

Fifth Verification Report for The Mai Ndombe REDD+ Project



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Project location	Democratic Republic of Congo, Mai Ndombe Province
Client	Wildlife Works Carbon LLC
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RS & GIS Expert: Harshit Bhasin
Technical Reviewer: Deepika Mahala
TA Expert (14.1) to TR: Sadaf Nazneen

Summary:

- **A description of the verification and the project**

Earthood Services Ltd. (Earthood) has carried out the fifth verification assessment of the project activity “The Mai Ndombe REDD+ Project” VCS ID 934. The assessment covered the monitoring period from 01/01/2022 to 31/12/2022. 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 4.7/4/. The project is being implemented by Wildlife Works Carbon LLC. The Mai Ndombe REDD+ Project is located in the western Democratic Republic of Congo. In its fifth monitoring period (M5), the MNRP achieved a gross emission reduction of 5,707,477tCO₂e and a net emission reduction 4,782,428 tCO₂. The project applied VCS approved methodology VM0009 v2.0 /10/, 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.

- **The purpose and scope of verification**

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 4.7 /4/ and CCB standard, v2.0 /7/. Verification is conducted using Earthood procedures which are developed in line with the requirements specified in the VCS Validation and Verification Manual v3.2 /5/. 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 v4.7/4/ CCB standard, v2.0 /7/ and the applied methodology VM0009, version 2.0 /10/ and its associated tools.

- **The monitoring period**

This is the fifth monitoring period spanning from 01/01/2022 to 31/12/2022

- **The method and criteria used for verification**

The verification team has reviewed the project activity in accordance with the rules and requirements specified in the latest versions of VCS standard v4.7 /4/, CCB Standard, v2.0 /7/ and checked the applicability of the project against the applied methodology and tools which includes the following:

VCS Standard, version 4.7/4/

VCS Program Guide, version 4.4 /3/

VCS Program Definitions, version 4.5 /6/

VCS Validation and Verification Manual, version 3.2 /5/

CCB Standard, version 2.0 /7/

CCB Program rules, version 3.1 /8/

VCS methodology: VM0009, version 2.0 /10/

VT0001 Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities, version 3.0 /11/

AFOLU Non-Permanence Risk Tool, version 4.2 /9/

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

- **The number of findings raised during verification**

During the verification process 4 clarification, 21 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 the verification team’s response have been included in the report in appendix 6.

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

- **Any uncertainties associated with the verification**

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 a 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 on-site visit and the responses provided by stakeholders were positive. Thus, there are no evident uncertainties associated with the verification in this monitoring period.

- **Summary of the verification conclusion**

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 and CCB 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 5,707,477tCO₂e. Buffer credits allocation is 16% and eligible Verified Carbon are 4,782,428tCO₂e. 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 2,604,452 tCO₂e and the buffer contribution is 510,196tCO₂e.

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1 INTRODUCTION

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

Earthood was contracted by Wildlife Works Carbon LLC to undertake the fifth 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 v4.7 /4/ and CCB Standard v2.0 /7/ and CCB Program Rules v3.1/8/.

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 it 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 (VCS, 4.1; CCB Program Rules, 4.2)

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 VCS Standard version 4.7, applied methodology VM0009 and its associated tool and other relevant rules and requirements established for VCS and CCB 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 v4.7/4/, VCS program guide v4.4/3/, VCS program definition v4.5/6/, CCB Standard v2.0/7/, and CCB program rules, v3.1/8/.
- 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 (VCS, 4.1; CCB Program Rules, 4.2)

☒ Reasonable Level of assurance

☐ Limited Level of assurance

In accordance with section 4.1 of the VCS Standard v4.7 /4/ and CCB Program Rules, v3.1 /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 requested, 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 (VCS, 4.1; CCB Program Rules, 4.2)

The Mai Ndombe REDD+ Project (MNRP) in the western Democratic Republic of Congo aims to combat deforestation and promote community well-being while preserving biodiversity. This area, rich in resources and home to about 108,000 residents, was previously targeted for timber exploitation. The project utilizes carbon offset revenues to mitigate CO₂ emissions by halting legal logging and reducing illegal activities. It also focuses on enhancing community livelihoods, health, education, and governance. Biodiversity efforts include monitoring endangered species

like the forest elephant and bonobo, while community programs have provided school renovations, health services, and clean water access. The implementation of the project in its fifth monitoring period has resulted in Gross emission reductions (GERs) of 5,707,477tCO₂e and net emission reduction (NERs) 4,782,428 tCO₂e. 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 4.7.

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 4.7 /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 (VCS, 4.1; CCB Program Rules, 4.3.1)

The audit is led by Ashok Kumar Gautam. With a strong background in auditing carbon offset projects across various regions worldwide, he brings extensive knowledge and expertise to the assessment process. He has performed number audits for many CCB and VCS AFOLU projects. His insights ensure that the project aligns with both environmental standards and community interests.

In the Audit team, Dr. Nepolion Borah is working as technical area expert (14.1). He is also a CQI and IRCA Certified ISO 14001:2015 Lead Auditor. He has been working in the field of forest ecology and climate change for over 15 years. His Ph.D. research focused on community structure, tree regeneration, and the utilization patterns of forest resources. With more than 16 publications, his work primarily explores phyto-diversity, forest carbon stocks, and the impacts of anthropogenic activities on forest ecosystems. He has contributed to the National Mission for Sustaining the Himalayan Ecosystem in India, gaining valuable experience in documenting traditional and local practices that hold both cultural and ecological significance. His publicly available research articles substantiate his expertise in documenting the social and cultural practices of various communities. With extensive academic, research, and professional experience in AFOLU projects, ecology, and socio-cultural documentation, Dr. Borah is a highly competent expert for this audit.

Emmanuel Kasiho is working as a local expert for this project. He holds a bachelor's degree in civil engineering and a master's degree in business administration. Originally from Bukavu, South Kivu, in the Democratic Republic of the Congo, Emmanuel is fluent in Swahili, Lingala, Kikongo (Kituba), French, and English. As a Congolese national, he possesses deep knowledge of the traditional and cultural practices of the project area. He supported the audit team by facilitating their

understanding of local customs, assisting with community and stakeholder engagement, and providing insights into relevant national and regional laws and regulations.

Harshit Bhasin is working as a GIS expert in this audit team. He holds a master's degree in Geo-Information Science and has been working in the field of GIS and remote sensing for the past four years. His expertise in spatial analysis and remote sensing technologies makes him a valuable asset to the team

Suparna Das worked as a trainee validator and holds a master's degree in forestry. Her academic background makes him a valuable member of the audit team.

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	On-site inspection	Interviews	Verification findings
1.	Team Leader	IR	Gautam	Ashok Kumar	Central Office	Y	Y	Y	Y
2.	TA Expert (14.1) & Verifier	IR	Borah	Nepolion	Central Office	Y	Y	Y	Y
3.	Local Expert	EI	Kasiho	Emmanuel	Central Office	Y	Y	Y	N
4	RS & GIS Expert	IR	Bhasin	Harshit	Central Office	Y	N	N	Y
5.	Verifier*	IR	Hooda	Waris	Central Office	Y	Y	Y	Y
6.	Verifier*	IR	Sharma	Riya	Central Office	Y	N	N	Y
7.	Verifier *	IR	Das	Suparna	Central Office	Y	N	N	Y

* Ex-verifier

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
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					outsourced entity)
1.	Technical Reviewer	IR	Mahala	Deepika	Central Office
2.	TA Expert (14.1) to TR	IR	Nazneen	Sadaf	Central Office
3.	Approver	IR	Singh	Kaviraj	Central Office

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

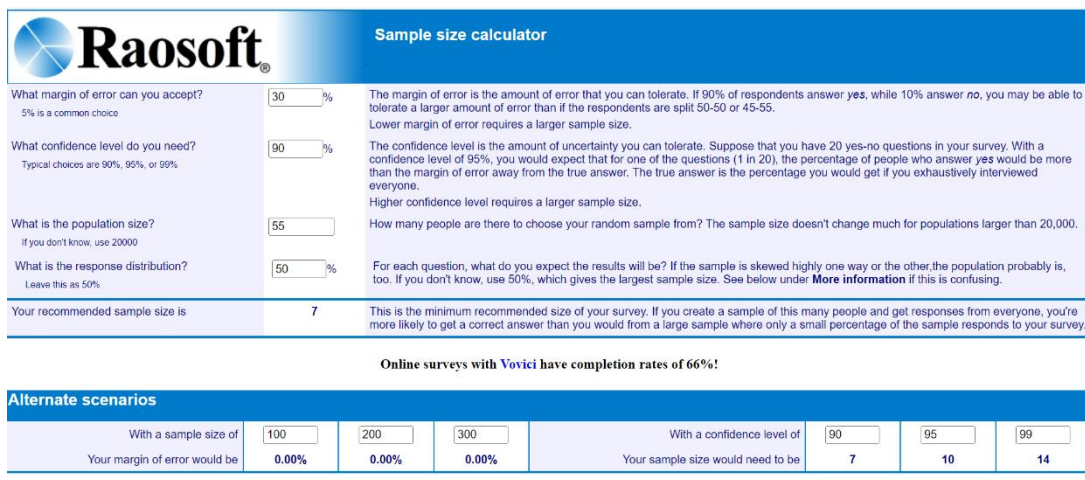
The verification process involved the following.

- a review of the data and information presented by the project proponent in context of the reference VCS CCB 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, 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 by Earthood, in line with the requirements specified in section 4.1 of the VCS Standard v4.7 /4/, section 4.3 of the CCB Program Rules, v3.1 /8/ which included interviews with representatives of PP, community, and re-measurement of sampled plots.

To ensure that the risk of auditing error is minimized to a reasonable level and to ensure effectiveness and efficiency, a project-specific verification and sampling plan was developed to guide the verification process. The VCS Standard and the applied methodology, VM0009 REDD+ Methodology for Avoided Ecosystem Conversion, v2.0, do not prescribe a specific sampling approach for verification. Therefore, the VVB applied random sampling to determine the biomass sample size for the site visit audit. Using a 90/30 confidence/precision level, a total of seven (7) biomass plots were selected for remeasurement of the inventory biomass plots. The VVB utilized the Raosoft sample size calculator to determine the required number of samples for assessment and verification (a screenshot is provided below).

Additionally, the audit team identified eight (8) representative community groups within the project area, considering their traditional and cultural practices, livelihoods, and geographic

distribution. Field sampling and other techniques were based on the VVB's best professional judgment to achieve a reasonable level of assurance. VVB ensured that the data samples were representative of the entire project area. The methodology of the verification of sampling plan is based on the VCS and CCB guidance documents /03//04//05//06//07//08//10/ and ISO 14064-3;2019 /12/. Any modifications applied to the plan were made based on the conditions observed for monitoring to detect processes with the highest risk of material discrepancy. VVB, along with onsite observation, objective evidence collection, data generation, and recording analysis, also considered the views obtained in these interviews while arriving at a verification opinion.



Raosoft® Sample size calculator

What margin of error can you accept?
5% is a common choice %

What confidence level do you need?
Typical choices are 90%, 95%, or 99% %

What is the population size?
If you don't know, use 20000

What is the response distribution?
Leave this as 50% %

Your recommended sample size is **7**

Online surveys with **Vovici** have completion rates of 66%!

Alternate scenarios

With a sample size of	100	200	300	With a confidence level of	90	95	99
Your margin of error would be	0.00%	0.00%	0.00%	Your sample size would need to be	7	10	14

Reporting and closure of the findings (CARs/CLs/FARs) and preparation of the Draft Verification Report.

- Independent technical review - the project documentation is reviewed by internal technical reviewer to independently confirm whether the applicable GHG program requirements were objectively met or not, in addition to whether internal procedures were followed while arriving at the verification opinion. The technical reviewer may accept or reject the verification prepared by the assessment team and give the reasons. The resolved findings may be opened at this stage, or new findings may be identified that are required to be addressed by the assessment team and/ or project proponents, as appropriate.
- Issuance of the final verification report to the PP.

Key milestone	Date
Public Comment Period	17-June-2024 to 17-July-2024
Desk review	18-June-2024 to 18-October-2024

On-site audit	24-July-2024 to 28-July-2024
Draft verification report	21-October-2024 to 28-October-2024
Independent technical review	26-November-2024 to 06-December-2024
Issuance of final validation and verification report	06-December-2024

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

The joint VCS CCB verification of the project activity was performed primarily as a document review of the VCS MR /1/ and associated documentation, as stated in detail in Appendix 4 of this verification report. The assessment team cross-checked the information provided in documents through document review and on-site completion in line with the requirements specified in the VCS standard /4/, CCB Standard /7/, VVB manual /5/, and applied methodology VM0009 /10/. Project compliance with national laws and regulations was reviewed following the VCS CCB standards and the applied methodology.

Earthood conducted a desk review as follows:

- i. A review of the data and information presented to verify their completeness.
- ii. A review of the monitoring plan, the monitoring methodology including applicable tool (s) and, where applicable, the applied standardized baseline, paying particular attention to the frequency of measurements, the standardized operational procedures for the measurements
- iii. An evaluation of data management and in the context of their influence on the general collection procedures for calculating and reporting of emission reductions.

The list of documents reviewed during the verification process is provided under Appendix 4 of this verification report.

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

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

S No	Interviewee			Date	Subject	Team Member
	First Name	Last Name	Affiliation			
1.	Jeremy	Freund	Chief Technology Officer, WWC	29/07/2024	Role and involvement in the project, project	Ashok Kumar Gautam, Nepolion

					objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Borah, Emmanuel Kasiho
2.	Djems	Mbalaka	Senior Forestry Engineer, ERA/WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Napolion Borah, Emmanuel Kasiho
3.	Simon	Bird	Director of Forest Sciences, WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that	Ashok Kumar Gautam, Napolion Borah, Emmanuel Kasiho

					led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	
4.	Panest	Ngubidi	Senior Forestry Engineer, WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Napolion Borah, Emmanuel Kasiho
5.	Mathieu	Bolaa	Head of Biodiversity, ERA/WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management	Ashok Kumar Gautam, Napolion Borah, Emmanuel Kasiho

					activities, project eligibility and implementation as per VCS and CCB Standard	
6.	Evariste	Biembe	Community and Socio-Economic Engagement Coordinator, ERA/WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho
7.	Marilyn	Elembe	Senior Facilitator and Community Development Specialist, ERA/WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho

					as per VCS and CCB Standard	
8.	Imam	Basuki	WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho
9.	Jean Robert	Bwangoy	ERA/WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho

10.	Dodo	Ndonda	Technical Director, ERA Congo	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Napolion Borah, Emmanuel Kasiho
11.	Herve	Kashongwe	ERA/WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Napolion Borah, Emmanuel Kasiho
12.	Pierre	Kinkela	ERA/WWC	29/07/2024	Role and involvement in the project,	Ashok Kumar Gautam,

					project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Nepolion Borah, Emmanuel Kasiho
13.	Oliver	Mukadi	ERA/WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho
14.	Benjamin	Bankanza	ERA/WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho

					activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	
15.	Anne Marie	Mpenge Mongo	ERA/WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho
16.	Jerry	Ngwa	ERA/WWC	29/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho

					management activities, project eligibility and implementation as per VCS and CCB Standard	
17.	Eboli	Mpeky	Lobeke	30/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho
18.	Monga	Monga	Lobeke	30/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho

					implementation as per VCS and CCB Standard	
19.	Mpolo		Lobeke	30/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Napolion Borah, Emmanuel Kasiho
20.	Roger	Bebonga	Bokebeni	30/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Napolion Borah, Emmanuel Kasiho

21.	Bokumbe	Pius	Bokebeni	30/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Napolion Borah, Emmanuel Kasiho
22.	Claire	Nseposwa	Bokebeni	30/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Napolion Borah, Emmanuel Kasiho
23.	Alain	Bokelo	Bokebeni	30/07/2024	Role and involvement in the project,	Ashok Kumar Gautam,

					project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Nepolion Borah, Emmanuel Kasiho
24.	Bapingo	Iyeli	Representatives of Mpatambalu community	31/07/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho
25.	Meni Heli	Pajeng	Representatives of Mpatambalu community	31/07/2024	Role and involvement in the project, project objectives, implementation status of	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho

					activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	
26.	Mbomba	Y. Osenge	Representatives of NKondi community	01/082024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Nepolion Borah, Emmanuel Kasiho
27.	Nsokopolo	Jean	Representatives of NKondi community	01/082024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and	Nepolion Borah, Emmanuel Kasiho

					management activities, project eligibility and implementation as per VCS and CCB Standard	
28.	Mputu	Lotwa	Representatives of Mpili community	01/08/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Nepolion Borah, Emmanuel Kasiho
29.	Bile	Mbapeti	Representatives of Mpili community	01/08/2024	Representatives of Mpili community	Nepolion Borah, Emmanuel Kasiho
30.	Liombo	Bolatey	Representatives of Nselenge community	01/08/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits,	Nepolion Borah, Emmanuel Kasiho

					monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	
31.	Bakuba	Ebura	Representatives of Nselenge community	01/08/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Ashok Kumar Gautam, Nepolion Borah, Emmanuel Kasiho
32.	Philippe	Bonbo	Representatives of Ikita community	02/08/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project	Nepolion Borah, Emmanuel Kasiho

					eligibility and implementation as per VCS and CCB Standard	
33.	Bootto	Basate	Representatives of Ikita community	02/08/2024	Role and involvement in the project, project objectives, implementation status of activities that led to intended GHG benefits, monitoring and management activities, project eligibility and implementation as per VCS and CCB Standard	Nepolion Borah, Emmanuel Kasiho

Procedurally, VVB has requested PP to arrange site visit interviews /20//21/ with all the stakeholders. The categories of stakeholders have been provided by VVB before the site visit and stakeholders are sampled on site for interviews to capture details as per both VCS and CCB standard requirements /4//7/ in order to check the project compliance with those requirements.

During the on-site visit, interviews with representatives of project proponents and other entities involves in the project, local communities and other relevant stakeholders were conducted. The audit team identified eight (08) representative communities based on their traditional and cultural practices, livelihood and geographic location within the project area. The identified communities are Lobeke, Bokebeni, Mpatambalu, NKondi, Mpili, Nselenge and Ikita. The list of people interviewed are provided in section 2.4 of the verification report. The names of the community members interviewed on site are not listed in above table to maintain the confidentiality. However, VVB has interviewed communities in groups in the visited areas. Evidence of project legal documentation, management system, local stakeholder consultation records, and monitoring system were reviewed. The reviewed evidence along with other supporting documents were also provided to the auditing team for assessment by the PP as listed in appendix 4. The records of interview conducted has been maintained in the form of audio recordings of interviews, photographs taken at project site and audit report.

The verification team has reviewed the shared evidence and considered all the responses of the interviewees compiled during the site visit. The site visit completed for the project compiled of the VCS VVB Manual, v3.2 /5/ and CCB program rules, v3.1 /8/.

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

Site inspection was conducted from 24-July-2024 to 28-July-2024 by the Earthhood audit team members, consisting of Team Leader, Technical Expert (TA 14.1), GIS Expert and Local expert. The team members were accompanied by the PP during the site visit. The site visit was planned and executed in accordance with para 4.1.11 and 4.1.13 of the VCS Standard /4/.

As per paragraphs 4.1.11 and 4.1.12 of the VCS Standard v4.7 /4/, a site visit to facilities and/or project areas shall be conducted for validation, project crediting period renewal validation, the first verification of the project after validation, verification that includes project baseline reassessments, and verifications that assess a project description deviation where the deviation impacts the applicability of the methodology, additionality, or the appropriateness of the baseline scenario. As the project activity was undergoing its fifth verification, an on-site visit was conducted by the VVB.

For the community and biodiversity, VVB assured that the site visit protocols were followed as per G3.3 of the CCB Standard /7/ and 4.3.11, 4.3.13, and 4.3.14 of the CCB Program Rules, v3.1 /08/. The VVB held interviews with the community directly/indirectly dependent/impacting/impacted by the project and understand the socio-economic dimensions of the project. VVB held physical site inspection to check the monitoring plan and its on ground implementation practices. As a part of on-site audit, High Conservation Values (HCV), were also observed /20//21/.

Earthhood re-measured the biomass plots as part of the site visit activity. 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 other techniques were based on the best professional judgment of Earthhood to meet a reasonable level of assurance.

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 understanding 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 of the financials audits and fund flow

Field sampling approach:

To fulfil the VCS and CCB requirements, VVB developed a sampling framework considering the following points:

a. To validate the VCS requirements, VVB selected areas exhibiting various factors including sites exhibiting without project scenarios, water well sites, and conserved areas, forest areas under the project scenario.

b. To validate the CCB requirements, VVB selected sites near the damaged HCV, and HCV of natural and cultural importance.

c. The number of plots for the project activity was 55. As explained in Section 3.1.3.1 (Biomass Inventories of the MR/01/), a sample size of 7 plots was calculated using a recognized CDM tool/13/, ensuring that the data collected are representative of the broader ecosystem.

d. The reviewed evidence along with other supporting documents were also provided to the audit team for assessment by the PP as listed in appendix 4. The interview records were maintained in the form of audio recordings of interviews, photographs taken at the project site, and audit reports. PP and local stakeholders also discussed potential environmental and socioeconomic impacts, the continuous mechanism of stakeholder consultation, stakeholder feedback, and any grievances received from the locals. The audit team reviewed the shared evidence and considered all the responses of the interviewees during the site visit. Photographs and videos were recorded. All stakeholders supported the project and shared their feedback. The site visit was completed in compliance with the VCS VVB Manual, v3.2 /5/.

All the aforementioned activities, including site visits, data verification, stakeholder interviews, and document reviews, played a crucial role in enabling the VVB to form its final verification opinion. These efforts ensured a comprehensive assessment of the project implementation, compliance, and impact.

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

In accordance with the requirement in para 3.18.9 of the VCS standard v4.7/4/ “All projects are subject to a 30-day public comment period. The date on which the project is listed on the project pipeline marks the beginning of the project’s 30-day public comment period”.

Also, the public comment period was in line with the CCB program rules, v3.1 /8/ 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”. The CCB program rules document para 4.6.4 state that the public comment period should be completed before the start of the site visit for the project. The verification team conducted site visits starting from 24-July-2024 to 28-July-2024, which is in line with the CCB requirements.

The public comments period commenced from 17-June-2024 to 17-July-2024.

The comments received during the commenting period are described in the below table:

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
Communities want the project to build schools and clinics in villages where they have not yet been built.	Communities have been informed of the current plans for the construction of schools and clinics. Their input and needs are taken into consideration when planning the next construction projects.	During the site visit, interactions with local community members and stakeholders confirmed that they have been informed about the current plans for constructing schools and clinics. Their input and needs are being considered in the planning of future construction projects.
Why are there buffer pool more than 70%?	Determination of the non-permanence risk rating is clearly outlined in section 3.2.4. of the MR submitted to Verra for Public Comment, with the overall non-permanence risk score identified as 12%. Additional details on the project’s determination of the buffer account allocation are given in section 3.2.4.4.3 of the MR, with the 12% buffer pool contribution again being clearly identified (MRR.70 & MRR.7.2). Further, it is noted that according to section 2.5.3 of the NPRT, the maximum risk rating is 60%, and if the project’s overall risk rating exceeds 60%, project risk is deemed unacceptably high, and the project fails the risk analysis.	VVB has reviewed the Non-Permanence Risk Tool (NPRT), v4.2 provided by PP. In Section 3.2.4.4.3 of the MR, additional details are provided regarding the project’s determination of the buffer account allocation. The 16% buffer pool contribution is clearly identified in the MR (MRR.70 & MRR.7.2) /1/, confirming that the contribution to the buffer account is consistent with the identified risk score.

	Therefore, a buffer pool contribution of more than 70% as stated in the comment is not a possible outcome.	
To enhance transparency and facilitate future external reviews, we recommend making such project-specific information (e.g. field data) publicly available on the project listing page. We have some reservations regarding the safeguarding findings addressed in your response. It seems implausible that a meaningful interview could have been conducted with 172 individuals over one week. In addition, we did not find any evidence from the PP to answer our findings that all community members interviewed appear to be affiliated with the project developer. In the PRR, it claims that 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”. While part of the research by RFUK did focus on another project in the province, they confirm that a significant number of these communities interviewed fell within the WWC/ERA concession. Therefore, we believe that this does not constitute an appropriate justification	Firstly, we must address that the "Global Carbon Markets" organization cited is not verifiable, and the comment was submitted anonymously, which limits our ability to provide a thorough and targeted response. Transparency is important for constructive dialogue, and it's challenging to engage meaningfully with unidentified parties. We also would like to clarify the timeline for these repeated and recycled points. These comments refer to an article originally published by Rainforest Foundation UK (RFUK Report) in December 2020. Wildlife Works first published a rebuttal to the RFUK report on July 12, 2022. This response addressed inaccuracies in the report and publicly clarified Wildlife Works' contributions to local communities and the voluntary carbon market. Verra was subsequently made aware of a report financed by Carbon Market Watch and published by the Berkeley Carbon Trading Project in 2023 during the project's 4th verification, directly referencing the RFUK report and raising identical issues previously addressed in Wildlife Works' rebuttal. Wildlife Works engaged with Verra during the verification process, providing detailed responses as part of Verra's accuracy review, that defended the integrity of the Mai Ndombe REDD+ project, emphasizing the transparency of its community engagement, and compliance with Verra standards. The project was found to be in compliance with VCS criteria, and subsequently passed its 4th verification. The comments herein, which repeat the same points – and refer to the same RFUK article - as those previously raised, were submitted in 2024 as part of Verra's official public comment period for the 5th project verification. Wildlife Works has also continually addressed	VVB has thoroughly reviewed the documentation provided and verified the community engagement activities during the on-site visit. The audit team confirmed that interviews were conducted with 172 individuals over a one-week period, utilizing a structured process that aligns with standard community consultation practices. This process was further validated through direct interviews with community members, ensuring that the information provided accurately reflects the community's involvement. The establishment of Community Liaison Documents (CLDs) was carried out through a participatory process, ensuring that community members were adequately informed and involved throughout the project. The audit team verified that this approach was in line with the project's stated methodologies and local consultation standards. Additionally, the RFUK report, provides further clarity on the methodologies employed, the extent of engagement with community members, and the transparency and legitimacy of the steps taken. This report was reviewed and found to be consistent with the on-site findings.

for discrediting the results from RFUK's report. We also harbour doubts regarding the legitimacy of some of the CLDs in being truly representative community bodies. The report by Rainforest UK found that these were often hastily created, see page 10: "speed with which they were assembled left little space for their role to be properly understood" and its members consisted of local elites or even those employed by WWC: "Individuals friendly with WWF were usually presented as the potential candidates to elect, rather than allowing communities to nominate their own". Concerning the grievance mechanism, the absence of complaints is likely not because of the lack of grievances but more indicative of its ineffectiveness and poor accessibility. For example the RFUK report cites one villager as saying that they (see page 13) "tried to convey their grievances to project staff, but they either did not receive a response or their complaint was not accepted". This is especially problematic given the issues related to restrictions on livelihoods and promised benefits to communities.	the report beyond Verra's processes, engaging directly with potential buyers who visited the project, conducted their own interviews, gathered independent information and published reports. In each instance, these buyers concluded that the accusations were unfounded, further affirming our position and the integrity of the project. That said, we will continue to respond in good faith to references to the 2020 RFUK report as required: Regarding the commenters' concerns about field data transparency, we have recently provided a comprehensive rebuttal to the inaccuracies found in the report by RFUK on our website, which addresses these very points. As stated in our response, we have made significant efforts to collect and make project data available through the appropriate channels, consistent with Verra's verification requirements and guidelines. To address the specific points raised in the comment: Interviews with Community Members: We conducted interviews with 172 individuals over one week through a structured process, which aligns with standard community consultation practices. The interview process was designed to be inclusive, reaching diverse community members to ensure that various perspectives were captured. The suggestion that these individuals are biased due to their affiliation with the project developer is speculative. In our detailed rebuttal, we clarified that our approach involved independent participation, ensuring a broad representation of community voices. The Bolukluki Methodology: The assertion that the research conducted by Rainforest UK involved communities within the Wildlife Works Carbon (WWC) concession is addressed in our rebuttal. The RFUK's report often conflates	
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	different projects and geographies, leading to misleading conclusions. Our methodologies and data collection have been independently verified and conform to rigorous standards, making RFUK's findings unrepresentative of the actual situation. Local Development Committees (CLDs): The establishment of CLDs was executed following a participatory process, ensuring that the community members were adequately informed and involved. While the RFUK report suggests that these were created hastily, it's worth noting that the formation process for the CLDs goes far above and beyond Verra's guidelines, and we have documented evidence of community meetings and consultations that validate this. Grievance Mechanism: We take grievances seriously and have established mechanisms to address concerns raised by the communities according to VCS criteria. The absence of complaints should not be interpreted as ineffectiveness but rather as a reflection of our ongoing engagement and resolution processes. We have reiterated in our response and have shown as part of the project validation and 5 independent verifications, that the grievance mechanism is accessible, and instances cited by RFUK lack context and do not reflect the comprehensive feedback process in place. For a detailed response to all these concerns, we encourage you to review our full rebuttal to the RFUK report linked to above. It provides clarity on the methodologies used, the engagement with community members, and the steps taken to ensure transparency and legitimacy throughout the project. We remain committed to maintaining high standards of transparency and accountability in all our project activities. Regarding the point about making project-specific information (i.e. field	
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	data) publicly available, the Proponent provides Verra with all information required by the VCS and CCB standards to be made publicly available. As indicated in section 2.4.6 of the MR, some information needed to comply with VCS and/or CCB standards is of a confidential or sensitive nature and cannot be disclosed publicly by the Proponents. This information has been provided to the VVB as Annexes to this PD document but will not be included in the public version. The Project Proponents have made every effort to provide the maximum amount of information to the public. All required data will be provided to the validator but cannot be shared publicly. Information that is considered to be commercially sensitive is outlined in Appendix 3 of the MR.	
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2.7 Resolution of Findings (VCS, 4.1, CCB Program Rules, 4.3.1)

The verification protocols used for the assessment were designed in accordance with the latest version of the VCS Program documents. The process for raising the findings (corrective actions, non-conformities, or other findings) by the verification team was carried out during the desk review phase and from the site visit observations and discussions. As an outcome of the verification process, the audit team can raise different types of findings based on the following understanding:

A clarification request (CL) is raised where information is insufficient or not clear enough to determine whether the applicable VCS requirements have been met.

When a non-conformance arises, the team leader raises a Corrective Action Request (CAR). CAR is issued, where

- The project participant made mistakes that would influence the ability of the project activity to achieve real, measurable, and additional emission reduction.
- The VCS standard, methodology and modules requirements have not been met-there is a risk that emission reductions cannot be monitored or calculated.
- The verification process may be halted until this information has been made available to the team leader's satisfaction. Informed or clarification provided as result of a CL may also lead to CAR.

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

Irrespective of the nature of the findings, all these are given to PP in a separate findings document. In the document, the project proponent(s) are given the opportunity to respond to the findings. Based on the responses by the PP along with relevant supporting documents/evidence, the verification team determines whether the findings are resolved or not. The findings may also be raised at later stages e.g., during the internal technical review process and these are also communicated/dealt in the same manner as described above. The draft verification report is also prepared during this period reflecting the status of the findings, if any, as appropriate.

During the verification process, total 4 CLs and 23 CARs were raised and resolved satisfactorily. 02 FARs 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 6 of this report. 3 FAR were raised during this verification assessment.

In summary, the type and total number of findings that were raised are indicated below.

Type of finding	CL	CAR	FAR
Total Findings	4	24	2

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

2 FARs have been raised during the current scope of verification by the VVB.

PP has proposed that future verifications will focus on the following three findings:

1. This project is applying VM0009, REDD+ Methodology for Avoided Ecosystem Conversion, version 2.0 and the project is subjected to update the methodology at the time of baseline assessment. Through this FAR, verifying VVB in the next verification shall check the following aspects.

- a) Baseline reassessment as per new methodology that project applies.
- b) Appropriateness of the discounted of ERRs through activity-shifting leakages following requirements of new methodology that project shall be applied in next monitoring period.

VVB in the next verification shall check the ERR calculations following the latest requirements of VCS standard and new methodology.

2. Although patrolling activities were carried out in the project area, there are currently no documented records available. PP has committed to maintaining comprehensive patrolling records for future monitoring periods. Therefore, verifying VVB in the next verification shall check all records of forest patrolling activities as mentioned in the 'Mai Ndombe VCS REDD+ Monitoring Plan v1.9'.

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

No validation activity was done in this scope of work.

3 VALIDATION FINDINGS

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

Project details of participation under other GHG programs have been given in MR section 2.1.10 and were 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 /19/.

3.2 Methodology Deviations (VCS, 3.20)

During the M4 monitoring period, deviations from the VM0009 V2.0 methodology were noted. First, not all biomass plots were re-measured within the required 5-year interval, with only 33.7% of the plots remeasured. Despite this, the standard error for the remeasured plots was 7.8%, well below the acceptable threshold, and did not impact the GHG emission reduction calculations. Additionally, a previously identified error in the formula for DEM DW, BGB was corrected by using the updated VM0009 V3 version, leading to another minor deviation from the methodology, but it did not affect the quantification of emission reductions.

Regarding leakage, Verra requested an investigation into potential deforestation and activity-shifting leakage in certain community areas. The project had initially determined that no such leakage would occur. However, to comply with Verra's request, a new method was developed to measure leakage in areas outside the Project Accounting Area but within the broader project zone. This deviation, while addressing Verra's concerns, remains conservative and reduces the calculated emission reductions. Overall, these deviations are limited to the monitoring process and do not affect the conservativeness of the GHG quantification.

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

During the M4 period, Verra requested an investigation into potential deforestation and activity-shifting leakage in areas within the Project Area but excluded from the Project Accounting Area at the project's inception for community use, per the Cahier de Charge agreement. At project development and validation, it was determined that the project would not cause activity-shifting

leakage. As a result, the VM0009 methodology's procedures for establishing leakage areas or baselines were not applied. However, to comply with Verra's request, the project updated its monitoring plan to include the measurement of activity-shifting leakage for the M4 (2021) period.

For the M5 period, the same activity-shifting leakage assessment was conducted as in M4. The analysis and the resulting project emissions are detailed in Section 3.2.3.2 of the Monitoring Report /1/.

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

There were no Project Description deviations during this monitoring period (M5). PD Deviations from Prior Monitoring Periods are listed in section 2.2.5 of the MR /1/.

In the prior monitoring period, there were two deviations. Summary of these deviations are as follows-

Second Monitoring Period (M2): During the Second Monitoring Period (M2), two key project description deviations were recorded. The first related to the modification of CCB monitoring indicators under the project's adaptive management plan. It was observed that several indicators were either difficult or impossible to quantify, while the reporting frequencies for others were unrealistic. To address this, the project modified the reporting frequencies, adjusted the reporting units where necessary, and removed indicators that could not be practically monitored. These changes were documented and shared with the VVB for validation. The second deviation concerned the design of the Project Proponent. Initially, the Project Description listed both Wildlife Works Carbon and ERA Ecosystem Restoration Associates as joint proponents. However, in 2013, Wildlife Works Carbon acquired ERA's share and became the sole Project Proponent. This change was formalized through a Deed of Partial Release, filed with the VCS on 16 December 2013.

Fourth Monitoring Period (M4): During the Fourth Monitoring Period (M4), a further deviation was introduced concerning the number of biomass sample plots. Originally, 449 biomass plots were established, largely based on earlier academic research plots and expanded for geographic coverage. Over time, improvements in remote sensing technology and the availability of high-resolution imagery reduced the reliance on such an extensive network of ground plots. Analysis showed that the number of plots was excessive relative to the level of precision required. Using the Winrock Sample Plot Calculator and incorporating data from the previous monitoring period (M3), the project demonstrated that reducing the number of plots to 163 would still meet the precision requirement of a 10% error at 90% confidence. The reduction was carried out by randomly selecting plots for removal, ensuring that no two removed plots were within 1,000 meters of each other, while retaining nearly all swamp forest plots given their importance and already sufficient representation. This allowed the project to reallocate resources more effectively without compromising data quality.

PD Deviation in the current Fifth monitoring period (M5)

During the Fifth Monitoring Period (M5), the PP reported two project description deviations that required assessment against the VCS Program rules and CCB Standards Version 3. The first deviation relates to the exclusion of peat areas from soil carbon accounting. Based on the peat probability map produced by Bwangoy et al. (2010), the PP determined that peat is present within the PAA. Consequently, the area considered for soil carbon accounting was reduced from the entire PAA of 248,959 ha to 91,724 ha. This adjustment means that emission reductions from soil carbon are now only calculated for non-peat areas. The deviation represents a conservative change, as it reduces the overall soil emission reduction claims of the project.

