

# VERIFICATION REPORT THE KASIGAU CORRIDOR REDD+ PROJECT PHASE II– THE COMMUNITY RANCHES (MP9)



## Contact Information

AENOR INTERNATIONAL S.A.U  
6 Génova 28004. Madrid- SPAIN

<b>Project Title</b>	The Kasigau Corridor REDD+ Project Phase II – The Community Ranches
<b>Version</b>	1.3
<b>Report ID</b>	VR-KASIGAU-II-v1.3

<b>Report Title</b>	Verification Report Kasigau Phase II – M9 – 2023.v1.3
<b>Client</b>	Wildlife Works Carbon LLC
<b>Pages</b>	78
<b>Date of Issue</b>	13-September-2023
<b>Prepared By</b>	AENOR INTERNACIONAL S.A.U.
<b>Contact</b>	Génova 6. 28004 Madrid- Spain. Telephone +34 914326000 jfuentes@aenor.com ; jcocera@aenor.com www.aenor.com
<b>Approved By</b>	Jose Luis Fuentes
<b>Work Carried Out By</b>	Lead Auditor: Javier Cócera Auditor: Adrián Vidal Auditor and local expert: Daniel Masika Technical reviewer: José Luis Fuentes Technical Reviewer: Daniel Bermejo

## Summary

AENOR has carried out the verification of The Kasigau Corridor REDD+ Project Phase II – The community Ranches, under the VCS and CCB Programs consists of 13 group-owned ranches and conservancy land totalling 169,741.38 ha (419,440 acres). The project is a conservation project (REDD+) implemented located in South-Eastern Kenya. It is approximately 150 km northwest of the city of Mombasa. The Project falls under the VCS sectoral scope 14: – Agriculture, Forestry, and Other Land Uses (AFOLU), under the category Reduced Emissions from Deforestation and Degradation (REDD). Specifically, the project falls under the REDD+ category Avoided Unplanned Deforestation (AUD). The Kasigau Corridor REDD+ Project Phase II – The Community Ranches (KCRPII) occupies 169,741 hectares in Coast Province in Taita Taveta County, Coast Province of Kenya. The Project start date is January 1st, 2010. This is the ninth monitoring period (M9) which started on January 1st, 2022 and ended on December 31st, 2022. The Project length for KCRPII is 30 years and will end on December 31, 2039.

The purpose of verification is to have an independent, third party assess the project design. In particular, the project's emission reduction calculation; the implementation of the monitoring plan and the project's compliance with VCS and CCB requirements. Generally, because of the different activities carried out during this monitoring period, it has been possible to reduce deforestation in the project area compared with the baseline scenario, resulting in the generation of 1,888,472 (tCO<sub>2</sub>e) net emissions reduction for the 2022 period, according to the Non-Permanence Risk assessment the buffer discount obtained was 13%, therefore, after applying the buffer, the amount of tradable VCU in the period is 1,642,971 (tCO<sub>2</sub>e).

The project implemented the following activities:

- Reduce community dependence on livestock and land through alternative IGAs
- Increase support of local institutional structures
- Help maintain intact and interconnected ecosystems through protection of ecosystems

In order to confirm that the monitoring report as documented meets the stated requirements and identified criteria, the verification consisted of the following three phases: i) a desk review of the project monitoring report and monitoring plan implementation; ii) follow-up interviews with project stakeholders with an on-site visit as well as review of project activities; iii) the resolution of outstanding issues and internal technical review followed by the issuance of the final verification report and opinion. During the verification process 05 corrective actions (CAR) and 04 clarifications (CL) were raised, all have not been closed.

The purpose of the assessment was to determine the conformance of the project with respect to the VCS Version 4 Standard; the Second Edition of the CCB Standard; The field visit took place from March 27th 2023 until April 1st 2023, in which the audit team visited the project area, interviewed key stakeholders, staff and other related experts, and reviewed the CCB-VCS-MR supporting documents. The scope of the verification was to assess the conformance of information in the project design document with the VCS and CCB standards. Hence, once all issues were appropriately solved, AENOR carried out a final verification report and deems with reasonable level of assurance that the project complies with all the verification criteria for VCS and CCB. The assessment team has no restrictions or uncertainties with respect to the compliance of the project with the verification criteria, hence, the audit team concludes that the net GHG emissions reductions or removals, for the lands included in the project boundary at verification stage has been quantified in accordance with VCS rules.

**Table of Contents**

**1 Introduction..... 4**

1.1 Objective ..... 4

1.2 Scope and Criteria ..... 4

1.3 Level of Assurance..... 4

1.4 Summary Description of the Project ..... 5

**2 Verification Process..... 6**

2.1 Audit Team Composition (*Rules 4.3.1*) ..... 6

2.2 Method and Criteria..... 7

2.3 Document Review ..... 9

2.4 Interviews ..... 9

2.5 Site Inspections ..... 14

**Activities ..... 15**

2.6 Resolution of Findings..... 16

2.7 Eligibility for Validation Activities ..... 16

**3 Validation Findings ..... 16**

3.1 Participation under Other GHG Programs ..... 16

3.2 Methodology Deviations ..... 16

3.3 Project Description Deviations (*Rules 3.5.7 – 3.5.10*) ..... 16

3.4 Minor Changes to Project Description (*Rules 3.5.6*)..... 17

3.5 Monitoring Plans (CL3.2, CM3.3, B3.3) ..... 17

**4 Verification Findings..... 17**

4.1 Public Comments (*Rules 4.6*) ..... 17

4.2 Summary of Project Benefits..... 17

4.3 General..... 18

4.4 Climate ..... 27

4.5 Community ..... 43

4.6 Biodiversity ..... 47

4.7 Additional Project Implementation Information ..... 51

4.8 Additional Project Impact Information ..... 52

**5 Verification Conclusion ..... 53**

**Appendix 1: LIST OF EVIDENCE..... 54**

**Appendix 2: VERIFICATION FINDINGS..... 56**

## 1. INTRODUCTION

### 1.1 Objective

The objective of the AENOR verification audit was to conduct an independent assessment of the project to determine:

- The extent to which methods and procedures, including monitoring procedures, have been implemented in accordance with the validated project description, including the monitoring plan.
- The extent to which GHG emission reductions and removals reported in the monitoring report are materially accurate.
- The accuracy of the processes and activities carried out under the CCB standards which have also been implemented under the monitoring plan.

### 1.2 Scope and Criteria

The scope of the verification audit is to verify the emissions reductions and/or removals of the project, against the Verified Carbon Standard, the identified methodology and the validated CCB and VCS PDD, throughout the monitoring period from 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022.

The objectives of this audit included a verification of the projects calculated removals with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects. In addition, the audit assessed the project with respect to the validated baseline scenarios presented in the CCB and VCS PDD and the fulfilment of the Climate, community, and biodiversity criteria against the CCB Standard.

The scope was defined as follows:

- The project and its baseline scenarios.
- The physical infrastructure, activities, technologies and processes of the project.
- The GHG sources, sinks and/or reservoirs applicable to the project.
- The types of GHGs that are applicable to the project; and
- The project monitoring period
- The climate, community, and biodiversity benefits.

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

- VCS Standard v4.4 issued 17 January 2023
- VCS Program Guide v4.3 issued 17 January 2023
- Program Definitions v4.3 issued 21 December 2022
- AFOLU Non-Permanence Risk Tool v4.0 issued 19 September 2019
- CCB Program Rules v3.1 issued 21 June 2017
- CCB Standard second edition issued December 2008
- CCB Program Definitions v3.0 issued 21 June 2017

### 1.3 Level of Assurance

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

All the revisions of the verification report before being submitted to the client were subjected to an independent internal technical review to confirm that all verification activities had been completed according to the pertinent AENOR instructions required. The technical review was performed by a technical reviewer(s) qualified in accordance with AENOR's qualification scheme for CDM/VCS validation and verification.

The threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission reductions/removals was one percent (1%), as established for large projects by the VCS Standard.

### 1.4 Summary Description of the Project

This is the 9th monitoring period for the Kasigau REDD+ Project Phase II – The Community Ranches (KCRPII). As the Project has now been in operation for 13 years (Since 2010), the Project Activity is fully implemented. The primary Project Activity is the conservation of the forest in the Project Area, which has been fully and successfully implemented and operated throughout the current monitoring period. This Project Activity directly resulted in the reduction of CO<sub>2</sub>e emissions reported in this monitoring report. The Project has additional Project Activities which address the focal issues identified by project stakeholders in the SBIA workshop, which include poverty, human/wildlife conflict, environmental degradation, agricultural issues and education. By addressing these focal issues, the project helps to alleviate many of the drivers of deforestation and forest degradation. The project also contributes to the mitigation of leakage and securing Project permanence. A primary focus of the Project Activities is to provide improved livelihoods either through direct employment with the Project or introduction of new or improved income-generating activities. On average, Wildlife Works retains a workforce of between 292-350 across the Project Area. At the end of the reporting period, there were 354 employees in total, 11 in senior management positions. Of the 354, 99% are Kenyans, 28% (93) are female and more than 85% of these women were from the local area (i.e., from one of the Project Zone or larger Taita Taveta County). In addition to the core project operations, revenue from carbon credit sales is also provided to the Wildlife Works Carbon Trust (WWCT) and is used to fund self-determined community projects. Under the WWCT, eight Projects were initiated (either ongoing or completed) by the Locational Carbon Committees (LCCs) during the reporting period (2022). Major activities included school infrastructure or supplies, construction or renovation projects, water and health projects. The total GHG emission reductions for this (M9) monitoring period are 1,642,971 tCO<sub>2</sub>e. There were no material changes made to the Project since the last verification.

