200

Approved by



Kaviraj Singh

Date: 15/02/2024

Managing Director

Place: Gurugram, Haryana

Earthood Services Privated Limited

APPENDIX I: ABBREVIATIONS

Abbreviations	Full texts
AFOLU	Agriculture, Forestry and Other Land Use
ARR	Afforestation, Reforestation and Revegetation
BE	Baseline Emission
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification Request
CLD	Local Development Committee
CO2	Carbon di oxide
CP	Crediting Period
DR	Desk Review
EI	External Individual
ER	Emission Reductions
ESPL	Earthood Services Private Limited
FAR	Forward Action Request
GHG	Green House Gas
GPS	Global Positioning System

APPENDIX II: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWER

Competence Statement			
Name	Shreya Garg		
Country	India		
Education	M.Sc. (Climate Science & Policy), TERI University		
Experience	9 Years +		
Field	Climate Change		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	AMS.I.A., AMS.I.C., AMS.I.D., AMS.I.F., AMS.II.D., AMS.II.G., AMS.II.J., AMS.III.AV., AMS.III.BL, ACM0002, ACM0012		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1)		
Reviewed by	Shifali Guleria	Date	21/12/2022
Approved by	Deepika Mahala	Date	21/12/2022

Competence Statement			
Name	David Gwenzi		
Education	PhD Spatial Ecology from Colorado State University M.Sc. Geoinformation Science and Earth Observation B.Sc. Forestry		
Experience	6 years		
Field	Forest Ecology and Spatial Analysis		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Methodology Expert	YES (VM0009, AR-AM0014, AR-AMS0003, AR-AMS0007, AR-ACM0003)		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (14.1)	YES		
Reviewed by	Shifali Guleria (Quality Manager)	Date	17/10/2022
Approved by	Deepika Mahala (Technical Manager)	Date	17/10/2022

Competence Statement

Name	Emmanuel Kasiho		
Education	Master in Business Administration B.Sc. Civil Engineering		
Experience	3+ years		
Field	Civil Engineering		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Methodology Expert	NO		
Local expert	YES (Democratic Republic of Congo)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Reviewed by	Shifali Guleria (Quality Manager)	Date	26/07/2022
Approved by	Deepika Mahala (Technical Manager)	Date	26/07/2022

Competence Statement			
Name	Riya Sharma		
Education	M.Sc. Biodiversity & Conservation		
Experience	1+ years		
Field	Climate Change & Environment, Forestry		
Approved Roles			
Team Leader	Yes (VM)		
Validator	Yes (VM)		
Verifier	Yes (VM)		
Methodology Expert	NO		
Local expert	Yes (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Reviewed by	Shifali Guleria, Quality Manager	Date	29/11/2022
Approved by	Deepika Mahala, Technical Manager	Date	29/11/2022

Competence Statement	
Name	Ashok Gautam
Country	India
Education	M. Sc. (Environmental Sciences) M. Tech. (Energy & Environmental Management)
Experience	16 Years +

Field	Energy, Climate Change & Environment		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Methodology Expert	AMS-I.D., AMS-I.A., AMS-I.C., AMS-I.E, AMS-II.D., AMS-II.G., AMS-III.E., AMS-III.H., AMS-III.Q, AMS-III.Z., AMS-III.AV., AMS III.AR, AM0029, AM0025, AM0056, ACM0001, ACM0002, ACM0004, ACM0012, ACM0006, AM0018, ACM0017, ACM0009, AM0034, AMS.I.B, ACM0016, AMS-III.BL, AMS-II.L, AMS-I.I., AMS-III.A.O., ACM0010, ACM0025		
Local expert	YES (India)		
Financial Expert	YES		
Technical Reviewer	YES		
TA Expert	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1)		
Reviewed by	Shifali Guleria	Date	06/03/2023
Approved by	Deepika Mahala	Date	06/03/2023

Competence Statement			
Name	Parul Srivastava		
Education	PhD Forest Ecology and Environment M.Sc. Botany B.Sc. Botany and Chemistry		
Experience	20 years		
Field	Forestry		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Methodology Expert	NO		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (14.1)	YES		
Reviewed by	Shifali Guleria (Quality Manager)	Date	13/04/2023
Approved by	Deepika Mahala (Technical Manager)	Date	13/04/2023

APPENDIX III: LIST OF DOCUMENTS REFERRED

Ref no.	Author	Title	Reference to the document	Provider
1	PP	VCS Monitoring Report (VCS MR) Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v3.0.pdf)	Version 3.0 dated 27/12/2023	PP
2	VCS	VCS MR template	Version 4.2	Others
3	VCS	VCS Program Guide	Version 4.2	Others
4	VCS	VCS Standard	Version 4.3	Others
5	VCS	VCS Validation and Verification Manual	Version 3.2	Others
6	VCS	VCS Program Definitions	Version 4.2	Others
7	VCS	VM0009	Version 3.0	Others
8	UNFCCC	CDM Standard: Sampling and surveys for CDM project activities and programmes of activities	Version 9.0	Others
9	UNFCCC	CDM Guideline: Sampling and surveys for CDM project activities and programmes of activities	Version 4.0	Others
10	VERRA	VCS Project webpage https://registry.terra.org/app/projectDetail/VCS/3093	Last accessed on 16/09/2022	Others
11	VERRA	934 Project Document (PD)	Version 3.0 dated 19/02/2018	Others
12	VERRA	934 Third Monitoring report	V 2.14 dated 27/03/2022	Others
13	VERRA	934 Third Verification Report	V1.1 dated 28/03/2022	Others
14	PP	Annex A – Carbon Right Agreement (CRA) Amendment	-	PP
15	PP	Annex B – Concession Contract	-	PP
16	PP	Annex D – Approval of Concession Exchange	-	PP
17	PP	Annex E – Reference area logging concession	-	PP
18	PP	Annex I – Suspension of Bimpe Agro Concession	-	PP
19	PP	Annex J – PP Request for Concession	-	PP
20	PP	Annex K – Provincial Assembly Petition	-	PP
21	PP	Annex L- Award of Management Rights	-	PP
22	PP	Annex 5 – MNRP Biodiversity Monitoring Plan	-	PP
23	PP	Annex 5 – Social MNRP	-	PP
24	PP	Annex 14 – Quality Control Procedures	-	PP
25	PP	Lac Mai Nombe QC test	-	PP
26	PP	QA QC Model	-	PP
27	PP	Project Area Shapefiles	-	PP
28	PP	Annex 2 – Grievance Policy	-	PP
29	PP	Annex 3 – Employment Policies	-	PP
30	PP	Annex 4 – VCS REDD+ Monitoring Plan	-	PP
31	PP	Annex 6 – Development of Allometry	-	PP
32	PP	Annex 7 – Allometry Sampling Map	-	PP