The second deviation concerns the inclusion of peat-related emissions in project emission accounting. Given the determination of peat presence within both the PAA and PA, the PP revised the project's emission estimates to include emissions from peat resulting from deforestation. These emissions were incorporated into the calculation of project emissions from disturbance events and activity-shifting leakage. This represents a departure from the original PD and from prior deviations but ensures that emissions associated with peat disturbance are fully reflected. This change is also conservative in nature, as it results in larger project emissions and higher activity-shifting leakage estimates, thereby reducing the project's net emission reductions.

In validating these deviations, the audit team reviewed the justification provided by the PP and the supporting scientific evidence from the Bwangoy et al. (2010) peat probability map. Both deviations were assessed as being conservative, transparent, and methodologically consistent. By reducing the credited area for soil carbon and by including additional emission sources from peat disturbance, the PP has ensured that the project's emission reduction claims are not overstated. These steps are in line with good practice and strengthen the credibility of the reported results.

The impact of the deviations on key aspects of project design and eligibility was also assessed. With respect to the applicability of the methodology, the presence of peat and the resulting adjustments do not invalidate the methodology applied. The methodology remains relevant and applicable to the project context. Regarding additionality, the deviations do not alter the barriers, drivers, or investment context underlying the additionality demonstration, and therefore additionality remains unaffected. Concerning the appropriateness of the baseline scenario, the baseline land-use and land-cover assumptions remain valid and appropriate. The adjustments only affect the project's emission and removal accounting but do not alter the baseline scenario itself.

Overall, the deviations are clearly described, appropriately justified, and conservatively applied. They have no adverse impact on methodology applicability, project additionality, or the validity of the baseline scenario. Instead, they reinforce the conservativeness of the project's carbon accounting. The project, therefore, remains in conformance with the requirements of the CCB Standards Version 3 and the VCS Program. The audit team concludes that the deviations identified in the Fifth Monitoring Period are valid.

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

No new project activity instances have been added in this verification as stated in section 2.2.6 of VCS CCB MR /01/. Since this is not a grouped project, it is not intended to incorporate any new activity instances in the future time.

3.6 Baseline Reassessment (VCS, 3.2.6, 3.2.7)

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:				
Audit history (VCS, 4.1)	It is the fifth Verification				
	Verification for this VCS & CCB project was conducted by Earthood Services Limited. The crediting period for this project is for 30 years from 14th-March-2011 to 13th- March -2041.				
	Audit type	Period	Program	VWB name	Number of Years
	Validation	14-March-2011 – 31-October-2012	VCS	Det Norske Veritas	1.63 years
	Verification	14 March 2011 – 31 October 2012	CCB	Det Norske Veritas	1.63 years

	Verification	01-November-2012 – 31-December-2016	VCS/CC B	EPIC Sustainability Services	4.17 years
	Verification	01-January-2017 – 31-December-2020	VCS/CC B	SCS Global Services	4 years
	Verification	01-January-2021 – 31-December-2021	VCS/CC B	Earthood Services Limited	1 year
	Verification	01-January-2022 – 31-December-2022	VCS/CC B	Earthood Services Limited	1 year
Double counting and participation under other GHG programs (VCS, 3.23; CCB, G5.9)	Project details of the participation under other GHG programs have been given in MR section 2.1.10 and was verified as follows. It was confirmed that PP has an agreement with DRC government under the FCPF ER program and the agreement clarifies to deduct the VCUs 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				
No double claiming with emissions trading programs or binding emission limits (VCS, 3.24.3-3.24.4)	The project has not, nor does it intend to participate in any other GHG emission trading program or binding emission limits as mentioned in the validated MR /01/ under the section 2.1.11.1 as confirmed through a risk-based review by the verification team. This is found to be in line with the VCS Standard v4.7 /4/.				
No double claiming with other forms of environmental credit (VCS, 3.24.5-3.24.6)	Project activity has not sought, received, nor is it planning to receive credit from other GHG-related environment credit systems as stated in section 2.1.11.2 of MR/1/. This is found to be in line with the VCS Standard v4.7 /4/.				

	VVB has also independently carried out research across various GHG programs /23/ to check whether the project activity was registered in any other program, and it was confirmed that the project activity is not registered under any other GHG platforms.
Supply chain (scope 3) emissions double claiming (VCS, 3.24.7)	It was confirmed that the PP is not a buyer or seller of a product whose emissions footprint is changed by the project activities as stated in section 2.1.11.3 of MR /01/.
Sustainable development contributions (VCS, 3.17)	The REDD+ activities within the MNRP are consistent with the SDG priorities outlined by the DRC government and the Observatoire Congolais du Développement Durable (OCDD), the national body responsible for monitoring, evaluating, and reporting on SDG implementation. A comprehensive overview of the MNRP's contributions to the SDG goals is provided in Table 2.4 of the MR /1/. The verification team assessed the sustainable contributions to sustainable development through a review of monitoring report document, but mainly through a review of evidence provided, on-site visits, and interviews with local stakeholders /01//20//21/. Thus, the verification team confirmed that the project has identified and addressed relevant SDGs targets for this monitoring period, and that the project's sustainable development contributions were positive and could be achieved through the implementation of the project's interventions.

4.2 Summary of Project Benefits

The Mai Ndombe REDD+ Project is being implemented in the Democratic Republic of 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 4,782,428 tCO₂e with the gross emissions reductions and removals achieved during this monitoring period is 5,707,477 tCO₂e. 248,956 ha of reduced forest loss in the project area measured against the without-project scenario.

The project will help with sustainable job opportunities for local community groups. Total 1005 number of community members have received improved skills and/or knowledge resulting from training provided as part of project activities, out of which 752 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 (CCB, G1.9)

Assessment and conclusion	
Material misstatements	For this project, the VVB conducted a site visit to confirm the project implementation status in line with VCS and CCB Standard requirements. Based on site assessments, observations, interviews with the project proponent (PP), communities, and other relevant stakeholders, and a thorough review of the documents provided, the VVB confirmed that there are no material discrepancies between project implementation and the MR /01//20//21/. In addition, the VVB verified that the actual monitoring system aligns with the monitoring plan outlined in the project description and applied methodology. No material misstatements were identified between the monitoring system and the monitoring plan, ensuring full compliance with the VCS and CCB standards.
Monitoring plan implementation status	Through the site assessments & observations, interviews conducted with the project proponent (PP), communities, and other relevant stakeholders, as well as an assessment of the documents provided /20//21/, the VVB reviewed VM0009 procedures /10/, all applicable relevant modules & tools, and compared the monitoring results against the validated MR /01/. The VVB confirmed the implementation status of the monitoring plan and the completeness of monitoring, including the suitability of the implemented monitoring system.

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

The stakeholder identification process for the MNRP involved multiple stages, including community outreach, the feasibility phase, FPIC (Free, Prior, and Informed Consent) meetings, and the SBIA (Social and Biodiversity Impact Assessment) workshops.

Feasibility: Stakeholders were identified through community dialogues, meetings in the Mai Ndombe region, and events discussing feasibility results.

FPIC: Meetings were held to address concerns about the REDD+ project, allowing participants to express opinions and identify stakeholders. The government owns the land, and WWC has management rights. A multi-stage approach was adopted, ensuring stakeholder engagement and consent throughout the project's lifecycle. Informational meetings were held across 23 villages, with consent forms collected after thorough discussions.

SBIA: Community workshops were conducted to assess potential impacts and risks, and identify focal issues for project success. These workshops helped develop a monitoring plan based on identified concerns and risks.

The stakeholder engagement process in the MNRP reflects a structured and comprehensive approach, ensuring meaningful participation at multiple stages of the project. The identification of stakeholders was achieved through various methods, starting from the feasibility phase, which involved direct community interactions. The FPIC process further strengthened this engagement by providing a platform for open dialogue and enabling stakeholders to express their views on the project. The inclusion of customary land rights and local governance structures, such as chiefs, further enhanced the legitimacy of the process.

The multi-stage engagement strategy, characterized by transparent information exchange and the opportunity for stakeholders to influence the project, aligns with best practices for ensuring Free, Prior, and Informed Consent. The documentation of consultations, including meeting dates, attendees, and topics discussed, provides clear evidence of the process and supports the claim that consent was obtained in all 23 villages, with full participation from the identified clans.

Additionally, the SBIA workshops demonstrate a proactive approach to assessing and addressing potential risks and impacts, allowing the community to shape the project's monitoring framework. Overall, the stakeholder engagement process is robust, inclusive, and transparent, ensuring that the MNRP aligns with environmental and social standards for community involvement in REDD+ projects.

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Community groups and other stakeholders	Throughout the monitoring period, the Project Proponent maintained active engagement with community groups and institutional stakeholders through field visits, emails, calls, messages, and in-person meetings. These efforts ensured continuous dialogue and accessibility for all stakeholders. The assessment team confirmed this through site visit/20//21/, and public consultation document /24/.
Ongoing consultation	It was verified during on site interviews that capacity-building consultations were held with community members and stakeholders in the previous monitoring period through workshops and meetings to

	understand and address their priorities and needs /25/. These sessions covered not only climate change and REDD+ topics but also broader issues essential to the project's success, such as agricultural training and technical skills aimed at improving livelihoods for families and the broader Mai Ndombe community. The consultations and workshops were designed to ensure maximum benefits for all community members, including women, youth, and vulnerable groups.
Date(s) of stakeholder consultation	A list of meetings and workshops with stakeholders and the dates on which they were held were given in table 2.7 of the MR, under section 2.3.9. /1/.
Communication of monitored results	The monitored results from the stakeholders were communicated through CLD, and documentation is available at the project offices. and thus, meeting the VCS CCB requirements /20//25//26//27/.
Consultation records	Consultation effectiveness was verified during an on-site audit as the records of the dates, participants, topics and often photos of important community meetings were available at the Mai Ndombe project offices.
Stakeholder input	During the meetings and workshops, community members were encouraged to actively ask questions and engage with ERA Congo. They were also invited to participate in traditional community-wide "palabres" (in-depth discussions), providing an open platform for further dialogue and deeper understanding of the project. The project uses CLD consultations and results from monitoring to adaptively manage the project, and additional communities' needs and inputs. Examples during the monitoring period include mpox treatment, vaccines, and wells and fishponds. This was verified through document review of meeting minutes, feedback forms, and reports from the community consultations /20//28//29//30/.
Influence of stakeholder input	Assessment confirms that stakeholder input has been integral to refining project activities. Changes in project processes and adaptations in strategies were implemented based on the constructive feedback from community members /20//30/.

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

During the on-site audit, it was confirmed that the project maintains a high level of transparency and accessibility regarding key documents. Printed versions of the Project Description (PD) and Monitoring Report (MR) are available in both French and Lingala at the MNRP office /31/, ensuring local community members and stakeholders can easily access and consult these materials. Additionally, executive summaries of the PD and MR in French and Lingala are provided at the Mai Ndombe office for public access. For broader accessibility, the full versions of the PD and MR, including their executive summaries in English, are also available on Verra's official website (www.verra.org) /13/, making project information easily accessible to a wide range of stakeholders. The project informs village stakeholders about the 30-day public comment period

through online notices, office postings, and in-person visits, with facilitators providing summaries due to limited internet access and language barriers.

These efforts were confirmed during the On-site audit and observation, where it was verified that the measures taken by the project proponent were sufficient to provide information to the stakeholders. The documentation reviewed and the observations made during the site visit indicate that the project has effectively facilitated stakeholder access to information.

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

A grievance redress procedure, established during project validation, is in place to resolve complaints between stakeholders and the project proponent, WWC/ERA-Congo. This procedure ensures an accessible, fair, and efficient process for handling grievances, with full transparency. The grievance redress document was provided to community members at the establishment of the Community Liaison Desks (CLDs) /32/, translated into Lingala, and made publicly available at the CLDs and the project office in Inongo to guarantee accessibility. Public meetings were held to ensure broad dissemination. The procedure addresses two types of grievances: those between communities and the project proponent, and those related to worker rights, safety, and work practices. Over the past three years, the project has seen a reduction in complaints due to improved organization, including the deployment of local animateurs and agronomists in villages to address issues proactively /32/.

During the M5 monitoring period, no grievances or complaints were submitted, reflecting the effectiveness of the grievance management system.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	In 2022, there were a total of 9 complaints reported regarding elephant-related issues, primarily originating from the villages of Ilee, Ngeleko, Olingi Oye, Bosoli, Ntandenyanga, and Farm Bengé. In comparison, only one complaint was made against the Bonobos (pygmy chimpanzees) during the same year. Moving to 2024, there have been 6 complaints involving hippopotamuses.
Grievance redress procedure	Meetings were held with affected community members to assess the extent of damage to plantations. Compensation was provided to these individuals to resolve the conflicts. All complaints were submitted directly to the Director of ERA-Congo/Wildlife Works by the victims and subsequently forwarded to the Biodiversity Department. Following an evaluation, payments were made to the plaintiffs to address the issues. During the site visits and interviews conducted with community members and project personnel and through documentation, it was verified PP has taken necessary action as mentioned to address the grievances received /20//32/.

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

The PP has undertaken several steps to ensure the effective participation of all communities involved in the project's implementation, monitoring, and evaluation. The Mai Ndombe community has been actively involved in the decision-making processes throughout the project's activities, particularly in the implementation of REDD+ strategies. Community leaders were engaged in planning and advertising meetings and workshops in advance to ensure the effective participation of CLDs in the MNRP /25//26/. Notifications were communicated via email, WhatsApp, phone calls, and strategically placed REDD+ posters /27/. Informational meetings in the project area are primarily communicated through words of mouth, as reliable cell service is limited, and literacy rates are low. Project facilitators inform animateurs and village chiefs, who then spread the word throughout the community. After meetings, minutes are prepared, read to participants, and signed to confirm agreement. A copy is sent to the CLD and CBO, who share it with their members. This information is quickly disseminated, as the CBO reaches 70% of the village women, and community members can access it through the CLD or CBO. Additionally, it was verified that efforts were made to encourage the participation of women and youth in both project design and decision-making processes. Special emphasis was placed on empowering women by actively encouraging their participation in meetings, with the goal of preparing them for leadership roles /20/.

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

Impact of Identified risk	Mitigation or preventative measure(s) taken by PP	VVB's evidence gathering and Justification
Poor attendance in school	New boats have been used to transport children to school from villages in the area	It has been verified by the assessment team during onsite visit interaction with the local communities and collected photographic evidence that the PP has arranged new boats for school going students in the project area/20//21/56/.
Lack of veterinarians in husbandry and vaccination centers	Establishment of agricultural villages with livestock enclosures reduces the need for repeated visits by several veterinarians, reducing this risk.	It has been verified during on site interviews with the community that PP has established agricultural villages with livestock enclosures which reduces the need for repeated visits by several veterinarians /20//21/. Local communities confirmed that the establishment of agricultural villages with livestock enclosures has reduced the need for repeated visits by multiple veterinarians, thereby lowering associated risks. Such initiatives, particularly in

Impact of Identified risk	Mitigation or preventative measure(s) taken by PP	VVB's evidence gathering and Justification
		remote and economically disadvantaged areas, play a crucial role in mitigating risks related to animal husbandry and increasing awareness of livestock vaccination.
Lack of market access in agricultural production	The MNRP has continued to work on fish farming and agricultural diversification through construction of two additional fishponds, introduction of high-yield cassava varieties and support for production of vegetables (e.g. onions and tomatoes) for local use and sale. Eight passenger boats carry people and their goods to and from Inongo market, improving market access.	It has verified by VVB during on site interviews with the community that, PP has helped in increased agricultural production by on fish farming and agricultural diversification through construction of two additional fishponds, introduction of high-yield cassava varieties and support for production of vegetables /20//21/. The audit team also collected photographic evidence of the farms and high-yield cassava varieties /57/. Diversification in agricultural production and improved access to broader markets have helped local farming communities enhance their livelihood opportunities. The boats provided by the project have enabled community members to access the Inongo market more efficiently, thereby expanding their income-generating options.
Lack of forage or foraging areas	Several highly nutritious plant species were planted in sectors of the livestock enclosures to feed the herbivores	It has been verified by VVB during on site interviews with community members under this project several highly nutritious plant species were planted, which helps feed farm animals /20//21/. The lack of quality forage or adequate foraging areas adversely affects livestock health and productivity. In this context, the provision of high-quality forage is essential for sustainable livestock farming. Supplying quality forage species significantly reduces the risks associated with livestock rearing practices.
Resistance to change in farming culture	Establishment of demonstration gardens and agricultural villages and hiring trained agronomists to work with the local community helped improve their awareness of sustainable agricultural practices	It has been verified by the assessment team that the PP has hired trained agronomists to work with the local community for establishment of demonstration gardens and agricultural villages

Impact of Identified risk	Mitigation or preventative measure(s) taken by PP	VVB's evidence gathering and Justification
		/20//21/. The audit team reviewed records of SBIA workshops, capacity-building training, and meetings to confirm that the establishment of demonstration gardens, agricultural villages, and the hiring of trained agronomists to work with the local community have contributed to raising awareness of sustainable agricultural practices [25]. These capacity-building efforts and increased understanding of sustainable practices have supported local communities in overcoming resistance to change in traditional farming methods.
Lack of buyers in farm production	The project supported the running of 8 passenger boats to carry people and their goods to and from Inongo market thus improving access to external markets	The lack of buyers for agricultural products is a critical challenge in remote and geographically difficult areas, primarily due to transportation barriers. This issue adversely affects the livelihoods of local farming communities. To address this, the project's initiative of providing passenger boats for transporting people and goods to and from the Inongo market has significantly improved market access and reduced the risk of limited buyer availability. It has been verified during on site interviews that the project supported the running of 8 passenger boats to carry people and their goods which in turn improving access to external markets /20//21/. The audit team also collected photographic evidence of the boats /56/.
Climate change and desertification	The agricultural villages separeture livestock enclosures from farming areas thus allowing the community to freely farm near their village and prevent expansion into primary forest	Unsustainable grazing practices have a severe impact on primary forests, undermining their resilience to climate change and other stressors. Overgrazing contributes to soil degradation, heightened fire risk, and loss of biodiversity—factors that collectively weaken the forest's capacity to withstand climate-

Impact of Identified risk	Mitigation or preventative measure(s) taken by PP	VVB's evidence gathering and Justification
		related events such as droughts and extreme weather. Additionally, it increases greenhouse gas emissions from livestock, further exacerbating the climate crisis. In response, the project has implemented initiatives to establish separate livestock enclosures away from farming areas. This approach enables communities to cultivate land closer to their villages while reducing pressure on primary forests and preventing agricultural expansion into these critical ecosystems. It has been verified during on site interviews that separate livestock enclosures from farming areas helped the community to freely farm near their village and prevent expansion into primary forest /20//21/
Overcrowding effecting transportation facilities	No mitigation action undertaken	No mitigation action was undertaken by pp as this is a matter of sensitisation and respect of transport code /20//21/
Overpopulation effecting sanitization in villages	No mitigation action undertaken	No mitigation action undertaken
Resistance to change food	Plant breeders have developed improved varieties of cassava, a staple food, that are resistant to the fungus and produce high yields on marginal soils.	Enhancing food security and resilience among farming communities is vital for mitigating climate change impacts and ensuring stable food systems. The project's initiative to provide improved, disease-resistant varieties of cassava—a staple food for local communities—supports sustainable agricultural production. This helps marginal communities maintain consistent food consumption patterns and adapt more effectively to changing environmental conditions. It has been verified during on site interviews that this project has helped in growing new crops and

Impact of Identified risk	Mitigation or preventative measure(s) taken by PP	VVB's evidence gathering and Justification
		diet change by developing improved varieties of cassava, /20//21/. The audit team also visited the farming areas and collected photographic evidence /57/.
Immigration into areas due to better facilities	Mobile clinics established under the MNRP in collaboration with the Territory Health Commissioner helped expand health services such as vaccination with 775 patients treated and vaccination during M5	Immigration to areas with better healthcare and educational opportunities is a common trend as a result of the Project's initiatives and establishment of Mobile clinics expand health services such as vaccination. Such initiatives reduce the risk of Immigration into areas due to better facilities. It has been verified during on site interviews that new hospitals and health facilities were developed under this project /20//21/. The audit team also interacted with the local doctors and healthcare personal in the project area to confirm the project initiatives /58/.
Lack of qualified personnel in hospitals	No mitigation action undertaken	No mitigation action undertaken by PP as Training and recruitment of nurses were done by project and State /20//21/. The audit team also visited the hospitals and interacted with the healthcare personals /58/.
Failure due to lack of enclosers in livestock husbandry	A second agricultural village with separate livestock enclosures was set up in Nkondi village during M5	The absence of proper enclosures in livestock husbandry can lead to serious issues such as increased predation, animal escapes, crop and infrastructure damage, and heightened risk of disease transmission. These challenges negatively affect livestock productivity, farmer incomes, and the overall sustainability of farming systems. The project's initiative to establish agricultural villages with dedicated livestock enclosures has effectively helped reduce these risks. It has been verified during on site interviews that livestock husbandry was Improved as PP has set up a second agricultural village with separate livestock enclosures in Nkondi village during this monitoring period /20//21/.

Impact of Identified risk	Mitigation or preventative measure(s) taken by PP	VVB's evidence gathering and Justification
Population increases and school desertion	Nine community or school meetings were held during M5 to promote improved attitudes towards education thereby decreasing risk of school desertion	Population growth can place significant pressure on educational resources, leading to overcrowded classrooms and a decline in education quality, which may increase the risk of school dropout. The project's initiatives to promote positive attitudes toward education have helped mitigate this risk by encouraging continued school attendance and fostering community support for learning. It has been verified during on site interviews that Nine community or school meetings were held during M5 to promote improved attitudes towards education /20//21//59/.
Hunters persist and use traditional techniques	No mitigation action undertaken	No mitigation action undertaken by the project.

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

Empowering local communities and building their capacity is key to ensuring the long-term sustainability of project activities and benefits beyond the project's lifetime. Stakeholders have identified poverty as the primary obstacle to conservation. It has been verified that MNRP addresses this by promoting education and introducing innovative techniques and economic benefits through improved agriculture and fisheries. During the on-site interview by VVB, local communities have enthusiastically embraced agricultural intensification and agroforestry, benefiting from the ability to grow valuable crops near their homes, instead of relying on unsustainable, extensive farming systems far from their villages, which contribute to forest degradation. While ERA Congo/WWC may seek a renewal of the conservation concession beyond the project's duration, it is believed that local communities will continue these activities voluntarily due to the reduced labor demands and increased benefits.

The verification of the project's commitment to enhancing these benefits beyond its lifetime has been substantiated through documentation reviews and on-site audit and observations /20//21//34/.

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

Potential impact of identified risk on climate, community and/or biodiversity benefits	Actions needed and designed to mitigate the risk	VVB Assessment
Civil and political instability: Corruption and administrative harassment remained widespread throughout the country, particularly along the transport waterways in Mai-Ndombe Province. The civil and political instability limits trade and essential goods and services to the MNRP communities.	The project has provided greater benefits to the community than those provided by other interests. ERA Congo / WWC has provided a robust and fair benefit-sharing mechanism that protects both the carbon rights agreement and the conservation concession contract. As project activities have progressed, community support for the project has grown as the project management team has gained experience in managing and resolving conflicts and dealing with a difficult administrative system.	It has been verified, as noted in section 2.2.7 of MR/01/, that the project has provided greater benefits to the community compared to other interests. During the on-site audit, it was confirmed that ERA Congo/WWC has implemented a robust and equitable benefit-sharing mechanism that effectively safeguards both the carbon rights agreement and the conservation concession contract /33//34/. As the project has advanced, community support has strengthened, which can be attributed to the project management team's growing experience in conflict resolution and navigating complex administrative processes. This progression reflects the team's commitment to transparency and effective management, fostering trust and cooperation with the local community.
Land tenure: There is a clear duality between the government's declared ownership of the forest and local communities' practical, on-the-ground claims to forest and land ownership. This situation is a source of conflict between community members and forest project proponents throughout the country. This lack of clarity on land ownership and community	Through the FPIC process and the signing of the Cahiers de Charges, community members have given their consent to the development of a REDD+ project on their customary land. ERA-Congo has maintained close contact and collaboration with these community members, which has significantly minimized the risk of community members turning against the project. However, some resistance was encountered early in the project, particularly in the village of Mbale in the	It has been verified during the on-site interviews that FPIC process, along with the signing of the Cahiers de Charges, has been carried out successfully, with community members providing their consent for the development of the REDD+ project on their customary land /34//35/. ERA-Congo has maintained continuous communication and collaboration with these communities, significantly reducing the risk of opposition to the project. The project is actively collaborating with community members to build a school in Mbale

Potential impact of identified risk on climate, community and/or biodiversity benefits	Actions needed and designed to mitigate the risk	VVB Assessment
rights over the customary land could lead to conflicts between the MNRP and some of the local communities. This issue could mean the loss of community benefits as well as the change in land use to other activities other than conservation resulting from tenure conflicts, causing a loss in biodiversity.	Lokanga Groupement and in Mbwenzey, Mpili and Ngongo in the Ngongo Groupement. The project has established an ongoing dialogue with community members in these villages, who have now fully embraced the project. The project is now working with community members to build a school in Mbale and on sustainable agriculture, while in Mpili and Mbwenzey it is working on agricultural intensification and CLD capacity building.	and promote sustainable agricultural practices, while in Mpili and Mbwenzey, the focus is on agricultural intensification and building the capacity of community leaders (CLDs) /20//21/.
Illegal activities: Five attempts at illegal logging have been detected in villages within the project area: Kesenge, Bosongo, Nkondi, Mpata Mbalu and Mpi. Illegal logging causes habitat loss, which would have a negative impact on biodiversity. Small scale-logging also has an effect, particularly on species that are dependent on intact forest. Widespread illegal logging over a long period could also have an impact on the climate benefits in the region and beyond. Additionally, illegal logging has a negative impact on the community benefits because it risks the	Detected illegal logging activities were stopped at an early stage by working closely with local communities and local authorities. This shows that working with community members and local authorities helps to minimize the risks associated with illegal logging. Small-scale unsustainable logging for firewood, charcoal and local construction has continued at a reduced rate outside the project accounting area (PAA) around the villages Wildlife Works does not manage these areas and is not responsible for approving forest activities within these areas or within the project accounting area. Rather, we ensure that community members are aware of the benefits that the REDD+ project brings to their communities, and that	It has been verified during on-site audit that detected illegal logging activities were effectively halted at an early stage through close collaboration with local communities and authorities /20/. This collaborative approach has proven successful in minimizing the risks associated with illegal logging. Although small-scale, unsustainable logging for firewood, charcoal production, and local construction continues at a reduced rate outside the Project Accounting Area (PAA) around the villages, these activities are not within the areas managed by Wildlife Works. The project is not responsible for approving or regulating forest activities in these external areas. However, Wildlife Works has ensured that community members are fully aware of the

Potential impact of identified risk on climate, community and/or biodiversity benefits	Actions needed and designed to mitigate the risk	VVB Assessment
reduction of project credits and even reversal of the REDD+ project.	continued deforestation within the PAA will reduce the project's credits and, therefore, the community's share of revenue.	benefits that the REDD+ project brings to their communities. This proactive communication has been verified during the interviews /20//21/, confirming that the project has made significant efforts to inform and engage the community regarding the long-term impact of deforestation on their shared benefits.
Fire, disease and other natural risks: The project area experienced an exceptionally dry year in 2011, which resulted in significant forest fires, particularly in the south-western part of the concession. Rampant forest fires from neighbouring savannahs outside the project area spread into the project area forest after crossing a dried-out swamp forest. Other fires spread from burned savannahs into neighbouring forests in the same way as described above, resulting in some forest loss. Forest fires and other natural risks could mean the loss of biodiversity due to habitat loss and direct species impacts.	It is difficult to deal with such a stochastic and unusual event in a very efficient way. However, the meteorological archives available in Inongo can be used to monitor the frequency of this event. Using this data, the project proponent is trying to understand the frequency in order to prepare to mitigate the adverse effects of such a phenomenon in the future. The main mitigation measure is to work with local community members to raise awareness of the potential damage to the forest from fire, in order to avoid forest fires in dry years. In addition, we will actively monitor fire activity using satellite data (MODIS data was used to document this event) and take corrective action if necessary.	It has been assessed during on-site audit that the project proponent is addressing the challenge of managing stochastic and unusual meteorological events, particularly those related to forest fires, in a systematic way. Meteorological archives available in Inongo are being used to monitor the frequency of such events, which helps the project proponent better understand their occurrence and prepare for future mitigation /20/. The primary mitigation strategy involves working closely with local community members to raise awareness about the potential risks of fire and its destructive impact on the forest, particularly during dry years/. The project is also using satellite data, specifically MODIS data, to actively monitor fire activity /18/.

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

It has been confirmed that Wildlife Works and ERA Congo have consistently provided fair treatment and equal opportunities to all project stakeholders, in accordance with the internal rules of the Mai Ndombe community and the job vacancy terms of reference /36/. The project adheres to a strict non-discrimination policy, ensuring that no individual is discriminated against on the basis of gender, religion, nationality, tribe, or sexual identity. /37/ Furthermore, a safe and respectful workplace is maintained, free from sexual harassment or unwanted advances which was verified during interview with the community members. The project has established a clear policy outlining a mechanism for petitions, complaints, claims, and suggestions, which allows employees, stakeholders, community members, and project participants to report any instances of discrimination or sexual harassment. This policy and its implementation were thoroughly verified during the audit, confirming that the project upholds principles of fairness, safety, and inclusivity for all involved.

The audit team through the assessment of the policies /37/ and the interviewing process during the field visit /20/, checked and confirms that the PP has developed specific measures to prevent discrimination and to guarantee equal opportunities for community members, including women and vulnerable and/or marginalized people.

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

It has been verified that measures have been implemented to ensure a positive relationship between the project and its workers. The focus of the project has been assessed to be on building the capacity of communities through job training and employment opportunities.

As mentioned in section 2.3.15 of MR /1/, during the monitoring period, training was held and 24 people were retained as employees /38/. Project training dates and purpose of the training were provided in table 2.10 of the MR /1/. There is a structured training approach, with services provided in two phases: theoretical training followed by field practice /25//26/.

Ongoing community and employee education and capacity building on topics such as payment for ecosystem services, climate change, the carbon offset industry, measurements, and monitoring are conducted through regular meetings, workshops, and open discussions /28//29/. The MNRP maintains Standard Operating Procedures (SOPs) and work plans that guide training activities, and these are regularly updated as management practices and activities evolve. /25//39//40/.

This structured and continuous training process, along with collaboration with academic institutions, ensures that both community members and employees are equipped with the necessary skills and knowledge to effectively contribute to the project's objectives.

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

Mai Ndombe REDD+ Project (MNRP) is owned by Wildlife Works Carbon (WWC) and managed by ERA Congo, a wholly owned subsidiary of WWC. WWC, a community- and conservation-focused organization with over two decades of experience, has successfully developed and managed REDD+ projects globally, including the MNRP in the DRC. The MNRP is managed by a skilled team composed of WWC headquarters staff, local staff from Kinshasa, and on-the-ground project personnel, many of whom have been involved since the project's inception. The MNRP maintains robust Standard Operating Procedures (SOPs) and monitoring plans /39//41/, ensuring proper and consistent implementation of carbon accounting, community engagement, and biodiversity assessments. There are no other entities involved in the development or implementation of the project.

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 staff were also briefly interviewed and they confirmed their qualifications:

Mr. Jeremy Freund- Chief Technology Officer, Wildlife Works Carbon

Mr. Simon Bird- Director of Forest Sciences, Wildlife Works Carbon

Mr. Dodo Ndonga- Technical Director, ERA Congo/Wildlife Works Carbon

Mr. Panest Ngubidi- Senior Forestry Engineer, ERA Congo/Wildlife Works Carbon

Mr. Djems Mbalaka Iyeli- Senior Forestry Engineer, ERA Congo/Wildlife Works Carbon

Mr. Mathieu Bolaa Bokamba- Head of Biodiversity, ERA Congo/Wildlife Works Carbon

Mr. Evariste Biembe Loliki- Community and Socio-Economic Engagement Coordinator, ERA Congo/Wildlife Works Carbon

Ms. Marilyn Elembe Mwako- Senior Facilitator and Community Development Specialist, ERA Congo/Wildlife Works Carbon

Mr. Anatole Bokolo- Head of Mapping and Database Management, ERA Congo/Wildlife Works Carbon

VVB also confirmed the worker contract, salary, performance appraisal, leaves, incentives, worker safety aspects during site visit /20/.

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

The following information is commercially sensitive and is not publicly available as per the data given in Appendix 3 of the MR /1/:

- Carbon Inventory Standard Operating Procedures (SOPs), which represent proprietary scientific and technical sampling methods developed by WWC.

- Carbon Model, which contains proprietary scientific and technical calculation methods developed internally by WWC.
- Net Emissions Reductions (NERs) Calculation Workbook, which contains proprietary scientific and technical calculation tools developed internally by WWC
- Climate Monitoring Plan, outlines the parameters that will be monitored in the project's forest inventory and provides a general outline of the activities
- Financial Information, including the Project's Financial Model,
- WWC Agreement with the Mai Ndombe community.

On reviewing the documents listed above, the audit team can confirm that the PP has classified the information sensitive based on the guidelines listed in section 3.5.2-3.5.4 of the VCS Standard /4/ and section 3.5.13- 3.5.14 of the CCB Program rules /8/.

4.3.14 Legal Status and Property Rights

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

MNRP complies with all relevant local, district, and national laws, regulations, and standards. None of the project activities within the Project Area violate any legal requirements. The DRC government holds ownership of the land in the Project Area and has granted permission for the project through the issuance of a conservation concession /34/. Additionally, ERA Congo, a subsidiary of WWC, legally holds the rights to the sequestered carbon in the Project Area. This ensures the project operates in full compliance with legal frameworks and ownership.

The project adhered to The land Tenure Act/42/, Forest Code and its related implementation decree and related Ministerial order /43/, Ministerial Order /44/, Corporate Laws/45/, Labor laws /46/, National Security Law/47/, Health Benefits Law/48/, Local Laws /49/ as outlined in the VCS CCB MR /01/.

VVB has confirmed that the Carbon Rights Agreement was signed on March 14, 2011, between Wildlife Works Carbon LLC (WWC) and the DRC government, represented by the Minister of Environment, Conservation of Nature, and Tourism (MECNT) /33/. This agreement legally transfers the carbon rights to WWC/ERA Congo and outlines the roles and obligations of both parties, the project timeframe, revenue sharing with the government, community benefit payments, and the taxes to be paid by WWC/ERA Congo. Additionally, the forest conservation concession contract, signed on July 30, 2011, between ERA Congo and MECNT, allocates the land to ERA Congo and defines the social, environmental, and management responsibilities of ERA Congo /34/. This confirms that all necessary legal agreements and obligations have been properly established and verified.

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

Within section 2.5.2 of MR /01/, the PP has described the most important laws and regulations that cover the project. All employee rights and employer obligations under the "Code du Travail" (Labor Law) in the DRC are fully adhered to by the MNRP. In accordance with this law, the MNRP has developed an internal employee policy, which has been approved by the government. This policy has been distributed to all employees and is also presented and explained to prospective employees. All relevant documentation related to compliance with the Labor Law and the internal employee policy is properly maintained and on file at the ERA offices in the DRC, confirming the project's commitment to upholding legal and regulatory employment standards/20//46/.

The assessment team did not detect any incompliance by checking the documents provided and interviewing the workers /20/. Then, the audit team deems that the project fulfills the VCS and CCB requirements related to labor rights.

4.3.14.3 Human Rights (VCS, 3.19)

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	MNRP demonstrates a strong commitment to recognizing and respecting the rights of the communities within the project area. The project has implemented a robust FPIC process, conducted SBIA workshops, and held CLD meetings /25//35/ throughout its duration to ensure the full and effective participation of the community, including vulnerable populations, in the development and implementation of project activities. Additionally, all project communication was conducted in appropriate local languages, ensuring that community members were fully informed and able to raise any concerns. This approach has been thoroughly verified during the on-site audit /20//21/.

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	Mai Ndombe community is engaged in the REDD+ project, which aims to secure long-term funding through the voluntary carbon market for forest conservation and sustainable development. The project, led by local communities who own forest concessions, aligns with their cultural practices and focuses on improving wellbeing while preserving the forest. A key activity is enhancing cassava production, a staple in the community's diet. The project also works closely with Local Development Committees (CLDs), which represent the community's interests and ensure cultural practices are respected. The CLDs play a critical role in communicating project information and making key decisions. MNRP supports the CLDs through regular capacity-building training /25/.

During on site visit, VVB has reviewed community gathering records /25/, documentation of trainings /28//29/, and participatory decision-making records /50/. Which fulfills the project's compliance with the preservation and protection of cultural heritage.