## 2. VERIFICATION PROCESS

This is the Project's ninth VCS and CCBS verification. The scope of work included the concurrent VCS/CCBS verification of the project's latest monitoring period corresponding to the dates 01 January 2022 – 31 December 2022. This was a full verification (including a site visit) to assess the Project's conformance with the VCS and CCBS criteria outlined above, corresponding to the ninth monitoring period 01 January 2022 – 31 December 2022. It is noted that the verification of the Project Proponent's sister project, The Kasigau Corridor REDD+ Project Phase I – Rukinga Sanctuary (KCRPI) was concurrently conducted by AENOR as well.

Specific verification tasks included:

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

### 2.1 Audit Team Composition (*Rules 4.3.1*)

Name	Position in the team
Javier Cócera Cañas	Lead auditor
Adrián Vidal	Auditor
Daniel Masika	Auditor and local expert
José Luis Fuentes	Technical Reviewer
Daniel Bermejo	Technical Reviewer

The auditors have both English and Spanish language proficiency. The auditors have experience in social and cultural issues. They have been auditing CDM, VCS, CCB and GS projects in AENOR for more than 6 years all around the world.

Javier Cócera is a forest engineer with a Master in forest management. He has developed his career focused to the forest management. Mainly he has been working through sustainability in two ways: the main

one as forestry consultancy, developing forest management plans, working with GIS and LiDAR both in the field and the office and getting experience of the forest resources. The second one was developing environmental footprint projects and sustainability reports. Currently Javier is working in AENOR as auditor focused in AFOLU projects. Javier participated in courses about ISO lead auditing and have performed audits and certified projects in Europe, LATAM, Africa and Asia.

Adrián Vidal holds a Master's degree in Forest Engineering from the Technical University on Madrid, and a Postgraduate Diploma in Climate Change from the National University of Quilmes and the National University of Jujuy, with the support of UNEP. Prior to joining AENOR, he worked at the Basque Center for Climate Change (BC3) in the NDC ASPECTS project, carrying research in global governance, national policies, and modelling of Agriculture, Forestry and other Land Use (AFOLU) mitigation measures. He worked as an intern at the AFOLU Unit of the Transparency division of UNFCCC, providing support to the intergovernmental climate change process on issues related to land-use, land-use change and forestry (LULUCF), agriculture and REDD+. He also worked in urban forestry, landscape forest restoration and environmental consultancy, and collaborated in the Global Forest Survey project of FAO.

Daniel Masika is a Kenyan-based expert with experience in Climate Change, food security, and livelihood programs. His background consists of a Bachelor of Science in agriculture and Soil Sciences with Modelling of cropping and agroforestry systems at the Master of philosophy level. Daniel has worked extensively in the NGO world to provide technical expertise and support food security, livelihood programs, agroforestry, disaster risk reduction, and natural resources management, and climate-smart agriculture technologies. In the past three years, Daniel has supported many REDD+ and forest restoration project audits under VCS and the CCBs protocols. Daniel can speak Swahili and has a deep knowledge of the social and cultural livelihoods of Africa.

- José Luis Fuentes is the manager of the Climate Change Unit of AENOR. He is a Forestry Engineer and has a Master in Business Administration and a Post-Graduate in Environmental Management. He has more than 15 years of experience in auditing, consulting and training activities related to environmental and carbon management projects. Jose Luis has actively participated in the audit of international sustainable development projects in several carbon schemes, such as the Clean Development Mechanisms (CDM), Verified Carbon Standard (VCS), Climate, Community and Biodiversity Standards (CCB), Gold Standard (GS) and carbon footprints (ISO 14067 and ISO 14064). Jose Luis has extensive technical knowledge about the regulatory framework, policies and technical provisions emanating from the Paris Agreement, the Kyoto Protocol and the Conferences of the Parties.
- Daniel Bermejo is a Spanish forest engineer with a Master in sustainable finance. He started his career in private consultancy working on topics as climate risk analysis and TCFD risks, EU Taxonomy, development of banking sustainable standards (agriculture, biodiversity and forestry) and environmental footprint projects and sustainability reports. He is currently working in AENOR as an auditor focused on AFOLU projects.

## 2.2 Method and Criteria

The verification was performed through a combination of document review, interviews and communications with relevant personnel and on-site inspections. The project was assessed for conformance to the criteria

described in Section 1.2 of this report. As discussed in this report, findings were issued to ensure that the project was in full conformance to all requirements.

AENOR carried out this verification report and deems with reasonable level of assurance that the project complies with all the verification criteria. The verification activities in which risks were assessed were the evaluations of the monitoring system (data flow, data control procedures, etc.) but mainly the quality of raw data as well as sources and the spreadsheet calculations.

Before the start of the auditing process, the VVB developed an audit and sampling plan to obtain a general view of the audit in time schedules. The method and criteria used among other topics including document checks were ways used by the VVB assess the project in its entirety. In this sampling plan, there was a schedule for each activity, considering the field visit, stakeholder interviews, desk reviews, plots remeasurements and others. Sampling of the different stakeholder interviews and plots sampling was performed randomly, getting the whole boundaries of the project, with enough representation to reach the confirmed uncertainty.

AENOR reproduced and verified 100% of sheets in the spreadsheet of emission reduction calculations /6-11/ and the data-calculations carried out in those sheets for the monitoring period for the project area. The project area was 100% checked using the GIS database and shape files /20-28/. The carbon calculations were also 100% verified and crosschecked with validated values.

AENOR decided to carry out a deep and meticulous review of the sheets due to the following reasons:

- To verify the correct application of the methodology (formulae, equations.) and checked that data required to calculate the GHG removals are appropriately provided.

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

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

- Sufficient evidence available: The project participant has provided 100% of data used in the calculations to achieve the final amount of GHG emission reductions reported.
- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents and have been provided to the verification team and are appropriately detailed in section 2.3 of this report.
- Cross-checked evidence: AENOR cross-checked the collected information through an on-site inspection to the project area and reproducing calculations. Also, complementary technical meetings were carried out to ensure the accuracy of the data and improve the following.
- The field visit took place between March 27th and April 1st of 2023. It is noted that the verification team performed the audit of both projects KCRP I and KCRP II, which are located beside each other. During these days, the audit team focused mainly on interviews with stakeholders, project staff or participants as well as review of the inventory plots and CCB parameters. Other topics were also assessed, both on site and remotely.



Therefore, AENOR confirms that the stated figures in the monitoring report are correct and that AENOR can confirm the net anthropogenic GHG removals based on verifiable and reliable evidence.

### 2.3 Document Review

The monitoring report KCRP PII (M9), project description, and supporting documentation were carefully reviewed for conformance to the verification criteria and consistency with the validated project. The audit team examined the baseline data gathered from the baseline determined for this Region, spreadsheets used to enter, and compile information required by the methodology and reproduced the GHG emissions reductions calculations presented in the spreadsheet models to obtain same results than those appearing in the Monitoring report. The KCRP Phase II VCS AFOLU Non-Permanence Risk Report for this monitoring period (M9) was also assessed for conformity.

The list of all documents provided by the Project Proponent for this verification and reviewed by AENOR is found in appendix 2.

### 2.4 Interviews

The AENOR's verification team conducted interviews with project proponent; local stakeholders; and key personnel involved in the project activity, to collect relevant information, confirm and to resolve issues identified in the document review.

The field visit took place from 27/03/2023 to 01/04/2023 in which the audit team visited the project area, interviewed key stakeholders, staff and other related experts. The team reviewed the monitoring report and supporting documents. The people interviewed were those directly involved in the project activity and in some cases were neighbouring the project. Other activities stated in the MR were also reviewed during the on-site visit and verified with the information provided, specifically for the CCB component. AENOR was responsible for selecting the people to interview after the PP provided the full list of employees and stakeholders, the organizational chart or the roles of different people among the communities. AENOR decided which ones in the list were selected to be interviewed, individually or in group. The interviews were carried out in different locations and independent of any influence in which the audit team had the opportunity to ask about everything related to the project, engagement, grievances with confidentiality and peace of mind. AENOR confirms that the interviews conducted were totally free of influence and that the interviewees were free from any form of coercion.

In addition to the site visit, technical meetings via teleconference were conducted during the year 2023 to review the calculations and verify the processes and data from satellite images. The scope of the verification was to assess the conformance of the information in the monitoring report with the VCS and CCB requirements.

The following table summarizes the interviews carried out during the process.