33	PP	Annex 8 – Allometry Sampling map	-	PP
34	PP	Annex 9 – SOP Allometry Biomass Estimation in the field	-	PP
35	PP	Annex 10 – SOP Tree Biomass Estimation Lab Procedures	-	PP
36	PP	Annex 11 – SOP Fores Inventory Remeasurement	-	PP
37	PP	Annex 12 – SOP Soil	-	PP
38	PP	Annex 13 SOP Disturbance Monitoring	-	PP
39	PP	Annex 15 – Reduced Plot data	-	PP
40	PP	Annex 16 – Ndombe Proxy Inventory	-	PP
41	PP	Annex 17 – NERs sheet	-	PP
42	PP	Annex 18 – NPR Report	-	PP
43	PP	Annex 19 – Equipment list	-	PP
44	PP	Annex 21 – Soil Carbon Model	-	PP
45	PP	Annex 22 – Proposed Reduced biomass plots selection procedures	-	PP
46	PP	Annex 23 – carbon model	-	PP
47	PP	MNRP Audit field map – villages to visit	-	PP
48	PP	Anti corruption signature document	-	PP
49	PP	WWC Employee Manual 2022 Code of conduct	-	PP
50	PP	Photographic evidence of Clinique mobile, formation of agronome locaux, laboratory material, security, etc	-	PP
51	PP	Annex 27 – data management SOP	-	PP
52	PP	934 Baseline reassessment exemption letter	January 2023	PP
53	PP	Signed contract with agronomists	various	PP
54	PP	Additional supporting photos of the Mobile Clinic's operations have also been provided separate from the MR. • Clinique_Mobile_1.JPG • Clinique_Mobile_2.JPG • Clinique_Mobile_3.JPG • Clinique_Mobile_4.JPG	-	PP
55	PP	Purchase of Lab Equipment: Supporting evidence for the purchase of laboratory equipment by the project have been provided in the form of a purchase invoice, and photographs of laboratory equipment items purchased. • Facture materiel Labo.jpg • IMG_20230126_145048_764.jpg • IMG_20230126_145113_754.jpg • IMG_20230126_145153_651.jpg • IMG_20230127_174554_985.jpg	-	PP

56	PP	Zero-Tolerance Policy for Corruption: Refer to the supporting document made available from the Project Team (Tolerance_zero_Coupe illegale_Village Insense zero tolerance corruption.pdf)	-	PP
57	PP	Probability map of vegetation	-	PP
58	PP	Land Cover map of project area	-	PP
59	PP	Mai Ndombe Forest Inventory Species	-	PP
60	Dargie et al. 2017	Dargie, G. C., Lewis, S. L., Lawson, I. T., Mitchard, E. T., Page, S. E., Bocko, Y. E., & Ifo, S. A. (2017). Age, extent and carbon storage of the central Congo Basin peatland complex. Nature, 542(7639), 86-90.	2017	Others
61	PP	Plot Measurement 2023 excel sheet	-	PP
62	PP	Finding 5 WWC Response Final	-	PP
63	PP	Community leakage area shapefile	-	PP
64	PP	Forest loss 2021 shapefile	-	PP
65	PP	Forest loss pre-project shapefile	-	PP
66	PP	Land Cover 2000 shapefile	-	PP
67	PP	MNRP M4 MR Summary_English	Version 2.0	PP
68	PP	MNRP M4 MR Summary_French	Version 2.0	PP
69	PP	MNRP M4 MR Summary_Lingala	Version 2.0	PP

APPENDIX IV: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS AND FORWARD ACTION REQUESTS

Table 1. Remaining FAR from validation and/or previous verification

FAR ID	01	Section no.	2.6.1	Date	21/11/2022
Description of FAR					

PP is requested to provide explanation on the following FAR raised during previous monitoring period:

Please refer the quoted FAR from verification report version 1.1 dated 28/03/2022. "During the monitoring period the project was unable to align monitoring activities, as described in the project monitoring plan. This activity was the plan to re-inventory 20% of the sampled carbon stocks in the field each year, over a five-year period. Please see the methodology deviation section of this report for specifics. While this deviation did not result in a non-conformity to the methodology, as the project is only required to remeasure all carbon stocks within five years, the current assessment team cannot ensure that this will be completed within the one year remaining to meet the criteria described in the methodology. For this reason, the audit team requests that during the next assessment, that the VVB performing the assessment, assess whether or not the criteria have been followed as described."

Project participant response

Date : 09/01/2023

After reducing the total biomass plots in the project from 449 to 164 during M4 (see also CL 02), following the previous monitoring period (M3), only 110 plots needed to be measured to meet the five-year monitoring requirement that all biomass inventory plots be measured within a period of five years (e.g. by M5). Since 55 plots were measured in M4, the remaining 55 plots will need to be measured in M5 to fulfill this monitoring requirement. Therefore, it is anticipated it will not be an issue for the project team to complete measurement of the remaining 55 plots this year (e.g. 2023) and meet this requirement before the end of the year.

Documentation provided by project participant

Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc

Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf

VVB assessment

Date: 08/02/2023

The assessment of the PP's response on FAR raised during previous monitoring period has been done as follows. As per the methodology applied in this project VM0009 section 9.3.1, "carbon stocks must be estimated for the first monitoring period by sampling all plots in all strata in the project, activity-shifting leakage and proxy areas. After the first monitoring period, all plots and all strata in the project and the activity-shifting leakage areas must be re-measured at least every five years, a process which may be accomplished on an intermittently rotating basis". As per the monitoring report of MP4, the total biomass plots planned to be remeasured has been reduced to 163 plots and only 110 plots were required to be remeasure. In current MP, 55 plots have been measured which is 33.7% of the total 163 plots. PP confirmed the conformance of the project monitoring plan with the applied methodology as the 100% plots has been planned to remeasure every 5 years.

During Verra's accuracy review, the Proponent provided evidence of the project's forest inventory plots that were remeasured for the project's fifth monitoring period (M5) in advance of the next verification. An excel file showing the total number of inventory plots (163), and the years in which they were measured demonstrates the project has now completed the remeasurement of 100% of the project's biomass plots within 5-years in accordance with the monitoring plan. VVB has checked the submitted plot measurement excel sheet and found complete and sufficient to address this finding. Since, there the methodology VM0009 section 9.3.1 requirement has been met, FAR#01 stands closed.

Table 2. CL from this verification

CL ID	01	Section no.	Date : 21/11/2022
Description of CL			
It was informed by PP that a request for exemption for baseline assessment has been made to VERRA. According to VCS validated PD section 1.6, a mandatory baseline reevaluation is to be executed at a minimum of every 10 years after project start. Since, the current monitoring period is 01/01/2021 to 31/12/2021 and the mandatory baseline reassessment is scheduled in the year 2021, PP is requested to clarify the status of exemption request.			
Project participant response			Date : 17/01/2023
WWC submitted the baseline extension request to Verra on 03 December 2022. Verra responded with approval of the extension request on 15 January 2023. Refer to the Baseline Exemption Approval			

document provided in response to the verification findings. This approval request applies to the project's fourth monitoring period.
Documentation provided by project participant
<i>934 Baseline Reassessment Exemption JANUARY 2023.pdf</i>
VVB assessment
Date: 08/02/2023
VVB has checked the VERRA 934 Baseline Reassessment Exemption letter dated 15/01/2023. As per the letter, Verra grants an extension from Section 3.2.7 of the VCS Standard, v4.4 which is pertaining to baseline reassessment. Also, it is given in the letter that the project must reassess its baseline to monitor the project's performance after 31 December 2021. The baseline must be reassessed considering the ongoing development of a new consolidated REDD methodology and any related communication made by Verra.
VVB confirmed that no further clarification or revisions in the MR is required for this finding and as per the final exemption letter released by VERRA, CL#01 stands closed.