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Disputes over rights to territories and resources	N/A
Respect for property rights	No involuntary relocations occur in the MNRP project zone. Villages have agreed to a 2.5 km buffer zone excluded from the protected area for carbon credit calculations. Secondary forests have been removed to clearly separate community use areas from protected forests. The project does not enforce changes to agricultural or hunting practices but offers communities the option to earn income through forest conservation. Any encroachment beyond the buffer zone is monitored, and the resulting emissions are deducted from the project's Net Emission Reductions (NERs) /17/.

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

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	The land within the project area is owned by the Government of the DRC, with management rights granted to the project by the Ministry of the Environment, Conservation of Nature, and Tourism (MECNT) /34/. Communities in the project area manage resource use and access through customary laws, under the authority of local chiefs. The project employs a multi-phase approach to stakeholder engagement and consent, ensuring that stakeholders are informed about the project and have the opportunity to influence its design, raise concerns, and provide or withhold free, prior, and informed consent (FPIC) for participation. This process will continue throughout the project's duration. It has been verified that documented consultations, including meeting dates, attendees, topics, and photos, are available for review at the Mai Ndombe project offices /20//35/. Detailed information is also provided in section G3.8 of the PD/14/. The same was confirmed by the assessment team during the site visit /20/ interview with the community representatives and the members.

Outcome of FPIC discussion	Information sessions were conducted in all 23 major villages within the project area, introducing ERA Congo (a subsidiary of WWC), the REDD+ concept, and global climate change. After multiple visits, ERA Congo presented consent forms, encouraging stakeholders to deliberate on the project's merits without the company's presence/25/. After at least two days, ERA Congo returned to collect signed consent forms, which were obtained in 100% of communities where proposed. It has been verified that Free, Prior, and Informed Consent (FPIC) was granted by clans. These clans have been allocated USD \$500 annually as a customary payment, as outlined in the Cahiers de Charge agreement with ERA Congo, pending carbon credit issuance /33/.
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4.3.16 Property Rights Protection (VCS, 3.19; CCB G5.1-G5.5)

During the audit, it was verified that the project proponent took several steps to protect the rights of Indigenous Peoples, communities, and other stakeholders. The project recognized, respected, and supported existing property rights, ensuring that no project activities encroached on private, community, or government property without invitation. Villages that signed consent agreements were allocated a mutually agreed-upon 2.5 km buffer zone, which was excluded from the protected area used for carbon credit calculations. Additionally, all secondary forests were voluntarily removed from the protected area to clearly distinguish community-use areas from intact forests as outlined in VCS PD, Section 1.9.1/14/.

The MNRP does not enforce any changes in community agricultural or hunting practices. Instead, communities are informed of their right to receive income through benefit-sharing if they choose to conserve their forests and biodiversity. Any encroachment beyond the designated community buffer zones is monitored, with resulting emissions deducted from the project's Net Emission Reductions (NERs). During the site visit, there was no evidence of forced relocations, and it was confirmed that activities important to the cultural or livelihood practices of local communities were preserved/20/.

In conclusion that the project has effectively protected the rights of Indigenous Peoples, communities, and stakeholders in line with the third edition of the Climate, Community & Biodiversity Standards and the validated MR /1/.

4.3.17 Benefit Sharing Mechanisms (VCS, 3.18, 3.19)

The project does not impact property rights as described in section 2.5.5 of the MR /1/. Therefore, the table for this section is not applicable.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the	N/A

benefit sharing plan	
Summary of the benefit sharing plan	N/A
Approval and dissemination of benefit sharing plan	N/A

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

Illegal activities in the MNRP are defined as unauthorized logging and destruction of biodiversity beyond legal limits. Agricultural activities in community forests are not considered illegal, and these areas are excluded from the project accounting area. The boundaries of local community forests are still being defined through a participatory mapping process with local communities/51/. Certain pre-existing concessions are excluded from the project area, including logging activities in Bobola Mpinga, where the concession holder seeks to convert the area to conservation. Hunting is allowed with traditional methods, except during hunting closures, and does not significantly affect wildlife populations. The project does not use forced or child labor, and all workers are legally of age and selected through established procedures.

The effectiveness of the project's efforts in reducing illegal activities has been substantiated through monitoring and site visits/20/, confirming that the implemented measures have been effective in safeguarding the project's environmental and social impacts.

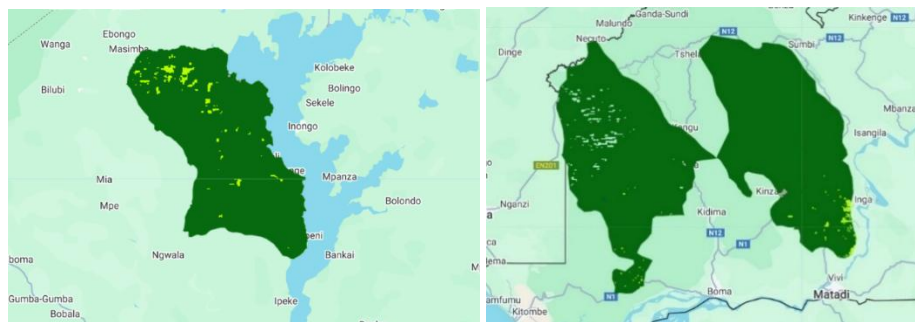
4.4 Climate

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

It has been verified that project monitoring has been carried out in accordance with the registered VCS CCB PD /14/, and the monitoring plan is being properly followed at the site. The information flow, including coefficients such as estimates of area, carbon stocks, regrowth, and expansion factors, has been assessed and confirmed as consistent with the VCS CCB MR /01/.

The audit team reviewed all KML files submitted by the PP, provided in the WGS84 coordinate system, and verified that the Project Zone has been accurately and comprehensively delineated. Based on VVB temporal land use land cover (LULC) analysis, it was verified that $\geq 80\%$ of the project area was forested for 10+ years pre-project start (via historical imagery or land cover layers).

The audit team verified the delineation and appropriateness of the Reference Area in accordance with VM0009. The Reference Area, defined as the region from which historical and current deforestation and degradation trends are derived for baseline scenario development, is not under the project's control or management. However, its selection was deemed appropriate given its historical management by the same logging concessionaire that previously operated in the Project Area. The KML file for the Reference Area has been reviewed in Google Earth and GIS software to confirm accurate boundary definition and ensure no spatial overlap with the Project Area. The audit team also assessed spatial and ecological comparability by evaluating vegetation type, topography, and overall landscape characteristics. Based on this assessment, the VVB confirms that the Reference Area meets methodological requirements for spatial separation, environmental similarity, and contextual relevance.

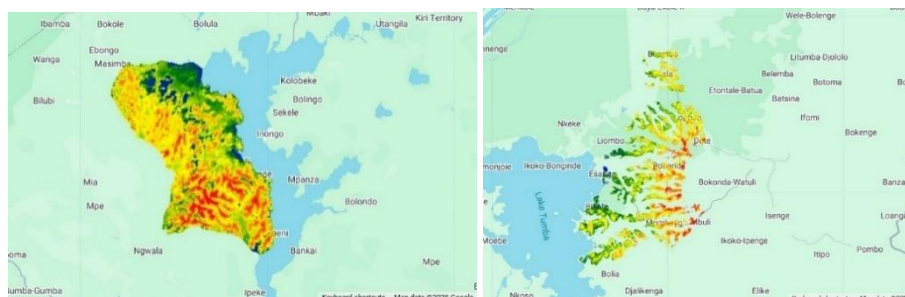


(a) Project Area

(b) Reference Area

Figure: Similarity in Landscape condition

The audit team reviewed the Proxy Area KML in Google Earth to confirm its accurate delineation. A landscape comparison between the Proxy Area and the Project Accounting Area (PAA) was conducted, with a focus on key physical features. Both areas share similar mean elevation values—318.99 meters for the PAA and 322.42 meters for the Proxy Area—verified using digital elevation models (DEMs) using Google Earth Engine, confirming consistent topographic conditions. The Proxy Area was also verified as non-forest in the baseline scenario. Relevant topographic maps and corresponding JSON files depicting the elevation analysis have been included. Based on the evidence, the audit team concludes that the Proxy Area meets the methodological criteria for physical comparability and baseline classification.



a. Project Area

b. Proxy Area

```

Mean Elevation - PA: JSON
▼ Object (1 property) JSON
  elevation: 318.98568346106714

Mean Elevation - Proxy Area: JSON
▼ Object (1 property) JSON
  elevation: 322.41675497651437

```

The audit team reviewed the validated Project Description (PD) and previous monitoring reports and confirmed that activity-shifting leakage does not apply to this project. This conclusion is based on the inaccessibility of surrounding forests, which lack logging infrastructure and are not currently being logged, making it unlikely that secondary agents of deforestation could shift their activities.

During the M4 monitoring period, Verra requested an assessment of potential activity-shifting leakage within forested community areas that are inside the Project Area but outside the Project Accounting Area (PAA). These areas were excluded from crediting due to community agreements under the Cahier de Charge. In response, the project conducted a remote sensing analysis, as required by Verra, to evaluate potential leakage in these community-managed buffer zones. Relevant methodological and PD deviations are outlined in sections 2.2.2 and 2.2.3 of the PD.

The provided Activity Shifting Leakage Area KML file for the current monitoring period was reviewed in Google Earth to confirm accurate boundary placement. Land Use and Land Cover (LULC) analysis confirmed that the area was forested as of the project start date. GIS-based area calculations verified that the Leakage Area is smaller than the Project Accounting Area (PAA), as required by the methodology, and that there is no spatial overlap between the two areas. The Leakage Area lies within the same Reference Region and is subject to similar deforestation drivers, further supporting its appropriateness. Based on these findings, the audit team concludes that the Leakage Area complies with the methodological criteria.

The audit team reviewed the PD, MR and ER calculation sheet and confirmed that all the ER calculations are accurate, from data collection through to transfer, with formulas applied in accordance with the VM0009 methodology and the MR. The default values used were found to be consistent with the registered PD /14/, and all calculations have been presented clearly in the emission reduction sheet. The method and formulas for baseline, project, and leakage emissions have been assessed as appropriate and compliant with the applied methodology.

The project conducted a comprehensive literature review to identify allometric equations developed for ecological conditions similar to those found in the Lac Mai Ndombe REDD+ project area. Although several relevant equations were identified (e.g., Ebuy et al., 2011; Djomo et al.,

2010, 2011), their applicability was limited by small sample sizes and narrow DBH (diameter at breast height) ranges—particularly for large trees exceeding 1.5 meters in DBH.

To address these limitations, the project selected Model II.2 from Chave et al. (2005)—a widely accepted, peer-reviewed allometric equation developed for tropical forests—for estimating aboveground biomass (AGB). In line with VM0009 v2 methodology (Section 9.3.1.1), the model was validated using field measurements and non-destructive sampling conducted within the project area. This validation included data from 86 sample trees, with DBH measurements ranging up to 188.7 cm. Model predictions were compared against field-based biomass estimates and demonstrated accuracy within the methodology's required $\pm 15\%$ threshold.

To ensure a conservative approach, one inventory tree with a DBH exceeding the validated upper range was capped at 188.7 cm for biomass estimation purposes. Species-specific wood density values were used when available; in the absence of such data, a weighted average was applied. Field measurements were carried out using instruments such as Relaskops, and stem volume was calculated using Newton's formula—recognized for its reliability in estimating irregular bole shapes.

The audit team reviewed the Project Description (PD) and the validated monitoring plan and confirmed that the project proponent applied the allometric equations and wood density values in accordance with the approved monitoring framework. Furthermore, the audit team conducted an independent literature review and verified that the selected allometric equation aligns with the requirements of the applied VM0009 methodology.

The audit team reviewed the PP's responses as per the guideline provided the Verra's technical team. The PP applied two PD deviations in response to the FAR. First, areas identified as peat using Bwangoy et al. (2010) were excluded from the soil emissions model, reducing the soil carbon accounting area from 248,959 ha to 91,724 ha. This conservative adjustment lowers claimed emission reductions. Second, emissions from peat deforestation were incorporated into project emissions and activity-shifting leakage calculations, resulting in higher reported project emissions. Both deviations are conservative, clearly justified, and do not affect methodology applicability, additionality, or the baseline scenario.

The VVB has conducted a comprehensive review of the methodology and data files provided by the Project Proponent (PP). The document DRC_deforestation_peatsoils_workflow.docx details the entire GIS workflow, including all input, intermediary, and final output files. The VVB confirms that this documentation was thoroughly reviewed and found to be accurate and consistent with the described methodology.

Based on the workflow document, the VVB reviewed the files provided by the PP as part of the assessment. The input data sources included: Hansen Global Forest Change (GFC) Data (v1.12), consisting of 16 individual raster tiles for treecover2000 and loss year; the DRC Peat/Non-Peat Classification raster (mar_rdc-riv1_peat_min.tif); and vector data representing DRC administrative boundaries obtained from GADM v4.1 /60//61//62//63//64//65//74//75/.

The intermediary processed files generated during the GIS workflow were also reviewed. These included: GFC_treecover_v1_12_mosaic.tif, GFC_lossyear_00_24_mosaic.tif, GFC_treecover_v1_12_DRC_F_NF.tif, and eq_loss_00_24_DRC_binary.tif. These files represent sequential processing steps leading to the final outputs used for calculation.

The GIS process culminated in two final raster files, which were used by the VVB to conduct an independent verification of the pixel values at the district level, as presented in DRC_peat_def.xlsx. These final output files are: F_NF_P_M_soils_combined_DRC.tif, representing the 2000 forest/non-forest status on peat and mineral soils, and eq_loss_P_M_soils_combined_DRC.tif, representing forest loss over the 2000–2024 period on peat and mineral soils.

An independent GIS-based verification was conducted to validate the PP's analysis. Both final output rasters were loaded into GIS software along with a vector shapefile of DRC provincial boundaries to define the analysis zones. A Jupyter Python notebook algorithm was implemented to calculate total pixel counts for each raster layer, with supporting screenshots included in the finding document. These pixel counts were then compared to the values listed in DRC_peat_def.xlsx, and the VVB confirms that the PP-provided pixel counts for all land cover and loss categories are accurate .

The VVB also verified the methodology used to calculate area and deforestation rates. The area conversion was confirmed by multiplying the validated pixel counts by a factor of 0.36 to derive the total area in hectares. The annualized deforestation rate was calculated by dividing the cumulative forest loss over the 2000–2024 period by 24 years to determine the mean annual deforestation, and this approach was found to be methodologically sound /104//105//106/.

Regarding the Mayombe reference area, the independent check confirmed the PP's results. Analysis indicates that total deforestation on both peat and non-peat soils is significantly higher than the rates observed in the Mai-Ndombe project region. The verified findings are summarized as follows:

Label	Pixel Count	Loss Area 2000-2024 (ha)	Deforestation Rate
Loss in non-peat soils (2000-2024)	4,19,293	1,50,945	1.28%
Loss in peat soils (2000-2024)	18,627	6,706	1.04%

These conclusions were further corroborated using the Global Forest Watch online platform, which confirmed the high deforestation trend in the Mayombe area. The VVB considers the PP's data, methodology, and final results for both the project and reference areas to be accurate and

suitable for verification purposes //90-102//. The activity-shifting leakage baseline was established by calculating the average annual forest loss within the designated leakage area over a ten-year historical reference period (2001–2010). This period was selected due to its standard acceptance and the availability of consistent satellite-derived data from Global Forest Watch (GFW). During this timeframe, total emissions from deforestation were estimated at 658,856.34 tCO₂e, resulting in an average annual baseline of 65,885.63 tCO₂e //102-106//.

For the current monitoring period (2022), emissions from deforestation within the activity-shifting leakage belt were calculated at 139,957.97 tCO₂e. Activity-shifting leakage was determined by subtracting the historical baseline from the observed emissions, resulting in a net leakage of 74,072.34 tCO₂e. In accordance with the applied methodology, only positive leakage values are reported; negative values are conservatively set to zero. Therefore, for the year 2022, the activity-shifting leakage was reported as 74,072.34 tCO₂e /105//107/.

In addition to the mineral soil emissions, the audit team verified the calculation of emissions from peat soils within the leakage area. To determine these emissions, the mapped deforestation was intersected with the peat probability map produced by Bwangoy et al. (2010) to isolate the area of deforestation occurring on peat soils (Figure 3.4 of the current MR). The project then applied the IPCC 2006 National Greenhouse Gas Inventories (IPCC 2013) emission factor for cleared forestland on peat, which is 19.44 tCO₂e/ha/yr. The area of deforestation on peatland was multiplied by this factor to calculate total peat emissions. As documented in Table 3.7 of the MR, emissions from peat soil due to deforestation in the activity-shifting leakage area during the 2022 monitoring period amounted to 533.88 tCO₂e. The audit team confirmed that these emissions are conservatively excluded from the baseline but included in the monitoring results for project emissions //107-112//.

To evaluate the project proponent's (PP's) calculation of activity-shifting leakage, the validation and verification body (VVB) conducted a comprehensive and independent assessment of the baseline development and leakage quantification process. This review was carried out to ensure full compliance with the applied methodology and Verra's verification requirements.

The audit team reviewed the full suite of technical, spatial, and analytical documentation submitted by the PP //113-139//. This documentation included peat and wetland validation analyses, stratified baseline modelling outputs, carbon stock model workbooks, Net Emission Reduction (NER) calculation files, cumulative deforestation model (Baseline Emission Model; BEM) datasets, and associated geographic information system (GIS) layers and maps. The audit team assessed the peat and wetland delineation approach using validation analyses derived from 246 soil sample plots distributed across the Project Area. The confusion matrices associated with the Dargie et al. (2017) peat map indicate a low overall classification accuracy of 41.5 percent, with a pronounced tendency to overpredict peat extent. Only 59 of 160 samples classified as peat by the map (36.9 percent) were confirmed as peat based on field observations. In contrast, validation of the Bwangoy et al. (2010) wetland probability map demonstrated improved performance when applying a probability threshold greater than 49 percent, yielding an overall accuracy of 62 percent, a producer's accuracy of 99 percent for peat, and a user's accuracy of 98 percent for mineral soils.

Based on this comparative assessment, the audit team confirms that the selection of the Bwangoy et al. (2010) P > 49 map is justified due to its relatively higher accuracy and more conservative peat detection, while noting that all available regional maps remain subject to uncertainty and a general tendency to overestimate peat extent.

The audit team reviewed the stratified baseline approach applied for the M5 verification period, which explicitly separates terre ferme (mineral soil) and wetland strata to reflect differing deforestation dynamics. Baseline emissions for the M5 period were reported as 3,773,644 tCO₂e for terre ferme areas modeled under the APD methodology, and 5,628,080 tCO₂e for wetland areas modeled under the AUD methodology, resulting in a combined stratified baseline of 9,401,724 tCO₂e. The VVB also reviewed an alternative wetland baseline modeled under APD, which produced a lower estimate of 2,671,217 tCO₂e. The audit team confirms that this difference is attributable to methodological distinctions rather than to any underestimation in the selected stratified approach. In addition, the audit team reviewed a sensitivity analysis excluding wetlands entirely, which resulted in a terre ferme-only baseline of 3,773,644 tCO₂e. This value is effectively equivalent to the Forest Carbon Partnership Facility (FCPF) benchmark baseline of approximately 3.8 MtCO₂e. The audit team confirms that these sensitivity analyses demonstrate that inclusion of peat and wetlands does not inflate baseline emissions, a conclusion that is consistent with findings reported in the Monitoring Report.

The audit team assessed the carbon stock model workbooks prepared for both the Project Area and the Proxy Area. These models are based on data from 163 inventory plots within the Project Area and 71 plots within the Proxy Area, stratified by wetland and terre ferme classes. The VVB notes that the number of wetland plots is limited in both areas, including only four wetland plots in the Proxy Area. This limitation is transparently disclosed by the PP and appropriately identified as a source of uncertainty. The audit team confirms that the available data are applied conservatively to support stratified baseline development and NER calculations and are not used to assert representativeness of peat or wetland conditions at the project scale.

The audit team reviewed the BEM export grid datasets, logistic regression coefficient files, and cumulative deforestation model outputs for both terre ferme and wetland strata. The reviewed evidence consistently indicates lower deforestation pressure in wetland areas relative to mineral soil areas. This supports the application of conservative assumptions and discounting in relation to wetland baseline emissions. The audit team confirms that the BEM outputs are applied appropriately to characterize relative deforestation dynamics and are not used to optimize or inflate baseline emissions.

The audit team also reviewed all submitted GIS layers, including the Bwangoy et al. (2010) wetland map subdivisions for the Project Area, Project Accounting Area, Reference Area, and Proxy Area, as well as plot location shapefiles, soil sampling locations, BEM grids, and perimeter forest loss analyses. The team confirms that wetland and terre ferme strata are spatially segregated consistently across all datasets and that the applied stratification is coherent across mapping, modelling, and accounting workflows. Perimeter analyses indicate limited historical forest loss adjacent to wetland boundaries, further supporting the conservative treatment applied to wetland areas. Based on the collective review of all submitted evidence, the audit team concludes that the PP has adequately assessed the presence of peat and wetlands within the Project Area and has

applied a conservative, transparent, and methodologically consistent approach to their treatment. The evidence demonstrates that uncertainties associated with peat and wetlands are explicitly acknowledged, that stratification between mineral soils and wetlands is robustly implemented, and that sensitivity analyses confirm no baseline inflation relative to the FCPF benchmark. Accordingly, the audit team considers that the concerns raised under Verra guidance have been satisfactorily addressed for the M5 verification period //114-122//.

The team also reviewed additional documentation supporting the stratified baseline approach, including BEM Export Grid files for both terre ferme and wetland strata, model coefficient files, and cumulative deforestation plots //114-127//. The BEM Export Grid for terre ferme areas demonstrates that baseline deforestation allocation for mineral soils is derived from a dedicated model and is not influenced by wetland dynamics, consistent with Verra requirements for stratification. Correspondingly, the BEM Export Grid for wetland areas confirms that wetlands are modeled independently and exhibit lower and more gradual deforestation trajectories relative to mineral soils //122-127//.

The coefficient files for both terre ferme and wetland models further substantiate the application of distinct parameterizations, with mineral soil coefficients reflecting higher deforestation pressure and wetland coefficients indicating slower deforestation progression consistent with historical evidence /. The associated cumulative deforestation plots visually confirm these differences, showing steeper trajectories for mineral soils and more gradual curves for wetlands. The auditors consider this evidence to confirm that mineral soil and wetland deforestation dynamics are not conflated and that conservative assumptions are applied to wetland areas //114-127//.

The auditors reviewed the confusion matrix and accuracy statistics associated with the Dargie et al. (2017) peat map and confirms that the results indicate substantial classification uncertainty /133/. The audit team does not interpret this evidence as demonstrating a high-precision peat map; rather, it quantitatively confirms uncertainty in peat delineation within the Project Area //133-139//. This uncertainty supports the PP's conservative treatment of wetlands, including the application of discount factors and the exclusion of peat soil emissions from crediting.

Spatial validation figures overlaying the Dargie et al. (2017) peat map with project boundaries and field samples were also reviewed //133-139//. The VVB considers these figures to provide transparent visual evidence of spatial uncertainty rather than definitive peat delineation. Additional raster data representing recent peat sampling provide qualitative confirmation of peat occurrence within portions of mapped wetlands; however, the audit team notes that sampling density remains limited and is insufficient to establish a representative peat map. Accordingly, this evidence is considered supportive in nature and not a basis for expanding peat extent or increasing credited emission reductions.

The team reviewed proxy area inventory files and supporting narrative documentation related to stratified sampling design and methodological justification. The evidence demonstrates that a stratified Simple Random Sampling inventory was implemented in the Lac Mai Ndombe proxy area, with mineral soil and wetland plots treated as separate strata. The audit team notes the limited number of wetlands plots relative to mineral soil plots, reflecting both the smaller spatial extent of wetlands and practical constraints on field data collection. Separate inventory workbooks were

prepared for each stratum, ensuring that plot-level data are not mixed and that proxy area observations are aligned with the stratification applied to the Project Accounting Area. The team accepts this approach given the transparent disclosure of limitations and the application of conservative assumptions and discounting.

The audit team concludes that the collective baseline deforestation modelling evidence demonstrates that deforestation allocation, parameterization, and cumulative modelling were conducted independently for mineral soil and wetland strata. Grid-level exports, coefficient files, and cumulative deforestation plots consistently support a conservative treatment of wetlands and confirm alignment with Verra's guidance to avoid applying mineral soil deforestation rates to peat and wetland areas.

The VVB confirmed that the baseline emissions were accurately derived using annual forest loss data from GFW for the 2001–2010 reference period. This dataset is widely recognized for its methodological consistency and spatial resolution. The audit team cross-verified the forest loss figures against both the GFW platform and the underlying Hansen et al. dataset to confirm the spatial and temporal accuracy of the data used in delineating the leakage area.

The audit team validated that the area of interest was correctly defined and that forest loss within this boundary was appropriately identified and quantified. The carbon stock values and emission factors used to convert forest loss into emissions (tCO₂e) were reviewed and found to be consistent with the methodology requirements. In addition, the audit team assessed the approach used to determine the extent of deforestation occurring on peat soils. The project applied the peat probability maps produced by Bwangoy et al. (2010) to identify the presence of peat within the PAA. Deforestation data was then overlaid with the peat map to calculate the area of deforestation occurring on peat soils versus mineral soils (Figure 3.3) of the current MR. The use of this analytical step required a project description deviation, which is documented in Section 2.2.5 of the MR //101-112//.

For the current monitoring period, the VVB re-evaluated the GFW-derived deforestation data and confirmed its appropriate use in estimating the 2022 emissions of 120,156.24 tCO₂e within the leakage area //60-112//. The audit team also independently verified the dataset's alignment with the project's temporal scope and spatial boundaries.

All input data, including GIS shapefiles, emission factor assumptions, and calculation spreadsheets, were reviewed in detail. No discrepancies or inconsistencies were identified. Based on this thorough assessment, the VVB concludes that the activity-shifting leakage was conservatively and accurately calculated in full accordance with Verra's methodology and standards.

It has been confirmed that monitoring for the period adhered to the registered procedures, and the resulting emission reductions have been measured conservatively. No manual transposition errors were identified. In conclusion, the GHG emission reductions have been accurately and conservatively quantified in accordance with the applied methodology and monitoring plan.

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	days	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	set	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
C	set	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
I	set	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated
M	set	Cross checked parameter against the validated PD	Not included in current assessment - Assessed at validation	NA, validated

T	ha	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	Not included in current assessment - Assessed at validation	NA, validated

		against the validated PD		
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_{PAI}	Unitless	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_{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 value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$A_{P4}^{[m=0]}$	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,	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		confirmed the value to be calculated accurately.		
$C_{B SOC}^{[m]}$	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
$C_{B W P}^{[m]}$	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
$C_{B A G M T}^{[m]}$	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
$C_{B B G M T}^{[m]}$	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
$C_{P A G M T}^{[m=0]}$	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
$C_{P B G M T}^{[m=0]}$	tCO ₂ e	VVB has checked the ERR calculation sheet,	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		confirmed the value to be calculated accurately.		
$c_{Bb}^{[m]}$	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
$c_{BBM}^{[m]}$	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
$c_{BSOC}^{[m]}$	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,	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		confirmed the value to be calculated accurately.		
$C_{P\ 1\ BM}^{[m=0]}$	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
$C_{P\ 2\ BM}^{[m=0]}$	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,	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		confirmed the value to be calculated accurately.		
$C_{Pb}^{[m]}$	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
$C_{PSOC}^{[m=0]}$	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
$C_{P\Delta W P}^{[m]}$	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
$E_{\Delta GER}^{[m5]}$	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
$E_{\Delta NER}^{[m5]}$	tCO ₂ e	VVB has checked the ERR calculation sheet,	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		confirmed the value to be calculated accurately.		
$E_B^{[m5]}$	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 sheet, confirmed the value to be calculated accurately.	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA
$E_{B \Delta}^{[m5]}$	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
$E_{B \Delta BGB}^{[m5]}$	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
$E_{B \Delta DW}^{[m5]}$	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
$E_{B \Delta SOC}^{[m5]}$	tCO ₂ e	VVB has checked the ERR calculation sheet,	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		confirmed the value to be calculated accurately.		
$E_{B \Delta SOC}^{[m5]}$	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
$E_{B AGMT}^{[m5]}$	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
$E_{B BGB}^{[m5]}$	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
$E_{B BM}^{[m5]}$	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
$E_{B DW}^{[m5]}$	tCO ₂ e	VVB has checked the ERR calculation sheet,	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		confirmed the value to be calculated accurately.		
$E_{B\,DW}^{[m4]}$	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
$E_{B\,SOC}^{[m5]}$	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
$E_{B\,SOC}^{[m4]}$	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
$E_{BA}^{[m5]}$	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
$E_L^{[m-1]}$	tCO ₂ e	VVB has checked the ERR calculation sheet,	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		confirmed the value to be calculated accurately.		
$E_{L \Delta}^{[m]}$	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
$E_{L AS F}^{[m]}$	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
$E_{L ME}^{[m]}$	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
$E_{P \Delta}^{[m]}$	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
$E_{P \Delta BRN}^{[m]}$	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
$E_U^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet,	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		confirmed the value to be calculated accurately.		
$p_{L\ DEG}^{[m]}$	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
$p_{L\ DEG}^{[m=0]}$	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
$p_{SL}^{[m]}$	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
$t^{[m-1]}$	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
$t^{[m]}$	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
$U_B^{[m]}$	tCO ₂ e	VVB has checked the ERR calculation sheet,	Data sources or own measurements. Calculated according to requirements of applied methodology.	NA

		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 (VCS, 2.5, 3.2, 3.6, 3.15, 4.1, 4.3)

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 analyzed 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 /1/.

The verification team visited 7 plots that were randomly selected and representative of the strata. The plots were visited and remeasured as part of the verification sampling. 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 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 the project proponent 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.

A sampling design was implemented by the project to assess the accuracy of deforestation detection within the Mai Ndombe REDD+ Project Area, with the objective of achieving a standard error of 0.02 for overall accuracy. Based on land-use class proportions and accuracy assumptions derived from Hansen et al. (2013), the initial sampling plan included 268 plots. However, due to the termination of access to Planet NICFI imagery as of April 1, 2025, sampling concluded with 220 plots completed.

All plots were assessed using Collect Earth Online (CEO), where trained interpreters evaluated whether deforestation occurred in 2022 based on a defined criterion—canopy cover loss falling below 30% within a 30-meter pixel.

An error matrix was constructed in accordance with the guidelines from Olofsson et al. (2014). Results indicated a user's accuracy of 74.1% for deforested plots and 100.0% for non-deforested plots. Producer's accuracy was recorded at 100.0% for deforested plots and 99.9% for non-deforested plots, yielding an overall accuracy of 99.9%. The slightly lower user's accuracy for deforested areas was attributed to the temporal grouping of deforestation events near the end of the year in the Global Forest Change (GFC) dataset, as well as the small size of disturbance patches relative to the 30-meter spatial resolution.

Evidence supporting this assessment is documented in Section 3.2.2.2 of the Monitoring Report, including a detailed description of the stratified random sampling design aimed at achieving a 0.02 standard error. The initial target of 268 plots was justified using estimates from Hansen et al. (2013). The audit team reviewed and validated the project proponent's rationale for finalizing the sampling at 220 plots—comprising 27 deforested and 193 non-deforested plots—due to the discontinued availability of high-resolution imagery.

To ensure methodological rigor, the audit team recalculated the standard error at 0.0243, confirming that the final sampling design remained within acceptable limits. The team also reviewed the use of CEO for plot interpretation and confirmed that interpreters consistently applied the canopy loss criterion for 2022.

An independent assessment of the error matrix was performed by the audit team, verifying the reported accuracy metrics, including the 74.1% user's accuracy for deforested plots and the near-perfect accuracy for all other classifications.

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

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

For M5, the non-permanence risk score increased to 16%, up from 10% in M4-M2. This change is due to the introduction of VERRA's new web-based non-permanence risk tool, which uses slightly different metrics to calculate risk scores. In M1, the score was 25%, with the most significant change occurring in M2. The risk score improved mainly because of enhanced community engagement—over 50% of households in the project area, who depend on the project, were consulted. This led to a reduction in the community engagement score from 10 to -5, which in turn lowered the overall external risk score from 14 to 0. There was also a slight decrease in internal risk, driven by changes in the project proponent's financial viability, bringing the financial break-even point closer to the current assessment period. Additionally, the implementation of an adaptive management plan (SBIA/causal model) in M2 contributed to the lower internal risk.

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 4.2 /9/.

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 data provided for confirming the risk score in each factor:

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: 0
Financial viability (FV)	Project cash flow breakeven point is 4 years or less from the current risk assessment. Project has secured	Overall risk rating: 0

	80% or more of funding needed to cover the total cashout before the project reaches breakeven	
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 continuing management practices that protect the credited carbon stocks over at least 100 years.	Overall risk rating: 8
Project longevity (PL)	The concession contract for the project area is for a period of 25 years and can be renewed at the sole discretion of the concession contract holder (ERA Congo, a subsidiary of WWC). There is no limit to the number of times this contract can be renewed. Wildlife Works is dedicated to the long-term conservation of the Mai Ndombe project area, and we aim to maintain the conservation concession from the government of the Democratic Republic of Congo as long as we are eligible to do so. Under the concession contract as long as Wildlife Works meets the terms stipulated in the contract, which is the conservation of the concession area, the concession contract can be renewed an indefinite number of 25-year terms by the concession holder. Wildlife Works is committed to renewing the concession for the Mai Ndombe project area in perpetuity. A statement of corporate commitment to conservation of the Mai Ndombe Project by Wildlife Works, signed by the Founder and CEO, Mike Korchinsky, was provided. This corporate statement serves to demonstrate WWC's commitment to the financial, management and monitoring of the Project over the entire project longevity. The audit team reviewed the project's concession contract, the DRC Forest Code (Law No. 011/2002), and a formal corporate commitment to conservation. While the law limits individual concession terms to 25 years, there is no restriction on renewals.	Overall risk rating: 0

	Based on the proponent's signed commitment to long-term conservation, the audit team concluded that a 100-year project longevity is justified. So the project has assigned a score of zero	
Internal risk rating	PM + FV + OC + PL	Internal risk score is $0 + 0 + 8 + 0 = 8$
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
Stakeholder engagement (SE)	It was confirmed from the site inspection that the project has net positive impact on communities	Risk rating: 0
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	External score is $0 + 0 + 4 = 4$
Natural risks		
Fire (F);	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.	$(LS \times M) = (3 \times 0.25) = 0.75$ Risk rating: 0.75
Pest and Disease		$(LS \times M) = (1 \times 0.25) = 0.25$

outbreaks (PD)		Risk rating: 0.25
Extreme Weather (W)	Chances of occurrence of extreme weather including project location is every 50 to less than 100 years	$(LS \times M) = (1 \times 1) = 1$ Risk rating: 1
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.	$(LS \times M) = (1 \times 1) = 1$ Risk rating: 1
Total Natural Risk	Agg sub-total risk*Future Impact factor	Risk rating: 3.24
Overall risk rating	Internal risk + external risk + natural risk	$8 + 4 + 3.24 = 16.00$

The calculation has been verified as the VCS tool applied for the non-permanence risk calculation and it is concluded to be appropriate. The overall rating calculated was 16. 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 risk rating should not be used for any other purpose than reserving buffer credits and calculating of VCUs according to the VCS permanence rules. The risk will be reassessed at the time of the next verification (section 3.2.10 of VCS Standard v4.7) as the risk rating may change.

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

The details are provided in section 3.1.4 of MR/1/. The monitoring plan has been made publicly available for review at the project office and was also distributed to each CLD in the Project Zone during the first monitoring period (M1). Climate monitoring calculations and results are included in this document and are accessible for public review in hard copy at the Project Office. A summary of the monitoring report was prepared and distributed to communities throughout the project zone in English, French, and Lingala /31/. Furthermore, the monitoring report has been posted on the VCS and CCB websites /13/ for public review and comment. The project notifies village stakeholders of the 30-day public comment period through online announcements, office postings, and in-person visits. Due to limited internet access and language barriers, facilitators also provide verbal summaries to ensure the information is effectively communicated. This was checked and confirmed by the VVB. This has been verified during the site visit and personal interview /20//21/ with the management team of the project.

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

As mentioned in section 3.3 of the MR/1/, the project has thoroughly addressed key activities to help communities and biodiversity adapt to climate change. Key actions include protecting

forests from deforestation and degradation, which will safeguard biodiversity habitats, strengthen community resilience, and provide resources for sustainable water systems and weather impact mitigation. The Project also supports improved and diversified agricultural practices to enhance nutrition and yields despite climate shifts.