	<b>Name</b>	<b>Role/Relation to the Project</b>	<b>Date of Physical interview</b>
1	WWS management staff	Management (initial meeting)	28/03/2023
2	Amos Matoke	Head HR	28/03/2023
3	Ramla Badawy	Assistant HR	28/03/2023
4	Shariffa Abdi	Head Finance	28/03/2023
5	Michael Mwadisha	Machine operator	28/03/2023
6	Allan Kiplimo	Assistant printer	28/03/2023
7	Brown Kimonge	Screen printer	28/03/2023
8	Mutua Kasokei	Screen printer	28/03/2023
9	Virginia Mumbua	Q.C printer	28/03/2023
10	Allan Njogu	Printer Manager	28/03/2023
11	Mwangi Githiru	Chief Conservation Officer	28/03/2023
12	Pius Lokwanya	Carbon Sampler	29/03/2023
13	Ambrose Mwanguo	Carbon Sampler	29/03/2023
14	Moses Mwamodo	Carbon Sampler	29/03/2023
15	Daniel Kirui	KWS officer	29/03/2023
16	Omma Sudi	WWS Ranger	29/03/2023
17	Augustine Mwanganda	Carbon Sampler	29/03/2023
18	Mohamed Tsuma	Carbon Sampler	29/03/2023
19	David Mwakio	Carbon Sampler	29/03/2023
20	Humprey Mwandango	WWS driver	29/03/2023
21	Solomon Morris Makau	Carbon Sampler	29/03/2023
22	Mwagwaza Emmanuel	WWS driver	29/03/2023
23	Khamisi Ndor	Charcoal producer	30/03/2023
24	Titus Mwamburi	Charcoal producer	30/03/2023
25	Mohamed Ndor	Charcoal producer	30/03/2023
26	Ramadhan Ndor	Charcoal producer	30/03/2023
27	Agatha Wanza	Charcoal producer	30/03/2023
28	Nicolas Kipkulei	Ranger KWS	30/03/2023
29	Eric Chea	Ranger KWS	30/03/2023
30	Janet Demu	Community member	30/03/2023
31	Mercy Sidi	Community member	30/03/2023
32	Petronilla Jumwa	Community member	30/03/2023
33	Eunice Mwangombe	Community member	30/03/2023

34	Lucy Madoka	Community member	30/03/2023
35	Mercy Mwangoma	Community member	30/03/2023
36	Eliza Kisombe	Community member	30/03/2023
37	Rose Ndambo	Community member	30/03/2023
38	Silvia Kijiri	Community member	30/03/2023
39	Vainece Ngua	Community member	30/03/2023
40	Grishon Mwasi	Community member	30/03/2023
41	Gladys Mbuwa	Community member	30/03/2023
42	Mary Kitiro	Community member	30/03/2023
43	Charity Mwashighadi	Community member	30/03/2023
44	Caroline Kitiro	Community member	30/03/2023
45	Lilian chiyonzo	Community member	30/03/2023
46	Rose Kamondo	Community member	30/03/2023
47	Bareline Lwanzo	Community member	30/03/2023
48	Norah Kisaka	Community member	30/03/2023
49	Purity Driscillar	Community member	30/03/2023
50	Emma K.	Community member	30/03/2023
51	Rachael Nyiro	Community member	30/03/2023
52	Christine Mwaghuri	Community member	30/03/2023
53	Esther Kamando	Community member	30/03/2023
54	Henritah Manga	Community member	30/03/2023
55	Dinaice Zighe	Community member	30/03/2023
56	Eunice Makali	Community member	30/03/2023
57	Mercy Nyamu	Community member	30/03/2023
58	Catherine Kairo	Community member	30/03/2023
59	Magdaline Lukeli	Community member	30/03/2023
60	Elizabeth kamau	Community member	30/03/2023
61	Benard Amakobe	Biodiversity officer	30/03/2023
62	Odline Chanya	Biodiversity officer	30/03/2023
63	Omar Ambii	WWS Ranger	30/03/2023
64	Alfred Mwachaba	WWS Driver	30/03/2023
65	Laurian Lenjo	Community Relations Manager	30/03/2023

66	Protus Makundi	Assistant Community Relations Manager	30/03/2023
67	Elizabeth Nyambu	Assistant Community Relations Manager	30/03/2023
68	Daniel Munyao	Factory Manager	30/03/2023
69	Norah Matunda	Supervisor	30/03/2023
70	Jacinta Kivuva	Cutter	30/03/2023
71	Jeridah Wakesho	Helper	30/03/2023
72	James Jira	Machinist	30/03/2023
73	Festus Mutua	Machinist	30/03/2023
74	Mr. Tsuma	Deputy Headteacher Bahakwenu Primary	30/03/2023
75	Costance Madamu	Eco charcoal coordinator	30/03/2023
76	Juma Mnyika	Eco charcoal	30/03/2023
77	Elizabeth Munyao	Eco charcoal	30/03/2023
78	Wilfred mcharo	Eco charcoal	30/03/2023
79	Suleiman Mwandeje	Eco charcoal	30/03/2023
80	Samuel Mazola	Eco charcoal	30/03/2023
81	Mwamlongo Kaingu	Eco charcoal	30/03/2023
82	Patrick Mwadeghu	Project Coordinator	30/03/2023
83	Henry Kifuso	Clinical Officer Kasigau Hill	31/03/2023
84	Joshua Kitiro	Carbon Sampler	31/03/2023
85	Jacob Mwadai	Carbon Sampler	31/03/2023
86	Mathias Kakoi	Carbon Sampler	31/03/2023
87	Allan Chondo	Carbon Sampler	31/03/2023
88	Darius Mkala	Carbon Sampler	31/03/2023
89	Benard Mwatate	Carbon Sampler	31/03/2023
90	Gift Nyambu	Carbon Sampler	31/03/2023
91	Morris Mwindi	Carbon Sampler	31/03/2023
92	Michael Mwakio	Carbon Sampler	31/03/2023
93	Cyprian Mwawasi	Carbon Sampler	31/03/2023
94	Polycap Moses	Carbon Sampler	31/03/2023
95	James Kirinambori	Teacher Wumari Primary school	31/03/2023
96	Ramadhani Rashid	Chairman Bursary Committee	31/03/2023
97	Joseph Kennedy	MCA Mwatate Ward	31/03/2023
98	Rachael Mworu	LCC member	31/03/2023
99	Hellen Lusas	LCC member	31/03/2023
100	Mwande Ben	LCC member	31/03/2023
101	Martina Mwanewe	LCC Vice Secretary	31/03/2023
102	Habiba Mghazo	Bursary Member	31/03/2023
103	Damaris Mwakiringo	Bursary Member	31/03/2023
104	Kelvin K Malalo	Bursary Member	31/03/2023

105	Raphael Kimbio	Ward Administrator	31/03/2023
106	Nicholas Kambucha	Chief	31/03/2023
107	Lilian Mwakali	Project Coordinator Mwatate CCO	31/03/2023
108	Margaret Kasha	Office Assistant Mwatate CCO	31/03/2023
109	Joseph Mwasi	LCC Chair	31/03/2023
110	Joseph Mwakima	Community Relations Officer	31/03/2023
111	Mary Katini	Project Coordinator MDF	31/03/2023
112	Evan Mwazo	Chairman MDF	31/03/2023
113	Ludladuck Kamande	MDF Member	31/03/2023
114	Margaret Muthoni	Office Assistant MDF	31/03/2023
115	Dorine Wanjiku	CBO Member	31/03/2023
116	Michael Mulevu	Assistant Chairman CBO	31/03/2023
117	Aginela Mwatela	MDF Member	31/03/2023
118	Samuel Mwasingo	MDF Member	31/03/2023
119	Edward Mwakale	CBO Member	31/03/2023
120	Gilbert Mwaro	CBO Secretary	31/03/2023
121	Benard Kirenge	Chief Mwachabo	31/03/2023
122	Barbira marera	Treasurer	31/03/2023
123	Roman Mwasi	Secretary	31/03/2023
124	Monica Makosi	Trainer Elimika CBO volunteer	31/03/2023
125	Jackline Mawia	Assistant Community Relations Officer	31/03/2023
126	Hannah Kea	Mwaniko Women group Hadithi product supplies	31/03/2023
127	Rebecca Mututa	Community relations officer	31/03/2023
128	Rose Mwangozo	Teacher Itinyi primary school	31/03/2023
129	Emily Sundua	Teacher Itinyi primary school	31/03/2023
130	Suleiman Mwamanga	Community Elder-Itinyi water tank custodian	31/03/2023
131	Renalda Magiri	Community Elder-Itinyi water tank custodian	31/03/2023
132	Geoffrey Mwangi	Senior Research Scientist	31/03/2023
133	Evans Mwachoki	admin Ranger WWS	31/03/2023
134	Geoffrey Mwanjewe	Ranger WWS	31/03/2023
135	Simon Kipsang	Ranger WWS	31/03/2023
136	Lucian Mwanyolo	Driver Ranger WWS	31/03/2023
137	Nick Taylor	Project Lead	31/03/2023
138	Daniel Zuma	Ranger WWS	31/03/2023
139	Eric Sagwe	Head Ranger WWS	31/03/2023
140	Chrispin Mazozo	Ranger WWS	31/03/2023