CL ID	02	Section no.		Date : 21/11/2022
Description of CL				
It is informed in the MR section 2.2.2 that total number of biomass plots have been reduced from 449 to 163 in the current monitoring period. However, reasonable explanation could not be found in MR, kindly address.				
Project participant response				Date : 13/01/2023
We have added further explanation of why the number of forest inventory plots were reduced in section 2.2.4 of the monitoring report. We considered this to be a PD deviation as the reduction in the number of plots represents a change to the validated project design and the methodology does not stipulate a required number of plots or sampling intensity. Therefore, the additional information on the reduced number of inventory plots was added into section 2.2.4 of the updated MR and not section 2.2.2. Please see this revision in the updated monitoring report provided with these responses to the findings.				
Documentation provided by project participant				
<i>Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc</i>				
<i>Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf</i>				
VVB assessment				Date: 08/02/2023
Revised MR v2.4 section 2.2.4 has been checked. The reason behind reducing the no. of biomass plots from 49 to 163 was found to be acceptable. PP has earlier planned to measure sample plots for academic research and cover the geographic locations evenly within the project area. However, in due course, with the aid of remote sensing and analyzing the standard error value of field measurement, plot number were reduced and finalized to 163. This has been randomly carried out to keep a check on biasness on selecting the sample plots. CL#02 stands closed.				

CL ID	03	Section no.		Date : 21/11/2022
Description of CL				
Section 2.1.9 of the MR				
Information of the project included in an emissions trading program or other mechanism, whether project has sought or received other form of GHG-related environmental credits, or participated in other GHG programs, are missing. Also, please refer VCS MR: CCB v3, VCS v3 template section 2.1.9 guidelines and <u>provide undertaking that the project is not involved in other GHG programs including all applicable points.</u>				
The same section also provides information about ER Program and nested REL. As given in the section 2.1.9 of MR, the intended start date for the FCPF program was January 1 2019, however, to date, this program has not been finalized and is not yet operational." Please provide further information pertaining to current monitoring period.				
Project participant response				Date : 13/01/2023
We have revised section 2.1.9 to add the information requested by the auditor. Please see section 2.1.9 in the revised monitoring report provided with the responses to these findings.				

Documentation provided by project participant	
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf	
VVB assessment	Date: 08/02/2023
VVB checked the revised MR section 2.1.9. It is now explained that the PP has an agreement with DRC government under the FCPF ER program and the agreement clarifies to deduct the VCU's generated from the verifications of this project. This confirms that the project is ensuring that there is no double counting with other programs. PP is requested to share the final signed copy of agreement to substantiate this information. However, the findings stand open due to following reason: The CCB VCS MR template requirement is still not addressed satisfactorily. As given in this finding, <u>PP shall include that the project is not included in an emissions trading program or any other mechanism that includes GHG allowance trading. In addition, confirmation whether the project is registered under any other GHG programs is not given.</u> PP shall submit a declaration or undertaking confirming the following as per the CCB VCS MR section 2.1.9 template guidelines. Include the following information, as applicable: - Emission Trading Programs and Other Binding Limits: Where the project reduces GHG emissions from activities that are included in an emissions trading program or any other mechanism that includes GHG allowance trading (as identified in the project description, or where such programs or mechanisms have subsequently emerged) <u>demonstrate that net GHG emission reductions or removals generated during this monitoring period have not been used for compliance under such programs or mechanisms.</u> Examples of appropriate evidence are provided in the VCS Standard. - Other Forms of Environmental Credit: Indicate whether the project has sought or received another form of GHG-related environmental credit, including renewable energy certificates, during this monitoring period. Include all relevant information about the GHG-related environmental credits and the related program. Additionally, provide a list of all and any other programs under which the project is eligible to create another form of GHG-related environment credit. - Participation under Other GHG Programs: <u>Indicate whether the project is registered under any other GHG programs and, where this is the case, provide the registration number and details. Provide details of any GHG credits claimed under such programs.</u> CL#03 stands open.	
Project participant response	Date : DD/MM/YYYY
We have provided to the VVB along with these findings responses a signed letter from the DRC MOE of the project's nesting arrangement. As this letter is confidential we have provided it to the VVB but cannot detail its contents publicly in these responses. We have additionally updated section 2.1.9 of the MR to include specific statements addressing the template requirements.	
Documentation provided by project participant	
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.5.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.5.pdf REPONSE à WWC_Garantie quotité ERPA.pdf	
VVB assessment	Date: 03/03/2023
Evidence dates 24/01/2023 was checked and found okay. CL#03 stands closed.	

CL ID	04	Section no.	Date : 21/11/2022
Description of CL			
It is mentioned in Section 2.5.2 Free, Prior and informed consent of the MR that clans have been allocated USD \$500 annually, as customary payment, in keeping with the Cahiers de Charge signed by ERA Congo with these communities, pending credit.			

Following the requirement of the VCS MR template, which require PP to demonstrate with documented consultation and agreements that appropriate restitution or compensation has been allocated to any parties whose lands have been or will be affected by the project, it is requested to share relevant evidence to confirm the details.	
Project participant response	Date : 09/01/2023
The Mai Ndombe REDD+ Project is founded in partnership with the project communities with the goal to work together to reduce deforestation through programmes and activities meant to reduce the underlying drivers of deforestation. The project area and the project design were created in collaboration between the project proponent and the communities in through the process detailed in the Cahier de Charge. In addition to the \$500 annual payment, the Cahier de Charge also outlines the additional benefits that the project will provide to the communities, as detailed in the project monitoring report. There is no enforcement by the project with fences, guards, or legal restriction from community members accessing the project area and utilizing its resources. As there is no restriction to the rights of the community beyond their community rights and access to the lands granted under DRC law, there is no requirement to provide restitution or compensation. Therefore, documentation of such restitution or compensation is not applicable. No updates were made to the MR in response to this finding.	
Documentation provided by project participant	
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf	
VVB assessment	Date: 08/02/2023
VVB reviewed the finding response and found that despite the explanation, it is required to substantiate the facts/ outcomes/ claims made in the MR. It is stated in the MR that "These clans have been allocated USD \$500 annually, as customary payment, in keeping with the Cahiers de Charge signed by ERA Congo with these communities, pending credit". As per the understanding of response given above, the Cahier de Charge(workbook) maintained in this project records the \$500 annual payment and also outlines the additional benefits that the project will provide to the communities, as detailed in the project monitoring report. This needs to be confirmed in order to verify the information mentioned in the MR. PP may submit the scanned copy of workbook or any relevant document to substantiate the information. CL#04 stands open.	
Project participant response	Date : 22/02/2023
We have provided the VVB documentation of the 2021 \$500 customary payments made to each clan as detailed in the Cahier de Charge. The 3 provided pdfs show scans of the original sheets with the signature of each clan representative acknowledging receipt of the annual payment.	
Documentation provided by project participant	
Palement DJ_Basengele.pdf Palement DJ_Lokanga.pdf Palement DJ_Ntombenzale.pdf	
VVB assessment	Date: 03/03/2023
In response to the open findings, PP has shared the proof of payment made to the clans as customary payment. CL#04 stands closed.	