Table 3.12 of the MR /1/ outlines expected climate changes in the Project zone, their impacts, and adaptive strategies. The Project follows an adaptive management approach, adjusting strategies as new climate risks emerge. These strategies will be community-based, with representation from women. The Project's causal model, shown in MNRP PDD Section 2.1.11 /14/, illustrates how these activities will drive the stated adaptation benefits.

Additionally, the project's engagement with local communities has been verified as fostering adaptation measures that indirectly benefit biodiversity as confirmed by on-site interviews with the local communities /20//21/ and document review such as meetings with communities /28//29/, stakeholder consultation records /24/, demonstrate that communities are actively involved in the adaptation to probable impacts of climate change.

Based on the VVB assessment, the project qualifies for the Optional Gold Level: Climate Change Adaptation Measures, as the implemented activities have been verified to effectively address the impacts of climate change on biodiversity and local communities, aligning with the project's stated objectives.

4.4.6 Optional Gold Level: Climate Change Adaptation Benefits (CCB, 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 /1/ and cross-verified during site visit /20/.

Communities in Africa, including those in the DRC, are particularly vulnerable to climate change due to three main factors: higher-than-global-average climate change, a heavy reliance on natural resources and forest goods, and low adaptive capacity. The DRC is among the lowest-ranked regions in terms of food security and adaptability to future climate impacts, as reflected in its human development index. For example, the 2011 drought severely affected crop yields in the project area.

Climate change is also expected to worsen public health, with direct and indirect effects on diseases endemic to the region. Recent trends in West Africa show an increasing risk of epizootic diseases, such as the Rift Valley Fever, affecting livestock herders and wildlife rangers. In the project area, similar impacts have been observed, including a rise in malaria cases, linked to changing climate conditions.

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 interviews with local officials and community members /20//21/ 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/20//21/
- 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/20//21/

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 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 (CCB, CM2.1)

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

- The VVB reviewed validated PD/14/ 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 /14/, 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 is having a positive long-term impact on community well-being, food security, resilience, and family stability, as outlined in the MR section 4.1.1 /1/. Key activities include

community capacity building through workshops, information sessions, and the establishment of local development plans (CLDs). Health, education infrastructure development, and agricultural improvement were identified by the community as high priorities.

During site visits, VVB conducted interviews with community members and observed the project's implementation. The team found that the impacts of the project were generally positive, as confirmed through surveys and Participatory Rural Appraisals (PRAs) /52/. Local residents demonstrated awareness of the VCS CCB project cycle and verification requirements. The project's costs, risks, and benefits were clearly communicated, and the PP has maintained continuous contact with the community. Additionally, the project's grievance mechanism was discussed, and women were involved in the training activities. Overall, the VVB assessment confirms a net positive impact on the community.

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

Wildlife Works applies a cause-and-effect logic and theory of change to monitor the impacts of the MNRP on local communities. This approach involves selecting appropriate indicators to track assumptions in the causal chain, ensuring progress towards achieving the project's objectives and outcomes. The theory of change is developed through community engagement, such as Social and Biodiversity Impact Assessment (SBIA) workshops /25/, where participants help identify focal issues, risks, and negative impacts. These workshops led to the creation of result chain diagrams, which guided the identification of indicators and the monitoring plan.

In terms of risk and negative impact analysis, the project follows the precautionary principle. Before initiation, potential risks were reviewed, including land use conflicts, reduced availability of resources, social disruption, and external pressures like migration. The community workshops also focused on identifying possible risks and unintended consequences of the REDD+ project. The community proposed mitigation strategies to address these risks.

It has been verified that during the M5 monitoring period, no negative impacts on community well-being were identified. However, concerns arise from unmet expectations. The project has mechanisms in place for resolving disputes and addressing grievances. Additionally, regarding concerns over restricted access to areas of high conservation value (HCVs), it has been confirmed that the project introduced training programs focused on identifying HCV areas and understanding their ecological importance with the REDD+ project offering opportunities for financing and monitoring conservation efforts. These efforts have been cross verified through documentation, confirming that awareness of HCV identification was well-received by community members /53/.

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

As outlined in section 2.1.1.2 and 4.1.3 of the MR /1/, the community project activities were developed directly by the community, based on the outcomes of the SBIA workshops described in section 4.1.1.1 of the MR /1/. According to the theory of change, the MNRP is positively

impacting local communities by addressing key issues identified by the community, such as water access, school infrastructure improvements, and agricultural intensification. While the benefits at the household level may take time to materialize, the project's result chains illustrate how these outcomes will emerge from current activities.

Overall, the MNRP was designed to deliver net positive impacts on community well-being. The community's situation prior to the project highlighted the urgent need for intervention, as detailed in the SBIA workshops /25/. Without the REDD+ project, the community anticipated a worsening of key social issues, largely due to minimal external investment, poor oversight, limited income opportunities, and a lack of education and training.

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

The implementation of project activities during the current monitoring period is designed to ensure that there are no negative impacts on the three key High Conservation Values (HCVs) identified within the MNRP. These HCVs include areas that provide essential ecosystem services, such as forests critical for water catchment and acting as fire barriers, which are positively impacted by the conversion of land-use concessions from unsustainable logging to protected forest status. Additionally, areas that meet the basic needs of local communities, such as fish habitats, non-timber forest products, and materials for construction and crafts, benefit from the protection of indigenous forests, ensuring continued access to these resources. Lastly, sacred sites and other culturally significant areas within the forest, vital to the traditional identity of local communities, also receive enhanced protection under the new forest management regime. By safeguarding these HCVs, the project supports the ecological, economic, and cultural well-being of the local communities, contributing to long-term environmental and social sustainability.

It was confirmed during on-site visit interviews/20//21/ 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.

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

As outlined in Section 4.2.1 of the MR /1/, the project has a comprehensive plan to mitigate any potential negative impacts on stakeholders. Two potential offsite impacts are identified: a reduction in the volume of resources extracted from the project area and increased competition due to the potential increase in the quality or quantity of agricultural products exported from the area. However, these impacts are anticipated to be minimal, if they occur at all. The majority of wood previously harvested from the project area was not processed within the DRC but was instead exported abroad, while the supply of bushmeat in the baseline scenario was unsustainable and was in sharp decline due to overhunting and habitat loss. In contrast, the project's agricultural activities aim to enhance local protein sources and improve sustainability.

The steps taken to verify the measures implemented to mitigate the negative impacts of well-being 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.

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

The VVB has reviewed and verified the community monitoring plan to ensure that the project's monitoring activities were conducted in alignment with the MR /1/, as required by the standards. It was verified that MNRP uses the theory of change causal model to design, justify, and track project activities and outcomes. The project addresses key social issues identified by local communities as critical for the success of the REDD+ initiative, including forest degradation, overexploitation of resources, extreme poverty, unsustainable agriculture, poor health, and education standards. For the fifth monitoring period (M5) from January 1, 2022, to December 31, 2022, the project applied indicators and monitoring results derived from community workshops. An adaptive management approach was used to respond to stakeholder feedback and evolving challenges, ensuring the project remains responsive to local needs.

As described in section 4.3.1 of the MR /1/ the audit team assessed the effectiveness of the monitoring measures related to schools and education support, healthcare facilities, agricultural intensification and diversification, food security and nutrition, Capacity for Local Development Committees (CLDs), and Lake transport for communities during the site visit /20//21/.

Regarding the project's validation to the Gold Level for exceptional community benefits, it was confirmed that the project is not claiming the Gold Level for community benefits; therefore, specific monitoring indicators for well-being impacts on smallholders, risks, and impacts on women were not applicable to this audit as per the MR /1/. 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

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

The VVB has reviewed and verified the dissemination of community monitoring results as required by the MR /1/ and in accordance with the monitoring plan /41/. Based on the information provided by the PP and site observations, the audit team evaluated whether the dissemination efforts were effectively implemented and met the criteria established by the standards /4//7/.

The Community Monitoring Plan has been made publicly accessible for review at the Project Office and has also been distributed to each Community Liaison Department (CLD) in the Project Zone during previous monitoring periods. Full results of the community monitoring are included in this project monitoring report, which is available for public review in the Project Area, with a hard copy provided at the Project Office. Additionally, a summary of the monitoring report has been written in English, French, and Lingala, and shared with communities across the Project Area /31/. For further transparency, the report has also been posted on the VCS and CCB websites, allowing for public review and comment /13/.

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.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

4.6 Biodiversity

4.6.1 Biodiversity Changes (CCB, B2.1)

CCBA requires carbon projects to deliver net-positive impacts on both local communities and biodiversity. However, measuring biodiversity changes is challenging due to attribution difficulties and the long-term nature of biodiversity impacts. MNRP applies the theory of change causal model to design and evaluate its project activities, strategies, and outcomes. This model, similar to the approach used for assessing socio-economic impacts, helps map how project activities lead to specific outputs, which then result in long-term outcomes and impacts. Following CCBA recommendations, a participatory approach was used in the formulation and implementation of the biodiversity monitoring plan, involving key stakeholders essential for achieving the biodiversity goals of the project.

Key documentation provided by the project proponent, including baseline biodiversity surveys /54/ and MR /01/, which was examined to assess the accuracy of the reported biodiversity changes. Section 5.1.1 of the MR /01/ included comprehensive data on change in biodiversity, monitored change and justification of the changes, providing a robust framework for evaluating biodiversity shifts over the monitoring period which was assessed and verified to be realistic.

During the site visit, the audit team conducted field surveys to observe the current state of biodiversity within the project zone /20//21/. These observations were consistent with the data reported by the project proponent, such as consistently encountering the elephant and elephant sights, Bonobos and bonobo signs, increasing Giant ground pangolin signs, Long-tailed pangolin, Leopard, Angolan colobus, Grey-cheeked mangabey etc. It was verified by the presence of key indicator species and the overall health of habitats corroborated the project's claims of positive biodiversity changes. Additionally, interviews with local community members and project staff provided further verification of the on-ground implementation of biodiversity conservation measures /20/.

It has been concluded 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 Mitigation Actions (VCS, 3.19; CCB, B2.3)

To verify the PP's actions in mitigating negative impacts on biodiversity and enhancing high conservation value (HCV) attributes, the audit team conducted a detailed review of Section 5.1.2 of the MR /01/ and supporting documentation.

MNRP Biodiversity Team has thoroughly assessed the potential risks and negative impacts associated with the project's implementation. Given the strong conservation focus of the project, particularly the transition from a logging concession to a conservation concession, the expected net impact on biodiversity is minimal. While conservation efforts are guided by the precautionary principle—acting to prevent potential environmental harm even in the face of uncertainty—some

degree of uncertainty remains in conservation and resource management. To mitigate this, the MNRP ensures that biodiversity investigations are well-designed to prevent errors arising from incomplete data. Moreover, the biodiversity and social monitoring teams collaborate closely to ensure that community interventions do not harm biodiversity. In cases where improvements in biodiversity may lead to challenges, such as human-wildlife conflict, appropriate management actions are implemented to address and resolve these issues effectively.

These practices were cross-verified during site visits, which confirmed that these measures were implemented in accordance with the monitoring plan /41/.

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

As described in section 5.1.3 of the MR /1/ the without-project scenario for the Mai Ndombe Region predicts significant biodiversity loss due to deforestation, forest degradation from slash-and-burn agriculture, and population growth linked to infrastructure development. Key issues identified include the potential extinction of forest elephants, declining bonobo populations, unsustainable hunting, and habitat loss. To address these, the MNRP developed several theories of change, focusing on improved wildlife protection, sustainable harvesting, and ecosystem restoration. The project's activities are shown to offer clear biodiversity benefits by reducing deforestation and degradation. During the monitoring period, no adverse impacts were observed on rare or endangered species within or near the project area.

Species and habitat	Demonstration that the project did not adversely impact habitats for rare, threatened, or endangered species.	Evidence gathering activities, evidence checked, and audit conclusion
Forest elephant (Loxodonta cyclotis)	Proper management of forests in the project area has seen the return of a small population of forest elephants to the MNRP. These elephants have been driven into the project area from the neighbouring industrial logging areas where they experience disturbance. Although they are still only found in the FORESCOM strata, a former logging concession, the activity area for this species was shown to be expanding during M5 based on frequent camera trap sightings and signs encountered during transects. Thus the project has net positive impacts for forest elephants in the area,	VVB has reviewed section 5.1.3 of the VCS CCB MR detailing the sights of Forest elephant. Conducted on-site inspections to assess the visibility of the elephants within the project zone. VVB has evaluated satellite imagery, camera trap photos, ground-level photos to verify the activity area for this species /55/. Verified reports and camera trap sightings indicating the species was shown to be expanding. While still primarily found in the FORESCOM strata, their activity area is expanding, as evidenced by increased camera trap sightings and signs during transects. This indicates that the project has had a net positive impact on the forest elephant population.

Bonobo (Pan paniscus)	The area of activity for bonobos is expanding within the project area. During M5, bonobos were among the top ten most encountered species among the three forest strata surveyed. Most female bonobos seen in camera traps during the 5th monitoring period had babies, which suggests a decrease in pressures such as poaching and persecution within the concession. The project has had net positive impacts for bonobos relative to the without-project scenario by reducing poaching threats and protecting bonobo habitats in the area.	The activity area for bonobos is expanding within the project area, with bonobos ranking among the top ten most frequently encountered species in the three surveyed forest strata during M5. VVB has evaluated satellite imagery, camera trap photos, ground-level photos to verify that many female bonobos captured on camera had babies, indicating a reduction in poaching and persecution pressures. This suggests that the project has had net positive impacts on bonobos by decreasing poaching threats and protecting their habitats, compared to the without-project scenario.
Forest cover and structure	Through ensuring ecosystem integrity of the intact forest (by reducing deforestation, slash and burn agriculture and charcoal production), the project has ensured that 299,645 hectares of swamp forest, primary and secondary forest, flooded forest and grassy savannah are safeguarded. These are critical habitats for a range of species and provide a range of ecosystem services to the local community (including water, medicine, non-timber forest products and cultural values). During M5, deforestation levels were significantly lower within the project area and in comparison, to the project baseline and without-project scenario (see Section 3.2 for demonstration of the Project's monitored avoided emissions, and therefore avoided deforestation, for this monitoring period).	By preserving ecosystem integrity through the reduction of deforestation, slash-and-burn agriculture, and charcoal production, the project has protected 299,645 hectares of critical habitats, including swamp forests, primary and secondary forests, flooded forests, and grassy savannahs. VVB has reviewed section 5.1.3 of the VCS CCB MR detailing the forest cover and structure. Conducted on-site inspections to assess the condition of these forests within the project zone /20/. During M5, deforestation levels were significantly lower within the project area compared to the baseline and the without-project scenario, highlighting the project's success in avoiding emissions and deforestation

4.6.4 Species Used (VCS, 3.19; CCB, B2.5, B2.6)

Species	Evidence gathering activities, evidence checked, and audit conclusion
<i>Leucaena leucocephala</i>	They have shown the ability to restore and fertilize marginal land and improve yields when associated with crops and also have compliance with ecological guidelines which have been confirmed through field assessments and document reviews during the verification process /20/.

<i>Acacia</i> sp.	They have shown the ability to restore and fertilize marginal land and improve yields when associated with crop and also have compliance with ecological guidelines which have been confirmed through field assessments and document reviews during the verification process /20/.
<i>Morinda lucida</i>	They have shown the ability to restore and fertilize marginal land and improve yields when associated with crops and also have compliance with ecological guidelines which have been confirmed through field assessments and document reviews during the verification process /20/.
<i>Oreochromis niloticus</i>	They are a popular aquaculture species that makes an important economic and nutritional contribution to communities in low- and middle-income countries worldwide. Care is taken by PP to confine introduced tilapia to fish farms and prevent escapes of aquaculture species in the area as confirmed during on site visit to the area /20/.
<i>Clarias</i> sp.	This species are widely used as an aquaculture species due to its fast growth and reproduction and popularity for as a fish source. Care is taken to prevent escapes of aquaculture species in the area as confirmed during on site visit to the area /20/.

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

MNRP concession covers diverse land cover types, including swamp forests, primary and secondary forests, flooded forests, and grassy savannahs, which support a wide range of biodiversity and provide valuable resources to local communities. High Conservation Value (HCV) species such as the critically endangered forest elephant (*Loxodonta cyclotis*) and endangered bonobo (*Pan paniscus*) are present in the area. The project focuses on the protection of wildlife, habitats, and ecosystem functions, ensuring that HCVs are preserved through activities like habitat improvement, security measures, and monitoring. During the monitoring period, deforestation was significantly lower within the Protected Area (PAA) compared to other areas and the without-project scenario, which predicted complete deforestation and conversion to agriculture. The project's conservation efforts have had a net-positive impact on biodiversity and HCVs, ensuring the continued protection of these species and their habitats.

VVB has discussed HCVs during the site visit to confirm and verify the project details given in section 5.1.4 of the MR /1/. 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.

4.6.6 GMO Exclusion (CCB, B2.7)

Not Applicable as the project does not include GMOs.

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

Not applicable as the project has avoided use of inorganic inputs such as inorganic fertilizers, chemical pesticides or biological control agents in its sustainable agricultural projects to minimize negative impacts of such inputs.

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

The review of project documentation, interviews 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. Mitigation for off-site impacts is not applicable as there is no activity-shifting leakage, as discussed in Section B.2 of the MNRP CCB PDD /14/.

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

The review of project documentation, interview with PP and other stakeholders including communities provided the project implementation status of net impacts on biodiversity. As there are no anticipated negative offsite impacts to biodiversity, evaluation of unmitigated offsite impacts is not applicable.

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

The MNRP biodiversity monitoring plan is designed using the Pressure-State-Response framework, which tracks threats (e.g., poaching), biodiversity status (e.g., species abundance), and project responses (e.g., conservation actions). Key indicators include species presence, poaching signs, and positive actions like eco-guard patrols. The plan uses various methods such as transects, camera traps, and market surveys to monitor biodiversity and human pressures. During the reporting period, there were increased sightings of key species like forest elephants and bonobos, indicating positive impacts from project interventions. However, rising elephant encounters near human settlements suggest potential human-wildlife conflicts, which are being addressed.

Please refer below table of assessment of biodiversity impact monitoring has been carried out in accordance with the project's validated PD/14/.

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.

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

The Biodiversity Monitoring Plan for the MNRP was made publicly available for review at the project office and at each CLD within the Project Zone. The full biodiversity monitoring results are included in the project monitoring report, which is accessible as a hard copy at the MNRP Project Office. A report summary has been distributed to communities in English, French, and Lingala. Additionally, the monitoring report was posted on the VCS/CCB website for a 30-day public comment period from 17th June 2024 to 17th July 2024 /13/.

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. VVB confirmed that the results of biodiversity monitoring were disseminated in accordance with the validated project description.

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

To verify the project's actions taken to maintain or enhance the population status of trigger species within the project zone, the VVB has conducted a comprehensive review of the project's biodiversity monitoring plan /41/, with a specific focus on the population trends of key species, as outlined in section 5.4.1 of the MR /1/. The documentation included baseline species inventories and subsequent monitoring reports, which highlighted the presence and trends of trigger species over time. Population trends were assessed using habitat availability and species presence data, with results from species-specific surveys being cross-referenced against earlier baseline data /22/.

During the site visit, direct observations were made regarding the habitat conditions within the project zone, and efforts by the project to maintain or enhance trigger species' such as populations of African Forest Elephant, Bonobo, Giant Ground Pangolin and Black-bellied or Long-tailed Pangolin were evaluated. Documentation provided by the project proponent, including camera trap records, market surveys, and habitat monitoring data, demonstrated that the project's conservation strategies were successful in maintaining the population status of trigger species, particularly by protecting critical habitats and ensuring species presence within the designated area /54//22/.

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

Not Applicable.

4.7 Additional Project Implementation Information

Not Applicable.

4.8 Additional Project Impact Information

Not Applicable.

5 VERIFICATION CONCLUSION

5.1 Verification Summary

Earthood Services Ltd. was contracted by Wildlife Works Carbon LLC to conduct the verification of the "The Mai Ndombe REDD+ Project)" (Project ID: 934) for the fifth monitoring period from 01/01/2022 – 31/12/2022 under the VCS Standard v4.7 /4/ and CCB Standard v2.0 /7/. The responsibility for the GHG statement remains with the project proponent. The project was reviewed to ensure compliance with the verification criteria set forth by VCS and CCB, including its GHG emission reductions and removals methodology.

The project has been implemented in accordance with the validated project description and any approved variations. The monitoring plans for climate, community, and biodiversity were found to be fully aligned with the VM0009 Methodology for Avoided Ecosystem Conversion, version 2.0./10/, as required by the VCS program. Earthood Services Ltd. conducted site visits and reviewed the monitoring data, confirming that the project activities conformed with the established verification criteria.

During the verification process, 4 Clarification Requests (CLs) and 12 Corrective Action Requests (CARs). Additionally, 3 Forward Action Requests (FARs) were raised for this verification period. The verification was conducted in accordance with ISO 14064-3: 2019, ensuring international verification standards were met.

In conclusion, Earthood Services Ltd. verified that the project is fully compliant with the VCS and CCB standards. The methodologies applied for calculating GHG emission reductions were conservative and ensured accurate results. For the monitoring period from 01-January-2022 to 31-December-2022, the project achieved a verified GHG emission reduction of 5,707,477 tCO₂e with buffer credits allocation of 16% and eligible Verified Carbon are 4,782,428 tCO₂e. No qualifications or modifications were required during the verification process, and no limitations or uncertainties were identified. 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 2,755,283 tCO₂e and the buffer contribution is 510,196 tCO₂e.

Earthood Services Ltd. confirms that the project successfully meets all the relevant criteria and standards for GHG emission reductions and is eligible for certification under the VCS and CCB programs.

5.2 Verification Conclusion

VVB has verified that the information included in the final monitoring report (Version 2.1 dated 15/10/2024) was correct and that the emission reductions achieved have 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, that the project complies with the validation criteria for projects set out in CCB Standard Version 2.0 and VCS Standard Version 4.7.

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 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 861,529 tCO₂e and the actual VCUs to be issued are 4,782,428 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 2,755,283 tCO₂e and the buffer contribution is 510,196 tCO₂e.

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

Verification period: From [01-Jan-2021] to [31-Dec-2021]

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

The non-permanence risk rating (%)	16%
If applicable, the long-term average, whether it has been properly updated, and if it has been reached.	The MNRP is a REDD+ project. Therefore, the LTA is non-applicable.
Whether a loss has been appropriately accounted for, in accordance with the VCS Program rules, if applicable.	611,278 (tCO ₂ e)

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCUs (tCO ₂ e)	Removals VCUs (tCO ₂ e)	Total VCU issuance (tCO ₂ e)
01-Jan-2022 to 31-Dec-2022	6,392,829	611,279	74,073	925,048	4,782,428	0	4,782,428
Total	6,392,829	611,279	74,073	925,048	4,782,428	0	4,782,428

Table above represents net emission reductions calculated using the current VCS-approved standalone project baseline, which the project must use until the end of the current baseline validity period.

However, as the MNRP is nested into the FCPF ER Program, Wildlife Works has voluntarily agreed to cap VCU issuance at the nested ER Program level. Table below indicates NER calculations per this decision. The Project will issue VCUs in accordance with the below table.

Vintage period	Project Forest Reference Emission Level (FREL) (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Buffer pool allocation (tCO ₂ e)	Reductions VCUs (tCO ₂ e)	Removals VCUs (tCO ₂ e)
01-Jan-2022 to 31-Dec-2022	3,800,000	611,279	74,073	510,196	2,604,452	0
Total	3,800,000	611,279	74,073	510,196	2,604,452	0

5.3 Ex-ante vs. Ex-post ERR Comparison

As per the section 3.2.4 of the MR/1/ the following data were assessed –

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Jan-2022 to 31-Dec-2022	8,747,196	4,782,428	45.3%	Due to the sensitive nature of the baseline emissions model, many of these observed changes, though perceived as small, may have large cumulative effects throughout the project lifetime. These observed changes include monitored project deforestation, the inclusion of an additional leakage analysis requested by VERRA, and variations in measured carbon stocks over the project lifetime.
Total	8,747,196	4,782,428	45.3%	

Approved by



Dr. Kaviraj Singh

CEO
Earthood Services Limited

Date: 19-12-2025
Place: Gurugram, Haryana

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

The commercially sensitive information provided by the project proponent (PP) in Appendix 2 of the Monitoring Report (MR /1/) has been carefully evaluated in accordance with the VCS and CCB standards /3//7/. The assessment of this information is documented in detail in section 4.3.13 of this verification report.

APPENDIX 2: PROJECT RISKS TABLE

The project risks, their potential impact, and the mitigation measures taken during the monitoring period are outlined in Section 4.3.7 of this report.

APPENDIX 3: ABBREVIATIONS

Abbreviations	Full texts
AFOLU	Agriculture, Forestry and Other Land Use
ARR	Afforestation, Reforestation and Revegetation
BE	Baseline Emission
CAR	Corrective Action Request
CBR	Calakmul Biosphere Reserve
CCB	Climate, Community and Biodiversity Standards
CDM	Clean Development Mechanism
CL	Clarification Request
CO2	Carbon di oxide
CV	Curriculum vitae
DR	Desk Review
EI	External Individual
ER	Emission Reductions
ESL	Earthood Services Limited
FAR	Forward Action Request
FPIC	Free, Prior, and Informed Consent
GHG	Green House Gas
GPS	Global Positioning System
HCV	high conservation value
ISO	International organization for standardization
MR	Monitoring report
PP	Project proponent
PRA	Participatory Rural Appraisal

REDD	Reducing emissions from deforestation and forest degradation
SOPs	Standard Operating Procedures
SV	Site visit
TA	Technical area expert
VCS	Verified Carbon Standard
VCU	Verified carbon unit
VVB	Validated/verified body

APPENDIX 4: LIST OF DOCUMENTS REFERRED

Ref no.	Author	Title	Reference to the document	Provider
1.	PP	CCB & VCS Monitoring Report (MR)	Version 3.4 dated 11/12/2025	PP
2.	VCS	CCB VCS Monitoring Report Template	CCB v3.0, VCS v4.3	Others
3.	VCS	VCS Program Guide	Version 4.4	Others
4.	VCS	VCS Standard	Version 4.7	Others
5.	VCS	VCS Validation and Verification Manual	Version 3.2	Others
6.	VCS	VCS Program Definitions	Version 4.5	Others
7.	VCS	CCB standard	Version 2.0	Others
8.	VCS	CCB Program rules	Version 3.1	Others
9.	VCS	AFOLU Non-Permanence Risk Tool	Version 4.2	Others
10.	VCS	VM0009, REDD+ Methodology for Avoided Ecosystem Conversion	Version 2.0	Others
11.	VCS	VT0001 Tool for the Demonstration and Assessment of Additionality in VCS Agriculture, Forestry and Other Land Use (AFOLU) Project Activities	Version 3.0	Others
12.	PP	ISO 14064-3:2019	-	Others
13.	VERRA	VCS Project webpage https://registry.terra.org/app/projectDetail/VCS/3093	-	Others

14.	PP	934 Project Document (PD)	Version 3.0 dated 19/02/2018	PP
15.	PP	934 Fourth Monitoring report	-	PP
16.	PP	934 Fourth Verification Report	-	PP
17.	PP	Net GHG Emission Reductions and Removals spreadsheet	-	PP
18.	PP	KML file of project boundary	-	PP
19.	PP	Signed letter from DRC MOE		
20.	PP	Physical site photographs and audit records	-	PP
21.	PP	File attendance sheets	-	PP
22.	PP	Species-specific biodiversity surveys	-	PP
23.	Self-review	Various GHG programs references: CDM: https://cdm.unfccc.int/ ICR: https://www.carbonregistry.com/ GS: https://registry.goldstandard.org/projects?q=&page=1 GCC: https://projects.globalcarboncouncil.com/ Isometric: https://isometric.com/ Social carbon: https://www.socialcarbon.org/ Plan Vivo: https://www.planvivo.org/	-	Others
24.	PP	Records of public consultation	-	PP
25.	PP	Records of SBIA workshops, capacity building trainings and meetings	-	PP
26.	PP	Evidence of WhatsApp chats to inform communities for the informational/ stakeholder consolation	-	PP
27.	PP	Evidence of WhatsApp chats to inform communities for the VVB SV.	-	PP
28.	PP	Minutes of consultation meetings	-	PP
29.	PP	Report of community consultations	-	PP
30.	PP	Meeting Feedback forms	-	PP
31.	PP	Printed PD & MR in French and Lingala language	-	PP
32.	PP	Grievance record book	-	PP

33.	PP	Copy of CARBON Right Agreement	-	PP
34.	PP	Forest Conservation Concession Contract	-	PP
35.	PP	Consultation record for Free Prior Informed Consent (FPIC) process	-	PP
36.	PP	Mai Ndombe community and the job vacancy TOR	-	PP
37.	PP	Anti-Discrimination Policy	-	PP
38.	PP	Employment records	-	PP
39.	PP	Workplan SOPs	-	PP
40.	PP	Project training materials	-	PP
41.	PP	CCB monitoring plan	-	PP
42.	PP	The Land Tenure Act	-	PP
43.	PP	Forest Code and its related Ministerial Order	-	PP
44.	PP	Ministerial Order	-	PP
45.	PP	Corporate Laws	-	PP
46.	PP	Labor Laws	-	PP
47.	PP	National Security Law	-	PP
48.	PP	Health Benefits Law	-	PP
49.	PP	Local Laws	-	PP
50.	PP	Participatory decision-making records	-	PP
51.	PP	Participatory mapping	-	PP
52.	PP	Records of Participatory Rural Appraisal (PRAs)	-	PP
53.	PP	HCV identification records	-	PP
54.	PP	Records of baseline biodiversity surveys	-	PP
55.	PP	Photographic evidence of camera trap	-	PP

56.	VVB	Photographic evidence of boats	-	VVB
57.	VVB	Photographic evidence of farms and high yield casava	-	VVB
58.	VVB	Photographic evidence of visiting local hospitals in the PA.	-	VVB
59.	VVB	Photographic evidence of visiting local school in the PA.		VVB
60.	PP	DRC_deforestation_peatsoils_workflow.docx	-	PP
61.	PP	DRC_peat_def.xlsx	-	PP
62.	PP	File folder containing 24 photos (JPG) from visit to Mayombe Reference Area in 2011	-	PP
63.	PP	Map_of_Photos_in_marecage_w_landcover.png	-	PP
64.	PP	Photos_in_marecage.png	-	PP
65.	PP	Shapefile of Photos in swamp MNRP ref area.zip	-	PP
66.	PP	swamp photos MNRP reference area.txt	-	PP
67.	PP	Sciage des bois.jpg	-	PP
68.	PP	Carbonisation des bois abattu dans le marecage de Lotende.jpg	-	PP
69.	PP	Activite agricole_marecage Ntondo.jpg	-	PP
70.	PP	Pisciculture et palmeraie association avec le bananier dans le village Mpaa.jpg	-	PP
71.	PP	Champ en preparation, village Baolongo sur la route Nkalamba Bikoro.jpg	-	PP
72.	PP	Recolte Riz , village Besenge.jpg	-	PP
73.	PP	Riziculture sur la route Mbandaka Nkalamba.jpg	-	PP
74.	PP	Coordonnees deforestation Bikoro.txt	-	PP
75.	PP	Coordonnees deforestation Bikoro.xlsx	-	PP

76.	PP	Deforestation_Bikoro.shp	-	PP
77.	PP	marecage entree Ntondo.jpg	-	PP
78.	PP	WhatsApp Image 2025-07-03 at 11.43.45_6f3e5d7a.jpg	-	PP
79.	PP	Localisation_Swamps_deforestation_Bikoro 1_Wet_Jr.jpg	-	PP
80.	PP	Localisation_Swamps_deforestation_Bikoro 2_Wet_jr.jpg	-	PP
81.	PP	Palmier a huile et canne a sucre S 01 55' 13,2" _E018 17' 23,4" (file folder containing 3 photos)	-	PP
82.	PP	Sciage dans le marecage S01 52' 23,8" _E18 20' 6,4" (file folder containing 2 photos)	-	PP
83.	PP	Jeune palmier a huile dans le marecage S01 47' 54,2" _E018 25' 50,7" (file folder containing 6 photos)	-	PP
84.	PP	Palmier a huile S 01 47' 55,6 _E 18 24' 37.3" (file folder containing 2 photos)	-	PP
85.	PP	Ananeraie S01 53' 26" _E018 19' 8,7" (file folder containing 9 photos)	-	PP
86.	PP	Coordonnees deforestation Inongo.xlsx	-	PP
87.	PP	Coordonnees deforestation Inongo.txt	-	PP
88.	PP	Deforestation_Inongo.shp	-	PP
89.	PP	Images deforestation Inongo_english.docx	-	PP
90.	PP	Localisation_Swamps_deforestation_Inongo _Wet_jr.jpg	-	PP
91.	PP	Coordonnees_deforestation_Marecage_Sud _Ubangi.xlsx	-	PP
92.	PP	Deforestation_Marecage_sud_ubangi_ok.sh p	-	PP

93.	PP	Images deforestation Sud_Ubangi_english.docx	-	PP
94.	PP	Localisation_Swamps_deforestation_Sud_u bangi1_Wet_jr.jpg	-	PP
95.	PP	Localisation_Swamps_deforestation_Sud_u bangi2_Wet_Jr.jpg	-	PP
96.	PP	Bikoro_wetland1.shp	-	PP
97.	PP	Businga_wetland1.shp	-	PP
98.	PP	Inongo_est__wetland1.shp	-	PP
99.	PP	Inongo_W_concession__wetland1.shp	-	PP
100.	PP	Sud_ubangi_wetland1.shp	-	PP
101.	Bwangoy et al	<i>mar_rdc-riv1-reduced.tif</i> : wetlands (peat) map from Bwangoy et al 2010 for the DRC *proprietary*	-	PP
102.	Global Forest Change	<i>eq_loss_00_24_reduced.tif</i> – Deforestation in Equateur Province between 2000 and 2024 (based on Global Forest Change algorithm)	-	PP
103.	Bwangoy et al	<i>deforestation-in-marecage-equateur.png</i> : Image of deforestation in Equateur Province overlaid on the Bwangoy et al 2010 wetlands (peat) map.	-	PP
104.	PP	Mai Ndombe M5_v3.2.xlsm	-	PP
105.	PP	Mai Ndombe Loss Outside PAA 2022 M5 v3.xlsm	-	PP
106.	PP	HEPA_Mayombe Wetland_MNRP_2001- 2012.xlsx	-	PP
107.	PP	Mayombe_biomass_loss.png	-	PP
108.	PP	2022_Loss_Peatland_LeakageArea.zip	-	PP
109.	PP	2022_Loss_Peatland_PAA.zip	-	PP
110.	PP	IPCC_2013_Supplement_to_the_2006_Nati onal GHG_Ch2_Drained_Inland_Organic_Soils.p df	-	PP

111.	Bwangoy et al	Wetland Mapping in the Congo Basin Using Optical and Radar Remote_Bwangoy et al 2010.pdf	-	PP
112.	Bwangoy et al	Bwangoy et al, article wetlands DRC.pdf	-	PP
113.	PP	MNRP Carbon Model m5_v1.5_TerreFirme.xlsm	-	PP
114.	PP	MNRP Carbon Model m5_v1.5_TerreFirme_adjplots.xlsm	-	PP
115.	PP	MNRP Carbon Model m5_v1.5_Wetland.xlsm	-	PP
116.	PP	MNRP Carbon Model m5_v1.5_Wetland.xlsm	-	PP
117.	PP	Lac Mai Nombe - Proxy Area - Stratified SRS Inventory V3.1_TerreFirmePlots.xlsm	-	PP
118.	PP	Lac Mai Nombe - Proxy Area - Stratified SRS Inventory V3.1_WetlandPlots.xlsm	-	PP
119.	PP	Mai Ndombe M5_v2_P1B_TerreFirme_newarea_newBEM.xlsm	-	PP
120.	PP	Mai Ndombe M5_v2_P1B_Wetland_v2_newarea_newBEM.xlsm	-	PP
121.	PP	Mai Ndombe REDD+ Project Wetland Area NERs U3 v1.6.3 v01 v2.xlsm	-	PP
122.	PP	BEM Export Grid_Terre Firme.xlsx	-	PP
123.	PP	BEM Export Grid_Wetland.xlsx	-	PP
124.	PP	BEM_coeff_TF.csv	-	PP
125.	PP	BEM_coeff_W.csv	-	PP
126.	PP	BEM_plot_TF.png	-	PP
127.	PP	BEM_plot_W.png	-	PP
128.	PP	Verra Review Finding 8.xlsx	-	PP
129.	PP	Mai Ndombe Files v3.docx	-	PP
130.	PP	M5 Biomass Plots.tif	-	PP
131.	PP	Peat Sampling 2025.tif	-	PP
132.	PP	Proxy Plots.tif	-	PP