141	Jema Funah	Ranger WWS	31/03/2023
142	Tabitha Kingori	Ranger WWS	31/03/2023
143	Joseph Lewaga	Ranger WWS	31/03/2023
144	Agneter Katui	Ranger WWS	31/03/2023
145	Norman Mwakajana	Ranger WWS	31/03/2023
146	Jane Ngati	Ranger WWS	31/03/2023
147	Paul Msheshe	Ranger WWS	31/03/2023
148	Julius Zuma	Ranger WWS	31/03/2023
149	George Thumbi	Agribusiness Manager Greenhouse	01/04/2023
150	Paul Kombo	Data keeper	01/04/2023
151	Dally Wambugha	Assistant Nursery attendant	01/04/2023
152	Velentina Mwakazi	Assistant Nursery attendant	01/04/2023
153	Nick		01/04/2023
154	Geoffrey Mwangi	Senior Research Scientist	01/04/2023
155	Cara Braund	WWS Support Manager	01/04/2023
156	Thomas Kasimu	Chef – Kivuli Camp	02/04/2023
157	Simon Kizaka	Camp Manager – Kivuli camp	02/04/2023
158	Christopher Ruma	Housekeeper – Kivuli camp	02/04/2023

## 2.5 Site Inspections

The objectives of the on-site inspections performed were mainly to cross check the description provided in the MR, related to the VCS and CCB requirement implemented by the proponent, including:

- Ensure that the geographic area of the project as reported in the MR and PDD and the supporting KML is in accordance with the VCS standard 4.4.
- Perform a risk-based review of the project area to ensure that the project conforms to all other requirements of the VCS rules and the methodology.
- Observe the Project Proponent's evidence and collect and record data to assess whether data collection techniques conform to the monitoring plan and related documentation and to evaluate data quality control systems.
- Select samples of data and information for verification to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by the VCS Standard.
- Perform a risk-based review of the project area to ensure that the project is in conformance with the eligibility requirements of the VCS rules and the applicability conditions of the methodology
- Interview key personnel involved in the mentoring, observation of monitoring practices, local stakeholders, staff and other people involved in the project.
- Review activities such as patrolling, monitoring or trainings the enhance the project sustainability.

This is the schedule used by the Audit team during the visit.

Activities	Location	Date	Duration (hours estimated)	Day
Arrival Nairobi	Nairobi	27/03/2023	Not applicable	0
Trip from Nairobi to Voi	Nairobi	27/03/2023	Not applicable	
Arrival to Project Area	Voi	28/03/2023	Not applicable	1
Initial meeting	Project area	28/03/2023	1	
Unique and standard benefits. Phase I and Phase II <ul style="list-style-type: none"> <li>• Employment</li> <li>• Trainings</li> <li>• Livelihoods</li> </ul> Constructions	Project area	28/03/2023	3	
HCVs and their enhancement. Phase I and Phase II	Project area	28/03/2023	2	
Climate change adaptation benefits		28/03/2023	1	
Stakeholder engagement <ul style="list-style-type: none"> <li>• Grievance mechanism</li> <li>• Solved grievance</li> <li>• Project distribution</li> </ul> Meetings and consultation	Project area	29/03/2023	4	2
NPRR / Cashflow / Ex-post Carbon calculations	Project area	29/03/2023	4	
Interviews with personnel: <ul style="list-style-type: none"> <li>• Management capacity</li> <li>• Joshua Kitiro</li> <li>• Communities: Taita / Duruma / Kamba / Sanya</li> </ul> Kasigau staff: different roles and employments. Differentiate Phase I and Phase II	Project area	30/03/2023	8	3
Plots review: <ul style="list-style-type: none"> <li>• Phase II: strata KT; CH; MG; MA; KA; WU; KB; T; WG; SA; ND</li> <li>• Phase I: strata T</li> </ul>	Project area	31/03/2023	4	4
Community: differentiate Phase I and Phase II <ul style="list-style-type: none"> <li>• Benefits</li> <li>• MP</li> </ul> Implementation activities	Project area	31/03/2023	4	
Biodiversity: <ul style="list-style-type: none"> <li>• Comparison without project</li> <li>• MP</li> </ul> Offsite effects	Project area	01/04/2023	3	5
SD Vista activities and achievements. Phase I and II	Project area	01/04/2023	3	

Other topics: Tree Nursery; Climate smart project; Hadithi Shop; Rangers	Project area	01/04/2023	2	
Final meeting and closure of the audit	Project area	01/04/2023	1	
Trip to Nairobi	Nairobi	02/04/2023	Not applicable	

## 2.6 Resolution of Findings

All documentation provided by the Project Proponent was assessed against the most recent version of the relevant VCS guidance document. Several clarification requests (CL) and corrective action requests (CAR) were raised and submitted to the Project Proponent, who addressed with providing the audit team the requested information and making appropriate corrections. The updated versions of the documentation were submitted by the Project Proponent and the audit team reassessed them against the guidance documentation. Therefore, all the 5 CAR and 4 CL raised were properly closed.

All findings issued by the AENOR audit team during the verification process have been closed for both VCS and CCB Standards. All findings issued during the verification process and the inputs for their closure, are described in Appendix 2 of this report.

### 2.6.1 Forward Action Requests

No Forward Action Requests were raised to the PP during this process.

## 2.7 Eligibility for Validation Activities

AENOR has conducted the verification at the same time considering the paragraph 4.1.23 and 4.1.24 VCS standard. AENOR holds accreditation for validation and verification for the sectoral scope 14. Agriculture, Forestry, Land Use.

## 3. VALIDATION FINDINGS

### 3.1 Participation under Other GHG Programs

The project has not been registered, and is not seeking registration, under any other GHG programs. The project is looking for validation under the VCS and CCB Program at the same time the verification is being carried out.

### 3.2 Methodology Deviations

The PP has not deviated from the methodology during this monitoring period. The Audit team has assessed the methodology and considers that the PP is aligned with the requirements of the methodology and additional tools.

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

The PP has described the following Project description deviations for the current Monitoring period:



- The PP has improved the forest inventory by including the measurements of herbaceous biomass. It has been explained in the Monitoring Report and assessed onsite by the verifiers. The audit team has reviewed the SOP of inventory as per evidence documents listed in appendix 1 and it has been contrasted with the information explained by the inventory teams during the reproduction of the biomass plots carried out during several days in Kenya.
- During the M9 monitoring period, the Project Area was re-stratified due to a portion of the project area being removed from carbon accounting strata of the project area. This is due to the area being sold by the landowner to a party outside of the project and being converted to another land use than conservation. AENOR has reviewed the GIS and gathered explanations from this purchase to understand the process. However, it does not impact the boundaries of the area, and therefore, the deviation does not impact the applicability or additionality of the project.

The audit team considers that the project description deviations are valid and do not affect the correct development of the project and, otherwise, they will improve the accuracy and transparency of the project.

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

Section 2.2.3 of the MR outlines minor changes to the validated PD that have occurred over the life of the project and that are applicable to each specific monitoring period. Previous minor changes to the PD are identified for M2, M3, and M4, and these past deviations are considered to have been approved in the corresponding verification audits. Minor changes enacted during previous monitoring periods to the project description were implemented during the current reporting period. These changes are considered to remain applicable to the current monitoring period (M9), though no further alterations related to the project elements previously changed were made.

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

The monitoring plans have already been validated and the VVB considers that the implementation is appropriate. Therefore, this section is not applicable.

## **4. VERIFICATION FINDINGS**

### **4.1 Public Comments (Rules 4.6)**

The monitoring report was submitted to the VCS website for a 30-day public comment period from 10/03/2023 to 09/04/2023. No public comments were received during the verification process. The audit team confirmed this issue against public information in VERRA database platform.

### **4.2 Summary of Project Benefits**

Section 1 of the monitoring report provides information about the project benefits. Achievements for the current monitoring period and for the project lifetime are detailed with specific data per categories.

Data are supported with evidence and records checked during the interview with stakeholders, review of activities implemented and desk review. The section has been completed appropriately with data from the

sources provided such as GIS package /20-28/, records of trainings /60/, employees payroll, and other spreadsheets /61/ as well as during the onsite visit in the country. Evidence documents shared are outlined in appendix 1.

As specific and remarkable achievements for the current monitoring period the monitoring report in its section 1.2 states the net emission reductions of 1,642,971 tCO<sub>2</sub>e for the monitoring period. It has been assessed with the proper review of the calculations /6-11/ as final step of the desk review process. The standardized benefit metrics, including: GHG emission reductions or removals; Forest cover; Training; Employment; Livelihoods; Health; Education; Water; Well-being and Biodiversity conservation. The audit team reviewed information reported in this section against supporting evidence listed in appendix 1 and further information referenced in proper sections stated in standardized benefits; complementary, due to the onsite audit visit, the VVB was able to personally evidence and crosscheck all this information, the audit team has verified that all achievements reported are substantiated with information provided in the body of the CCB/VCS-MR. During the onsite visit, the audit team visited the water tank constructions, the greenhouse employment and the women dedication or some of the health centres of the area.