CL ID	05	Section no.		Date : 21/11/2022
Description of CL				
1. The project proponent modified the decay emissions model (VM0009 Equation F.10 to redefine tBeginning as (tBeginning+ half of monitoring period length). Refer to the LDEM function in the visual basic developer tab. This results in a slight reduction of the Cumulative Carbon Not Decayed in BGB and an overall increase in NERs. The reason given is that the modification is "intuitive". Please explain the reasoning behind this modification in a more objective way. 2. The proponent used a function to truncate "d" to 300 when exponentiation parameters. Refer to the first function in the visual basic developer tab. Please clarify what this parameter d is and why it is limited to 300. 3. Please clarify why Current Emissions from BGB are 0 (zero) for monitoring period 24.				
Project participant response				Date : 09/01/2023

1. On review we have found that the equation in the visual basic developer tab for the LDEM function is incorrect. In addition, the form for $DEM_{DW,BGB}$ as presented in equation 10 of the VM0009 V2 is incorrect. We identified this error previously and corrected it in VM0009 V3, however it was inadvertently not corrected in the Mai Ndombe NER model. This has now been corrected in the visual basic developer tab for the Mai Ndombe NER model, which has resulted in a slight change the calculations of emissions from decay and subsequent NERs. The MR has been updated accordingly. 2. Please see the response to CL09 (item #2) for the explanation of this parameter and its value. 3. Monitoring period 24 is estimated to cover 1/1/2038 to 31/12/2039. The estimated baseline emissions provided for that year are based on the projections of the baseline emissions model and carbon stocks. This by nature has a high degree of uncertainty and is used only as an estimate for planning purposes. As such, Verra only requires ex-ante estimates of NERs for 10 years. The current emissions for BGB in monitoring period 24 are shown to be 0 as there is no projected change in the BEM from monitoring year 23 to 24, resulting in no emissions from ABG or BGB for that year. As stated, this is a future projection that does not have an impact on the calculations for this monitoring period and is deemed outside of the scope for this verification audit.	
Documentation provided by project participant	
<i>Mai Ndombe M4 NERs V1.12.xlsm</i> <i>Mai Ndombe M4 NERs V1.11_2022CarbonStock.xlsm</i> <i>Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc</i> <i>Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf</i>	
VVB assessment	Date: 08/02/2023
1. The explanation given by the PP is satisfactory. However, there is a mix-up of methodology versions and equation numbers. The equation corrected was [F.9] in v2 of VM0009, which is now [F.10] in v3. The updated MR (page 115) refers to equation [F.9] of VM0009 v2 while the project actually now uses the updated equation, i.e., [F.10] of VM0009 v3. The PP should clearly address this correction in the in the MR. 2. The justification given by PP in CL#09 in reference to this finding was found okay. Findings stands closed. 3. The justification given by PP was found okay. However, the monitoring period referred to should be 1/1/2039 to 31/12/2039. This does not affect ER calculations for this monitoring period, thus the finding stands closed. Since not all findings are closed, CL#05 stands open.	
Project participant response	Date : 21/02/2023
We agree that there has been confusion and possible errors in the equation numbers in our earlier response. The equation being discussed is for the parameter $DEM_{DW,BGB}$, which is seen as equation [F.10] in both V2.1 and V3 of the methodology VM0009. There has been some confusion as the prior version 2.0 has the parameter $DEM_{DW,BGB}$ as equation [F.9]. This has been clarified and corrected in the MR, with the deviation correctly referencing the methodology v2.1. Please see Section 2.2.2 of the MR for the methodological deviation detailing the use of this equation from v3 of the methodology and he updated equation reference on page 115.	
Documentation provided by project participant	
<i>Mai Ndombe M4 NERs V1.12.xlsm</i> <i>Mai Ndombe M4 NERs V1.11_2022CarbonStock.xlsm</i> <i>Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.5.doc</i> <i>Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.5.pdf</i>	
VVB assessment	Date: 03/03/2023
The response provided by PP was found checked and found okay. CL#05 stands closed.	

CL ID	06	Section no.		Date : 21/11/2022
Description of CL				
eDNA campaign is mentioned in MR under section 5.3.2.5 which was organised during previous monitoring period. It is requested to clarify how this study is incorporated in this monitoring period and its relevance as per current biodiversity monitoring plan.				
Project participant response				Date : 17/01/2023
We agree with the Audit Team that as there were no updates to the eDNA monitoring results for this monitoring period, the previously provided summary was not relevant to this monitoring period and has been removed from the MR.				
Documentation provided by project participant				
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.5.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.5.pdf				
VVB assessment				Date: 08/02/2023
Since, PP has not monitored the eDNA results and decided to remove the mention of eDNA campaign in this monitoring report, the findings stands closed.				

CL ID	07	Section no.		Date : 27/12/2022
Description of CL				
Site visit observations – field data and measurements During the site inspection, plot measurement, sampling approach and relevant SOPs were checked. In accordance with the document Annex 11 SOP Lac Mai Ndombe Forest Inventory Remeasurement, version 3.2 (page no. 4), plot radius is 15 meters for tree measurement. The 15m radius was also the dimension used in the sample plots measurement. In contrast, plot radius of 17.84 m is mentioned in MR section 2.2.4 (page no. 28). PP shall clarify this inconsistency.				
Project participant response				Date : 09/01/2023
The reference to a plot radius of 17.84 m in section 2.2.4 of the MR is in error. The correct plot radius for the project's forest inventory & biomass inventory measurements is 15 meters, as reflected in the Biomass Measurement SOPs. Section 2.2.4 of the updated MR submitted to the auditors has been revised to reflect the correct plot radius of 15 meters.				
Documentation provided by project participant				
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf				
VVB assessment				Date: 08/02/2023
PP's response and revised MR has been checked. The dimensions reported in the MR for tree measurement was typographical error. As per the Annex 11 document which is the Standard Operating Procedure (SOP) for Mai Ndombe Biomass Measurement (v3.2 dated 12/09/2017), page no. 4 under tree measurement section that the plot radius is 15meters, horizontal distance. As per the SOP, PP has made the corrections in the MR and the plot radius report is 15 m. Hence, CL#07 stands closed.				

CL ID	08	Section no.		Date : 27/12/2022
Description of CL				
Site visit observations – monitoring plan 1. Following inconsistencies were found between details given in MR and site visit observation. Table 12 given under section 3.1.3 of the MR includes three primary monitoring activities and its monitoring frequencies. As per MR, identification of significant disturbance is conducted through periodic inspection of aerial imagery or videography, with ground inspection when necessary, and plot measurements in project and proxy areas are conducted bi-annually. However, in contrast, audit team member during site visit found out that aerial patrols are no longer being conducted. Proxy plots measurements were not done in M4 as the project got an exemption from Verra to not do a baseline reevaluation yet due to the ongoing updates. Information was found inconsistent.				