133.	PP	Dargie_2017_PeatMap_Validation.png	-	PP
134.	PP	Bwangoyetal2010WetlandMap_PA.shp	-	PP
135.	PP	Bwangoyetal2010WetlandMap_PAA.shp	-	PP
136.	PP	Bwangoyetal2010WetlandMap_RA.shp	-	PP
137.	PP	Bwangoyetal2010WetlandMapProxyArea.shp	-	PP
138.	PP	M5_PA_Plots.shp	-	PP
139.	PP	ProxyAreaPlots.shp	-	PP

APPENDIX 5: COMPETENCE OF TEAM MEMBERS AND TECHNICAL REVIEWER

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	Nepolion Borah		
Education	M.Sc. in Ecology & Environmental Science, Ph.D. in Forest Ecology		
Experience	15 Years +		
Field	Forest Ecology and Climate Change		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 14.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	07/02/2025
Approved by	Deepika Mahala (Technical Manager)	Date	07/02/2025

Competence Statement			
Name	Emmanuel Kasiho		
Education	Master's 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	Waris Hooda		
Education	Master of Science (Geo-Information Science and Earth Observation) Bachelor of Engineering (Computer Engineering)		
Experience	2 years +		
Field	Geo-Information Science and Earth Observation (Specialization: Geo-informatics)		
Approved Roles			
Team Leader	NO		
Validator	YES		
Verifier	YES		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Reviewed by	Shifali Guleria (Quality Manager)	Date	02/07/2024
Approved by	Deepika Mahala (Technical Manager)	Date	02/07/2024

Competence Statement (ISO 14065)			
Name	Riya Sharma		
Education	M.Sc. Biodiversity & Conservations		
Experience	2+ years		
Field	Climate Change & Environment, Forestry		
Approved Roles			
Team Leader	YES (VM)		
Validator	YES (VM)		
Verifier	YES (VM)		
Local expert	YES (INDIA)		
Financial Expert	NO		
Technical Reviewer	YES (VM)		
TA Expert (X.X)	YES (TA 14.1, 15.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	10/05/2024
Approved by	Deepika Mahala (Technical Manager)	Date	16/05/2024

Competence Statement	
Name	Suparna Das
Education	M.Sc. Forestry
Experience	1.5 Years
Field	Climate Change & Environment
Approved Roles	

Team Leader	NO		
Validator	YES (VM only)		
Verifier	YES (VM only)		
Methodology Expert	NO		
Local expert	NO		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Reviewed by	Shifali Guleria, Quality Manager	Date	13/06/2024
Approved by	Deepika Mahala, Technical Manager	Date	14/06/2024

Competence Statement			
Name	Harshit Bhasin		
Education	Masters in Geoinformatics		
Experience	3 + years in Geospatial Sciences and Earth Observation		
Field	Geospatial sciences in Agriculture and urban		
Approved Roles			
Team Leader	NO		
Validator	NO		
Verifier	NO		
Local expert	YES (INDIA)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	NO		
Trainee	Yes		
Others	RS & GIS Expert		
Reviewed by	Shifali Guleria (Quality Manager)	Date	20/01/2025
Approved by	Deepika Mahala (Technical Manager)	Date	20/01/2025

Competence Statement	
Name	Deepika Mahala
Country	India
Education	M. Sc. (Environment Management), GGSIP University B.Sc. Hons. (Chemistry), Sri Venkateshwar College, DU
Experience	6 Years +
Field	Climate Change
Approved Roles	
Team Leader	YES
Validator	YES

Verifier	YES		
Methodology Expert	ACM0002, AMS.I.D., AMS.I.A, AMS.III.AV, AMS.II.G, AMS-II.C		
Local expert	YES (India, Bangladesh)		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert	YES (TA 1.2 & TA 3.1)		
Reviewed by	Shifali Guleria (QM)	Date	28/04/2022
Approved by	Kaviraj Singh (MD)	Date	28/04/2022

Competence Statement			
Name	Dr. Sadaf Nazneen		
Education	PhD (Environmental Sciences)		
Experience	5+ Years		
Field	Climate Change & Environment		
Approved Roles			
Team Leader	YES (VM only)		
Validator	YES (VM only)		
Verifier	YES (VM only)		
Methodology Expert	NO		
Local expert	Yes (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 14.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	26/03/2025
Approved by	Deepika Mahala (Technical Manager)	Date	26/03/2025

APPENDIX 6: CLARIFICATION REQUESTS, CORRECTIVE ACTION REQUESTS AND FORWARD ACTION REQUESTS

Table 1.Remaining FAR from previous verification (MP4)

FAR ID	01	Section no.	Date : 21/08/2024
Description of FAR			
FAR from previous verification, monitoring period MP 4(01/01/2021 to 31/12/2021) 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 re-measured 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 re-measurement of 100% of the project’s biomass plots within 5-years in accordance with the monitoring plan. Since the re-measurement of plots did not come under this verification period, the assessment of the re-measured 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. <u>Background of raised FAR</u> FAR#01 context (raised in previous verification) 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 re-measure 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.” PP’s response: 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. VVB’s response and further actions: 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 re-measured has been reduced to 163 plots and only 110 plots were required to be re-measure. 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 re-measure every 5 years. During Verra’s accuracy review, the Proponent provided evidence of the project’s forest inventory plots that were re-measured 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 the methodology VM0009 section 9.3.1 requirement has been met, FAR#01 was carried forward to MP5.	
Project participant response	Date : 26/08/2024
The Proponent provided evidence of the project's forest inventory plots that were remeasured for the project's fifth monitoring period (M5). 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 indicated in section 3.1.3 of the MR (MRR.91), "For this Monitoring Period (M5), a total of 55 plots were measured. As such, the MNRP has successfully remeasured 100% of the forest inventory plots within the last 5 years, except for 1 plot that could not be safely accessed."	
Documentation provided by project participant	
CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf Mai Ndombe MR 15Oct2024 redline.docx M5_PlotList_v1.3.xlsx Mai Ndombe M5 Full Data v1.1.xlsx Mai Ndombe REDD Project Plot Measurement 2023.xlsx	
VVB assessment	Date: 21/10/2024
The evidence titled "M5_PlotList_v1.3.xlsx" provided by PP includes the project's forest inventory plots remeasured for the fifth monitoring period (M5). This demonstrates that the project has successfully completed the remeasurement of 100% of the biomass plots within the 5-year timeframe outlined in the monitoring plan. Also, Section 3.1.3 of the updated MR now demonstrates that "for this Monitoring Period (M5), a total of 55 plots were measured. As such, the MNRP has successfully remeasured 100% of the forest inventory plots within the last 5 years, except for 1 plot that could not be safely accessed." Therefore, FAR#01 is now closed.	

FAR ID	02	Section no.		Date : 21/08/2024
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 : 15/10/2024
Following the claims from Dargie et al. 2017, which suggested the potential inclusion of the project within the central Congo Basin peatland complex, we have established a system to determine the presence – including extent, depth and carbon stock - of peat within the Project Accounting Area. Utilizing an internally-developed peat probability map, we established a detailed peat sampling plan. Over the summer of 2024, we conducted a training program focused on peat sampling and identification techniques, equipping our team with the necessary expertise. This groundwork enabled us to commence a thorough program of ground-based sampling, which has confirmed the presence of peat within the PAA.				

We are currently in the process of mapping the extent of the peat deposits, assessing their carbon stock, and understanding the baseline scenario for areas converted to agriculture and settlements. We have provided the VVB with the Standard Operating Procedures (SOPs) for peat inventory sampling, a map of sampling locations, and a report on the conducted training, along with photographic evidence of the activities.

Our efforts to finalize the characteristics of the peat deposits in the PAA, and we anticipate presenting the complete findings during the next monitoring period for assessment by the VVB.

Documentation provided by project participant

Folder: Peat Sampling (photos of peat sampling activities)

Peat Sampling Training Report_29082024.pdf

Rapid field assessment draft2_01082024 v3

MNRP Peat carbon Sample Locations.jpg

VVB assessment

Date: 21/10/2024

VVB has assessed the FAR as follows.

1. PP has submitted "Field Rapid Assessment for Peatland Inventory". However, it is not clear when this assessment had been conducted.
2. Sampling approach is to be provided for the "Table 1. Distribution of 440 random sampling points in Mai Ndombe project area on the potential of peat and non-peat area."
3. PP has stated that their field assessment has confirmed the presence of peat in the Project Accounting Area (PAA). PP is to explain the extent of area where the present of peat is identified.
4. PP is to provide the area of the peat region or a KML file of the region as supporting evidence for the VVB's assessment.
5. In order to facilitate further assessment of this findings, PP is to clarify when did the final outcome of peat assessment is expected. Could the peat assessment be completed in present verification cycle? The following PP's responses text does not provide the clarify on the timeline – "We are still working to establish the extent of the peat deposits, and its carbon stock. We are also working to understand the baseline scenario for peat in this area by sampling locations of peat that have been deforested and converted to agriculture and settlements."

FAR#02 is open.

Project participant response

Date : 14/11/2024

1. A training workshop was held July 25th – August 2nd 2024. The assessment then began immediately after, commencing on August 3rd. The assessment is on-going.
2. We have updated section 2 of the protocol to more clearly describe the sampling approach for this study of peat. It now includes more detail on the design of the study and how the sample plot locations were selected.
3. One of the stated goals of this work is to provide the data needed to map the extent and depth of the peat. As this work is on-going we do not yet have the data needed to determine the full extent of the area in which peat is present. Our sampling to date has 105 sample plots and found peat in 63% of them. We have provided a list of the peat sample plots detailing which plots have had sampling completed and of the plots sampled whether they were found to be peat or mineral soil.
4. We have provided a KML file of the currently identified probable area of peat area. We must make clear that this is not representative of the final area of peat in the PA, but shows the initial area of probability for peat that is our starting point for this study. This was developed based on a remote sensing analysis of the area to map the high probability for use in developing the peat sampling regime, which is designed to improve and validate this peat map. The sampling program is still on-going and we have not begun to revise this peat map at this point. We have also provided a KML of the peat sample locations.

5. It is not expected that the assessment of peat will be concluded during this verification cycle. The rainy season has begun, which limits the ability to access many of the sample plot locations. Therefore some of the remaining sample plot locations may not be able to be sampled until the waters recede next summer. After sampling, lab analyses have to be conducted to determine organic matter content in the soil, and then a synthesis of the sampling campaign will be put together.	
Documentation provided by project participant	
Mai Ndombe Peat Sample Plot Status 131124.xlsx Rapid field assessment_13112024 v5.pdf DRC_peat_sampling_point.kmz PA_peatland.kmz	
VVB assessment	Date: 21/11/2024
VVB has assessed the FAR findings as follows. 1. It is given that the PP shall complete the assessment of peat presence in the project area following the studies informed that occurrence of pear in the central Congo Basin peatland complex. However, it is to be noted that VVB has assessed the finding based on the present status of peat study under the scope of MP5. The submitted "Field Rapid Assessment for Peatland Inventory" and its timeline has been clarified by PP. No further clarification is needed as the assessment is ongoing. Comment stands closed. 2. Sampling approach has been provided and reviewed by VVB. Comment stands closed. 3. VVB noted that the confirmation of the presence of peat in the Project Accounting Area (PAA) is an on-ongoing process and in absence of final outcome, the verification cannot include the verification of the same. Comment stands closed. 4. The KML file of the currently identified probable area of peat area submitted is sufficient for now to check the progress of peat assessment. Comment stands closed. 5. It is clarified by PP that the final outcome of peat assessment (a) could not be produced at present verification MP5 and (b) would not be possible to be completed in upcoming weeks or months given the inaccessibility to field in rainy season and following procedures of soil analysis. In such cases, VVB identified the need to carry forward this FAR to the next verification cycle MP6. The FAR requirement is provided in table FAR06 of the report. However, VVB confirmed that that present assessment is completed and FAR02 stands closed. VVB closes this finding based on the following action items. (a) On-site observations carried out for the MP5 wherein VVB does not find the occurrence of peat in the PAA in the sampled locations. (b) Assurance of continuous actions taken by PP to carry out peat assessment and providing concrete evidence of assessment with clear timeline. (c) Evidence checked viz., Peat Sampling (photos of peat sampling activities), Peat Sampling Training Report, Rapid field assessment v5, MNRP Peat carbon Sample Locations.jpg and Mai Ndombe Peat Sample Plot Status excel file. VVB noted that this evidence does not summarize the peat presence assessment and leads to completion of verification assessment, however, found sufficient to ensure continuous assessment on field to address FAR requirements. FAR#02 stands closed.	

FAR ID	03	Section no.		Date : 21/08/2024
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..				
Project participant response				Date : 26/08/2024
Despite the exclusion of leakage in the validated project design, during the M4 Accuracy Review, the Proponent agreed to calculate activity-shifting leakage for the project's fourth monitoring period (M4), with agreement from Verra that they would not request retroactive leakage calculations or require				

deductions for activity shifting leakage from monitoring periods prior to M4. The same activity-shifting leakage assessment was conducted again for the M5 monitoring period.

During this M5 monitoring period, Verra requested that the project determine whether there was any activity-shifting leakage in forested community areas that are within the Project Area, but outside of the Project Accounting Area. This analysis requires both a methodology and PD deviations, which are detailed in sections **Error! Reference source not found.** and **Error! Reference source not found.**, respectively. The monitoring report requirements from the methodology MRR.44 to MRR.59 are not applicable to the project due to these deviations in the calculation of project leakage. This analysis and the resulting project emission is detailed in section 3.2.3.2 of the MR. The assessment of activity shifting leakage is also documented as a Methodology Deviation and Minor Change to the Project Description in sections 2.2.3 and 2.2.4 of the MR respectively.

Documentation provided by project participant

CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf
Mai Ndombe MR 15Oct2024 redline.docx

M5 Community Leakage.jpg
M5 Community Leakage.xlsx
Mai Ndombe Loss Outside PAA 2022 M5 v2.xlsx

VVB assessment

Date: 30/10/2024

The audit team has reviewed the previous verification report (MP4) and the context of the FAR. Following the FAR, leakage identification files have been reviewed. Section 3.2.3.2 Calculating Emissions from Deforestation within the Project Area but Outside of the Project Accounting Area of the MR has been updated by PP to provide the details of the analysis, which is found to be correct and complete. FAR#03 stands closed.

Table 2. Clarification Request

CL ID	01	Section no.	Date : 21/08/2024
Description of CL			
Under section 1.8 of the PD, 'forest monitoring' is mentioned as project activities where local administration of extraction activities and prevention of logging would be focused. Similarly, 'Forest Patrols and perimeter observation' is a weekly activity for patrol team in the VCS Monitoring plan V1.9 for the Mai Ndombe REDD+ project. In this document it is written that 'Forest patrols are intended to monitor, detect and prevent unauthorized activities within the project area'. During the site visit, the audit team discussed about forest monitoring activities. The audit team spotted felled trees and agricultural extension activities (Slash-and-Burn activity) close to biomass monitoring plots. During the interaction, VVB requested to review the record of forest patrolling, PP shall share the same. It is not clear whether the patrolling activity was followed by the PP according to the VCS Monitoring Plan v1.9 during the monitoring period. The PP is requested clarify how did they monitor the deforestation activities and what are the control measures taken to prevent such deforestation activities? If there are any monitoring records for "administration of extraction activities and prevention of logging" as per section 1.8 of the PD, the PP is requested to share with the VVB.			
Project participant response			Date : 08/10/2024
We monitor deforestation through the methods and process described in the referenced monitoring plan, "VCS Monitoring plan V1.9" and in the MR. A copy of this Monitoring Plan was previously shared with the VVB, but has been provided again with the response to the findings. Forest patrols are undertaken by community members, and used to detect and inform project staff about illicit activities in the PAA, such as deforestation and agricultural expansion. They also give information on the			

movements of animals, for example elephants, and estimates of the number of individuals crossing through their communities. These reports are made verbally to project staff when the Biodiversity team visit their villages or by phone calls. There is no record made of these reports. The project will begin recording these reports from forest patrols and documenting the type and number of incidents reported. Deforestation is included in the carbon accounting by remeasurement of the forest inventory sample plots and through remote sensing methods. The forest inventory plots are placed throughout the project area and any significant deforestation or degradation will be captured through the remeasurement of these plots at the relative frequency in which it occurs. Additionally, as detailed in the MR annually remote sensing is utilized to detect deforestation within the PAA, and using the emission factors calculated by the project the resulting emission is calculated and included in the carbon accounting as a project emission. We do not perform any "control" methods to prevent deforestation, the project does not have any staff engaged in enforcement or direct protection of the PAA. The deforestation prevention is all performed through outreach, education, and mitigation through the project activities. Additionally, there are no records of "administration of extraction activities and prevention of logging."

Documentation provided by project participant

Mai Ndombe VCS REDD+Monitoring Plan v1.9.pdf

VVB assessment

Date: 18/10/2024

The PP (Project Proponent) has clarified that there is currently no formal method in place to control deforestation. However, forest patrols are conducted by community members to monitor and report illegal activities within the Project Activity Area (PAA), such as deforestation and agricultural expansion. These patrols also provide valuable information on wildlife movements, including the presence of elephants and estimates of their numbers as they pass through the communities. Reports are communicated verbally to project staff during field visits by the biodiversity team or through phone calls. Community members also shared details of their patrolling activities during the site visit audit. Despite this, the PP does not maintain systematic records of these patrols. The PP has indicated plans to record these activities in the future for monitoring purposes. As a result, the audit team has closed CL#01 and raised FAR#05 to ensure the patrolling records are verified during future monitoring periods.

CL ID	02	Section no.	Date : 21/08/2024
Description of CL			
As per the monitoring report, the monitoring period of this verification is from 01/01/2022 to 31/12/2022. The dates of raw data (forest inventory) collection from certain plots much later than the end of monitoring period as mentioned in the 'M5 Raw Data' in the excel file entitled "Mai Ndombe M5 Full Data v1.1". For examples: forest inventory date of plot 11H is 04/08/2023, 28G is 04/11/2023, 35G is 3/11/2023, 29G is 4/12/2023, etc. If forest inventory or DBH data are collected 8-11 months later from the end of monitoring period, there is probability of over estimation of biomass or C-stocks of the trees for the monitoring period. Therefore, PP is requested to clarify why was a delay in forest inventory data collection and how do the PP ensure there is no over estimation of biomass or C-stocks due to delayed DBH measurement? Please clarify it.			

	A	B	C	D	E
785	28G	11/4/2023	Djems	7	Baphia dewevrei
786	28G	11/4/2023	Djems	8	Mitragyna stipulosa
787	28G	11/4/2023	Djems	9	
788	28G	11/4/2023	Djems	10	
789	28G	11/4/2023	Djems	11	
790	28G	11/4/2023	Djems	12	
791	28G	11/4/2023	Djems	13	Macaranga spinosa
792	28G	11/4/2023	Djems	14	Macaranga spinosa
793	28G	11/4/2023	Djems	15	Macaranga spinosa
794	28G	11/4/2023	Djems	16	Macaranga spinosa
795	28G	11/4/2023	Djems	17	Mitragyna stipulosa
796	28G	11/4/2023	Djems	18	
797	28G	11/4/2023	Djems	19	Xylopia rubescens

	A	B	C	D	E
515	20C	2/13/2023	Panest	25	Diospyros sp
516	22B	4/20/2023	Djems	1	Guarea cedrata
517	22B	4/20/2023	Djems	2	Milletia laurentii
518	22B	4/20/2023	Djems	3	Pentaclethra eetveldeana
519	22B	4/20/2023	Djems	4	Strombosiaopsis tetrandra
520	22B	4/20/2023	Djems	5	
521	22B	4/20/2023	Djems	6	
522	22B	4/20/2023	Djems	7	Daniella pynaertii
523	22B	4/20/2023	Djems	8	Ongokea gore
524	22B	4/20/2023	Djems	9	Pentaclethra eetveldeana
525	22B	4/20/2023	Djems	10	Dialium pachyphyllum
526	22B	4/20/2023	Djems	11	Coelocaryon botryoides

Project participant response
Date : 08/10/2024

The forest inventory plots were measured in Early 2023. This data is conservative as it was measured with high accuracy at a time after the end of the monitoring period. Therefore, we can be confident that any deforestation or degradation activities that occurred within the monitoring period have been captured, as well it is conservative since any disturbance that happened in 2023 before the collection of the plot data was also included. We have additionally used remote sensing methods to monitor for any deforestation that has occurred during the monitoring period to ensure that all potential emissions are included. Supporting documentation on disturbance monitoring was previously provided, but has been shared again with the findings responses. Additionally, this is an avoided deforestation (APD) project, based on the conservation of the existing forest, not a reforestation project that is calculating crediting based on forest growth. We expect the forest of the project area to remain relatively stable, with new growth generally balanced through natural tree mortality. Any forest growth is conservatively excluded from the carbon accounting. We seek to measure forest inventory plots every year, however due to the difficulties of logistics in this area and the limitations that weather can put on mobility and team safety at times the schedule of plot measurement sometimes is delayed.

Documentation provided by project participant

M5_PlotList_v1.3.xlsx
Mai Ndombe M5 Full Data v1.1.xlsx
Mai Ndombe REDD Project Plot Measurement 2023.xlsx

M5 Disturbance.jpg
MNRP Disturbance Monitoring.docx
MNRP Deforestation_Zoomed_1.jpg
MNRP Deforestation_Zoomed_2.jpg
MNRP DeforestationAnalysis_M5_v1.1.xlsx
Standard Operating Procedure - Disturbance Monitoring - v2.0_20220520.pdf

VVB assessment
Date: 18/10/2024

The PP has clarified that the forest inventory was conducted conservatively, accounting for any disturbances that occurred in 2023 prior to the collection of plot data. In addition, all potential emissions were monitored using remote sensing methods. The PP also explained that the forest in the project area remains relatively stable, with natural tree mortality generally balanced by new growth. The delay in data collection for the forest inventory was attributed to logistical challenges in the area, as well as weather conditions that at times hindered mobility and impacted the safety of the team, causing disruptions to the plot measurement schedule. With this satisfactory explanation for the delayed forest inventory in some plots, the audit team has closed CL#02.

CL ID	03	Section no.		Date : 23/08/2024
Description of CL				

In several places under section 3.2 of MR, PP has referred to “Annex 17-MNRP NER model” for detailed information on calculation of different variables related to MRP.14, MRP.20, MRP.27, MRP.28, MRP.29, MRP.30, MRP.32, MRP.33, MRP.58, etc. But the audit team has not received the worksheet yet. Therefore, PP is requested to provide worksheets in traceable/verifiable format. Similarly, PP is also requested to provide the calculation sheet used for determining the deductions for uncertainty (MRP.61 & MRP.62) as mentioned in section 3.2.4.4.1.	
Project participant response	Date : 30/08/2024
The correct file being referenced as “Annex 17 – MNRP NER Model” in various parts of section 3.2 of the MR is the Mai Ndombe M5 NER Worksheet. This file was provided to the auditors in our initial document submission as “Mai Ndombe M5_v1.xlsm” and is identified as Annex 13 in the Annex List document provided as a guiding key to identify the supporting files provided (“Mai_Ndombe_M5_Annex List_20240620.docx”). We acknowledge however, that the MR incorrectly referenced this supporting document as Annex 17 (“Annex 17 – MNRP NER Model”), so these references in the MR have been updated to reflect “Annex 13 – MNRP NER Worksheet”. The calculations used for determining uncertainty deductions, as reported in MRR.61 & MRR.62 of the MR are also provided in this same workbook. A remote-based meeting was held with the audit team on 29/08/2024 to review the carbon calculations for this monitoring period. Following this call, the Mai Ndombe M5 NER Worksheet was against shared with the audit team, and is shared again with the responses to these findings.	
Documentation provided by project participant	
CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf Mai Ndombe MR 15Oct2024 redline.docx Mai Ndombe M5_v2.xlsm Mai_Ndombe_M5_Annex List_20240620.docx	
VVB assessment	Date: 18/10/2024
The audit team has reviewed the updated and revised documents and confirmed that the PP corrected the reference document in the Monitoring Report (MR). The PP also provided the necessary calculations for determining uncertainty deductions, as detailed in MRR.61 and MRR.62 of the MR, and discussed the specifics of these calculations during a remote call, as referenced in the PP's responses. With the satisfactory explanations and the updated documentation provided, the audit team has closed this finding (#CL03).	

CL ID	04	Section no.		Date : 23/08/2024
Description of CL				
NPR assessment Following NPR tool version 4.2 requirement, PP is requested to provide VVB the access of project hub at VERRA to retrieve latest NPR documents including evidence submitted to VERRA to support each risk rating. PP shall also provide NPR excel sheet to cross check the overall calculation of NPR rating available in verra webpage https://verra.org/documents/afolu-non-permanence-risk-report-excel-calculation-tool-v4-2-updated-6-dec-2023/				
Project participant response				Date : 11/10/2024
The Proponent has completed the Non-Permanence Risk Assessment and produced the Non-Permanence Risk Report (NPRR) using v4.2 of the tool and through Verra's new online platform. Access to the NPRR on the Verra platform has been shared with the VVB audit team. A PDF copy of the NPRR, and supporting documentation has also been provided. The overall risk rating for determination of the percent buffer contribution was calculated as 12% in the tool. Calculation of the buffer credits, and net emission reductions can be found in the NER workbook, and final values carried through to the updated MR provided.				
Documentation provided by project participant				

Mai_Ndombe_M5_VCS_NPRR_v1.1.pdf
consulted_population.xlsx
Natural Risk Assessment Narrative_Mai_Ndombe_v1.0
ERA-Wildlife Works DRC PD 1.63.pdf

CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf
Mai Ndombe MR 15Oct2024 redline.docx
Mai Ndombe M5_v2.xlsm

VVB assessment	Date: 21/10/2024
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The audit team has reviewed the Non-Permanence Risk Report v1.1 submitted by PP. It was observed that section 2, External Risk, is missing an answer for question 4. Additionally, in section 3, Natural Risk, table 3.1 lists the Mitigation values for Extreme Weather and Geological Risk as 1 and 0, respectively. However, in the supporting document titled "Natural Risk Assessment Narrative_Mai_Ndombe_v1.0," the Mitigation values for Extreme Weather and Geological Risk are stated as 0.25 and 1, respectively. Additionally, if the total number of credits deposited in the AFOLU pooled buffer account changes, it will also affect the ERR sheet. PP is requested to address this discrepancy between the two documents. CL#04 is open.

Project participant response	Date : 30/10/2024
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Land Tenure and Resource Access / Impacts:

We acknowledge that a response, with written justification was lacking for Q4, under the Land Tenure and Resource Access / Impacts Risk, within the External Risk category. A response to this risk question has now been given with written justification provided. Refer to the updated version of the NPRR provided.

Natural Risk:

We acknowledge the discrepancy between the mitigation measures for Extreme Weather and Geological Risk types in the NPRR and the supporting Natural Risk Narrative documents. For Extreme Weather and Natural Risks, no prevention measures are applied and there is no history of the Project Proponent effectively controlling the risk. The NPRR and the Natural Risk Narrative document has been updated to reflect this. The total natural risk score has gone up (3.24%), but this did not affect the overall risk rating, and the total non-permanence risk score remains at 12%.

Financial Viability:

While not raised in this finding, it is noted that we have now provided the supporting financial analysis for the project to substantiate the Financial Viability Risk scores selected in the NPRR.

VVB Access to the Submitted NPRR in the Online tool:

As of the date we responded to the Round 2 verification findings, Verra has still not fixed the issue we are experiencing with the online NPR tool, that is preventing us from "submitting" the NPRR in the tool and sharing it with the VVB. We have followed up with Verra on this issue weekly, but they have yet to resolve the issue. See email (.msg) for evidence of our communication with Verra on this problem.

Documentation provided by project participant

DRC M5 Verification Financial Detail 2024 10 25 EXT
Mai_Ndombe_M5_VCS_NPRR_v1.2.pdf
Natural Risk Assessment Narrative_Mai_Ndombe_v1.1.pdf
RE_AFOLU Project NPRR Submission Issue.msg

VVB assessment	Date: 21/11/2024
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PP has provided the Non-Permanence Risk Report (NPRR) v1.2 titled "Mai_Ndombe_M5_VCS_NPRR_v1.2.pdf" in which they addressed question number 4 under the external risk category. Regarding Extreme Weather and Natural Risks, it is noted that no prevention measures have been implemented by PP, and there is no documented history of the Project Proponent effectively controlling such risks. However, the NPRR and the Natural Risk Narrative document have been updated to include mitigation measures for Extreme Weather and Geological Risk types. The NPRR

and the supporting Natural Risk Narrative documents are now consistent and reflect the updated information regarding these risks and their mitigation strategies.
CL#04 is now closed.

Table 3.CAR – Correction Action Request

CAR ID	01	Section no.		Date : 21/08/2024
Description of CAR				
MR Section 1.1 As per the CCB VCS MR section 1.1 template, For each outcome or impact, PP is to assess the net benefit the project has achieved during the monitoring period covered in MR and in the time since the beginning of the project lifetime. In the light of the above requirement, it is not clear how forest monitoring is counted as achievement during this monitoring period. Moreover, the outcome 1 indicated reduction of CO2 emission, while its corresponding achievement during the monitoring period include forest monitoring, sustainable job creation, tree nurseries and prevention of logging. How these unique benefits are assessed at quantity or quality level.				
Project participant response				Date : 09/10/2024
We agree that CO2 emissions reductions are captured elsewhere in the MR and have removed the first row, as this is not a unique project benefit. While addressing this finding, another unique benefit was identified for inclusion in the MR. Outcome / Impact number 3 in Table 1.1 of the updated version of the MR provided now covers "Prevention and treatment of disease outbreaks" with achievements over the M5 monitoring period and over the project lifetime give.				
Documentation provided by project participant				
CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf Mai Ndombe MR 15Oct2024 redline.docx				
VVB assessment				Date: 21/10/2024
The audit team has verified that all outcomes and impacts during this monitoring period and the project's lifetime are now accurately reported, except for Impact number 3. In this impact, PP cites the prevention and treatment of disease outbreaks by employing doctors and nurses to address Mpox. Since Impact number 2 already covers health and social services, it could be merged with Impact number 2. PP is requested to clarify why this is considered a separate impact under unique project benefits. CAR#01 is open.				
Project participant response				Date : 01/11/2024
The efforts to address Mpox are outside of the routine healthcare improvements that are undertaken by the Project. As such our actions taken during this monitoring period focused on this outbreak were not captured in the standard social indicators utilized for monitoring community impacts. Because there was a Mpox outbreak during the monitoring period, ERA Congo paid for drugs to be delivered and for doctors and nurses to treat patients and administer vaccines in a separate campaign than what would normally occur. Therefore, we believe that reporting on the outcomes from "Prevention and treatment of disease outbreaks" as a unique project benefit for this monitoring period separately from "Improvement of health and social services" is appropriate.				
Documentation provided by project participant				
VVB assessment				Date: 21/11/2024
PP has explained that the efforts to address the Mpox outbreak during this monitoring period were outside the scope of the routine healthcare improvements typically tracked by the project. As such, these efforts, including the funding for drugs, healthcare personnel, and vaccination campaigns, were conducted separately from the usual health service improvements. Therefore, VVB acknowledge that reporting on the outcomes of the Mpox response as a distinct benefit under "Prevention and treatment of disease outbreaks," separate from the standard "Improvement of health and social services," is appropriate. CAR#01 is now closed.				

CAR ID	02	Section no.		Date : 21/08/2024
Description of CAR				
MR Section 2.1.1 In this section, though PP has provided summary description of implementation status and total GHG ERR values. The project's climate, community, and biodiversity objectives and information of relevant implementation dates are missing. PP is to refer CCB VCS MR template guidelines and also the CCB standard v2.0 G3.1 requirement (Provide a summary of the project's major climate, community and biodiversity objectives) and update the MR with CCB objectives and implementation dates.				
Project participant response				Date : 17/09/2024
<i>For clarity, we have removed the summary description that was included in section 1 of the MR and updated the summary in section 2.1.1. The summary details in section 2.1.1 were updated to include details on the Project's climate, community, and biodiversity objectives. We have also included some dates of project activities associated with these objectives implemented during the fifth monitoring period (M5), while maintaining the one-page limit to this summary description as indicated in the template instructional guidance.</i>				
Documentation provided by project participant				
CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf Mai Ndombe MR 15Oct2024 redline.docx				
VVB assessment				Date: 21/10/2024
The audit team has verified that PP has updated the MR section 2.1.1 by including a summary of the project's key climate, community, and biodiversity objectives. Additionally, PP has incorporated dates for project activities related to these objectives that were implemented during the fifth monitoring period. CAR#02 is closed.				

CAR ID	03	Section no.		Date : 21/08/2024
Description of CAR				
MR section 2.1.9 The section informs that PP has applied version 4.0 of the AFOLU Non-permanence risk tool. However, the latest version of NPRT is version 4.2. PP shall check the application of NPRT throughout the MR. As per latest requirements of NPRT, PP is to provide the access to NPR documents over project hub page.				
Project participant response				Date : 26/08/2024
The Proponent has completed the Non-Permanence Risk Assessment and produced the Non-Permanence Risk Report (NPRR) using v4.2 of the tool and through Verra's new online platform. Access to the NPRR on the Verra platform has been shared with the VVB audit team. A PDF copy of the NPRR, and supporting documentation has also been provided. The overall risk rating for determination of the percent buffer contribution was calculated as 12% in the tool. Calculation of the buffer credits, and net emission reductions can be found in the NER workbook, and final values carried through to the updated MR provided.				
Documentation provided by project participant				
Mai_Ndombe_M5_VCS_NPRR_v1.1.pdf consulted_population.xlsx Natural Risk Assessment Narrative_Mai_Ndombe_v1.0 ERA-Wildlife Works DRC PD 1.63.pdf CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf Mai Ndombe MR 15Oct2024 redline.docx				

<i>Mai Ndombe M5_v2.xlsm</i>	
VVB assessment	Date: 21/10/2024
PP has completed the Non-Permanence Risk Assessment and generated the Non-Permanence Risk Report (NPRR) using version 4.2 of the tool through Verra's new online platform, as confirmed by the audit team from the document "Mai_Ndombe_M5_VCS_NPRR_v1.1.pdf" provided by PP. The audit team has also been granted access to the NPRR on the Verra platform, and PP has provided a PDF copy of the NPRR along with supporting documentation. CAR#03 is closed.	

CAR ID	04	Section no.	Date : 21/08/2024
Description of CAR			
MR Section 2.1.12			
In this section, the following data were found missing. PP is to refer to the CCB VCS MR template guidelines and complete the section.			
1. In the starting of the section, it is required to provide a brief description that includes the following aspects. PP is to add the identification of which SD contributions described in Table 1 of this report contribute to achieving any nationally stated sustainable development priorities, including any provisions for monitoring and reporting these. 2. It is mentioned in CCB VCS MR template guidelines that evidence of the project’s SD contributions shall be provided as appendices to this report. However, the Appendix section does not include mention of SD contributions. 3. VVB checked the evidence “MNRP_2023_social_SIACrosswalkToMR” and other files shared in “Social & Bio” folder however, evidence to confirm the establishment of 21 wells could not be found. Please share the same. 4. For SDG indicator 15.7.1, it is mentioned under “current project contributions” that “In 2022, 30 permanent transects were laid out across the five major forest strata to monitor large mammals, birds, and human activities including poaching, and 21 market surveys were conducted.” PP is to share the supporting documents to verify the same.			
Project participant response			Date : 11/09/2024
1. We have added text at the beginning of the section to conform with the guidelines. 2. There are different sources for the values provided, but the evidence is as follows: Row Number 4: Evidence of the 2110 community members who visited the demonstration gardens (Proof needed from Mai Ndombe) -The register of daily visits by community members, an example of which is attached. Row Number 6: People for whom health services were improved. (Evidence of how the number of people was calculated for the M5 period and the project lifetime) -The percentage was calculated on the basis of a social survey, including the example of a survey sheet in the appendix. Row Number 7: Vaccination and treatment of 775 patients (Evidence for the number) We vaccinated 272 children aged 0-5 years with the VAR (Measles Vaccine) and 503 children with measles were treated and cured. Below is the vaccination and treatment report.			
Village	Vaccination		
Loombe	09-10 Nov 2022		
Nsongo	11 -12 Nov 2022		

Lokanga	13-15 Nov 022	
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Village	Treatment
Loombe	05 - 09 Dec 2022
Nsongo	10 -16 Dec 2022
Lokanga	17- 30 Dec 2022
Ikita	17-30 Dec 2022

Row Number 9: 850 students graduated with State Diploma (Evidence for the claim)
 -These data come from the Official Journal of State Graduates of the year obtained at the Provincial Inspectorate of Education of Mai Ndombe, a few pages of which are attached and the list of winners of which can also be found on the website of the Ministry of Education.