The project has created jobs for approximately 354 employees (M9) of who 28% are women, some of them were interviewed by AENOR; the protection of different endangered or critically endangered species, such as Elephants, Eagles, Grevy’s zebras among others. The sighting of the animals was directly, through ranger patrols, by transects using the biodiversity team and through imagery captured from the camera trap during 2022 monitoring period.

The project benefits are therefore credible based on the supporting documents provided by PP and evidence received during the AENOR’s stakeholders’ interviews, records checked and field observations as well.

### 4.3 General

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

Section 2.2 of the monitoring report provides the relevant milestones occurred during the last years in the project area related to the management and development of the project to understand its implementation status. These milestones are directly linked with the success to implement and achieve the goals established by the project in the community and biodiversity areas.

The Table in section 2.2.1 of the monitoring report provide complete information of activities carried out and impacts of these activities for the goals of the project. Project objectives and activities to reach them were analysed with their outputs and outcomes for the present monitoring period.

The most important milestones are described in section 2.2.1 of the monitoring report. The following table summarizes the assessment carried out by the audit team.

Date	Milestone(s) in the Project’s development and implementation	
01 January 2010	Project activity start, protection of forest from deforestation and degradation,	Assessed on the PDD

01 January 2010	Start of Project activity, protection of forest from deforestation and degradation.	Assessed on the PDD and with onsite inspections
Predates project start (2010) – Present	Tree Nursery	Assessed on the PDD and with onsite inspections
Since project start (2010) - Present	Jjoba propagation	Assessed on the PDD and with onsite inspections
Since project start (2010) – Present	Wildlife Works Greenhouses and selling point	Assessed on the PDD and with onsite inspections
Since project start (2010) - Present	Reforestation of Mt. Kasigau and surrounding area	Assessed on the PDD
Since project start (2010) - Present	Wildlife Works Carbon Trust: School Construction and Renovations, Infrastructure provision, Bursary Scheme, Agri-business, and Water and health-related Projects.	Assessed on the PDD and with onsite inspections
Since project start (2010) - Present	Community Wildlife Scouts	Assessed on the PDD
Since project start (2010) - Present	Forest and Biodiversity Monitoring	Assessed on the PDD and with onsite inspections. The MR and other procedures were also checked
Since project start (2010) -Present	Project Product Sales and Marketing	Assessed on the PDD and with onsite inspections and interviews
Since project start (2010) – Present	Security and Ranger Patrols	Assessed on the PDD and with onsite inspections and interviews
Since project start (2010) - Present	REDD+ Carbon Inventory Monitoring	Assessed on the PDD and with onsite inspections
October and November 2011	Eco Factory Expansion and Print Factory Expansion completed in October 2011 Print factory opened in November 2011	Assessed on the PDD and with onsite inspections and interviews
27 April 2011	CCB Validation	Assessed on Verra Registry
13 May 2011	VCS Validation	Assessed on Verra Registry
13 May 2011	VCS Verification M <sub>1</sub>	Assessed on Verra Registry
25 May 2011	CCB Verification M <sub>1</sub>	Assessed on Verra Registry
Built in 2012 – Maintained to the	Group Ranch Office Renovations / Construction	Assessed on the PDD and with onsite inspections

Present		
30 November 2012	VCS Verification M <sub>2</sub>	Assessed on Verra Registry
05 December 2012	CCB Verification M <sub>2</sub>	Assessed on Verra Registry
2012 - Present	Support to Community Based Organizations: Sagalla Conservation and Development Forum (SCDF), Mwatate District Stakeholders' Forum (MDSF) and Mwachabo Development Forum (MDF), Marungu Hill Conservancy Forum (MHC), Kasigau Development Trust (KDT) and Mackinnon Road CBO.	Assessed on the PDD and with onsite inspections with interviews
Started in testing phase 2011, moved to new facility on Taita Ranch early 2013 – Present	Wildlife Works Eco-Charcoal Production Facility	Assessed on the PDD and with onsite inspections and interviews
New building operating from 2013 – Present	Wildlife Works Soap Factory	Assessed on the PDD and with onsite inspections
21 May 2013	VCS Verification M <sub>3</sub>	Assessed on Verra Registry
23 May 2013	CCB Verification M <sub>3</sub>	Assessed on Verra Registry
2013 - Present	Local Production Clothing Factory	Assessed on the PDD and with onsite inspections and interviews
2013 – Present (some operations disrupted by COVID19)	Wildlife Works Health Projects	Assessed on the PDD and with onsite inspections
2014 – Present	Support to Establishing / Maintaining the Tsavo Conservancy	Assessed on the PDD and with onsite inspections
02 September 2015	VCS Verification M <sub>4</sub>	Assessed on Verra Registry
02 September 2015	CCB Verification M <sub>4</sub>	Assessed on Verra Registry
24 August 2018	VCS Verification M <sub>5</sub>	Assessed on Verra Registry
24 August 2018	CCB Verification M <sub>5</sub>	Assessed on Verra Registry
Officially opened in 2019 – Present	Ecotourism Projects: Kivuko Eco Camp in Taita:	Assessed on the PDD and with onsite inspections
12 June 2020	VCS Verification M <sub>6</sub>	Assessed on Verra Registry
12 June 2020	CCB Verification M <sub>6</sub>	Assessed on Verra Registry

31 December 2021	VCS Verification M <sub>7</sub>	Assessed on Verra Registry
31 December 2021	CCB Verification M <sub>7</sub>	Assessed on Verra Registry
21 December 2022	VCS Verification M <sub>8</sub>	Assessed on Verra Registry
21 December 2022	CCB Verification M <sub>8</sub>	Assessed on Verra Registry

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

GHG emission reductions generated by the project are registered with the Verra program, and privately traded in the voluntary carbon offset market by the PP. As indicated in the M9 Monitoring Report, the project is not registered with, nor is seeking registration with any other GHG Program. The project does not seek other forms of environmental credit, does not take part of other GHG programs and has not been rejected by any other GHG programs as was confirmed with stakeholders during the site visit.

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

The PP also affirms that KCRPII has not deviated from the methodology during this monitoring period.

#### 4.3.2 Risks to the Project (G3.5)

Section 2.2.5 of the monitoring report addresses the natural and human induced risks and how the project considered several initiatives to diminish these risks to the project benefits. The main possible risks identified by project proponent are:

- Changes in legislation: As the Government of Kenya has been supportive of KCRPII and there is no recent history of expropriation of private conservation lands, this risk is considered very low. The several number of verifications and the good position of this Project acting as a biodiversity corridor between two important National Parks, is clear evidence to demonstrate that the change in the legislation would poorly affect the development of the Project.

- **Income:** Financial sustainability was modelled at extremely conservative carbon offset credit sale values and volumes. This Project is a very popular Project with high potential value in the marketplace. The likelihood of financial insolvency is therefore deemed to be very low. The Audit team has verified onsite the financial evidence and also checked that the people is really involved with the Project, which is clear demonstration of the popularity and good development.
- **Crop failure:** Could be high by different factors. However, the Kasigau team has developed other alternatives to provide other sources of income to the surrounding communities. The greenhouse and the climate Smart farming Project are some of the examples to combat crop losses and improve yield.
- **Invasion of cattle grazers:** Somalis have used the land in this area to feed and water their cattle over the years, sometimes with permission from landowners and sometimes without. However, given the increasing aridity in the area, we believe Somali cattle herders will be forced to look elsewhere for rangelands. The PP implements patrolling activities to fight against illegal activities. The VVB has reviewed the patrolling itineraries, the results and also has been moving around the project area through the different transects of patrolling.
- **Drought:** drought is an increasing reality in this region of Kenya. It directly affects to wildlife and cash crops. the PP has built several waterholes specifically designed for the fauna. Complementary, sustainable technics and drought adaptative plants are being used to minimize droughts problems.
- **Fire:** grass fires are common in the region due to intense heat and dry conditions. Naturally occurring fires are extremely rare, with the majority caused by humans, either accidental or intentionally set. The strategy is to continue educating the local population, especially the youth, about the dangers of burning fallows, which is often done to improve grazing for their animals.
- **Human-wildlife conflict:** Increased presence of large fauna within the project area, specifically elephants, could lead to conflict with community members if the elephants wonder outside of the project area. The VVB has assessed the patrolling activities, the grievance about fauna conflicts, the methods to minimize these risks as well as new techniques used by the PP, such as the fences with steel pieces which make a metallic sound when the animals or the elephants try to go inside. The PP has showed the direct results of these fences and the VVB considers that the effects are positive and effective.
- **Complementary,** the PP has calculated the risk through the Non-Permanence Risk Report /53/, and deems that the assessment has been performed correctly. AENOR deems that the Project Proponent correctly identified the risks to the project, and it is implementing actions to reduce or diminish the negative impacts of these risks in the benefits on the Climate, community and biodiversity.