2. Identified plots selected for field inspected were visited by the audit team. A t-test was performed on the data (M4 reported vs verification sampling) and an insignificant mean deviation was 0.14 cm ($p=0.3069$) was observed. However, the projection method and consistent measurement of DBH at 30 cm above an anomaly as demonstrated during sample plots measurements could not be found demonstrated clearly in the Forest Inventory SOP. Also, special case of field measurement where if a tree is deformed through the entire trunk, then DBH is measured at 1.3 m as usual could not be found demonstrated clearly in the Forest Inventory SOP.

Project participant response

Date : 20/01/2021

1. We acknowledge this error. The table has been revised for consistency with the project's climate monitoring plan and the implemented project activities.
2. We acknowledge the discrepancy between the observed field measurement methods and the forest inventory SOP. The biomass sampling team was correct in their measurements and the SOP itself needed to be updated. Please see *SOP - Lac Mai Ndombe Forest Inventory Remeasurement v3.3_01192023.pdf* for the most up-to-date forest inventory methods. Specifically, please refer to 'Steps to measure and collect tree data' 'Step 2.f' for methods for determining where to measure diameter for trees where the entire trunk is deformed.

Documentation provided by project participant

Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc

Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf

SOP - Lac Mai Ndombe Forest Inventory Remeasurement v3.3_01192023.pdf

VVB assessment

Date: 08/02/2023

1. VVB checked the section 3.1.3 of the MR and based on the site visit observations it was found that there has been no aerial patrols and no measurement of proxy area. Since, this has been addressed in the revised MR section 3.1.3 in table 14, findings stand closed.
2. The findings have been addressed by PP and the revised Forest Inventory SOP titled SOP - Lac Mai Ndombe Forest Inventory Remeasurement v3.3 was also checked. PP has added sufficient procedures to calculate tree measurements including special case of field measurement where if a tree is deformed through the entire trunk. Findings stand closed.

CL#08 stands closed.

CL ID	09	Section no.		Date : 27/12/2022
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Description of CL

Site visit observations – ER Sheet

1. Value provided for the parameter $C_{B\ BGB}$ "Carbon not decayed in BGB at the end of the current monitoring period" in the MR -9,937,112 tCO₂ does not match with NER spreadsheet.

2. Provide an explanation regarding truncating exponentiated values to 300 (i.e. the first function implemented in the NER calculations sheet). How was the value 300 determined.

3. Provide an objective justification for adjusting tm-1 in equation F.10. or revert to using the equation as it is in the Methodology.

Project participant response

Date : 17/01/2023

1. This value had not been updated from a previous version of the NER model. It has been updated to the correct value.
2. This is related to the use of the exponent function in the visual basic code. It is used in the linear transformation of the logistic function of the BEM and serves to keep the values in the transformation from "blowing up" into exceedingly large numbers that overwhelm the computational capacity of excel. The value of 300 was determined using common knowledge and trial and error and was determined not to alter results significantly (i.e. beyond rounding errors).

3. Please see our response to finding CL 05 (item #1) above for our response to this finding as well as the changes made.	
Documentation provided by project participant	
<i>Mai Ndombe M4 NERs V1.12.xlsm</i> <i>Mai Ndombe M4 NERs V1.11_2022CarbonStock.xlsm</i> <i>Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc</i> <i>Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf</i>	
VVB assessment	Date: 08/02/2023
1. PP corrected the value in the latest MR. 2. Justification provided by proponent was deemed satisfactory. 3. The model has been corrected in the latest version of the NER calculations sheet. The MR adjustments required have been requested under CL#05, thus the finding under this CL stands closed. CL#09 stands closed	

Table 3. CAR from this verification

CAR ID	01	Section no.		Date : 21/11/2022
Description of CAR				
1. PP shall provide monitoring report in word file prepared in latest and applicable version of VCS MR: CCB v3, VCS v3 template. The submitted MR is of CCB v2, VCS v3. 2. Section 2.2.5 Grouped Projects is missing from the MR. Please refer latest version of VCS MR template and provide relevant information. 3. Latest and applicable version of MR consists of section 2.3 Stakeholder Engagement with topics such as stakeholder access to project documents, dissemination of summary project documents, informational meeting with stakeholders, etc. However, these sub-sections could not be found in submitted MR. Kindly share the updated MR.				
Project participant response				Date : 09/01/2023
1. The project uses the combined CCB / VCS Monitoring Report, CCB v2.0, VCS v3.4. available on the Verra website. The project was validated against the CCB Standards Second edition. According to the Verra Monitoring Report template guidance instructions, projects must use the template for the edition of the CCB standards to which it is validated against. Therefore, the combined VCS v3.4 & CCBv2.0 template is the applicable version. An updated version of the MR edited in response to the verification findings has been provided to the VVB. 2. As indicated in the response to #1 above, the correct version of the Verra MR template is applied. The combined CCB / VCS Monitoring Report, CCB v2.0, VCS v3.4 is applicable to the project as it was validated against the CCB Standards Second Edition. Section 2.2.5 of the CCB v2.0, VCS v3.4 MR template concerns Risk to the Project (G3.5). Per the instructional guidance of the CCB v2.0, VCS v3.4 MR template, information on whether the project is grouped is to be covered in section 2.1.2 of the MR. This information is present in the Mai Ndombe M4 MR, where it states, "The MNRP is not a grouped project under the VCS standard or the CCB programmatic approach." 3. As indicated in the response to #1 & #2 above, the correct version of the Verra MR template is applied. The combined CCB / VCS Monitoring Report, CCB v2.0, VCS v3.4 is applicable to the project as it was validated against the CCB Standards Second Edition. Section 2.3 and related subsections of the Mai Ndombe M4 MR provided to the verifiers correctly follows the applicable sections of the CCB v2.0, VCS v3.4 MR template, and all instructional guidance has been followed.				

Documentation provided by project participant	
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf	
VVB assessment	Date: 08/02/2023
1. PP provided the monitoring report prepared in the CCB VCS MR v2, VCS v3 template. The justification provided by the PP is acceptable and in line with the MR template requirements. Therefore, submitted combined CCB / VCS Monitoring Report, CCB v2.0, VCS v3.4 was found okay. Finding stands closed. 2. The finding stands closed and does not include assessment of revised project documents as there are no further changes required in the MR template as clarified in above point 1. 3. The finding stands closed and does not include assessment of revised project documents as there are no further changes required in the MR template as clarified in above point 1.	
CAR#01 stands closed.	