Row Number 12: 700 new teachers employed in 2022 (Evidence)
 -Payroll

Row Number 13: Potable water provided to 27, 615 members (Clarify how the number was calculated)
 -In 2022, we installed 14 boreholes and 7 repaired boreholes in 21 villages. 27615 is the total number of the population living in these 21 villages.

The source of population statistics: **the Civil Registry Service of the territory of Inongo**

Row Number 14: Eight jobs created in project operation during MP (Evidence)
 -We have the contracts of these 8 employees.

3.

Documentation provided by project participant
CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf Mai Ndombe MR 15Oct2024 redline.docx

VVB assessment	Date: 21/10/2024
1. In section 2.1.12 of the updated MR, PP has provided a brief description of the SD contributions associated in this project. 2. PP has provided evidence for SDG contributions in Appendix 4 of the updated MR. 3. PP's response to point number 3 and 4 is not provided. PP is to share the requested documentation/ information for the assessment of the finding. CAR#04 is open.	

Project participant response	Date : 1/11/2024
For #3, we provide the well drilling report and have translated the text from French into English. The VVB is requested to please refer to the original French document for tables and photos. For #4, we are sharing with the VVB the datasheets from the market surveys and transects.	

Documentation provided by project participant
Water well report 2022 English text.docx Rapport Forage_2022_ok.pdf Marche2022.pdf Fiche transect_2022 (*file folder containing photos of transect data sheets and market surveys)

VVB assessment	Date: 21/11/2024
As all relevant documents are well received, CAR#04 is now closed.	

CAR ID	05	Section no.		Date : 21/08/2024
Description of CAR				
MR Section 2.2.3				

The current version of MR states that “there were no methodology deviations during this monitoring period (M5) or previous monitoring periods.” However, there has been methodology sought in MP4 as per the MR dated 27/12/2023 uploaded on VERRA webpage, The deviation details are provided in MR 2.2.2 Methodology Deviations - Deviation from monitoring schedule and Deviation Regarding Measurement of Leakage sections. Therefore, PP shall update section 2.2.3 of the MR. As per CCB VCS MR template requirements, PP shall provide the following details

Describe and justify any methodology deviations applied, including any previous deviations. Include evidence to demonstrate the following:

- The deviation does not negatively impact the conservativeness of the quantification of GHG emission reductions or carbon dioxide removals.
- The deviations relate only to the criteria and procedures for monitoring or measurement, and do not relate to any other part of the methodology.

Project participant response
Date : 26/08/2024

The applicable methodology deviations are now described in section 2.2.3 of the MR. The deviations do not affect the conservativeness of the quantification of the GHG emission reductions.

Documentation provided by project participant

CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf
Mai Ndombe MR 15Oct2024 redline.docx

VVB assessment
Date: 21/10/2024

The audit team has confirmed that section 2.2.3 of the updated MR now includes details regarding deviations from the monitoring schedule and measurement of leakage. Since PP has provided sufficient information about the applied methodology deviations, CAR#05 is now closed.

CAR ID	06	Section no.	Date : 21/08/2024
Description of CAR			
MR section 2.2.8			
VVB has reviewed the information provided in this section, however, the section missed to demonstrate project adherence with CCB Standard version 2.0, section G4.6.			
As per section G4.6, PP must comprehensively assess situations and occupations that pose a substantial risk to worker safety. A plan must be in place to inform workers of risks and to explain how to minimize such risks. Where worker safety cannot be guaranteed, project proponents must show how the risks will be minimized using best work practices.			
Project participant response			Date : 09/09/2024
<i>The reference to section 2.2.8 of the MR is unclear. This section is regarding Benefit Permanence. Occupational Safety Assessment, including CCB G4.6 is addressed in section 2.3.17 of the MR. In this section we state, “The MNRP has created a comprehensive Health and Safety Plan that ensures that all workers’ health and safety is protected to the extent possible, and that all workers are fully informed about workplace risks and safe practices to mitigate those risks. These include training in safe working practices, first aid training for appropriate staff members as well as the enforcement of requirements for safe handling of equipment and other materials. This Health and Safety Plan additionally provides a comprehensive list of the measures that will be taken to inform employees of their rights, to assign roles and responsibilities to supervisors and workers and provide a safe workplace culture.”</i> <i>A copy of the Mai Ndombe REDD+ Project’s Employment Policies was previously provided to the auditors but has been provided again with the finding responses. A Worker Health and Safety Plan is contained within the Employment Policies document which addresses CCB Standard requirements G4.6. A statement indicating that this policy was provided to the VVB was also added into section 2.3.17 of the MR.</i>			
Documentation provided by project participant			
CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf Mai Ndombe MR 15Oct2024 redline.docx			

<i>MNRP Employment Policies.pdf</i>	
VVB assessment	Date: 30/10/2024
VVB would like to provide clarification here. Section MR 2.2.8 is correctly stated and the finding is related to the CCB requirement corresponding to the MR section. As per the MR template section 2.2.8, the project details have to be presented by demonstrating compliance with the requirements of CCB standard G4.6. However, considering that the project is applying CCB standard version 2.0 which direct us to the requirement of management capacity and workers safety – “Comprehensively assess situations and occupations that pose a substantial risk to worker safety. A plan must be in place to inform workers of risks and to explain how to minimize such risks. Where worker safety cannot be guaranteed, project proponents must show how the risks will be minimized using best work practices”. The finding has been raised to clarify how project is meeting above requirement. However, upon clarification provided by PP. it is clear that the section is complete as the current MR section explains about benefit permanence. CAR#06 stands closed as no further update is required in the current version of MR.	

CAR ID	07	Section no.		Date : 08/08/2024
Description of CAR				
As per the 3.18.4 section of the VCS standard v4.7, the project grievance procedure shall have three stages: (a) The project proponent shall attempt to amicably resolve all grievances and provide a written response in a manner that is culturally appropriate, (b) Any grievances that are not resolved by amicable negotiations shall be referred to mediation by a neutral third party, and (c) Any grievances that are not resolved through mediation shall be referred either to a) arbitration, to the extent allowed by the laws of the relevant jurisdiction or b) competent courts in the relevant jurisdiction, without prejudice to a party's ability to submit the grievance to a competent supranational adjudicatory body, if any. But during the site visit audit process, PP could not be able to show any grievance record book or not able to provide any evidence for resolving the received complains. During the document review session, the PP has showed several complains or grievances received from the local stakeholders, but not able confirm whether such grievances were resolved or not. If it was resolved, there was no record that who and how such grievances were resolved. Therefore, the PP is requested to justify for the lack of grievance record book and update status of received grievances since the project implementation.				
Project participant response				Date : 11/10/2024
<i>A copy of the Mai Ndombe Grievance Policy was previously provided to the VVB but has been shared again with the responses to the verification findings. A copy of WWC's Global Grievance Policy has also now been shared with the VVB. We consider the project's grievance policy to address the required elements under section 3.18.4 in the VCS Standard.</i> <i>A document summarizing complaints and grievances received by the Project and their resolution has been provided. Most of the grievances were related to human-biodiversity (wildlife) conflicts in community villages, but there are also examples of conflicts between various stakeholders and stakeholder groups. Additional supporting documentation of the written records of the grievances have also been provided demonstrating that grievance records are being maintained.</i>				
Documentation provided by project participant				

<i>Mai Ndombe Grievance Policy_V3.pdf</i> <i>Global Grievance and Redress Policy_WWC.pdf</i> <i>Grievance examples and Resolve.docx</i> <i>Acte de signification de jugement.pdf</i> <i>Audience publique.pdf</i> <i>Bato bazali koyangela mabele ya Ngeleko.pdf</i> <i>Complaint from Ntandenyanga.pdf</i> <i>Complaints_aigainst_Elephants_Bonobo_2022.pdf</i> <i>Demande Ntandenyanga.pdf</i> <i>Extrait de Jugement.pdf</i> <i>Lettre Chef de groupement ngongo.pdf</i> <i>Mémorandum chef de terre_ayant droit_gpt ngongo.pdf</i> <i>Mission d'information_d'implantation_d'ERA à ngongo.pdf</i> <i>PLD Bobongisi Nzela_llee.pdf</i> <i>PLD LOBALU.pdf</i> <i>PV Conflit télévision Iballi.pdf</i> <i>PV Règlement de conflit MBWENZEY.pdf</i> <i>PV Règlement de conflit MPILI.pdf</i> <i>PV Réunion chef de Gpt_chefs de terres_Ayant droit _ngongo.pdf</i> <i>Rapport_Chef de Gpt_Ngongo_Basengele.pdf</i> <i>Règlement conflit _BOSONGO.pdf</i>	
VVB assessment	Date: 18/10/2024
The audit team carefully reviewed the supporting documents detailing both resolved and unresolved grievances and confirmed that the project maintains the received grievance records. Based on this review and the documentation provided, the audit team has determined that the project is in compliance. Therefore, #CAR07 has been closed.	

CAR ID	08	Section no.		Date : 08/08/2024
Description of CAR				
Calculated data (such as All Pools Total, Merchantable Living Trees Total, Other Living Trees Total, Standing Dead Wood Total, Average, SE, 95% SE, All Pools Total, etc.) provided in the spreadsheets entitled "Analysis-Plots", "Analysis-strata" and "Analysis-Total" in the excel file "MNRP Carbon Model m5_1.3" are not verifiable format. The audit team is not able to evaluate or verify these calculated data. Therefore, PP is requested to provide these data in a verifiable format to confirm the applied formulas and equations.				
Project participant response				Date : 18/09/2024
A Meeting to review the Carbon Stock and NER Calculations was held between the Proponent and VVB on August 29. During the call, the Proponent walked the auditors through the process for quantification on on-site carbon stocks from raw inventory data collection by the project team, calculation of carbon stocks, and on-through the final NER calculations for the monitoring period. During this call, the auditors were shown where the source data for the values in question could be traced back to. The values on the "Analysis" tabs of the Carbon Model workbook are calculated using Visual Basic Macros in Excel. Follow-up communication with the auditors confirmed they are able to successfully trace and verify these parameters.				
Documentation provided by project participant				
<i>MNRP Carbon Model m5_v1.3.xlsm</i> <i>Mai Ndombe M5 Full Data v1.1.xlsx</i>				
VVB assessment				Date: 18/10/2024

During the review meeting on August 29, 2024, the PP explained the traceability and sources of the data used for the aforementioned value. The audit team verified this through the "Analysis" tabs of the Carbon Model workbook, which are calculated using Visual Basic Macros in Excel. Based on this verification, the finding has been closed.

CAR ID	09	Section no.		Date : 08/08/2024
Description of CAR				
In the 'NER & Loss Events Calculation' sheet of the excel file entitled "Mai Ndombe M5_v1", PP has mentioned the Carbon Stock (tCO ₂ e / ha) for Semi-deciduous forest, Logged FORESCOM, Semi-deciduous forest, Logged SOFORMA, Semi-deciduous forest, Unlogged and Swamp Forests as follows-				
M5 Verification				
Mai Ndombe Project Emission Factors		EF (tCO ₂ e / ha)	Carbon Stock (tCO ₂ e / ha)	
Semi-deciduous forest, Logged FORESCOM		957.5	1,058.1	
Semi-deciduous forest, Logged SOFORMA		768.4	869.0	
Semi-deciduous forest, Unlogged		535.1	635.7	
Swamp Forest		795.1	895.8	
Proxy Area Residual Carbon		100.6		
		764.0		
But from the excel sheet it is not clear that how these values are calculated. Therefore, PP is requested to provide column showing overall average carbon stocks (tCO ₂ e/ha) for each strata in the spreadsheet "Analysis_Strata" of MNRP carbon Model m5_1.3 excel file.				
PP shall add the reference sources to all values used in the calculations. For instance, in the excel sheet MNRP Carbon Model m5_v1.3, worksheet Parameters, the sources of allometric equations are to be provided.				
Project participant response				Date : 09/09/2024
A call was held between the PP and the audit team on 29/08/2024 to review the carbon calculations for this monitoring period. In that call the source of the parameters was explained. Additionally, we have revised the carbon model (MNRP Carbon Model M5) and the NER model (Mai Ndombe M5) to include a reference to the source of the data for all parameters included in this M5 monitoring period.				
Documentation provided by project participant				
Mai Ndombe M5_v2.xlsm				
VVB assessment				Date: 18/10/2024
The audit team reviewed the revised Mai Ndombe M5_v2.xlsm file and confirmed that the PP has incorporated the data sources for all parameters. As a result, #CAR09 has been closed.				

CAR ID	10	Section no.		Date : 08/08/2024
Description of CAR				
Following two comments have been received during the public comment period (17/06/2024-17/07/2024) for this verification.				
Comment-1 (Dated 18/07/2024) 1. Why are their buffer pool more than 70%?				
Comment-2 (Dated 20/07/2024)				

2. To enhance transparency and facilitate future external reviews, we recommend making such project-specific information (e.g. field data) publicly available on the project listing page. We have some reservations regarding the safeguarding findings addressed in your response. It seems implausible that a meaningful interview could have been conducted with 172 individuals over one week. In addition, we did not find any evidence from the PP to answer our findings that all community members interviewed appear to be affiliated with the project developer.
3. In the PRR, it claims that 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”. While part of the research by RFUK did focus on another project in the province, they confirm that a significant number of these communities interviewed fell within the WWC/ERA concession. Therefore, we believe that this does not constitute an appropriate justification for discrediting the results from RFUK’s report.
4. We also harbour doubts regarding the legitimacy of some of the CLDs in being truly representative community bodies. The report by Rainforest UK found that these were often hastily created, see page 10: “speed with which they were assembled left little space for their role to be properly understood” and its members consisted of local elites or even those employed by WWC: “Individuals friendly with WWF were usually presented as the potential candidates to elect, rather than allowing communities to nominate their own”.
5. Concerning the grievance mechanism, the absence of complaints is likely not because of the lack of grievances but more indicative of its ineffectiveness and poor accessibility. For example, the RFUK report cites one villager as saying that they (see page 13) “tried to convey their grievances to project staff, but they either did not receive a response, or their complaint was not accepted”. This is especially problematic given the issues related to restrictions on livelihoods and promised benefits to communities.

The PP is to provide the explanation for the above comments as well as share the supporting evidence to verify the sufficient addressal of comments.

Project participant response
Date : 03/10/2024

Wildlife Works has responded to both of the Public Comments received during the Mai Ndombe M5 Verification Public Comment Period in the supporting document provided. Given the anonymity of the comments received, we are unable to provide a direct response to the individuals or organizations submitting the comments.

Documentation provided by project participant

Public Comments_934_M5_Response.pdf

VVB assessment
Date: 18/10/2024

The Project Proponent (PP) addressed the public comments in the document titled *Public Comments_934_M5_Response.pdf*. However, due to the anonymity of the individuals and organizations that submitted the comments, the PP was unable to respond to them directly.

The audit team reviewed the document, and a summary of the responses is as follows:

Response to Comment 1:

The non-permanence risk rating for the project is detailed in Section 3.2.4 of the Monitoring Report (MR), with an overall risk score of 12%. The buffer account allocation is also confirmed, with a 12% contribution to the buffer pool. According to the NPRT, the maximum allowable risk rating is 60%; if exceeded, the project fails the risk analysis. Therefore, a buffer pool contribution exceeding 70%, as suggested in the comment, is not possible.

Response to Comment 2:

The interviews with 172 individuals were conducted inclusively and independently, addressing concerns of potential bias. The Bolukluki methodology was accurately applied, and claims made in the Rainforest

UK report are seen as conflating different projects. Local Development Committees (CLDs) were established through a participatory process, exceeding standard guidelines. The grievance mechanism is accessible, and the absence of complaints likely reflects effective issue resolution, rather than ineffectiveness. While confidential or commercially sensitive project information cannot be publicly disclosed, the PP has provided maximum transparency and all necessary data to Verra and validators. These issues are further clarified in the detailed rebuttal.

After a thorough review of the responses, the audit team agrees with the PP's explanations and hereby closes #CAR 10.

CAR ID	11	Section no.		Date : 08/08/2024
Description of CAR				
Under section 3.5.1 of the MR, it is mentioned "The monitoring team reported an increase in animal encounters along transects compared to previous years, and the area of animal activity is expanding, especially for HCV species, elephants and bonobos." The given explanation does not specify what proportion of wildlife population increases or how much animal activity increases in the project or HCV areas. To corroborate the foregoing remark, PP is expected to offer a comparison of wildlife population or encountered activity between the prior and current monitoring periods.				
Project participant response				Date : 16/09/2024
Figure 5.7 has been added into section 5.3.1 of the MR. This figure shows the HCV species and other animal species encountered along the biodiversity monitoring transects for each monitoring period over the lifetime of the project (number of animal signs). This figure demonstrates a general trend in increased animal encounters.				
Documentation provided by project participant				
CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf Mai Ndombe MR 15Oct2024 redline.docx				
VVB assessment				Date: 18/10/2024
The audit team has reviewed the revised Monitoring Report (<i>Mai Ndombe MR 15Oct2024 redline.docx</i>) and confirmed that PP has incorporated Figure 5.7 in Section 5.3.1. This figure illustrates the general trend of increased animal encounters during monitoring. Consequently, Finding #CAR 11 is now closed.				

CAR ID	12	Section no.		Date : 08/08/2024
Description of CAR				
Under section 3.5.1 of the MR, it is mentioned "The data surveys on the market and ports of Inongo show a drop in animal species coming from the concession in comparison to previous years, suggesting that the project's environmental awareness, sensitization and education efforts are bearing fruit." It's unclear from the statement above what proportion of animal species decline results from the concession. In addition, PP is requesting clarification of any decrease in the quantity of animals originating from the concession, in addition to the species number. Therefore, PP is requested to submit a comparative analysis data to support the claim that, when compared to previous monitoring data, the number of animal species originating from the concession has decreased. between the current and previous monitoring period.				
Project participant response				Date : 10/09/2024
Figure 5.8 has been added into section 5.3.1 of the MR. This figure shows the number of species coming from inside and outside the concession according to the market surveys. While this data doesn't necessarily show a decreasing trend from all previous years, it does show a decrease in the animal species coming from the concession in comparison to 2020. The supporting text above figure 5.8 has been revised accordingly ("The data surveys on the market and ports of Inongo show a drop in animal species coming from the concession in comparison to 2020").				
Documentation provided by project participant				

CCB VCS MR 934 DRAFT 01Jan2024-31Dec2024.pdf
Mai Ndombe MR 15Oct2024 redline.docx

VVB assessment
Date: 18/10/2024

The audit team reviewed the revised Monitoring Report (*Mai Ndombe MR 15Oct2024 redline.docx*) and confirmed the addition of Figure 5.8 in Section 5.3.1. This figure highlights a decline in the number of animal species originating from the concession compared to the year 2020. As a result, Finding #CAR 12 is now closed.

CAR ID

13

Section no.
Date : 26/02/2025

Description of CAR

The KML file uploaded to the Verra Registry does not delineate the polygons for the following project zones:

- a. Project Area (PA)
- b. Reference Area
- c. Proxy Areas
- d. Activity Shifting Leakage Area

Therefore, the project proponent (PP) is requested to submit KML files for all project zones, including the project area, reference area, activity shifting leakage area, and proxy areas.

Project participant response
Date : 14/04/2025

We have never been asked to upload any other KML then the Project Area layer to the Registry before.

Section 3.11.2 of the VCS Standard v4.7 states; "The description of the project location shall include the following information: ...3) A KML file with geodetic polygons that precisely delineates the project zone of the AFOLU project where reductions and removals occur."

The definition of Project Zone from the VCS Program Definitions is: "Project Zone: The area where AFOLU project activities aim to generate or maintain net climate benefits, which includes the project area, WRC buffer zone, leakage belt(s), and leakage management area(s)."

Our interpretation is the layers to be included in the KML required to be uploaded to the registry must include the applicable elements given in the definition of the Project Zone. For Mai Ndombe, these include the Project Area, and the Activity Shifting leakage Area. Therefore, we are providing updated KMLs of the Project that includes only these elements. At this time, we are unable to upload the KMLs to the Registry as the Registry system is not allowing us to upload additional KMLs beyond the original version already posted on the Registry.

Documentation provided by project participant

MaiNdombe_LeakageArea_UTM.kml

MaiNdombe_PA_UTM.kml

VVB assessment
Date: 23/04/2025

The audit team has confirmed that the PP has submitted the KML files for the project area and the leakage area. However, the finding cannot be closed at this stage, as the KML files for the Reference Area and the Proxy Area have not yet been provided.

As per the requirements outlined in the applied methodology VM0009, Version 2.0, Sections 6.4 and 6.7.1, the project must delineate both the Proxy Area and the Reference Area. Therefore, the PP is kindly requested to submit the KML files for these two areas at the earliest convenience.

The audit team also clarifies that all required documents and supporting evidence, including the KML files, will be submitted to the registry by the VVB during the PRR response.

Finding remains open.

Project participant response
Date: 25/04/2025

The VVB's assessment does not appear to take into consideration our interpretation of the applicable standard requirements or VCS definition of Project Zone. We remain of the opinion that the only applicable elements to be included in the KML required to be uploaded to the registry are those elements given in the definition of the Project Zone. For Mai Ndombe, these only include the Project Area, and the Activity Shifting leakage Area. However, we have now provided the VVB with KMLs of both the reference area and proxy area.

Documentation provided by project participant

Supporting Documents:

MaiNdombe_ReferenceArea_UTM.kml

MaiNdombe_ProxyArea_UTM.kml

VVB assessment

Date: 28/04/2025

The Project Proponent (PP) has provided the required KML files. The audit team reviewed all submitted files and confirmed that the Project Area, Proxy Area, Reference Area, and Activity Shifting Leakage Area are accurately delineated. Accordingly, this finding is now considered closed.

CAR ID	14	Section no.		Date	26/02/2025
Description of CAR					
Section 3.2.2.2 of the monitoring report (MR) does not assess the accuracy of the disturbance maps used to monitor project emissions during the current monitoring period. The project proponent (PP) is requested to update Section 3.2.2.2 of the MR to include: - A description of the methods and QA/QC procedures adopted to evaluate the accuracy of the forest disturbance maps produced for the current monitoring period. - The results of the accuracy assessment, including details on the error matrices, commission errors, and omission errors.					
Project participant response					Date : 14/04/2025
We instituted an accuracy estimation procedure following standard practices described in Olofsson et al. (2014)¹, with the goal of estimating omission and commission errors, and user's, producer's, and overall accuracy metrics. Our user's accuracy was 74.1% for deforested plots and 100.0% for non-deforested plots, and our producer's accuracy results were 100.0% for deforestation and 99.9% for non-deforestation in 2022. Overall accuracy is calculated from the total area proportions of correctly identified deforested (0.28%) and non-deforested (99.72%) plots, summing to 99.9%. Section 3.2.2.2 of the MR was updated with a statement describing the accuracy estimation procedure followed, and results of the assessment. Refer to the full description of the Accuracy Assessment Procedure provided (Response to Finding 2_v5.docx and supporting files.					
Documentation provided by project participant					
Response to Finding 2_v5.docx CEO_Plots_28m_WGS.zip Def-NonDef_2022_Strata_GFC_MN_M5_Disturbance_Dissolve.zip Error_Matrix_AA_MNRP_M5_v2.xlsx Olofsson Plot Allocation_AA_MNRP_M5.xlsx Sample Size Estimation_AA_MNRP_M5.xlsx Schema.ini Mai Ndombe M5 CCB-v3.0-VCS-v4.3 April 14.pdf Mai Ndombe MR redline April 14.pdf					
VVB assessment					Date: 21/04/2025

The audit team reviewed the updated Monitoring Report and supplemental materials, confirming that section 3.2.2 has been revised. The Project Proponent implemented an accuracy estimation procedure, following the methodology outlined in Olofsson et al. (2014), to assess disturbance maps. Reported user's accuracy was 74.1% for deforested plots and 100.0% for non-deforested plots, while producer's accuracy was 100.0% and 99.9%, respectively. The overall accuracy, based on area proportions, was calculated at 99.9%. Accordingly, the finding is considered closed.

CAR ID	15	Section no.		Date : 26/02/2025
Description of CAR				
Section 3.1.1 of the MR does specify the allometric equation and the relevant parameters used to re-measure the project biomass carbon stocks. PP shall update section 3.1.1 specifying the allometric equation and the relevant parameters used to re-measure the project biomass carbon stocks.				
Project participant response				Date : 14/04/2025
Section 3.1.1 of the MR is applicable to the Data and Parameters Available at Validation. The methodology has several requirements with respect to validation of allometric equations used in monitoring which we acknowledge were lacking from the MR. We have never included the allometric equations in section 3.1.1 of previous MRs. It isn't clear how the required table format in this section would accommodate the allometric equations, and further the Project has 335 species which are not practical to include as separate tables for each species with the specific gravity. Even a single table with all species and their specific gravity wouldn't align well with the required format of this section. Therefore, we have added details on the methodology's requirements with respect to validation of the allometric equations used in monitoring as Appendix 4 in the MR. Appendix 7 has also been added to the MR outlining the specific gravity values for all applicable tree species.				
Documentation provided by project participant				
Mai Ndombe M5 CCB-v3.0-VCS-v4.3 April 14.pdf Mai Ndombe MR redline April 14.pdf				
VVB assessment				Date : 21/04/2025
The audit team reviewed the revised Monitoring Report and confirmed that the Project Proponent has added Appendix 7 to outline the specific gravity values for all applicable tree species. PP has also added details on the methodology's requirements with respect to validation of the allometric equations used in monitoring as Appendix 4 in the MR. The finding is closed.				

CAR ID	16	Section no.		Date : 26/02/2025
Description of CAR				
A. The NPRR contains inconsistent and insufficient information: 1. Different risk scores per category are reported in Section 3.2.4.4.3 of the MR and in the NPRR. 2. The change in project longevity from previous monitoring periods is not justified, as no additional evidence has been provided (see Background section). 3. The political risk score is not reported. Therefore, PP is requested to update the MR and NPRR to: a. Ensure consistency in reporting risk scores across the MR and NPRR. b. Provide additional evidence and justification for the change in project longevity, including financial, management, and monitoring plans covering the entire longevity period. c. Identify the correct political risk score and update the NPRR/notes accordingly. B. Additionally, PP must clarify how the project constitutes a legally binding agreement covering at least 100 years.				
Project participant response				Date : 14/04/2025

A:

1.a) Section 3.2.4.4.3 of the MR has been updated to reflect the correct categorical risk scores consistent with the NPRR.

2.b) The change in stated project longevity in the current NPRR in comparison to prior NPRRs was a result of Verra revising the NPR tool and the calculation of the risk score around project longevity. With the new revisions to the NPR tool, and changes to the NPRR, it caused us to reassess some of the previous responses where we determined that the project could qualify for a longevity of 100 years.

The justification of this is that the concession contract for the project area is for a period of 25 years and can be renewed at the sole discretion of the concession contract holder (ERA Congo, a subsidiary of WWC). There is no limit to the number of times this concession contract can be renewed. We have provided the audit team with the document "LOI N°011/2002 DU 29 AOUT 2002 PORTANT CODE FORESTIER", which is the Forest Code for the DRC and includes the regulations covering forest concessions. Article 21 of this document regulates forest concessions and states "Protected forests may be granted a concession by means of a contract whose duration may not exceed twenty-five years. This term may be renewed under the conditions stipulated in the contract." The key component of that requirement is that it does not specifically place any limits to the number of times that the concession can be renewed, which means that there is no limit.

An example of this is an active forest concession to the North of the PA currently held by the company SODEFOR. This concession was initially awarded in 1923 to FORESCOM, a predecessor company of SODEFOR. This concession has been renewed continually since that time, and has been held for over 100 years now by SODEFOR or its predecessors (<https://rainforestjournalismfund.org/stories/drc-forest-sodefor-responsible-poor-development-mai-ndombe-province-french#:~:text=The%20largest%20and%20oldest%20logging,which%20SODEFOR%20and%20FARA BOLA%20belong.>). We have provided the VVB with the official text of the Forest Code (french) and an English translation.

As indicated above, with the new revisions to the NPR tool, and changes to the NPRR, it caused us to reassess some of the previous responses where we determined that the project could qualify for a longevity of 100 years. The justification of this is that the concession contract for the project area is for a period of 25 years and can be renewed at the sole discretion of the concession contract holder (ERA Congo, a subsidiary of WWC). There is no limit to the number of times this concession contract can be renewed. Wildlife Works is dedicated to the long-term conservation of the Mai Ndombe project area and we aim to maintain the conservation concession from the government of the Democratic Republic of Congo as long as we are eligible to do so.

Under the concession contract as long as Wildlife Works meets the terms stipulated in the contract, which is the conservation of the concession area, the concession contract can be renewed an indefinite number of 25-year terms by the concession holder. Wildlife Works is committed to renewing the concession for the Mai Ndombe project area in perpetuity.

We have provided a statement of corporate commitment to conservation of the Mai Ndombe Project by Wildlife Works, signed by the Founder and CEO, Mike Korchinsky. This corporate statement serves to demonstrate WWC's commitment to the financial, management and monitoring of the Project over the entire project longevity.

3.c) Section 3.2.4.4.3 of the MR has been updated to reflect the correct categorical risk scores consistent with the NPRR including the Political Risk Score. The Political Risk score is automatically calculated in the online NPR tool. The tool calculates the governance score as -1.59, which gives a score of 6, under a) for Q1. Mitigation measure f) is applicable, reducing the Political Risk score by 2, resulting in a total Political Risk score of 4. This result can be seen when viewing the Political Risk tab within the online tool, but when the report was exported, the total political risk score appears as zero. The Project Hub

was contacted to resolve this issue, which was fixed, and the Political Risk score and total External Risk score (4) is now properly reflected in the updated NPRR.

As indicated in the response to 2, with the new revisions to the NPR tool, and changes to the NPRR, it caused us to reassess some of the previous responses where we determined that the project could qualify for a longevity of 100 years. The justification of this is that the concession contract for the project area is for a period of 25 years and can be renewed at the sole discretion of the concession contract holder (ERA Congo, a subsidiary of WWC). There is no limit to the number of times this concession contract can be renewed. Wildlife Works is dedicated to the long-term conservation of the Mai Ndombe project area and we aim to maintain the conservation concession from the government of the Democratic Republic of Congo as long as we are eligible to do so.

Under the concession contract as long as Wildlife Works meets the terms stipulated in the contract, which is the conservation of the concession area, the concession contract can be renewed an indefinite number of 25-year terms by the concession holder. Wildlife Works is committed to renewing the concession for the Mai Ndombe project area in perpetuity.

We have provided a statement of corporate commitment to conservation of the Mai Ndombe Project by Wildlife Works, signed by the Founder and CEO, Mike Korchinsky. This corporate statement serves to demonstrate WWC's commitment to the financial, management and monitoring of the Project over the entire project longevity.

B: Though the Democratic Republic of Congo is the sole owner of the project area lands, per the Concession Contract ('Forest Conservation Contract') and the Letter of Understanding signed March 14, 2011, Ecosystem Restoration Associates (ERA), and now Wildlife Works Carbon, holds exclusive rights to sell carbon credits for carbon generated by the project area (Article 5). The Concession Contract is a legally binding agreement that requires conservation management and maintenance of the carbon stocks on the Project Area by WWC.

As indicated in the response to 2.b) the concession contract for the project area is for a period of 25 years and can be renewed at the sole discretion of the concession contract holder (ERA Congo, a subsidiary of WWC). There is no limit to the number of times this concession contract can be renewed. Wildlife Works is dedicated to the long-term conservation of the Mai Ndombe project area and we aim to maintain the conservation concession from the government of the Democratic Republic of Congo as long as we are eligible to do so. Wildlife Works is committed to renewing the concession for the Mai Ndombe project area in perpetuity.

We have provided a statement of corporate commitment to conservation of the Mai Ndombe Project by Wildlife Works, signed by the Founder and CEO, Mike Korchinsky. This corporate statement serves to demonstrate WWC's commitment to the financial, management and monitoring of the Project over the entire project longevity.

The Concession Contract is a legally binding agreement which has no limits on its renewal, and WWC is committed to conservation of the Mai Ndombe Project for the entire project longevity was demonstrated through the statement of corporate commitment.

Documentation provided by project participant

RDC-Code-2002-forestier.pdf
RDC-Code-2002-forestier_english.pdf
VCS_NPR_REP_934_12_31_2021_12_30_2022.pdf
Wildlife Works Corporate Commitment to the Mai Ndombe Project.pdf
Mai Ndombe M5 CCB-v3.0-VCS-v4.3 April 14.pdf
Mai Ndombe MR redline April 14.pdf

VVB assessment

Date: 21/04/2025

A:

1a. The audit team reviewed the revised Monitoring Report and confirmed that Section 3.2.4.4.3 has been updated to reflect the correct categorical risk scores, consistent with the NPRR.

1b. The PP has clarified that The change in stated project longevity in the current NPRR, compared to prior versions, is due to Verra's revision of the NPR tool and its approach to calculating risk scores related to project longevity. These updates prompted a reassessment of previous responses, leading to the conclusion that the project may qualify for a 100-year longevity.

This assessment is supported by the fact that the concession contract for the project area is valid for 25 years and is renewable at the sole discretion of the concession holder, ERA Congo (a subsidiary of WWC). There is no restriction on the number of times the concession can be renewed. The audit team has been provided with the document *LOI N°011/2002 DU 29 AOUT 2002 PORTANT CODE FORESTIER*—the DRC's Forest Code—which governs forest concessions. Article 21 specifies that protected forests may be granted a concession for up to 25 years, renewable under the terms of the contract. Crucially, the law does not impose any limit on the number of renewals, supporting the assumption of long-term project viability.

1c. Section 3.2.4.4.3 of the MR was updated to correctly reflect the Political Risk score of 4, consistent with the NPRR.

2. The Project Proponent clarified that, as noted in response to 1.b, revisions to the NPR tool and NPRR prompted a reassessment of prior responses, leading to the conclusion that the project could qualify for a 100-year longevity. The concession contract for the project area is valid for 25 years and can be renewed indefinitely at the sole discretion of the concession holder, ERA Congo (a subsidiary of Wildlife Works).

B:

The audit team reviewed the project's concession contract, the DRC Forest Code (Law No. 011/2002), and a formal corporate commitment to conservation. While the law limits individual concession terms to 25 years, there is no restriction on renewals. Based on the proponent's signed commitment to long-term conservation, the audit team concluded that a 100-year project longevity is justified.

The findings are closed.

CAR ID	17	Section no.		Date	26/02/2025
Description of CAR					
Section 3.2.3.2 of the MR does not provide sufficient details on leakage emissions, as: 1. The level of detail and information provided is insufficient for the reader to reproduce the calculations. 2. The equations and calculations are not reported in the MR or the ERR calculation spreadsheet. 3. The area used for estimating leakage emissions is not clearly delineated as an Activity Shifting Leakage Area (ASLA) (see also Finding #1). Therefore, PP is requested to update the MR to ensure: a. Section 3.2.3.2 includes sufficient information and detail to allow the reader to reproduce the calculations. b. The equations and calculations are reported in both the MR and the ERR calculation spreadsheet. c. The area used for estimating leakage emissions is clearly delineated as an Activity Shifting Leakage Area (ASLA)					
Project participant response					Date
					14/04/2025

1.
 - a. We have revised section 3.2.3.2 to provide more detail on how the calculation of leakage was made. However, there already existed in this section significant detail and clear explanation on how Global Forest Watch was used to calculate the activity-shifting leakage baseline and emissions from current year.
 - b. The equations and calculations of activity-shifting leakage were not reported in the ERR Calculation spreadsheet, as they involve separate calculations. This activity-shifting leakage spreadsheet was provided to the VVB for their assessment. We have provided this spreadsheet to Verra along with the responses to these findings (Mai Ndombe Loss Outside PAA 2022 M5 v2.xlsx).
 - c. We have never been asked to provide a shapefile delineating the activity-shifting leakage area for a project before by Verra. The VVB was provided with such a shapefile and they assessed it accordingly during this monitoring period. See also the response to Finding #1. we are providing updated KMLs of the Project that includes the Project Area and Activity-Shifting Leakage Area. At this time, we are unable to upload the KMLs to the Registry as the Registry system is not allowing us to upload additional KMLs beyond the original version already posted on the Registry.

Documentation provided by project participant

MaiNdombe_LeakageArea_UTM.kml
 MaiNdombe_PA_UTM.kml
 Mai Ndombe Loss Outside PAA 2022 M5 v2.xlsx
 Mai Ndombe M5 CCB-v3.0-VCS-v4.3 April 14.pdf
 Mai Ndombe MR redline April 14.pdf

VVB assessment
Date: 21/04/2025

- a. The audit team reviewed section 3.2.3.2 of the MR and confirmed that PP has updated the section to include more details on how the calculation of leakage was made.
- b. PP has shared the spread sheet to represent the activity-shifting leakage.
- c. PP has provided the updated KMLs of the Project that includes the Project Area and Activity-Shifting Leakage Area.