#### **4.3.3 Enhancement of High Conservation Values (G3.6)**

The MR describes that KCRPII contains a dryland forest biome that doubles as an important migratory corridor and range extension area, especially for elephants and other wide-ranging wildlife like big cats from the protected parts of the Tsavo Conservation Area. It was recognized as part of one of the key Wildlife Migratory Corridors and contains several critically endangered species, including Grevy's Zebra, African

Wild Dog and several vulture species, as well as those considered under other global threat categories (Endangered or Vulnerable) (e.g., Lion, Cheetah, African Elephant, Martial eagle, Bateleur and the Secretary bird). Mt. Kasigau is within the Project zone and represents an important site housing a threatened cloud forest ecosystem. It provides basic ecological services for wildlife, especially during extended dry spells, whilst also providing critical livelihood and cultural resources for local communities. The protection and preservation of the forest resources found within the project area by the PP helps to support these HCVs. The WWC greenhouse operations provide tree seedlings to communities for enrichment planting in the surrounding landscape with the intent to reduce pressures on the ecosystem. Community based greenhouses have also been established to promote and support agriculture and farming practices by local community members, and several other tree planting initiatives have also been started by the project. The PP is has enhanced this through security provision, habitat improvement, mainstreaming monitoring and supporting research and conservation in critical landscapes.

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

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

#### **4.3.4 Benefit Permanence (G3.7)**

The project is currently taking active measures to enhance the climate, community, and biodiversity benefits of the project beyond the project crediting period. The measures proposed to guarantee the permanence of climate, community and biodiversity benefits are among others job training, such as in the Eco-Factory, members of the surrounding communities are currently building their capacity and gaining new skills that will last into the foreseeable future. Carbon revenues have and will continue to change the face of the surrounding communities, and through KCRPII, Wildlife Works has effectively raised awareness about the link between forest / wildlife protection and the availability of sustainable employment. We have made detailed job creation information available to the public and included many of the metrics in the various versions of this document.

Currently, the PP employs 354 individuals, with the majority being local community members. The local job positions with WWC are designed to last throughout the crediting period and well beyond. Many of the PP staff the verifiers interviewed and interacted with during the verification were long-term employees demonstrating sustainability of employment at WWC and established long lasting relationships. Most staff are full time employees and interviews with some staff (e.g., inventory plot, biodiversity, and social sampling teams, park rangers) informed the verifiers that the PP found alternative tasks and jobs for them to perform during slow times or during periods when their primary role was not needed.

AENOR has verified those activities through the desk review and during the on-site visit. Some of the evidence used for the desk review were the reports of the trainings /60/, payrolls or some of the policies /32-35//39-40/. Complementary, AENOR interviewed rangers, workers and other stakeholders to contrast the information.

Hence, AENOR deems that the benefit permanence and the measures implemented are in accordance with the validated PDD and they are reasonable and apparent to further implementation.

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

The primary method of communication and consultation with Project stakeholders and communities is through our Community Engagement and Outreach Department. They hold regular meetings with the communities and other stakeholders including schools to both disseminate Project information, and to receive and address comments, suggestions and grievances. The efforts made by the PP to ensure local community members and affected stakeholders have access to relevant project information was found to be sufficient. All stakeholder interviews conducted by the VVB lead them to believe community members were familiar with key information regarding the project, had access to relevant project information and were given ample opportunity to provide input. Community members interviewed were generally found to be well informed about the Project.

AENOR reviewed the communication for the stakeholders in which it was explained that the process will continue with the visit of an auditor, and they could be convened to a group or personal interview. Ongoing communication and consultation with stakeholders and communities was evident throughout the verification and is primarily facilitated via the PP's community relations staff. Regular meetings are held with the local communities and affected stakeholders to provide access to pertinent information related to the project and to provide an opportunity for the communities to raise comments, suggestions and grievances. Interviewed stakeholders were found to be familiar with the PP Community Relations staff and considered to have a positive relationship. Community members also expressed a general understanding on the status of the project and that their input was listened to, and acted upon, primarily as it relates to benefit distribution and the selection of specific community-based improvement projects desired by the community.

Between both Kasigau Phase I and Kasigau Phase II, 580 meetings were held during the current monitoring period. Specifically, for the Kasigau Phase II 493 meetings were held in the MP9. The average is 41 meetings per month and the responsible of opening the suggestion boxes (grievances) are the community engagement and outreach department, together with a committee. The frequency of the opening of the boxes is monthly.

The VVB has reviewed the evidence provided by the PP to demonstrate the consultations and meetings performed to develop the project together with communities /59-61/ which also was assessed by crosschecking the information by onsite interviews with all the groups. Also, the audit team reviewed the record of the 580 meetings held in MP9 grouped by themes and months. Therefore, AENOR deems that the access to the documentation and information for all the stakeholders is correct.



#### **4.3.6 Stakeholder Grievance Redress Procedure (G3.10)**

The PP has a grievance mechanism, which was explained in the MR and assessed by evidence and onsite interviews. AENOR has reviewed the information of the grievance mechanism and contrasted with the information of the PDD. AENOR asked the interviewees about their knowledge of the GRM and whether they have had complaints as well as knowledge of the process.

AENOR has reviewed the grievance evidence /58/ and deems that the information is correct and matches with the assessment of the onsite interviews and the explained on the MR. AENOR has assessed the information provided in the MR and validated PDD and crosschecked with the consultations performed during the onsite visit and confirms all of the interviewees are aware of the existence of the grievance mechanism as well as the organigram until the closure of any complaint. The MR provides summary details on the reported grievances received during the monitoring period, which summed 41 comments submitted during community meetings and through the suggestion boxes. AENOR has reviewed the evidence provided to demonstrate the grievance received.

Therefore, AENOR's verification team can confirm the grievances procedures were applied as per validated CCB-VCS-PDD and in accordance with VCS and CCB (G.3.10) requirements.

#### **4.3.7 Worker Relations (G4.3 – G4.6)**

Wildlife Works has supported the development of community-based organizations (CBOs), whose aim it is to win and manage carbon-funded activities. The CBOs are trained in grant writing and management, project management, accounting and other key skills pertinent to developing the communities in the area. The goal is for these CBOs to eventually become 100% self-sustaining. Currently, at their request, the CBOs are under the tutelage and financial support of Wildlife Works. Without carbon funding, the CBOs would not have been implemented, and Wildlife Works is proud to be able to afford the communities in the sphere of influence of the carbon Project with the capacity to manage their funds accordingly. To ensure and maintain equal opportunity hiring practices, the following process has been developed and is implemented by the Project Office:

- Wildlife Works Jobs advertisement
- Wildlife Works Recruitment and Selection Policies
- AENOR has interviewed several people and contrasted the information with the different evidence which demonstrate the policies /32-35//39-40/. The PP has presented different job advertisement opportunities during the onsite visit, and from interviews with workers about the hiring process and if they have been victimized by any type of discrimination. After the review of all this information, the VVB considers that the PP complies with the policies and the information of the MR. The VVB has reviewed the payroll, the staff and the information on the MR and confirms that the 28% (93) of the 354 employees are women.

AENOR also asked about the costs, risks and benefits of the project in relation to the daily tasks of the employees and rest of stakeholders. AENOR gathered valuable information about the risks, considering that the conditions of the countryside in Kenya are not easy according to health, economy, and safety. The interviewees recognized that they were informed about potential risk related to their job and what measures were provided by Wildlife works to mitigate such risks. Also, they were informed about the costs and benefits. The interviewees mentioned that thanks to the Kasigau Project, they have a better wellbeing

compared to the without project scenario. AENOR has also reviewed the HR policy /40/ to crosscheck the information of the MR with the responses of stakeholders. Therefore, AENOR can confirm that the project developer is taking the necessary measures regarding occupational safety of workers.

Relevant laws and regulations governing workers' rights are outlined in section 2.4.4 of the MR. these laws were reviewed by the VVB and compared with previous verification events to check if the laws were updated and if they suffered any modification.

Verification team can confirm that all activities are carried out within the framework of the project are in accordance with current regulations. AENOR did not detect incompliances with them checking the documents provided and interviewing the workers. They have been informed about risks of the works and they received training about safety matters. Therefore, the project fulfils with CCB requirements related to worker relations.

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

The PP has identified the key project personnel and management that fulfil the required technical skills and expertise to ensure the success of the project's ongoing implementation. The VVB determined that the PP has the key technical and management skills to enable project success. Relevant qualifications and professional experience are outlined for the key staff included in the MR, and many staff members the verifiers interacted with during the field audit were long-term employees of WWC. AENOR reviewed the webpage of the PP, the organizational chart /1/, the CV of some of the personnel as well as through the onsite verification of the knowledge of the PP about the different topics. It is the opinion of AENOR, by the information of the MR and PDD and the onsite visit, that the management team can ensure that project management and carbon activities are implemented.

The PP was found to be in strong financial health, and the project's finances are supported through the sale of carbon offset credits in the voluntary carbon market. The PP's financial information is considered as commercially sensitive information, but pertinent information was made available to the verifiers during and after the verification field audit, such as financial statements and sales agreements/contracts. Based on all the assessments explained above, AENOR deems that the PP has the capacity to implement the project in accordance with the validated project description.

#### **4.3.9 Legal Status (G5.1)**

AENOR has reviewed the Laws stated in the MR to verify the compliance with the Project as well as the expiration dates if any. AENOR did not detect during the interview with local authorities or desk review incompliances related to laws and regulations.