CAR ID	02	Section no.	Date : 21/11/2022
Description of CAR			
Section 2.3 It is mentioned that two local community members in each village have been hired and trained to serve as permanent community liaisons (local animateurs). Please share evidence to substantiate the information. Also, provide sufficient proof to confirm the engagement of two local agronomists. Share evidence to confirm the 25 local animateurs and an additional 27 local agronomists work in each village of the Ntomba-Nzale and Lokanga Groupements.			
Project participant response			Date : 30/01/2023
Tables 9 & 10 have been added to the MR outlining the local agronomists and animateurs hired and trained to work in the villages within the Project area. In addition, documentation on 2 of the agricultural training workshops held during M4 has been provided as evidence of implementation of these project activities during the M4 monitoring period.			
Documentation provided by project participant			
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf Rapport Atelier_Agronome_mars021.pdf Rapport Atelier_Agronome_sept021.pdf			
VVB assessment			Date: 08/02/2023
VVB has checked the revised MR section 2.3 and it found that PP has added the details of two local agronomists consulted in the MP4 monitoring period are also given in the MR and confirmed during the on-site inspection. The project has local agronomists and local animateurs who are 27 and 25, respectively. Evidence submitted by PP has been checked. Upon translation, the documents were found to be the Agronomists Workshop report prepared by Wildlife Works Carbon & Ecosystem Restoration Associates (March 2021 and September 2021). The signed document consists of training workshop theme "basic notions on agricultural practices" and modules, program details, lists of participants and their signatures. However, the response provided by PP was still not found sufficient. It was asked to share the relevant evidence to confirm that statement given in MR section 2.3 that "the company has in addition hired and trained two local community members in each village to serve as permanent community trainers (local animateurs) in addition to 2 local agronomists (Table 9) helping the community for agriculture intensification and sustainable agriculture production." The details added in table 9 and 10 of the MR were okay however, PP is requested to provide record of hiring and training of two local agronomists that has been involved in the current 4th monitoring period. CAR#02 stands open.			

Project participant response	Date : 23/03/2023
We have provided the Audit Team with scans of the employment contracts for the 2 local agronomists. Please refer to the provided documents for this evidence. As these are employment contracts they are confidential and no information from them can be included in these public responses to the findings.	
Documentation provided by project participant	
VVB assessment	Date: 03/03/2023
The evidence provided by PP confirms the hiring of two local agronomist that has been involved in the MP4, therefore CAR#02 stands closed.	

CAR ID	03	Section no.		Date : 21/11/2022
Description of CAR				
Worker's training section of the MP provides information on trainings and local job opportunities. kindly provide sufficient evidence to confirm the claims made in MR. The details of workers training do not provide clarity whether local capacity is maintained or not. Please refer guidelines given in section 2.4.2 of MR which requires PP to describe activities and/or processes implemented to provide orientation and training for the project's workers and a wide range of people from the communities. Identify how, once it is built, local capacity is not lost.				
Project participant response				Date : 30/01/2023
It is noted that Worker Training is covered in section 2.4.2 of the Verra Monitoring Report template utilized by the project (combined CCB / VCS Monitoring Report, CCB v2.0, VCS v3.4). In section 2.4.2 of the updated version of the MR provided to the VVB, detail has been added on the trainings that were held during the M4 monitoring period. A summary has been added, along with the number of community members retained as employees. Training events held in M4 included topics related to infrastructure, agricultural intensification, biomass plots and biodiversity. In total, 29 community members were retained as employees, which meets project local capacity requirements. The project maintains local capacity through ongoing training events involving local community members and capacity building of deforestation agents. Documentation on 2 of the agricultural training workshops has also been provided as evidence to support the implementation of these project activities during the M4 monitoring period.				
Documentation provided by project participant				
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf Rapport Atelier_Agronome_mars021.pdf Rapport Atelier_Agronome_sept021.pdf				
VVB assessment				Date: 08/02/2023
Section 2.4.2 Worker Training of the MR has been checked and it was found that PP has added the project details in line with the template requirements. The same was verified and discussed during on-site inspection. CAR#03 stands closed.				

CAR ID	04	Section no.		Date : 21/11/2022
Description of CAR				
Monitoring plan section 3.1.3 of the MR does not consist details of organizational structure, responsibilities and competencies of the personnel and clear information on method used to measure, record and store monitoring data. Please refer VCS MR CCB v2, VCS v3 template instructions of section 3.1.3 which requires PP to add details on the organizational structure, responsibilities and competencies of the personnel that carried out the monitoring activities; and the methods used for generating/measuring, recording, storing, aggregating, collating and reporting the data on monitored parameters.				
Project participant response				Date : 17/01/2023
Section 3.1.3 of the MR has been updated to include details on organizational structure, roles & responsibilities, and competencies for those project staff members involved in biomass inventories. Information on data collection, storage, and aggregation has also been added to section 3.1.3 of the updated version of the MR. Additional details on data collection, storage, and aggregation can be found in Annex 27, a copy of which has been provided to the VVB.				

Documentation provided by project participant	
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf Annex 27 - Mai Ndombe Data Management SOP v1	
VVB assessment	Date: 08/02/2023
Section 3.1.3 of the MR has been checked and it was found that PP has added the project details in line with the template requirements under the heading of organizational structure, data collection, storage and aggregation, field training, internal auditing, and climate monitoring. The same was verified and discussed during on-site inspection. VVB confirmed that the project information added in the MR is complete and verifiable. CAR#04 stands closed.	

CAR ID	05	Section no.	Date : 27/12/2022
Description of CL			
Site visit observations 1. Project zero-tolerance policy for corruption is mentioned in Section 2.1.10 of the MR, and the same has been discussed with the PP during site inspection. It was found that PP provides and reviews an anti-corruption policy. The shared documents reaffirmation letter and anti-corruption and compliance policy statement were reviewed, however the documents were not prepared in PP's letter head or signed. PP shall confirm and share the final signed copy of policy statement and letter. 2. Under section 2.2.5 'risks to the project' of the MR, it is mentioned on page no. 29 that the company has partnered with small logging companies that hold small concessions in the area to monitor any illegal activities in the project area. PP shall submit the agreement that project has with "small logging companies that hold small concessions in the area" and briefly explain how this affects the project objectives, either way. 3. On the same page of MR section 2.2.5, it is mentioned that small scale unsustainable wood extraction for fuelwood, charcoal and local building supply have continued on a very reduced pace outside of the project accounting area, in close proximity to villages, an area that has been agreed to as "community forest land" where agricultural activities are conducted, and such timber extraction is allowed. PP shall elaborate on such timber extraction activities and substantiate with evidence or permit given to communities.			
Project participant response			Date : 17/01/2023
1. Wildlife Works has an anti-corruption statement in the Employee Manual that all WWC staff must abide by. A copy of this manual has been provided (please refer to section C-8). All employees must sign the accompanying Anti-Corruption Signature Page acknowledging acceptance of these policies as a condition of employment with Wildlife Works. In addition, we have provided a copy of the organizational statement on anti-corruption, signed by the company president, Mike Korchinsky. 2. The reference to the project proponent partnering with small logging companies who hold concessions in the area to support monitoring of illegal activities is no longer applicable, and was inadvertently left in the MR from a previous version. This text has been removed from section 2.2.5 of the updated version of the MR provided to the VVB. 3. Small scale unsustainable wood extraction for fuelwood, charcoal and local building supply has continued by design at a reduced pace outside of the project accounting area (PAA) surrounding villages. This area has been agreed with the communities to be used as "community forest land", allowing communities to expand their agricultural and small-scale timber extraction without the burden of reduced crediting. These areas are excluded from project carbon accounting as they were intentionally delineated outside the project accounting area so that community activities within them would not result in discounting. Moreover, the ongoing agriculture intensification program is designed to further help reduce unsustainable agriculture and therefore will contribute to increase conservation land. Wildlife Works does not manage these areas and is not responsible for permitting for forest activities within these areas or within the project accounting area. Rather, we ensure community			

members are cognizant of the benefits that the REDD+ project brings to their communities and that continued deforestation within the PAA will reduce project crediting, and in turn their share of the revenue. Please refer to the additional descriptive information under the Illegal Activities heading of section 2.2.5, Risk to the Project.