The finding is closed now.

CAR ID	18	Section no.		Date	26/02/2025
Description of CAR					
In Section 2.3.4 of the monitoring report (MR): 1. A reference is made to Section 2.4.9, which does not exist. The correct reference should be Section 2.3.9. 2. There is no description of how informational meetings with communities and local stakeholders were publicized in either Section 2.3.4 or 2.3.9. Therefore, PP is requested to update the MR to ensure that Sections 2.3.4 and 2.3.9 clearly describe how stakeholder consultations were publicized to facilitate stakeholder participation.					
Project participant response					Date
					14/04/2025

1. The reference in section 2.3.4 of the MR has been corrected to reflect section 2.3.9.

The following text has also been added to section 2.3.4 of the MR.

“Informational meetings with communities and local stakeholders are publicized primarily through word of mouth. There is not reliable cell service in the project area villages and literacy rates are low, so even though fliers are put up for upcoming verifications, word of mouth is the most reliable source of communication. Project facilitators tell animateurs and village chiefs of upcoming meetings, and village chiefs disseminate information throughout the village.

After community meetings, minutes are prepared by one of the community members and read to every participant who sign the document to show that they agree with the reporting. A copy of the document is send back to the CLD and the CBO (the women community base organization) who will then share that information with their members. This information is spread quickly and easily as CBO's have 70% of village women. Any community member can then access the information either at the CLD or in the CBO.”

The following text has been added into the “Ongoing Consultation row of the table in section 2.3.9 of the MR.

“Communication takes place through word of mouth, with animateurs, village chiefs and CLDs responsible for disseminating information throughout villages.”

Documentation provided by project participant

Mai Ndombe M5 CCB-v3.0-VCS-v4.3 April 14.pdf

Mai Ndombe MR redline April 14.pdf

VVB assessment

Date: 21/04/2025

The audit team reviewed the revised Monitoring Report and confirmed that the Project Proponent has updated Section 2.3.4 to align with Section 2.3.9. The Proponent has also included details on how stakeholder consultations were publicized to support stakeholder participation in section 2.3.4. Therefore, the finding is closed.

CAR ID	19	Section no.		Date	26/02/2025
Description of CAR					
The following issues are prevalent in Section 2.3.10 of the monitoring report: 1. It is unclear if the two workshops/ consultations on Education, Information and Communication have occurred during the current monitoring period or prior monitoring period 2. This section does not explain the processes the project proponent has used to consider input from consultations neither does it describe how communication and consultation has influenced the project through adaptive management. 3. The project has not used the table as per the template requirements to include the two public comments received during the verification public comment period opened by Verra (17 June 2014- 17 July 2024)					
Action Required					
1. The project proponent shall provide clarification if the aforementioned workshops/ consultations has occurred during the current monitoring period. 2. The project proponent shall update Section 2.3.10 of the monitoring report to describe if and how communication and consultation has influenced the project through adaptive management during the current monitoring period. 3. The project proponent shall include the table in Section 2.3.10 to include the public comments received during the public comment period.					
Project participant response					Date
					14/04/2025

1. We can confirm that the workshops in question were implemented during the previous monitoring periods. The text in section 2.3.10 of the has been revised to provide clarity on this. ("Two main workshops on Education, Information and Communication were previously organized...", "During these workshops, community members were provided information regarding REDD+ projects and programs...", "The company previously hired and trained two local community members...")

2. We have added the following text into section 2.3.10 of the MR describing how input from consultation has been considered and how consultation has influenced the project through adaptive design.

"As referenced in the CCB monitoring plan, the project uses CLD consultations and results from monitoring to adaptively manage the project, and additional communities' needs and inputs. Examples during the monitoring period include mpox treatment, vaccines, and wells and fish ponds."

3. The required table for documenting comments from the formal public comment period has been added into section 2.3.10 of the MR, summarizing the comment and WWC's response.

Documentation provided by project participant

Mai Ndombe M5 CCB-v3.0-VCS-v4.3 April 14.pdf

Mai Ndombe MR redline April 14.pdf

VVB assessment

Date: 21/04/2025

1. The Project Proponent clarified that two workshops/consultations on Education, Information, and Communication were organized during the previous monitoring period and accordingly updated in the MR.
 2. The audit team reviewed the revised Monitoring Report and confirmed that the Project Proponent has included information on how stakeholder consultation has influenced the project through adaptive design.
 3. The audit team confirmed that section 2.3.10 has been updated to include the public comments received during the public comment period.
- The finding is closed.

CAR ID	20	Section no.		Date	: 26/02/2025
Description of CAR					
In Section 2.3.2 of the monitoring report, it is mentioned that the full project description and monitoring reports in English, including their executive summaries, are available on Verra's website.					
a. It is not clear as to what methods are employed by the project to notify stakeholders of the project's documentation being available on the website and how to access it.					
<u>Action Required</u>					
1. The project proponent shall provide clarification as to what methods are employed by the project to inform stakeholders about the project's documentation being available on the Verra website and/ on how to access project documentation on the website.					
Project participant response					Date
					: 14/04/2025

The text in section 2.3.2 has been updated to address how stakeholders are informed of project documentation available on Verra's website.

"We notify stakeholders in every village that the report is online and that the public comment period for the project is open for a 30-day period. We also create a public notification in our company's office. However, due to the fact that stakeholders in the Mai-Ndombe have rarely access to the Internet, animateurs and facilitators go to villages to inform about the upcoming verification and the open public comment period through the CLD's. We also tell them that everyone is welcome to send a comment related to the project document that can be found online. Also, as the full PD and MR documents online are always in English, facilitators provide a short information on the document."

Documentation provided by project participant

Mai Ndombe M5 CCB-v3.0-VCS-v4.3 April 14.pdf
Mai Ndombe MR redline April 14.pdf

VVB assessment

Date: 21/04/2025

The audit team reviewed the MR and confirmed that section 2.3.2 was updated to address how stakeholders are informed of project documentation available on Verra's website.
The finding is closed.

CAR ID	21	Section no.		Date	: 26/02/2025
Description of CAR					
Section 2.3.11 of the monitoring report does not provide assurance that adequate levels of information sharing have occurred during the current monitoring period between the project proponents and the communities/ stakeholders.					
<u>Action Required</u>					
1. The project proponent shall updates Section 2.3.11 to provide justification that adequate levels of information sharing have occurred during the current monitoring period between the project proponents and the communities/ stakeholders.					
Project participant response					Date : 14/04/2025
The following details have been added to section 2.3.11 of the MR to describe how information is shared with the communities in the Project. "During the community meetings, minutes are prepared by a community member and read to each participant, who signs the document to indicate that they agree with the report. A copy of the document is sent back to the CLD and the CBO (women's community-based organization) who then share this information with their members. This information is spread quickly and easily because the CBOs have 70% of the women in the village. Any community member can then access the information either at the CLD or at the CBO."					
Documentation provided by project participant					
Mai Ndombe M5 CCB-v3.0-VCS-v4.3 April 14.pdf Mai Ndombe MR redline April 14.pdf					
VVB assessment					Date: 21/04/2025
The audit team confirmed that section 2.3.11 of the MR has been updated describing how adequate levels of information is shared with the communities in the Project. The finding is closed.					

CAR ID	22	Section no.		Date	: 23/06/2025
Description of CAR					

As per the requirements of the VCS Non-Permanence Risk Report (NPRR), project proponents must provide evidence of a legally binding agreement to ensure the continuation of management practices that protect the credited carbon stocks for a minimum of 100 years. In the absence of such an agreement, the Opportunity Cost and Project Longevity risk scores must be adjusted accordingly. During the assessment, it was observed that the project is not currently supported by any legally binding instrument guaranteeing the long-term continuation of these management practices. Therefore, the Project Proponent (PP) is requested to provide a legally binding agreement or equivalent legal instrument that ensures the protection of credited carbon stocks for at least 100 years, as required under the VCS NPRR guidelines.

Project participant response
Date : 16/07/2025
WWC Response:

Our argument was that since the conservation concession contract is legally binding, and there is no limit in which it can be renewed, along with WWC's committed to long-term conservation of the Project Area, this demonstrated legal protection of the Project Area for the full 100-year lifetime. However, we have adjusted the Opportunity Cost and the Project Longevity risk scores and removed the mitigation measures associated with the presence of legal protection for the full 100-year project lifetime.

Specifically, the NPRR was adjusted as follows:

Opportunity Cost:

- Q4: The NPRR was updated to reflect that none of the mitigation measures associated with Opportunity Cost Risk apply to the project. As a result, the total Opportunity Risk Score went up from four (4) to eight (8).

Project Longevity:

- Q2: The response given to Q2 is "No", indicating that the project does not have a legally binding agreement that covers at least a 100-year period from the project's start date.
- Q7: The response given to Q7 is "Yes" as the Project does have a legal agreement or requirement to continue the management practice(s). The conservation concession contract is legally binding and requires conservation management of the Project Area. Article 4 states that the Grantee is deprived of all or part of its right to exploit the land throughout the contract's duration, which directly mandates continued conservation management. Articles 9-14 further specify the obligations to carry out environmental protection, biodiversity conservation, and sustainable forest management practices. While the concession contract term is 25-years, Article 8 explicitly allows for renewal contingent on compliance, reinforcing the intention of long-term conservation.

Q7 under Project Longevity has a different threshold than Q2 and does not explicitly refer to any temporal scale for the legal agreement or requirement. It only asks whether such a legal agreement or requirement exists; not that it must cover 100-years or the full project longevity. Therefore, we determined the appropriate response to Project Longevity Q7 is "Yes". A copy of the signed conservation concession contract has been provided.

As a result of these revisions to the NPRR, the Overall Risk Score increased from 12% to 16%. The new total risk rating was applied to calculate the buffer contribution in the supporting NER workbook, and the calculations also reflected in an updated version of the MR.

Documentation provided by project participant

Mai_Ndombe_VCS_NPR_REP_934_12_31_2021_12_30_2022.pdf
MDRP_M5_VCS_Risk_Report_Calculation_Tool_v4.2_v1.1.xlsx
Mai Ndombe M5_v3.xlsm
CCB VCS MR 934 01Jan2022-31Dec2022 Round2 clean.pdf
CCB VCS MR 934 01Jan2022-31Dec2022 Round 2 track.docx
Annex B - Concession Contract.pdf
Annex B - Concession Contract_ENGLISH Translation.pdf

VVB assessment
Date: 12/08/2025

During our review of the Non-Permanence Risk Report (NPRR), the VVB noted that the Project Proponent's 25-year conservation concession contract, while legally binding and clearly mandating ongoing conservation management (Articles 4, 9–14) does not satisfy the ≥ 100 year requirement under Project Longevity Q2 of Verra's AFOLU Non-Permanence Risk Tool v4.2, and is therefore accurately recorded as No; however, because Q7 simply asks whether a legally binding agreement exists to sustain management practices, it is justifiably answered Yes. Consequently, the mitigation allowance linked to 100 years protection under Opportunity Cost Q4 cannot be claimed, resulting in an increased Opportunity Cost risk score (from 4 to 8) and a revised overall Internal Risk (from 12 % to 16 %), with the recomputed buffer contribution integrated into the NER workbook and Monitoring Report. These adjustments are entirely consistent with Verra's NPRT particularly the distinct mitigation categories under Q4 and conforming to update guidance provided around the tool's issuance. As such, this finding is considered closed.

Finding is considered closed.

CAR ID	23	Section no.		Date : 23/06/2025
Description of CAR				
As per verra's assessment, the preliminary results of the peat sampling effort confirm the presence of peat in the project accounting area (PAA). This finding cannot be closed.				
<u>Issue</u>				
1. VM0009, v2.0 is not applicable to PAAs that contain peat soil. 2. Insufficient demonstration is provided to confirm that the presence of peat in the PAA doesn't negatively impact the net GHG ERRs of the project				
Therefore, PP is requested to take following actions,				
1. PP provides evidence to demonstrate that the presence of peat in the PAA does not affect the accuracy of the baseline and soil emission models considering: a. The applicability of the baseline scenario b. The representativeness of the Reference Area c. The selection of the Proxy Areas d. The included Soil Emission Model (SEM).				
2. One of the following actions is implemented by the PP: a. the baseline and project emissions are conservatively adjusted i.e. i. The baseline models predict cumulative emissions only in mineral soil areas ii. Project and leakage emissions due to peat degradation during this monitoring period are monitored iii. The SEM and soil monitoring are adjusted as necessary. b. The project transitions to a methodology that includes provisions for project areas located in peatlands (e.g., VM0007).				
Project participant response				Date : 16/07/2025

WWC Response:

As communicated with Earthood via email, following WWC's call with Verra on June 27, 2027, Verra's intent with this finding was clarified. Verra is requesting two actions:

1. To demonstrate that the project's validated baseline and allocated FCPF baseline, forming the basis for project crediting, is conservative despite the presence of peat and;
2. To demonstrate that the baseline scenario (e.g. commercial logging with the cascade of unplanned deforestation) is applicable to the peat soil areas.

WWC Actions

1. Demonstration that the Mai Ndombe baseline is conservative in light of the peat areas.

In the finding, Verra asked whether we could demonstrate that the FCPF baseline, based on which the project issues VCUs, was non-conservative after removing from the Biomass Emissions Model (BEM) the areas of the PAA shown to be peat by the Bwangoy et al. 2010 map. If the project's validated baseline was still greater than the FCPF baseline after the excision of the peat area, Verra indicated they would accept this as evidence of conservativeness.

However, after calculating the BEM on only the mineral soil areas of the PAA, we found it to be slightly lower than the FCPF baseline. We believe that this is largely because the Bwangoy et al 2010 map appears to overestimate the area of peat based on the sampling performed to date. While a more granular measurement of peat in the PAA is currently underway, it has not yet been completed at this time. We are therefore unable to demonstrate at this time that the Mai Ndombe project's FCPF baseline, on which the project issues VCUs, is conservative in comparison to the project's validated project baseline, after excluding the areas of forest on peat soils from the BEM.

2. Given the outcome of action 1 above we believe that the following evidence, we demonstrate that deforestation would occur in the wetland areas in the without-project scenario, and thus the baseline is valid on the peat areas of the PAA.

The project baseline is described in the PD as a cascade of degradation. This begins with planned, legal logging by the primary agents, followed by secondary agents performing unplanned deforestation. The secondary agents utilize the roads and transportation infrastructure established by the logging operations to complete the deforestation of the project area, primarily performing slash and burn agriculture, but also for charcoal production and supplying trees to local wood markets and for boat construction. Limited commercial logging generally occurs in the peat areas, due to difficulty of access by mechanized equipment and fewer commercial timber species present. However, once the commercial logging increases access to the forest, by both removing large trees through timber harvesting and the logging infrastructure is built, including roads and market access through river boats, communities utilize the forest on peat areas for the baseline activities. In the Mai Ndombe PAA, the areas of peat soil are seasonally flooded. Therefore, access is difficult during and immediately following the wet seasons, generally November to June. However, in dry seasons the water table drops below the ground level and communities are able to access and utilize these areas.

To demonstrate that this baseline is applicable to the entirety of the project area, the mineral soil areas and peat soil areas alike, we are providing two sets of evidence:

- a. The first is an analysis of the reference area showing that during the historic reference period, wetland areas faced similar trends of biomass loss as the terre firme forests. The project's reference area was chosen because it is a former logging concession that was held by the same logging company, SOFROMA, that held the Mai Ndombe concession before WWC came on the scene. This concession went through a similar cascade of deforestation as predicted to occur in Mai Ndombe concession under the without-project scenario. For this analysis, we used remote sensing methods to measure carbon stock change directly from biomass change maps. The biomass measurements covered the period 2001-2012, and show that there was significant biomass loss in the wetland areas over the project's historic reference period. This is substantiated by the excel spreadsheet provided with these findings responses, in which we observe similar historical emissions density for wetlands ("Foret Marecageuse") and forested areas over mineral soil ("Foret Terre Firme") in the reference area. We believe the emissions density is the most appropriate comparison metric as it controls for area. In the excel sheet the average density of biomass loss for the mineral soil areas

and wetland areas are seen to be very similar (2.49 t CO₂e/ ha / yr and 2.25 t CO₂e/ ha / yr, respectively). We have additionally provided a map demonstrating that biomass loss in the mineral soil areas and observed biomass loss in wetland areas are visually very similar. The second piece of evidence is a set of photographs that show baseline activities occurring in areas of peat soil. These photos were taken in three areas: one near the project area labeled Inongo, and two others to the north of the project area labeled “Bikoro” and “Sud-Ubangi.” The locations were chosen based on a similar landscape configuration and levels of access to agents and drivers of deforestation as the project area, and for the presence of peat. The presence of peat at the site of the photograph was determined through ground-based assessment by the trained forestry teams, and therefore, may not directly coincide with areas of peat as mapped by Dargie et al. 2017 or Bwangoy et al. 2010. In these photos we observe that if communities are able to access peat areas, they do often perform the same deforestation and land use conversion activities as on areas of mineral soil. The pictures show tree felling to produce timber and charcoal, and land clearing for small-scale agricultural activities such as corn, rice and oil palm. The photographs are provided in three documents and include geotags (coordinates), dates and a short contextual description. We have additionally provided maps indicating the location of each photograph and the areas of high peat probability based on Bwangoy et al 2010.	
Documentation provided by project participant	
<i>HEPA_Mayombe Wetland_MNRP_2001-2012.xlsx, Mayombe_biomass_loss.png, Images deforestation Bikoro_english.docx, Images deforestation Inongo_english.docx, Images deforestation Sud_Ubangi_english.docx, Localisation_Swamps_deforestation_Bikoro1_Wet_Jr.jpg, Localisation_Swamps_deforestation_Bikoro2_Wet_jr.jpg, Localisation_Swamps_deforestation_Inongo_Wet_jr.jpg, Localisation_Swamps_deforestation_Sud_ubangi1_Wet_jr.jpg, Localisation_Swamps_deforestation_Sud_ubangi2_Wet_Jr.jpg</i>	
VVB assessment	Date: 12/08/2025

During the discussion of VERRA and VVB, it was noted that VERRA recommends the PP to select one of the three available options.

OPTION 1- If peat areas have similar baseline then PP shall provide Quantitative evidence; clear and verifiable data sources to support calculation; common deforestation practices in Cuvette Central (both agents); Stratification relies on peer-reviewed sources with justification.

Action required for option 1:

- 1a. Update BEM and apply the FCPF cap
- 1b. Monitor Project and leakage emissions linked with peat

VVB assessment based on PP's response: PP has recalculated BEM on mineral soil and they have found out to be slightly lower than the FCPF baseline. They believe that this is largely because the Bwangoy et al 2010 map appears to overestimate the area of peat based on the sampling performed to date. While a more granular measurement of peat in the PAA is currently underway, it has not yet been completed at this time. They are therefore unable to demonstrate at this time that the Mai Ndombe project's FCPF baseline, on which the project issues VCUs is conservative in comparison to the project's validated project baseline, after excluding the areas of forest on peat soils from the BEM. So, PP will not be able to update the BEM and apply FCPF cap.

PP has not chosen this option.

OPTION 2- If peat areas do not have similar baseline and lacks relevant evidence and quantitative demonstration then choose option 2.

Action required for option 2:

- 2a. Exclude peat from PAA and apply BEM to mineral soil only.
- 2b. Apply FCPF cap (if needed).
- 2c. Monitor leakage emissions linked with peat.

VVB assessment based on PP's response: PP has not chosen this option.

OPTION 3- If peat areas do not have similar baseline and lacks relevant evidence and quantitative demonstration and similarity cannot be demonstrated then choose option 3.

Action required for option 3:

- 3a. Keep peat in PAA but include separate peat baseline demonstration (e.g., VMD07).
- 3b. Update baseline emissions and apply FCPF cap.
- 3c. Monitor project emissions and leakage emissions linked with peat.

VVB assessment based on PP's response: PP has not yet completed 3a. and 3b., for 3c. PP has monitored deforestation linked emissions in peat areas on which VVB has following concerns:

- HEPA Results: Excel sheets containing numerical results only, without corresponding underlying datasets or calculation traceability.
- Photographic Evidence: Six photographs depicting certain deforestation points. Photos are without geotags and time stamps
- Swamp Deforestation Maps: Localized swamp deforestation mapping files (Localisation_Swamps_deforestation_Bikoro1_Wet_Jr.jpg and Localisation_Swamps_deforestation_Bikoro2_Wet_jr.jpg), showing mapped points. (Resolution and classification detail are limited, raising doubts about accuracy of mapped forest type at certain points.) As the maps are static it is hard to discern the points lie on swamp forest or not.

- GIS Evidence: PP provided a set of maps in image format only and no raw GIS layers (raster, shapefile, KML) was provided for biomass change, carbon stocks, or deforestation point data. In their response PP has mentioned a general statement that “remote sensing methods were used to measure carbon stock change directly from biomass change maps.” (No detailed description of datasets, algorithms, or processing workflows given.)
- PAA Coverage Evidence: Partial coverage from few photos, PAA wide LULC change evidence will substantiate the deforestation claims even further.

Action required for 3:

I. Keep peat in PAA but include separate peat baseline demonstration (e.g., VMD07).

II. Update baseline emissions and apply FCPF cap.

III. In above response PP has mentioned “For this analysis, we used remote sensing methods to measure carbon stock change” VVB wants PP to add complete technical specifications of the remote sensing methodology: data sources (satellite names, resolution, acquisition dates), processing algorithms and validation methods (ground truthing locations, accuracy metrics, uncertainty levels).

IV. HEPA results substantiation- Provide the source or linkage of every figure in the Excel sheets to underlying raw datasets. Annotate Excel with formulas and calculation steps used.

V. Photographic Evidence- To substantiate the claim PP shall resubmit all existing photographs with embedded GPS coordinates (geotag) and date/time stamp.

VI. Swamp deforestation mapping- Submit GIS files (vector boundaries and raster data) that clearly distinguish swamp forests from other forest types.

VII. Land Use Land Cover (LULC) Change Evidence- Only 6 photographic evidence raises question on full representativeness of the PAA. PP to provide PAA-wide LULC change analysis for multiple time points eg., before-and-after comparison imagery for all significant detected deforestation changes.

Finding remains open

Project participant response

Date: 03/09/2025

As the VVB states in the finding, Verra has provided 3 options as to how to address the issue of the presence of peat in the Mai Ndombe PAA. We, however, do not agree with the VVB's interpretation on the criteria for selection of Option 1. The VVB assessment states "They are therefore unable to demonstrate at this time that the Mai Ndombe project's FCPF baseline, on which the project issues VCUs is conservative in comparison to the project's validated project baseline, after excluding the areas of forest on peat soils from the BEM. So, PP will not be able to update the BEM and apply FCPF cap. PP has not chosen this option."

Although it is true that we determined the FCPF baseline is not conservative after removing peat soils, we have not interpreted this fact as grounds for not choosing Option 1, which states "If peat areas have similar baseline then PP shall provide quantitative evidence; clear and verifiable data sources to support calculation; common deforestation practices in Cuvette Central (both agents); Stratification relies on peer-reviewed sources with justification." Based on our interpretation of this Option, and previous discussions with Verra, we have identified that what the VVB states as "Option 1" in the finding remains the most appropriate selection. We interpret Option 1 as a directive to demonstrate quantitatively the validity of the baseline scenario in peat soils.

Option 1.

If peat areas have similar baseline then PP shall provide quantitative evidence; clear and verifiable data sources to support calculation; common deforestation practices in Cuvette Central (both agents); Stratification relies on peer-reviewed sources with justification.

Action required for option 1:

- 1a. Update BEM and apply the FCPF cap
- 1b. Monitor Project and leakage emissions linked with peat

We submit the following evidence demonstrating that deforestation would occur in the peatland areas in the without-project scenario, and thus the project baseline is valid on the peat areas of the PAA:

The project baseline is described in the PD as a 'cascade of degradation'. This begins with planned, legal logging by the primary agents, followed by secondary agents performing unplanned deforestation. The secondary agents utilize the roads and transportation infrastructure established by the logging operations to complete the deforestation of the project area, primarily performing slash and burn agriculture, but also for charcoal production and supplying trees to local wood markets and for boat construction. Limited commercial logging generally occurs in the peat areas, due to difficulty of access by mechanized equipment and fewer commercial timber species present. However, once the commercial logging increases access to the forest, by removing large trees through timber harvesting and through the logging infrastructure built (including roads and market access through river boats), local communities utilize the forest on peat areas for the baseline activities. In the Mai Ndombe PAA, the areas of peat soil are seasonally flooded. Therefore, access is difficult during and immediately following the wet seasons: generally November to June. However, in dry seasons the water table drops below the ground level and communities can easily access and utilize these areas.

To demonstrate that this baseline scenario is applicable to the entirety of the project area, the mineral soil areas and peat soil areas alike, we submit three sets of evidence:

- a. The first is two maps (**see 8_29_2025 supporting files (file folder)**) for a quantitative assessment demonstrating that in the DRC, deforestation commonly occurs in areas of peat. The geospatial data provided includes the Bwangoy et al. 2010 peat map for the entirety of the DRC (the same peat map used to delineate peat soil in the PAA) and an analysis of deforestation in Equateur province covering the period 2000-2024. When overlaid, widespread deforestation can be observed within the peat areas. We note that the Bwangoy et al 2010 dataset should be considered proprietary, and may not be shared beyond employees of the VVB and Verra who are responsible for this assessment.
- b. Secondly, an analysis of the reference area showing that during the historic reference period, wetland areas faced similar trends of biomass loss as the *terre firme* forests. The project's

reference area was chosen because it is a former logging concession that was held by the same logging company, SOFORMA, that held the Mai Ndombe concession before WWC was involved with the Project. This concession went through a similar cascade of deforestation as predicted to occur in the Mai Ndombe concession under the without-project scenario. For this analysis, we used remote sensing methods to measure carbon stock change directly from biomass change maps. The biomass measurements covered the period 2001-2012 and show that there was significant biomass loss in the wetland areas in the reference area over the historic reference period. This is substantiated by the spreadsheet ‘**HEPA_Mayombe Wetland_MNRP_2001-2012.xlsx**’ provided with these findings responses, in which we observe similar historical emissions density for wetlands (“Foret Marecageuse”) and forested areas over mineral soil (“Foret Terre Firme”) in the reference area. We believe the emissions density is the most appropriate comparison metric because it controls for area. In the spreadsheet, the average density of biomass loss for the mineral soil areas and wetland areas are seen to be very similar (2.49 t CO₂e/ ha / yr and 2.25 t CO₂e/ ha / yr, respectively). We have also provided a map demonstrating that biomass loss in the mineral soil areas and observed biomass loss in wetland areas are very similar.

- c. The last piece of evidence is a set of photographs that show baseline activities occurring in areas of peat soil. These photos were taken in three areas: one near the project area labeled “Inongo”, and two others to the north of the project area labeled “Bikoro” and “Sud-Ubangi” (**See “Inongo”, “Bikoro” and “Sud_Ubangi_ok” subfolders**). The locations were chosen based on a similar landscape configuration and levels of access to agents and drivers of deforestation as the project area, and for the presence of peat. The presence of peat at the site of the photograph was determined through ground-based assessment by the trained forestry teams, and therefore, may not directly coincide with areas of peat as mapped by Dargie et al. 2017 or Bwangoy et al. 2010. In these photos we observe that if communities can access peat areas, they often perform the same deforestation and land use conversion activities as on areas of mineral soil. The pictures show tree felling to produce timber and charcoal, and land clearing for small-scale agricultural activities such as corn, rice and oil palm. The photographs are provided in three documents and include geotags (coordinates), dates and a short contextual description. We have provided the image files so that the original image with timestamp can be viewed. Due to time constraints and technological limitations these photos do not have the geographic information encoded in the metadata of the file, but we have provided the coordinates of location where the photo was taken in the word document. We have provided maps indicating the location of each photograph and the areas of high peat probability based on Bwangoy et al 2010. We have also provided a fourth set of photographs taken in the project reference area (**See Mayombe Photos Swamp (File Folder) within “8_18_2025 supporting files”**). In the provided shapefile, we provide photos that were taken in the wetland portions of the reference area. These photos show that the forest has been converted in the same manner as the *terra firma* areas. It should also be noted that sample points were distributed across the entirety of the reference area for the Biomass Emissions Model (BEM) performed at validation, covering all landcover categories and soil types, including wetlands, and the sample points were randomly placed in a grid design. Observed deforestation within the reference area used to construct the BEM is therefore inclusive of the wetland areas.

As requested under Option 1, we have updated the BEM to include only avoided emissions from the soil carbon pool occurring on the mineral soil areas of the PAA, excluding the peat soil area. The M5 MR was updated to reflect the updated BEM and the PD deviation resulting from the change in the soil carbon area. As indicated from Verra under Option 1 in this response, we demonstrate that deforestation would occur in the peatland areas in the without-project scenario, and thus the project baseline is valid on the peat areas of the PAA. Therefore, M5 NERs are still calculated on the FCPF baseline.

In addition we have updated the calculations to include emissions from peat caused by deforestation in both the project emissions (deforestation in the PAA) and from activity-shifting leakage (deforestation in the PA but outside of the PAA). This was calculated by clipping the area of forest loss for 2022 to the peat soil layer from Bwangoy et al (2010) (publication provided to the audit team with these responses). An emissions factor from the 2013 Supplement to the 2006 IPCC Guidelines for the National Greenhouse Gas Inventories: Chapter 2 Wetlands (publication provided to the audit team with these responses) was then used to calculate the resulting emissions from the peat soil. This emission factor is for cleared forestland that is drained. As in this region it is not common practice to drain peatlands, this emission factor is conservative in nature. The baseline for the activity-shifting leakage area was not revised to include any emissions from peat, therefore this is a conservative assumption to only include emissions from peat in the project period. During the assessment of leakage emissions on peat, it was found that due to updated data from GFW and correction of projection issues in the geospatial data the amount of leakage measured for 2022 increased from 157.05 ha to 182.20 ha. The updated leakage model has been provided with these responses and the MR has been updated accordingly. We have provided the geospatial files from this analysis with these responses for review by the audit team.

WWC will continue to monitoring the PAA and the project's leakage area for deforestation in line with the existing project and leakage monitoring plans, and identifying deforestation occurring on peat areas as identified by the Bwangoy et al 2010 maps. We have provided the updated NER model (**See Mai Ndombe M5_v3.2.xlsm**) where the revised calculations can be viewed, as well as the updated MR.

OPTION 2

If peat areas do not have similar baseline and lacks relevant evidence and quantitative demonstration then choose option 2.

Action required for option 2:

- 2a. Exclude peat from PAA and apply BEM to mineral soil only.
- 2b. Apply FCPF cap (if needed).
- 2c. Monitor leakage emissions linked with peat.

We have implemented option 1. Our response is therefore not applicable to options 2 and 3.

OPTION 3- If peat areas do not have similar baseline and lacks relevant evidence and quantitative demonstration and similarity cannot be demonstrated then choose option 3.

Action required for option 3:

- 3a. Keep peat in PAA but include separate peat baseline demonstration (e.g., VMD07).
- 3b. Update baseline emissions and apply FCPF cap.
- 3c. Monitor project emissions and leakage emissions linked with peat.

We have implemented option 1. Our response is therefore not applicable to options 2 and 3.

Documentation provided by project participant

Mayombe Photos Swamp (File Folder) within “8_18_2025 supporting files”: Supporting files to demonstrate baseline conditions in the Reference Area

File folder containing 24 photos (JPG) from visit to Mayombe Reference Area in 2011

Map_of_Photos_in_marecage_w_landcover.png

Photos_in_marecage.png

Shapefile of Photos in swamp MNRP ref area.zip

swamp photos MNRP reference area.txt

Bikoro (File Folder): Supporting files to demonstrate baseline conditions in the area of Bikoro

1. Sciage des bois.jpg
2. Carbonisation des bois abattu dans le marecage de Lotende.jpg
3. Activite agricole_marecage Ntondo.jpg
4. Pisciculture et palmeraie association avec le bananier dans le village Mpaa.jpg
5. Champ en preparation, village Baolongo sur la route Nkalamba Bikoro.jpg
6. Recolte Riz , village Besenge.jpg
7. Riziculture sur la route Mbandaka Nkalamba.jpg
8. Coordonnees deforestation Bikoro.txt
9. Coordonnees deforestation Bikoro.xlsx
10. Deforestation_Bikoro.shp
11. marecage entree Ntondo.jpg
12. WhatsApp Image 2025-07-03 at 11.43.45_6f3e5d7a.jpg
13. Localisation_Swamps_deforestation_Bikoro1_Wet_Jr.jpg
14. Localisation_Swamps_deforestation_Bikoro2_Wet_Jr.jpg

Inongo (File Folder): Supporting files to demonstrate baseline conditions in the area of Inongo

1. Palmier a huile et canne a sucre S 01 55' 13,2" E018 17' 23,4" (file folder containing 3 photos)
2. Sciage dans le marecage S01 52' 23,8" E18 20' 6,4" (file folder containing 2 photos)
3. Jeune palmier a huile dans le marecage S01 47' 54,2" E018 25' 50,7" (file folder containing 6 photos)
4. Palmier a huile S 01 47' 55,6" E 18 24' 37.3" (file folder containing 2 photos)
5. Ananeraie S01 53' 26" E018 19' 8,7" (file folder containing 9 photos)
6. Coordonnees deforestation Inongo.xlsx
7. Coordonnees deforestation Inongo.txt
8. Deforestation_Inongo.shp
9. Images deforestation Inongo_english.docx
10. Localisation_Swamps_deforestation_Inongo_Wet_Jr.jpg

Sud_ubangi_ok (File Folder): Supporting files to demonstrate baseline conditions in the area of Sud_ubangi

- 1 (file folder containing 9 photos)
- 2 (file folder containing 1 photo)
- 3 (file folder containing 10 photos)
- 4 (file folder containing 26 photos)
- 5 (file folder containing 2 photos)
- 6 (file folder containing 6 photos)
- 7 (file folder containing 5 photos)
- 8 (file folder containing 7 photos)
- 9 (file folder containing 9 photos)
10. Coordonnees_deforestation_Marecage_Sud_Ubangi.xlsx
11. Deforestation_Marecage_sud_ubangi_ok.shp
12. Images deforestation Sud_Ubangi_english.docx
13. Localisation_Swamps_deforestation_Sud_ubangi1_Wet_Jr.jpg
14. Localisation_Swamps_deforestation_Sud_ubangi2_Wet_Jr.jpg

Bwangoy Peat Map (File Folder)

Bikoro_wetland1.shp

Businga_wetland1.shp
Inongo_est_wetland1.shp
Inongo_W_concession_wetland1.shp
Sud_ubangi_wetland1.shp

8_29_2025 supporting files (file folder):

def-in-wetlands.zip →

- *mar_rdc-riv1-reduced.tif*: wetlands (peat) map from Bwangoy et al 2010 for the DRC *proprietary*
- *eq_loss_00_24_reduced.tif* – Deforestation in Equateur Province between 2000 and 2024 (based on Global Forest Change algorithm)
- *deforestation-in-marecage-equateur.png*: Image of deforestation in Equateur Province overlaid on the Bwangoy et al 2010 wetlands (peat) map.

Monitoring Report:

CCB VCS MR 934 01Jan2022-31Dec2022_round2_track.docx

CCB VCS MR 934 01Jan2022-31Dec2022_round2_clean.pdf

Other:

Mai Ndombe M5_v3.2.xlsm

Mai Ndombe Loss Outside PAA 2022 M5 v3.xlsm

HEPA_Mayombe Wetland_MNRP_2001-2012.xlsx

Mayombe_biomass_loss.png

2022_Loss_Peatland_LeakageArea.zip

2022_Loss_Peatland_PAA.zip

IPCC_2013_Supplement_to_the_2006_National_GHG_Ch2_Drained_Inland_Organic_Soils.pdf

Wetland Mapping in the Congo Basin Using Optical and Radar Remote_Bwangoy et al 2010.pdf

Bwangoy et al, article wetlands DRC.pdf

VVB assessment

04/09/2025

Based on the evidence provided by WWC-

PP has clarified in their response dated 03/09/2025 that they are selecting Option 1 as outlined by Verra for addressing the issue of peat in the Project Accounting Area (PAA). The PP has stated that although their recalculation of the BEM for mineral soil areas suggested that the validated project baseline was slightly lower than the FCPF cap baseline when peat areas were excluded, they do not interpret this as grounds to reject Option 1. Instead, PP has argued that Option 1 provides a pathway to demonstrate, with quantitative evidence, that the baseline scenario is valid and applicable to peat soils in the PAA.