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

The PP mentions that Wildlife Works conducted a Full Free, Prior and Informed Consent (FPIC) campaign with stakeholders (ranch owners and community members) during the Project's development phase according to the CCB PDD Section 5.3. For continuous engagement and consultation, the Project Proponent continually holds meetings with Project stakeholders and the surrounding communities to update them on the Project implementation process, status and other emerging issues, and receive any new comments, requests, suggestions or grievances from the stakeholders as a process of gaining free, Prior and Informed Consent (FPIC) by the ranch owners and the project stakeholders. Interviewed stakeholders were found to be familiar with the PP Community Relations staff and considered to have a

positive relationship. Community members also expressed a general understanding on the status of the project and that their input was listened to, and acted upon, primarily as it relates to benefit distribution and the selection of specific community-based improvement projects desired by the community. All stakeholder interviews carried out during the verification found general awareness and support of the project and its activities. The audit team did not find any evidence to demonstrate that the project activities let the involuntary removal or relocation of property right holders. The audit team interviewed some people out of the project area, and they declared to be aware of the limits and the ownership of the project.

AENOR has reviewed the titles of the land during the onsite visit and this information was crosschecked with the PD, previous verification reports and the information gathered from the onsite interviews. As the project area is owned by several registered community ranches, the project was found to not encroach on other private, community or government owned/managed property. The project's spatial data was compared to publicly available datasets including government owned lands such as the adjacent Tsavo National Parks, and no overlap was observed in the data. The VVB reviewed the GIS evidence /18-29/ to crosscheck the boundaries of the project. The boundaries were also assessed by GPS and the track followed during the onsite visit, in which the PP showed the limits to the VVB.

**4.3.11 Identification of Illegal Activities (G5.5)**

According to the information of the PP, the illegal activities that may be conducted in the Project Area include poaching of animals, both for animal products, such as elephants for their tusks, or for bush meat. Additionally, hardwood trees may be cut down for charcoal production or for building poles. Land could also be cleared for small-scale farms by members of the surrounding communities. No project benefits are derived from illegal activity. Wildlife Works has established a long and successful track record of monitoring the Project Area for any illegal activities and halting them.

The audit team has reviewed the monitoring that the PP dedicates to avoid illegal activities such as charcoal burning or poachers. The VVB interviewed some charcoal producers and they declared that they perform their activities out of the project boundaries and that if they feared arrest by WWS rangers and KWS if they considered going within the project boundaries. The PP showed to the VVB the different patrols and methods of patrolling. The PP explained the possible illegal activities to the VVB. Complementary, in one of the reviews of the inventory plots, the carbon team, together with the VVB found a poacher snare, which was directly removed, identified and notified to the HQ for inventory.

The VVB considers that the illegal activities are, sometimes performed out of the project area, and the PP is doing a lot to avoid these activities from the boundaries of the project. Therefore, the PP is not obtaining any benefit from these illegal activities and the information of the MR is deemed correct.

**4.4 Climate**

**4.4.1 Accuracy of GHG Emission Reduction and Removal Calculations**

The VVB has reviewed the data and parameters from the MR (data and parameters monitored 3.1.2), and they have been crosschecked with the spreadsheet /6-11/ and the origin of each parameter to avoid wrong transposition.

Parameter	Assessment	Findings
-----------	------------	----------

$\mathcal{E}$ - The set of all burning events	N/A for the current monitoring period. The VVB has reviewed records from other periods.	N/A
$a_k$ - Area of stratum k	Assessed by crosschecking the information of the MR with the spreadsheet /6-7/ and the GIS data /18-29/	N/A
$a_{j,k}$ - Area of plot j in stratum k	Assessed with the plot sampling during the onsite visit and the GIS data /18-29/	N/A
$a_{plot}$ - Area of plot j in stratum k	Assessed with the plot sampling during the onsite visit and the GIS data /18-29/	N/A
$cf_{soil,j,k}$ - Carbon fraction of soil sample j in plot in stratum k	Assessed with the spreadsheet /6-7/ and crosschecked with the corresponding SOP	N/A
$dbh_{i,j,k}$ - Diameter at breast height (DBH) of the $i^{\text{th}}$ tree in plot j in stratum k	Assessed with direct measurements, crosschecking the inventory data and raw data	N/A
$h_{i,j,k}$ - Height of the $i^{\text{th}}$ tree in plot j in stratum k	Assessed with direct measurements, crosschecking the inventory data and raw data	N/A
$v$ - Shrub size class per species.	Assessed with direct measurements, crosschecking the inventory data and raw data	N/A
$m_{dry,j,k}$ - Dry mass of non-tree sample harvested from clip plots in plot j, stratum k	Crosschecked with the spreadsheet data /6-7/	N/A
$r_{BASE,i,j,k}$ - Base radius of the $i^{\text{th}}$ standing dead, decay class II tree in plot j in stratum k.	Assessed with onsite visit and raw data /7/	N/A
$r_{TOP,i,j,k}$ - Top radius of the $i^{\text{th}}$ standing dead, decay class II tree in plot j in stratum k.	Assessed with onsite visit and raw data /7/	N/A

$V_{i,j,k}$ - Volume of the $i^{\text{th}}$ standing dead, decay class II tree in plot $j$ in stratum $k$ .	Assessed with onsite visit and raw data /7/	N/A
$Y_{\text{INTACT},j,k}$ - Carbon stock in standing dead trees in decay class I, plot $j$ , stratum $k$ .	Assessed with onsite visit and raw data /7/	N/A
$Y_{\text{DECAYED},j,k}$ - Carbon stock in standing dead trees in decay class II, plot $j$ , stratum $k$ .	Crosschecked with the spreadsheet data /6-7/	N/A
$y_{j,k}$ - Attribute of plot $j$ , stratum $k$	Crosschecked with the spreadsheet data /6-7/	N/A
$y_k$ - Attribute of stratum $k$	Crosschecked with the spreadsheet data /6-7/	N/A
$\rho_{\text{mesoil}}$ - Mass-equivalent bulk density of fine portion of soil sample	Crosschecked with the spreadsheet data /6-7/	N/A
$C_{\text{AGLT}}^{[m]}$ - Estimated carbon stock in above-ground large trees at monitoring period [m]	Crosschecked with the spreadsheet data /6-7/	Yes. Some findings were found. The findings were yet to be solved. See appendix 2
$C_{\text{AGNT}}^{[m]}$ - Estimated carbon stock in above-ground non-tree biomass at monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	N/A
$C_{\text{AGST}}^{[m]}$ - Estimated carbon stock in above-ground small tree biomass at monitoring period [m].	N/A	N/A
$C_{\text{BGLT}}^{[m]}$ - Estimated carbon stock in below-ground large tree biomass at monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	Yes. Some findings were found. The findings were yet to be solved. See appendix 2

$C_{BGNT}^{[m]}$ - Estimated carbon stock in below-ground non-tree biomass at monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	N/A
$C_{BGST}^{[m]}$ - Estimated carbon stock in below-ground small tree biomass at monitoring period [m].	N/A	N/A
$C_{SDW}^{[m]}$ - Estimated carbon stock in standing dead wood at monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	N/A
$C_{LDW}^{[m]}$ - Estimated carbon stock in lying dead wood at monitoring period [m].	N/A	N/A
$C_{SOIL}^{[m]}$ - Estimated carbon stock in soil carbon at monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	Yes. Some findings were found. The findings were yet to be solved. See appendix 2
$C_{Total}^{[m]}$ - Estimated carbon stock in the Project Area at monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	
$C_{BE}^{[m]}$ - Estimated baseline emissions	Crosschecked with the spreadsheet data /6-7/	Yes. Some findings were found. The findings were yet to be solved. See appendix 2
$\bar{C}$ - Estimated mean carbon stock in the Project Area	Crosschecked with the spreadsheet data /6-7/	N/A
$C_{LE}^{[m]}$ - Estimated emissions from leakage	Crosschecked with the spreadsheet data /6-7/. The PP has determined that for the Current MP, there was no leakage because of project implementation. Leakage quantification is based on the judgement of inventory teams and their assignment of a leakage factor representing forest	N/A

	<p>degradation observed on the leakage plots. This is then compared to the cumulative leakage model, and leakage is calculated using equation 32 of the methodology. The audit team reviewed the supporting leakage data provided and visited several leakage plots during the visit which were contrasted with the leakage spreadsheet /12-13/ and complementary, the audit team confirmed that the monitoring team followed the SOPs for the leakage measurement. Thus, the audit team considers that the PP has done a correct estimation of the leakage emissions.</p>	
<p><math>C_{PE}^{[m]}</math> - Estimated project emissions</p>	<p>Crosschecked with the spreadsheet data /6-7/. The PP has stated that project emissions are considered zero during this MP because there were no disturbances in Kasigau Phase II that met the definition of project emission according to the Methodology VM0009. Forest Fires are not frequent in Kasigau and in the case some forest fire is produced, the Kasigau team has a solid team and a good plan to prevent or control these forest fires. Therefore, the low size and frequency of these natural disasters make the PP considers project emissions as minimis. The occurrence of forest fires is monitored and also, the PP has several plots to monitor the occurrence of forest fires. The audit team has reviewed the monitoring plan and visited some fire plots to verify that the project proponent inventoried all forest fires that have occurred in several years. The audit team during the onsite visit, visited several places and did not find any forest fire or burning of woody biomass within the limits of the project that could be considered as a project emission. The PP has shown the fire events database to the auditors, and it was confirmed through satellite imagery and several questions to some stakeholders or project participants.</p>	<p>N/A</p>