Documentation provided by project participant

Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc

Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf

WWC EMPLOYEE MANUAL 2022 - Code of Conduct Business Ethics – Final.pdf

Anti Corruption Signature Page.docx

Item #4 Anti-Corruption.pdf

VVB assessment

Date: 08/02/2023

1. Project zero-tolerance policy for corruption as mentioned in Section 2.1.10 of the MR was asked by the PP. The shared documents Employee Manual 2022 code of conduct business ethics, signed copy of statement of anti-corruption, and a template of anti-corruption signature page. VVB confirmed that the information and evidence was found complete, sufficient, and verifiable. Therefore, findings stand closed.

2. Since the information of small logging companies who hold concessions in the area was not relevant in the current MP4, the removal of the text in the revised MR was found okay. Findings stands closed as no further assessment is required. Moreover, team member of VVB who conducted the site visit did not find any cases of illegal activities or encroachment within the project area.

3. VVB sought the clarification on timber extraction activities, and it was confirmed that the activities happens outside of the project accounting area (PAA) surrounding villages, therefore no further clarification or assessment is required. The explanation provided by PP was found sufficient and does not intended to deviate from the requirements of VCS & CCB standard and applied methodology. Finding stands closed.

CAR#05 stands closed.

CAR ID	06	Section no.		Date : 27/12/2022
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Description of CL

Site visit observations – SDG

1. 2.1.10 'sustainable development' addresses the SDG indicators. PP shall substantiate with sufficient evidence to confirm the followings mentioned in MR. During this monitoring period (M4), 7 demonstrations gardens have been created in different villages and qualified agronomists have been working with community members across the entire project area for commercial crop production (e.g. onion and tomatoes). These agronomists have also held 10 training workshops for 40 members of the community who are going to oversee agricultural activities and agroforestry.

2. In regard to Health SDG goal, it is given in the MR that PP has been spending money to fight malaria and has partnered with local government to implement the mobile clinic. Substantiate the claims made with adequate evidence.

3. In regard to Education SDG goal, it is given in the MR (page no. 22) that For this monitoring period, 9 school buildings were constructed in Project Area villages. Please provide evidence for the same.

4. Occupational safety and health of the workers were also discussed by audit team members during the site visit to confirm the project information mentioned in section 2.4.5 of the MR.

Policy is in place and workers were observed to wear PPE as per the policy during the site visit. Trainings are done on safety and health. PP is requested to share the training records.

5. In regard to agriculture and economic development SDG goal, the company has 13 demonstration plots across the entire project area and has trained local community members to use sustainable agriculture. Please support the claim by providing sufficient evidence for this monitoring period.

6. PP shall provide relevant weblinks in the footnote to substantiate the information provided in MR. For instance, it is mentioned on page no. 22 that Malaria is the cause of more than 40% of child deaths and a considerable proportion of mortality at all ages. However, no references were provided to support the statement in the MR.

Project participant response

Date : 30/01/2023

1. Figure 16 of the updated MR shows a map displaying the locations of the agricultural intensification and diversification locations across the project area, including the 14 demonstration plots, 7 demonstration gardens 4 casava plantations. Figure 15 of the updated MR includes photographs of the agricultural intensification and yield diversification activities implemented during the 4th monitoring period. In addition, documentation on 2 of the agricultural training workshops has been provided as evidence to support the implementation of these activities during the M4 monitoring period.

2. Documentation for anti-malaria medicines and equipment purchases made during the 4th monitoring period has been provided (facture medicaments.pdf). See also the updated information & references entered in section 2.1.10 of the MR (3 – Health heading).

3. Updated information on school construction activities has been included in the MR. Construction activities occurred on 8 school buildings across 7 different villages in the project area. Refer to section 4.3.2.1 and Table 24 in the updated MR. Figure 10 of the updated MR also displays a photograph of school construction in the village of Inunu.

4. The Project Team has provided documented evidence of health & safety training held over the monitoring period to the VVB. Specifically, fire extinguisher training was held on June 15, 2021. Documentation for this training event includes, an outline of the training program, list of attendees, and photos.

5. Figure 16 of the updated MR shows a map displaying the locations of the agricultural intensification and diversification sites across the project area, including the 14 demonstration plots, 7 demonstration gardens 4 casava plantations. Figure 15 of the update MR includes photographs of the agricultural intensification and yield diversification activities implemented over the 4th monitoring period.

6. The informational text and reference related to impacts of malaria in the project area in section 2.1.10 of the MR (3 – Health heading) has been revised as follows: “Malaria is the number one killer, especially for children. According to the WHO, the DRC has the second highest percentage of malaria-related deaths below Nigeria¹. Furthermore, malaria is highly endemic in Mai Ndombe Province¹³ and 80% of all malaria-related deaths are in children under 5¹⁴. Reference citations have been added to support these statements.

Documentation provided by project participant

1.

- *Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc*
- *Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf*
- *Rapport Atelier_Agronome_mars021.pdf*
- *Rapport Atelier_Agronome_sept021.pdf*

¹ World malaria report 2022. Geneva: World Health Organization; 2022. Retrieved from <https://www.who.int/publications/i/item/9789240064898>

2.
 - *facture medicaments.pdf*
 - *Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc*
 - *Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf*
3.
 - *Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc*
 - *Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf*
4.
 - *Form_Ext1.JPG*
 - *Form_Ext2.JPG*
 - *Form_Ext3.JPG*
 - *Form_Ext4.JPG*
 - *Form_Ext5.JPG*
 - *Liste de presence_Formation Securite.pdf*
 - *RAPPORT SECURITE 2021.pdf*
5.
 - *Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc*
 - *Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf*
6.
 - *Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc*
 - *Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf*

VVB assessment

Date: 08/02/2023

1. SDG indicators given in 2.1.10 'sustainable development' was checked and evidence provided for the substantiation of training were also checked. Upon translation, the documents were found to be the Agronomists Workshop report prepared by Wildlife Works Carbon & Ecosystem Restoration Associates (March 2021 and September 2021). The signed document consists of training workshop theme "basic notions on agricultural practices" and modules, program details, lists of participants and their signatures. It was confirmed that through document review and interview conducted during site visit that the information is correct and verifiable. Finding stands closed.

2. Evidence facture medicaments document was checked to confirm the implementation of SDG goal. It was confirmed that through document review and interview conducted during site visit that the information is correct and verifiable. Finding stands closed.

3. Construction activities under the targeted SDG goal was confirmed through on-site inspection and photographic evidence. Finding stands closed.

4. Documented evidence of health & safety training was checked and found okay. Finding stands closed.

5. Photographic evidence was found sufficient to confirm the existence and functioning of demonstration plots across the entire project area. Furthermore, training workshops evidence was found appropriate. These information was also confirmed during site visit and no further justification is required. Finding stands closed.

6. Added weblinks in the foot note of the revised MR section 2.1.10 was checked and found active and accessible and consists of relevant information referred for the project. Finding stands closed.