VVB Assessment of PP's Interpretation of Option 1

The VVB acknowledges the PP's clarification that they interpret Option 1 as applicable despite the earlier finding that the FCPF cap baseline was not shown to be conservative when peat soils were excluded from the BEM. The PP's position is that the purpose of Option 1 is to demonstrate with quantitative and verifiable evidence that the baseline scenario applies equally to peat and mineral soil areas, rather than to prove conservativeness of the FCPF cap after exclusion.

The VVB notes that, based on Verra's guidance, Option 1 requires:

1. Quantitative demonstration that peat areas share a similar baseline to mineral soil areas, supported by verifiable data sources.
2. Evidence of common deforestation practices on peat soils consistent with agents and drivers described for Cuvette Central.
3. Stratification methods supported by peer-reviewed sources and justification.
4. Application of updated BEM calculations and inclusion of monitoring for project and leakage emissions linked to peat.

Assessment of Evidence (a): Geospatial Analysis of Deforestation in Equateur Province

The PP provided geospatial data intended to demonstrate that deforestation is a common threat in the peatland areas of the Democratic Republic of Congo (DRC), which would support the applicability of the project's baseline to these areas. This evidence included:

- The Bwangoy et al. 2010 peat map for the DRC (mar_rdc-riv1-reduced.tif).
- An analysis of deforestation in Equateur province from 2000–2024 (eq_loss_00_24_reduced.tif).
- A static image showing the overlay of these two datasets (deforestation-in-marecage-equateur.png).

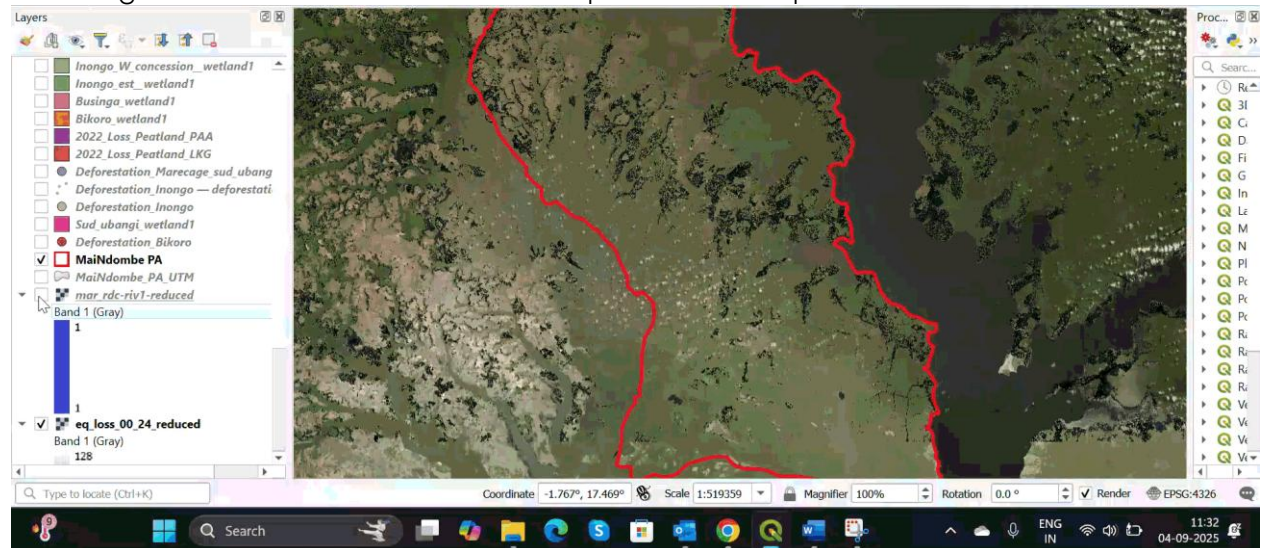
PP tells that visual inspection of the overlaid data shows "widespread deforestation... within the peat areas." However, to fully align with the requirements of Option 1, which calls for a "quantitative demonstration," additional analysis is needed.

1. Need for Quantitative Data: While the provided raster files are valuable, they are presented without a corresponding quantitative analysis. A visual interpretation alone is not sufficient to meet the requirement.
2. Clarification of Visual Patterns: Deforestation looks more on mineral soil than peat soil. (based on the GIF below). To clarify this observation and strengthen the PP's argument, a quantitative comparison would be highly beneficial.

To help substantiate the claim that the baseline threat is similar across both soil types, we kindly request the PP to provide a quantitative analysis that compares deforestation rates. This analysis would ideally include:

- The total area (in sq. km or hectares) of deforestation that occurred within the peat areas of Equateur Province between 2000 and 2024.
- The total area of deforestation that occurred on mineral soils within the same region and time frame.

Providing this data will create a more complete and verifiable body of evidence, helping to confirm that the baseline scenario is equally applicable to both peat and mineral soil areas. This will strengthen the overall submission and help to resolve this point.



Assessment of Evidence (b): Analysis of Biomass Loss in the Reference Area

The PP has submitted a second piece of evidence to demonstrate that the baseline scenario is applicable to peatlands. This evidence is an analysis of the project's historical reference area, which argues that wetland and mineral soil forests experienced similar rates of biomass loss between 2001 and 2012. The PP supports this claim with a spreadsheet (HEPA_Mayombe Wetland_MNRP_2001-2012.xlsx) and a map (Mayombe_biomass_loss.png), stating that the average density of biomass loss was very similar for both land types (2.25 tCO₂e/ha/yr for wetlands vs. 2.49 tCO₂e/ha/yr for mineral soils).

The VVB acknowledges the PP's approach of comparing historical emissions density in the reference area, as this is a relevant method for demonstrating the similarity of threats. However, for the VVB to verify this, further information and data are required.

1. **Lack of Methodological Transparency:** The PP states that "remote sensing methods were used to measure carbon stock change directly from biomass change maps" but does not provide a detailed description of this methodology. To validate the results, the VVB needs to understand the technical specifications of the analysis, including the satellite data sources, algorithms, and processing workflows used to generate the biomass change maps.
2. **Absence of Traceable Calculations:** The provided Excel file, HEPA_Mayombe Wetland_MNRP_2001-2012.xlsx, contains key values (e.g., Total_Area_ha = 46,717.56, Valid_Pixels = 519,084) that are presented as static numbers. The file does not contain the underlying formulas or links to the raw data sources from which these figures were derived. This lack of traceability prevents the VVB from independently verifying the accuracy of the calculations.

To enable a complete and transparent verification of this evidence, we kindly request the PP to provide the following:

- A detailed description of the remote sensing methodology used to create the biomass change maps for the 2001–2012 period.

- The underlying source data files (e.g., GIS layers in shapefile or raster format) that were used to calculate the Total_Area_ha and Valid_Pixels for both the wetland and mineral soil areas.
- An updated version of the Excel sheet with traceable formulas, or a supplementary document that clearly explains how the final values were calculated from the source data.

Providing this information will allow the VVB to fully assess the robustness of the analysis and confirm the comparability of historical biomass loss across the different soil types in the reference area.

Assessment of Evidence (c): Photographic Evidence of Baseline Activities on Peat Soils

The final piece of evidence from the PP is an extensive collection of photographs from locations in and around the project area (Inongo, Bikoro, Sud-Ubangi) and the historical reference area (Mayombe). The PP presents these images as proof of baseline activities—such as logging, charcoal production, and agriculture—occurring on peat soils, thereby supporting the argument that these areas face similar deforestation pressures as mineral soils.

The VVB has reviewed the 75 photographic evidence provided. The photographs from multiple locations consistently depict the types of deforestation and land use conversion described in the project's baseline scenario.

The VVB accepts this photographic evidence as strong qualitative and illustrative support for the PP's claim that baseline activities occur in peatland areas.

The VVB notes the limitations identified by the PP, specifically:

- The lack of geographic information embedded directly in the image metadata (EXIF data).
- The use of on-the-ground assessments to identify peat, which may not align perfectly with the Bwangoy et al. 2010 map used for official project accounting.

While these factors limit the ability to use the photos as standalone, independently verifiable evidence for a quantitative assessment, the sheer volume and consistent nature of the activities depicted provide compelling contextual evidence that supports the PP's narrative. The effort made to provide coordinates and location maps separately is also acknowledged.

Therefore, the VVB considers this third piece of evidence accepted for the purpose of illustrating the baseline scenario.

Finding remains open

Project participant response

Date: 23/09/2025

Due to licensing limitations that restricted our ability to share the data used in the previous evidence in the manner requested by the VVB, we have updated our analyses and revised the evidence provided.

Assessment of Evidence (a): Geospatial Analysis of Deforestation in Equateur and all other Provinces in the DRC.

We are providing geospatial data to demonstrate that deforestation is a common threat in the peatland areas of the Democratic Republic of Congo (DRC), which supports the applicability of the project's baseline to these areas. This evidence includes:

- The Bwangoy et al. 2010 peat map for the DRC (mar_rdc-riv1-reduced.tif).
- An analysis of deforestation in Equateur and all other DRC provinces from 2000–2024.
- Global Forest Watch forest cover (2000) and forest loss data for the DRC.

To demonstrate that the project baseline is valid for peat soil, the deforestation rate for the peat soil areas does not need to be equal to that of the mineral soil areas but needs to demonstrate that deforestation commonly occurs on peat soil, which our analysis shows. In this analysis, the average annual deforestation rate for the period 2000–2024 is calculated for each DRC province and the entire DRC, based on the Global Forest Watch (GFW) data for peat soil and mineral soil areas from the Bwangoy et al. 2010 peat map. A summary description of the workflow followed to produce this analysis has been provided in the file

'DRC_deforestation_peatsoils_workflow.docx'. To view the results of this analysis, please refer to the provided spreadsheet 'DRC_peat_def.xlsx', to the sections "Provincial Analysis" and "Country-wide Analysis" starting at cells B5 and B21 respectively. This revised analysis has been provided with traceable calculations, as requested by the VVB, and the original geospatial data downloaded from Global Forest Watch to enable the VVB to reproduce the analysis. These results of this analysis show that there are significant levels of deforestation in areas of peat soil. While the deforestation rate in mineral soil is generally higher than that observed in the peat soil, the deforestation rates for peat soil demonstrate that there is also significant deforestation observed on peat soil.

Assessment of Evidence (b): Analysis of Biomass Loss in the Reference Area

We are providing geospatial data to demonstrate that deforestation is a common threat in the peatland areas of the Democratic Republic of Congo (DRC), which would support the applicability of the project's baseline to these areas. For this evidence an analysis of deforestation in the project reference area (Mayombe) is provided, which demonstrates that areas of peat soil are commonly deforested in areas with the same baseline scenario and baseline conditions as the project area. To view this analysis, please refer to the provided spreadsheet 'DRC_peat_def.xlsx', to the section "Reference Area Analysis (Mayombe)" starting at cell B32. In this evidence it is observed that the deforestation rate in both mineral and peat soils is similarly high. This evidence included:

- The Bwangoy et al. 2010 peat map for the project reference area (mar_rdc-riv1-reduced.tif).
- An analysis of deforestation in the project reference area from 2000–2024.
- Global Forest Watch forest cover (2000) and forest loss data for the project reference area.

The VVB requested further information and data on the evidence provided to assist in their verification of the analysis. However, due to the limitations with the licensing agreement with the remote sensing product we cannot share the data we used to the extent that the VVB is requesting. Therefore, we have revised this analysis to use Global Forest Watch as the source of

forest cover and forest loss data in place of the data used previously. This data shows similar trends as the previous analysis, with high levels of deforestation observed in the project reference area in both mineral soil and peat soil areas. This revised analysis has been provided with traceable calculations as requested by the VVB and the original geospatial data downloaded from Global Forest Watch to enable the VVB to reproduce the analysis.

Documentation provided by project participant

DRC_deforestation_peatsoils_workflow.docx
DRC_peat_def.xlsx

*See also list of supporting spatial data sets referenced in the Workflow document.

VVB assessment

Date: 25/09/2025

The PP explains that, due to licensing limits preventing sharing prior inputs in the manner requested, the evidence set has been reworked to rely on publicly accessible datasets and transparent spreadsheets to enable replication by the audit team without violating third-party terms. The updated package includes an all-DRC and provincial analysis of deforestation segmented by peat versus mineral soils, plus a reference-area analysis for Mayombe, each documented with a workflow note and an Excel file with traceable steps and cell references for verification by the VVB.

Evidence (a): DRC peat threat

The participant provides the Bwangoy et al. 2010 peat mask alongside GFW 2000 forest cover and 2000–2024 forest loss to quantify annualized deforestation on peat and mineral soils at provincial and national scales, with results located in “Provincial Analysis” (from cell B5) and “Country-wide Analysis” (from cell B21) in DRC_peat_def.xlsx and a narrative workflow in DRC_deforestation_peatsoils_workflow.docx for stepwise reproduction by the VVB team. The submission asserts that while mineral soils generally show higher loss rates, peat soils also exhibit significant deforestation, which the PP argues is sufficient to establish the applicability of the baseline scenario to peat areas without requiring equality of rates across soil types.

Evidence (b): Mayombe reference area

For Mayombe, the participant replaces licensed products with GFW forest cover/loss to compute deforestation rates for peat and mineral soils within the same baseline conditions as the project area, presenting results in “Reference Area Analysis (Mayombe)” starting at cell B32 in DRC_peat_def.xlsx, and noting that trends remain consistent with the prior analysis that could not be shared in raw form due to license restrictions. The PP emphasizes that both soil types in Mayombe exhibit similarly high deforestation, offered as quantitative support that the baseline scenario is valid on peat within areas matching the project’s agents and drivers.

The VVB notes the improvement in reproducibility and traceability compared to the prior round, acknowledging receipt of the workflow description and spreadsheet, and the positioning that “common deforestation on peat” is the central test for baseline applicability rather than parity with mineral soil rates. The VVB’s preliminary spot-check indicates that the national-level pixel and area tallies in DRC_peat_def test workbook align with the reported labels and conversions for 2000 forest/non-forest partitions and 2000–2024 loss by soil class, indicating methodological coherence at that scale.

The raster datasets and excel files were reviewed.

Country wide pixel and area were reviewed in DRC_peat_def_t_test.xlsx file and these values are correct.

Country-wide Analysis			
Label	Pixel Count	Area 2000 (ha)	
Non-Peat in Non-forest 2000	8,10,43,231	2,91,75,563	
Non-Peat in Forest 2000	44,00,88,000	15,84,31,680	
Peat Soil in Forest 2000	10,89,76,926	3,92,31,693	
Peat Soil in Non-forest 2000	1,17,77,724	42,39,981	
Label	Pixel Count	Loss Area 2000-2024 (ha)	Deforestation per soil type
loss in non-peat soils (2000-2024)	5,38,89,780	1,94,00,321	0.51%
loss in peat soils (2000-2024)	55,70,015	20,05,205	0.21%

```
[7]: import rasterio
import numpy as np

raster_path = r"C:\Users\ [redacted] \Work\PRR\Mai ndombe\Support\Support\F_NF_P_M_soils_combined_DRC.tif" # change this

with rasterio.open(raster_path) as src:
    band = src.read(1) # read single band as 2D array [web:46][web:65]
    nodata = src.nodata

# Optionally drop nodata pixels from counting
if nodata is not None:
    band_flat = band.flatten()
    mask = band_flat != nodata
    band_use = band_flat[mask]
else:
    band_use = band.flatten()

# Get all unique classes and their pixel counts
classes, counts = np.unique(band_use, return_counts=True) # sorted by class value [web:34][web:32][web:30]
class_counts = {int(c) if float(c).is_integer() else float(c): int(n) for c, n in zip(classes, counts)}

print("Class -> Pixel Count")
for c in classes:
    key = int(c) if float(c).is_integer() else float(c)
    print(f"{key}: {class_counts[key]:,}")

Class -> Pixel Count
1: 81,043,231
2: 11,777,724
3: 108,976,926
4: 440,088,000
```

VVB independent check

Although all the other values were not verified because PP has not sent the following output files mentioned in document *Equateur_deforestation_workflow* step 1, 2, 3 and 5. These outputs were used to calculate the pixel count and finally the area. PP is requested to send these specific files.

Moreover, discrepancies were found in the *DRC_peat_def_t_test.xlsx* and *Equateur_peat_def.xlsx* as DRC excel file contains pixel values (marked in bold)-

Provincial Analysis		
Province	Bas-Uele	Équateur
Non-peat in Non Forest (pixels)	5,06,741	8,98,220
Peat in Non-forest (pixels)	1,46,982	3,33,706
Peat in Forest (pixels)	52,17,488	1,88,10,187
Non-peat in Forest (pixels)	3,50,02,866	79,62,358

And *Equateur_peat_def.xlsx* has slightly different pixel values (marked in bold)-

Label	Pixel Value	Count
Mineral Soil in Non-forest 2000	1	9,07,792
Mineral Soil in Forest 2000	2	80,89,089
Peat Soil in Forest 2000	3	1,91,00,929
Peat Soil in Non-forest 2000	4	3,43,661

PP to explain this discrepancy.

#OPEN

Project participant response

Date: 25/09/2025

It appears the link shared with the supporting evidence provided in our previous response contained some files that were not relevant or intended to be provided for VVB assessment. Only the files applicable to the DRC country wide deforestation analysis contained within the "Support" folder are relevant. We note that the files in question were contained within a sub-folder titled "Extra files not sent".

The files references in the VVB's updated assessment regarding deforestation analysis in Equateur province were interim work products and not final versions. We first performed the deforestation analysis on only Equateur province but then expanded the analysis to the entirety of the DRC. Therefore, the files in question (*Equateur_peat_def.xlsx*, *DRC_peat_def_t_test.xlsx* & *Equateur_deforestation_workflow.docx*), should be ignored. The final results of the analysis for Equateur province and all other DRC provinces are contained within the "*DRC_peat_def.xlsx*" spreadsheet, with the processes followed described in the workflow document "*DRC_deforestation_peatsoils_workflow.docx*", and supplemented by the supporting the files referred within the workflow document.

Documentation provided by project participant

*Refer to only those files contained within the "Support" folder of the Dropbox link previously provided.

VVB Assessment

Date: 26/09/2025

The clarification is acknowledged and accepted.

Files in only materials within the “Support” folder are considered relevant for the DRC country-wide deforestation analysis and will be used for assessment.

Items in the sub-folder titled “Extra files not sent” are understood to be out of scope for the VVB review.

The final quantitative results are taken from “DRC_peat_def.xlsx” for Equateur and all other provinces.

The analytical process and steps are referenced from “DRC_deforestation_peatsoils_workflow.docx,” along with its cited supporting files.

VVB confirms that the input files provided by PP were reviewed and they have been downloaded using Global Forest Watch.

2 files were the final outputs which were used to take out pixel values and calculate area

- F_NF_P_M_soils_combined_DRC.tif
- eq_loss P M soils combined DRC.tif

These 2 files were used by VVB for the assessment for all the district values shown in DRC_peat_def.xlsx. The pixel values of the following parameters presented below are correct (marked in yellow)-

Deforestation in peat and non-peat soil																	Pixel Area (ha)		0.36											
Provincial Analysis																														
Province																														
	Be-Ule	Équateur	Haut-Katanga	Haut-Lomami	Haut-Uele	Ruri	Kasai	Kasai-Central	Kasai-Oriental	Kinshasa	Kongo-Central	Kwango	Kwilu	Lomami	Lualaba	Malindi	Maniema													
Non-peat in Non-Forest (pixels)	5,06,741	8,98,220	54,47,750	71,37,880	5,48,444	22,17,379	30,81,251	20,52,432	18,63,341	17,58,493	53,06,267	61,59,084	84,05,869	66,59,758	35,36,880	39,65,639														
Peat in Non-Forest (pixels)	1,48,982	3,93,706	28,92,951	20,88,440	1,28,214	1,60,816	85,485	78,012	14,99,924	13,11,178	36,93,062	3,22,430	3,31,706	3,89,187	13,020,030	9,21,402														
Peat in Forest (pixels)	5,17,189	1,88,154	13,94,511	10,38,938	44,14,224	23,21,240	19,39,338	10,45,509	42,666	94,206	61,374	14,19,300	14,52,215	9,68,714	26,00,810	13,931,283														
Non-peat in Forest (pixels)	3,50,02,866	7,69,358	2,40,05,164	1,79,40,723	1,99,83,852	1,35,21,265	22,08,494	15,28,803	7,39,478	9,88,430	85,58,612	1,69,55,716	1,16,21,742	68,82,995	2,635,102	1,68,93,055														
Area of Non-peat in Forest (2000) (ha)	1,76,01,632	28,64,449	86,42,939	64,58,628	71,94,187	47,90,455	72,028,494	45,20,466	2,66,212	3,59,875	30,81,100	61,04,418	41,83,834	24,77,878	95,02,237	60,81,560														
Area of Peat in Forest (2000) (ha)	18,78,296	677,667	8,62,024	31,09,498	35,89,123	7,90,445	15,51,758	3,77,463	22,560	33,914	2,21,175	51,04,948	5,22,797	3,48,741	9,36,292	48,67,806														
Province																														
	Be-Ule	Équateur	Haut-Katanga	Haut-Lomami	Haut-Uele	Ruri	Kasai	Kasai-Central	Kasai-Oriental	Kinshasa	Kongo-Central	Kwango	Kwilu	Lomami	Lualaba	Malindi	Maniema													
Non-peat in non-peat (pixels)	27,71,134	17,74,420	22,56,422	10,23,402	23,46,023	14,44,100	32,85,836	26,53,230	2,52,564	2,83,452	18,13,455	16,04,063	23,93,230	5,90,805	16,87,241	74,89,082														
Loss in non-peat (pixels)	2,85,447	5,61,037	1,88,298	1,25,015	271,432	201,143	1,64,078	1,19,560	12,691	15,962	79,824	71,634	1,05,652	44,668	88,183	4,664,524														
Loss Area in non-peat 2000-2024 (ha)	9,09,78,248	6,78,34,544	7,05,98,412	3,66,87,512	8,44,568,248	5,19,87,168	11,82,90,064	9,54,568,248	90,92,040	1,02,042,72	63,584,830	5,77,462,680	8,61,562,680	2,112,689,0	6,07,370,760	8,96,215,120														
Loss Area in peat 2000-2024 (ha)	1,07,56,792	2,02,196,152	67,792,188	45,005,400	97,735,152	72,411,488	59,008,080	43,041,640	4,568,720	4,882,152	28,786,640	29,788,240	38,034,720	16,152,240	31,749,880	1,605,748,640														
Yearly Deforestation % in non-peat	0.23%	0.33%	0.81%	0.24%	0.49%	0.45%	0.68%	0.88%	1.42%	1.59%	0.68%	0.39%	0.60%	0.36%	0.27%	0.63%														
Yearly Deforestation % in peat	0.23%	0.32%	0.33%	0.17%	0.26%	0.38%	0.21%	0.48%	0.84%	0.60%	0.54%	0.21%	0.30%	0.19%	0.14%	0.14%														
Country-wide Analysis																														
Label	Pixel Count	Area 2000 (ha)																												
Non-Peat in Non-Forest 2000	40,14,43,231	2,91,75,563																												
Non-Peat in Forest 2000	44,02,88,000	15,843,180																												
Peat Soil in Forest 2000	10,86,76,910	3,923,169																												
Peat Soil in Non-Forest 2000	1,17,77,724	42,39,981																												
Label	Pixel Count	Loss Area 2000-2024 (ha)	Deforestation per soil type																											
loss in non-peat soils (2000-2024)	53,88,780	1,94,00,321	0.51%																											
loss in peat soils (2000-2024)	45,30,014	9,00,396	0.18%																											

```
[16]: import rasterio
import numpy as np
from collections import Counter

raster_path = r"C:\Users\Harshit Bhasin\Work\PRR\Mai ndombe\Support\maindombeloss.tif" # change this

counts = Counter()

with rasterio.open(raster_path) as src:
    nodata = src.nodata
    # Iterate block-by-block over band 1
    for (ij, window) in src.block_windows(1):
        block = src.read(1, window=window) # 2D array for this block
        # Drop nodata if defined
        if nodata is not None:
            block[block != nodata]
        # Skip empty blocks
        if block.size == 0:
            continue
        # Count class frequencies in this block and accumulate
        vals, freqs = np.unique(block, return_counts=True) # memory-light on the block
        counts.update((int(v) if float(v).is_integer() else float(v): int(n)
                       for v, n in zip(vals, freqs)))

# Print results
print("Class -> Pixel Count")
for cls in sorted(counts.keys(), key=lambda x: float(x)):
    print(f"{cls}: {counts[cls]:,}")
```

```
Class -> Pixel Count
1: 18,369,197
2: 13,996,558
3: 2,489,482
4: 446,524
```

```
[7]: import rasterio
import numpy as np

raster_path = r"C:\Users\ [redacted] \Work\PRR\Mei ndombe\Support\Support\F_NF_P_M_soils_combined_DRC.tif" # change this

with rasterio.open(raster_path) as src:
    band = src.read(1) # read single band as 2D array [web:46][web:65]
    nodata = src.nodata

# Optionally drop nodata pixels from counting
if nodata is not None:
    band_flat = band.flatten()
    mask = band_flat != nodata
    band_use = band_flat[mask]
else:
    band_use = band.flatten()

# Get all unique classes and their pixel counts
classes, counts = np.unique(band_use, return_counts=True) # sorted by class value [web:34][web:32][web:30]
class_counts = {int(c) if float(c).is_integer() else float(c): int(n) for c, n in zip(classes, counts)}

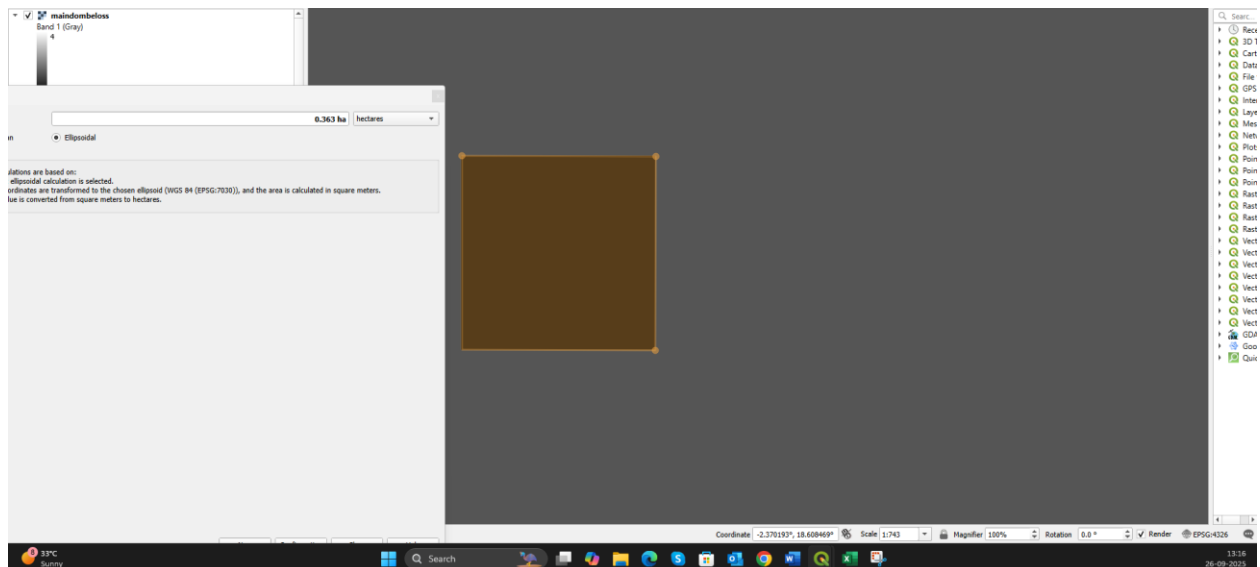
print("Class -> Pixel Count")
for c in classes:
    key = int(c) if float(c).is_integer() else float(c)
    print(f"{key}: {class_counts[key]},")

Class -> Pixel Count
1: 81,043,231
2: 11,777,724
3: 108,976,926
4: 440,088,000
```

VVB independent check

The pixels were then multiplied by 0.36 to convert it into area as 1 pixel corresponds 0.36 ha(please find the image below).

Later this figure is divided by 24 to convert a 2000–2024 cumulative loss area into an average per year, because the loss spans 24 years of data from 2001 loss through 2024, the mean annual deforestation rate from the total loss area over that period.



The total loss in mineral and peat soil in reference region has been-

Label	Pixel Count	Loss Area 2000-2024 (ha)	Deforestation per soil type
loss in non-peat soils (2000-2024)	4,19,293	1,50,945	1.28%

loss in peat soils (2000-2024)	18,627	6,706	1.04%
The deforestation in Mayombe (reference area) is much higher than Mai-ndombe and this has been verified using GFW. link- http://gfw.global/3IGHjAQ #Based on the updated evidences provided finding is now CLOSED.			

CAR ID	24	Section no.	Date : 21-11-2025
Description of CAR			
As per Verra's assessment on PRR CAR 08, it is confirmed that-			
1. The PP has provided additional and quantifiable evidence showing deforestation occurring on peat soils across the country. 2. The PP has adjusted the SEM, excluding all areas of peat soil. 3. The PP has conservatively monitored Project and leakage emissions due to peat degradation during this monitoring period			
However, following issues remain			
1. The response and the evidence provided are insufficient to confirm the applicability of the baseline scenario (i.e., cascade deforestation: commercial logging followed by subsistence agriculture), the representativeness of the Reference Area and the selection of the Proxy Areas. 2. The response and evidence provided indicate that peat areas have different baseline deforestation risks compared with mineral soil areas. See background section. 3. The PP has not provided a justification for selecting Bwangoy et al. 2010 to stratify the project area by soil type.			
The PP is requested to address the above-mentioned issues.			
Project participant response			Date : 11-12/2025

Following receipt of the Round 3 PRR findings, WWC held a call with Verra to get clarity on their expectations on exactly what they need to close out this finding. During the meeting on 5 December 2025, WWC proposed the following actions to address Verra's outstanding concerns:

- Stratify the baseline between mineral soil and wetland (peat) areas.
- Rerun the baseline on each strata using two different models: the original APD baseline mode (planned deforestation, cascade of degradation) for the mineral soil stratum, and an AUD (unplanned deforestation) model of the wetland (peat) stratum to address Verra's perception of distinct drivers in wetland areas.

WWC presented the analysis and results to Verra on 8 December 2025. The results demonstrate:

- Terre firme (mineral soil) only baseline is essentially equivalent to the FCPF benchmark baseline of 3.8m tCO₂e used as the basis of crediting for the project.
- Excluding peat does not lower the baseline significantly below the FCPF benchmark
- The FCPF baseline remains appropriate regardless of peat inclusion.

On 10 December 2025, Verra informed WWC that the analysis was sufficient to authorize the issuance of MR5 credits, but only when including when a significant discount factor is applied to the F-U3 model.

At Verra's direction, an 85% discount factor was applied to the beta parameter of the wetland BEM to account for Verra's determination that the validated project reference area does not meet methodological requirements for AUD baselines. This discount factor was calculated by Verra based on the measured difference between deforestation rates in wetland portions of the reference area and Mai Ndombe Province between 2000-2024.

The results of this analysis, including the 85% discount factor applied to the wetland BEM confirmed that the FCPF nested baseline of 3,800,000 tCO₂e/year utilized by the project for the calculation of emission reductions is conservative, as it remains below the combined and discounted VM0009 baseline even under this conservative comparison framework.

A detailed description of the analysis and results can be found in a supporting narrative document provided (Mai Ndombe Files v3.docx) including the relevant maps. A summary of the conclusions from this analysis has been added into section 3.2.4 of the MR.

All supporting files for the analysis and the results have been provided to the VVB.

Documentation provided by project participant

CCB VCS MR 934 01Jan2022-31Dec2022_Round3_clean.pdf
CCB VCS MR 934 01Jan2022-31Dec2022_Round3_track.pdf
Mai Ndombe Files v3.docx

**Within the Mai Ndombe Files v.3 docx file, all relevant supporting file references and descriptions of each file are given, but include the following:*

Carbon Stocks Models:

MNRP Carbon Model m5_v1.5_TerreFirme.xlsm
MNRP Carbon Model m5_v1.5_TerreFirme_adjplots.xlsm
MNRP Carbon Model m5_v1.5_Wetland.xlsm
MNRP Carbon Model m5_v1.5_Wetland_adjplots.xlsm

Proxy Area Carbon Stock Models:

Lac Mai Nombe - Proxy Area - Stratified SRS Inventory V3.1_TerreFirmePlots.xlsm
Lac Mai Nombe - Proxy Area - Stratified SRS Inventory V3.1_WetlandPlots.xlsm

Crediting (NER Models):

Mai Ndombe M5_v2_P1B_TerreFirme_newarea_newBEM.xlsm
Mai Ndombe M5_v2_P1B_Wetland_v2_newarea_newBEM.xlsm
Mai Ndombe REDD+ Project Wetland Area NERs U3 v1.6.3 v01 v2.xlsm

BEM Analysis:

BEM Export Grid_Terre Firme.xlsx
BEM Export Grid_Wetland.xlsx
BEM_coeff_TF.csv
BEM_coeff_W.csv
BEM_plot_TF.png
BEM_plot_W.png

Accompanying Information:

Verra Review Finding 8.xlsx
Mai Ndombe Files v3.docx

Maps:

M5 Biomass Plots.tif
Peat Sampling 2025.tif
Proxy Plots.tif
Dargie_2017_PeatMap_Validation.png

GIS Files:

Bwangoyetal2010WetlandMap_PA.shp
Bwangoyetal2010WetlandMap_PAA.shp
Bwangoyetal2010WetlandMap_RA.shp
Bwangoyetal2010WetlandMapProxyArea.shp
M5_PA_Plots.shp
ProxyAreaPlots.shp

VVB assessment

Date: 26/12/2025

Based on the additional responses and evidence submitted by the PP, and the VVB's independent assessment thereof, the VVB confirms that the outstanding issues raised under PRR CAR 08 have been satisfactorily addressed. The PP implemented a revised stratified baseline approach separating mineral soil and wetland (peat proxy) areas, applied distinct baseline models reflecting differing deforestation drivers, and incorporated an 85% discount factor to the wetland. The resulting analysis demonstrates that the FCPF nested baseline of 3.8 MtCO₂e/year remains conservative and appropriate, irrespective of peat inclusion. The PP has further justified the stratification approach and documented the analysis, assumptions, results, and supporting evidence within the Monitoring Report and accompanying narrative documentation. On this basis, the VVB concludes that PRR CAR 08 is **closed** for the M5 verification period.

Table 4.FAR -Forward Action Request

FAR ID	01	Section No.	Date : 21/08/2024
Description of FAR			
The following FAR pertains to baseline reassessment. VVB has referred VCS 934 Exemption approved letter dated 15/08/2024 in response to exemption letter submitted by PP on 10/07/2024. As per the exemption approved letter issued by Verra, Verra grants an exemption from Section 3.2.5 of the VCS Standard v4.7 to Project 0934 to extend the baseline validity period for the 5th monitoring period (01/01/2022 to 31/12/2022). The project may extend the validity of the baseline into vintage year 2022. The current monitoring period (MP5) spans from 01/01/2022 to 31/12/2022 and in this verification, VVB acknowledged the exemption letter to extend the validity of extension of baseline assessment. However, VVB also identified the requirement to raise the FAR following the transitioning to new methodology during baseline reassessment stage of the project. It is to be noted that this project is applying VM0009, REDD+ Methodology for Avoided Ecosystem Conversion, version 2.0 and the project is subjected to update the methodology at the time of baseline assessment. Through this FAR, verifying VVB in the next verification shall check the following aspects. 1. Baseline reassessment as per new methodology that project applies. 2. Appropriateness of the discounted of ERRs through activity-shifting leakages following requirements of new methodology that project shall be applying in next monitoring period. Therefore, verifying VVB in the next verification shall check the ERR calculations following latest requirements of VCS standard and new methodology.			
Project participant response			Date : 04/09/2024
<i>The Proponent acknowledges and accepts this FAR as an outcome of the M5 verification audit. The Proponent will ensure the baseline is reassessed in accordance with the updated methodology to be applied over the next monitoring period.</i>			
FAR ID	02	Section No.	Date : 18/10/2024
Description of FAR			
Following #CL01, #FAR05 has been raised to review the records of forest patrolling activities conducted by the participant communities during the next monitoring period. Although these patrolling activities were carried out, there are currently no documented records available. In this regard, #CL01 was raised, and PP has committed to maintaining comprehensive patrolling records for future monitoring periods. Therefore, verifying VVB in the next verification shall check all records of forest patrolling activities as mentioned in the 'Mai Ndombe VCS REDD+Monitoring Plan v1.9'.			
Project participant response			Date : 21/11/2024

The Proponent acknowledges and accepts this FAR as an outcome of the M5 verification audit. The Proponent will ensure comprehensive patrolling records are maintained for future monitoring periods and made available during future verifications.

Documentation provided by project participant

NA

VVB assessment

Date: DD/MM/YYYY

NA