CAR#06 stands closed.

CAR ID	07	Section no.	Date : 27/12/2022
Description of CL			
Site visit observations - Biodiversity 1. In section 5.1.2 of the MR (page no. 150), project details have been reported twice (Besides wildlife and in comparison to the without project scenario). Please address. 2. Section 2.1.1 and section 5.1.2 of the MR included that HCVs species that falls under critically endangered and endangered species category. However, impact of project implementation on conservation of these species during the current monitoring period is not clearly stated in the MR. For each indicator, PP shall provide figures with before (Project start to M3) vs M4 stating the results to clearly demonstrate the impact of the project. 3. PP has identified threats in the section 5.3.1.1 of the MR (page no. 153). This information were confirmed during site visit and it was found that during the dry season, some communal people may camp out in the PAA and practice small agriculture, though it is illegal. PP shall address these illegal activities reported in the project area and elaborate on frequency of cases reported in this monitoring period.			
Project participant response			Date : 17/01/2023
1. We acknowledge this error and the MR has been revised to address this issue. 2. A key goal of the MNRP is to protect biodiversity, the habitat of native species and reduce the pressures on wildlife in the Project Area from anthropogenic sources. The monitoring activities of the MNRP are based on determining the presence of key species of high conservation value. However, the Project does not attempt to correlate observed species population or population changes directly to the implementation of the carbon project. As explained in section 5.1.2 of the MR, by protecting species habitats and reducing fragmentation, disturbance, and conservation of primary forest at a landscape scale, these HCVs should not be negatively affected by project in comparison to the "without project" scenario. The project's impact on biodiversity, including HCVs and the HCV species mentioned in the MR are primarily demonstrated through the maintenance of forest cover and associated wildlife habitats. No updates were made to the MR in response to this element of the finding. 3. The project area is patrolled by project staff and additionally monitored by community members who report illegal activity to project staff. However, the project does not fence the project boundary or use enforcement tactics against people found to be performing illegal activities inside the project area boundary. The project works with local communities to address the underlying drivers of deforestation and community needs to reduce the pressures on the project area and the need to expand into the project accounting area for arable land. The monitoring results on the number of camps found and other evidence of human activity is presented in Figure 24 of the biodiversity monitoring results. We have provided a reference to section 4.3.2.2 and 5.3.2 in section 5.3.1.1. directing readers to the MR sections that contain relevant indicators for the 4th monitoring period.			
Documentation provided by project participant			
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.4.pdf			

VVB assessment	Date: 08/02/2023
1. PP has made the required correction in the section 5.1.2 of the MR. Finding stands closed. 2. It is considered that the monitoring activities of the MNRP are based on determining the presence of key species of high conservation value and there is no quantitative assessment required as per the monitoring plan. However, impact of project implementation on conservation of these species during the current monitoring period is still not clearly stated in the MR. Please provide conclusion as how the conservation efforts under this project activity are sufficient and done for this monitoring period. Please refer template guidelines of CCB VCS section 5.1.2 which required to demonstrate that that no High Conservation Values related to biodiversity identified in the validated CCB project description were negatively affected by the project. Finding stands open. 3. The justification given by PP was found okay and the revisions made in the MR were checked. Finding stands closed. Since all findings are not closed, CAR#07 stands open.	
Project participant response	Date : 22/02/2023
By protecting native habitats, working to reduce poaching, and ensuring landscape connectivity, the MNRP's net impacts on biodiversity values will be positive in the "With Project" scenario in comparison to the "Without Project" scenario as described in the Project Document. Section 5.3.1.2 of the MR details the biodiversity impact assessment that was completed for this monitoring period. Additionally, the results of the climate monitoring demonstrate that though some forest cover lost, it is relatively small to what would have occurred in the "Without Project" scenario (Section 3.2.2 of the MR). Based on our theory of change analysis, this demonstrates that the Project's net impact on biodiversity was indeed positive, which is stated Section 5.1.2 of the MR. The primary metric that we have used in all WWC REDD+ projects to demonstrate the positive benefits to biodiversity is forest cover, which shows that the project has reduced deforestation relative to the Project baseline. We have added some further detail to section 5.1.2 to document this fact and state that there is no known negative impact to HCVs from forest conservation, and that therefore, through the protection of forest seen in this monitoring period the net impact on HCVs is positive. Please see the revised text in section 5.1.2	
Documentation provided by project participant	
Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.5.doc Mai Ndombe M4 MR_PIR_CCB v2.0_VCSv3.4_v2.5.pdf	
VVB assessment	Date : 03/03/2023
The assessment team has checked the revised MR section 5.1.2 and it was found that that the project activity has positive impact in the current monitoring period. CAR#07 stands closed.	

Table 4. FAR from this verification

FAR ID	02	Section No.	2.6.1	Date : 18/09/2023
Description of FAR				

In continuation to FAR#01, the verification team has raised one FAR to be addressed by the next VVB in the fifth monitoring period. It is in line with the requirement of methodology applied in this project VM0009 section 9.3.1, "carbon stocks must be estimated for the first monitoring period by sampling all plots in all strata in the project, activity-shifting leakage and proxy areas. After the first monitoring period, all plots and all strata in the project and the activity-shifting leakage areas must be re-measured at least every five years, a process which may be accomplished on an intermittently rotating basis". Project Proponent provided evidence of the project's forest inventory plots that were remeasured for the project's fifth monitoring period (M5) in advance of the next verification. An excel file showing the total number of inventory plots (163), and the years in which they were measured demonstrates the project has now completed the remeasurement of 100% of the project's biomass plots within 5-years in accordance with the monitoring plan.

Since the remeasurement of plots did not come under this verification period, the assessment of the remeasured plots needs to be checked at the time of next verification to ensure the PP completed the measurement of 100% of the project's biomass plots.

Project participant response	Date :DD/MM/YYYY
Documentation provided by project participant	
VVB assessment	Date: DD/MM/YYYY

FAR ID	03	Section No.	2.6.1	Date : 18/09/2023
Description of FAR				
In this monitoring period, studies such as Dargie et al. 2017 /60/ has come out that says the project accounting area falls within the central Congo Basin peatland complex. However, PP has demonstrated the absence of peat within the project area by giving list of species that are habitat of non-peat areas. The research paper does not include ground truthing data to confirm the presence of peat in the PAA. PP has identified the gap and highlighted that the paper included peat probability map has been developed using field measurements that are located far away from the Mai Ndombe project area. PP shall be producing results of ground-based peat sampling procedure to determine the presence/absence of peat in the project area. The results of this assessment shall be assessed by VVB in the next monitoring period.				
Project participant response				Date :DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

FAR ID	04	Section No.	3.2	Date : 27/12/2023
Description of FAR				
PP is required to identify and demonstrate the leakages in this project. Following the requirement of applied methodology VM0009 section 8.3 which requires apply activity-shifting leakage results from the activities of the agent of conversion due to the project activities and applies to all projects; and requirements of section 6.20 of baseline re-evaluation. VVB in the next verification shall assess the leakages in the project. Please refer section 3.2 of this report for further details.				
Project participant response				Date :DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

APPENDIX V: SITE VISIT INTERVIEW PHOTOGRAPHS