$C_U^{[m]}$ - Confidence deduction	Crosschecked with the spreadsheet data /6-7/	N/A
$C^{[m]}$ - Quantified emissions reductions and/or removals	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{\sigma}_{SE,AGLT}$ - Estimated standard error of carbon stocks in above-ground large trees at monitoring period [m]	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{\sigma}_{SE,AGNT}$ - Estimated standard error of carbon stocks in above-ground non-trees at monitoring period [m]	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{\sigma}_{SE,AGST}$ - Estimated standard error of carbon stocks in above-ground small trees at monitoring period [m]	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{\sigma}_{SE,BGLT}$ - Estimated standard error of carbon stocks in below-ground large trees at monitoring period [m]	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{\sigma}_{SE,BGNT}$ - Estimated standard error of carbon stocks in below-ground non-trees at monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{\sigma}_{SE,BGST}$ - Estimated standard error of carbon stocks in below-ground small trees at monitoring period [m]	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{\sigma}_k$ - Estimated standard deviation of carbon stocks in stratum k.	Crosschecked with the spreadsheet data /6-7/	N/A



$\hat{\sigma}_{SE,LDW}$ - Estimated standard error of carbon stocks in lying dead wood at monitoring period [m]	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{\sigma}_{SE,SDW}$ - Estimated standard error of carbon stocks in standing dead wood at monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{\sigma}_{SE,SOIL}$ - Estimated standard error of carbon stocks in soil carbon at monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	Yes. Some findings were found. The findings were yet to be solved. See appendix 2
$\hat{\sigma}_{SE,Total}$ - Estimated standard error of total carbon stocks in the Project Area at monitoring period [m]	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{\sigma}_{\bar{c}}$ - Estimated standard deviation of carbon stocks in project area.	Crosschecked with the spreadsheet data /6-7/	N/A
$cf_{dw}$ - Carbon fraction of dry matter for dead wood	Crosschecked with the spreadsheet data /6-7/	N/A
$cf_{soil,j,k}$ - Carbon fraction of soil sample in plot j in stratum k	Crosschecked with the spreadsheet data /6-7/	N/A
$c_k$ - Relative cost of making an observation in stratum k.	N/A	N/A
$\bar{E}$ - Result of cross-validation of newly developed allometric equations.	N/A	N/A
$\hat{\epsilon}_i$ - Estimated cross-validated residual for observation i.	N/A	N/A

$f_{-i}(\cdot)$ - Allometric function re-fit without observation $i$	N/A	N/A
$G(t, \lambda)$ - Proportion of soil lost at time $t$ with decay parameter $\lambda$	Crosschecked with the spreadsheet data /6-7/	N/A
$F_{DF}$ - Proportion of cumulative deforestation	Crosschecked with the spreadsheet data /6-7/	N/A
$F_{LE}$ - Proportion cumulative deforestation and degradation predicted by the leakage model.	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{r}_{LE}^{[m]}$ - The estimated leakage factor as a proportion of baseline emissions	Crosschecked with the spreadsheet data /6-7/	N/A
$l_j$ - Length of transect $j$ used for measuring lying dead wood.	N/A	N/A
$m_{burned,i}$ - The mass of wood burned during the $i$ th event	N/A	N/A
$\hat{m}_{DF}$ - The estimated sample size in the space of the reference area given the pilot sample data	Crosschecked with the spreadsheet data /6-7/	N/A
$m_{soil,j,k}$ - Dry mass of soil sample taken from plot $j$ in stratum $k$ .	Crosschecked with the spreadsheet data /6-7/	N/A
$m_{rf,j,k}$ - Dry mass of rock fraction of soil sample in plot $j$ in stratum $k$	N/A	N/A
$m_{dry,subsample}$ - Dry mass of subsample of non-tree	N/A	N/A

biomass collected to estimate dry:wet ratio		
$m_{wet,j,k}$ - Wet mass of non-tree sample harvested from clip plots in plot j, stratum k	N/A	N/A
$m_{wet,subsample}$ - Wet mass of subsample of non-tree biomass collected to estimate dry:wet ratio	N/A	N/A
$\hat{n}_k$ - Estimated total number of plots required in stratum k.	Crosschecked with the spreadsheet data /6-7/	N/A
$N_p$ - Total number of possible plots in Project Area	Crosschecked with the spreadsheet data /6-7/	N/A
$N_{p,k}$ - Total number of possible plots in stratum k.	Crosschecked with the spreadsheet data /6-7/	N/A
$\hat{n}_{total}$ - Estimated total number of plots required.	Crosschecked with the spreadsheet data /6-7/	N/A
$o_i^{[m]}$ - State observation for the i <sup>th</sup> sample point during monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	N/A
$\bar{o}^{[m]}$ - Average of state observation for the i <sup>th</sup> sample point during monitoring period [m].	Crosschecked with the spreadsheet data /6-7/	Yes. Some findings were found. The findings were solved. See appendix 2
$P(t_i)$ - Probability of making an observation at time t <sub>i</sub>	Crosschecked with the spreadsheet data /6-7/	N/A
$P(t_i, x_i, y_i)$ - Probability of observing a sample point in the reference area located at (x <sub>i</sub> ,y <sub>i</sub> ) at time t <sub>i</sub>	Crosschecked with the spreadsheet data /6-7/	N/A

$P(x_i, y_i   t_i)$ - probability of observing location $(x_i, y_i)$ given an observation is made at time $t_i$	Crosschecked with the spreadsheet data /6-7/	N/A
$t_i$ - The time of the $i^{\text{th}}$ sample point	Crosschecked with the spreadsheet data /6-7/	N/A
$U^{[m]}$ - Average uncertainty in carbon stocks and the baseline model	Crosschecked with the spreadsheet data /6-7/	N/A
$U_{SCL}$ - Estimated uncertainty in the soil carbon loss model.	Crosschecked with the spreadsheet data /6-7/	N/A
$U_{DF}$ - Estimated uncertainty in the cumulative deforestation model	Crosschecked with the spreadsheet data /6-7/	N/A
$U_{TOTAL}^{[m]}$ - Estimated uncertainty of total carbon stocks	Crosschecked with the spreadsheet data /6-7/	N/A
$v_{soil,j,k}$ - Total volume of soil sample in plot $j$ in stratum $k$	Crosschecked with the spreadsheet data /6-7/	N/A
$v_{rf,j,k}$ - Volume rock fragments ( $> 2\text{mm}$ ) in soil sample taken in plot $j$ in stratum $k$	N/A	N/A
$w_i$ - The weight applied to the $i^{\text{th}}$ sample point	Crosschecked with the spreadsheet data /6-7/	N/A
$w_i^{[m]}$ - The weight of the $i^{\text{th}}$ sample point during monitoring period [m]	Crosschecked with the spreadsheet data /6-7/	N/A
$w_k$ - Proportion of plots allocated to stratum $k$ .	Crosschecked with the spreadsheet data /6-7/	N/A

$x$ - Vector of observed covariates to deforestation	Crosschecked with the spreadsheet data /6-7/	N/A
$o$ - Vector of observed forest states	Crosschecked with the spreadsheet data /6-7/	N/A
$x^{[m]}$ - Covariate values	Crosschecked with the spreadsheet data /6-7/	N/A

Regarding the accuracy of the GHG emissions data, the VVB has reviewed the different spreadsheet which support the calculation. the VVB has reviewed the formulae, conversions and default values. This monitoring event was compared with previous verifications to check the consistency of the data and parameters. The audit team has compared the parameters with other sources when it was relevant, such as the GIS data, raw data and leakage data.

The audit team had conducted meetings with the PP to analyse the spreadsheets and calculations for the Kasigau phase II, as well as the representation of some satellite images or misunderstandings. The VVB ha reviewed the excel and parameters during the on-site visit and the PP explained the data collection process, which was directly crosschecked with the methodology, the MR and other documentation.

In conclusion, the project achieved a net GHG emission reduction of 1,888,472 tCO<sub>2</sub>e during the current monitoring period. Finally, VCU are calculated by removing the buffer credits. The non-permanence risk rating for this project is 13%. Therefore, during this monitoring period (01/01/2022-31/12/2022), the project generated 1,642,971 VCUs for issuance and 245,501 buffer credits.

AENOR reproduced the calculations to achieve the same results and deems they are depicted clearly and correctly in the provided sheets. AENOR verification team was able to trace them directly from the data sources. The formulae used followed the monitoring plan, PDD, and methodology, as well as the default values used to determine the parameters. Thus, the net amount of VCUs to be issued is accurate and realistic. Assumptions used by PP at verification were appropriately cross-checked and assessed with requested evidence.

To calculate the above terms, the MR details the data and parameters used during the verification process. For each of them, AENOR checked its accuracy, consistency, and reliability by reproducing the spreadsheets calculations, verifying the correctness of formulae and methods used and crosschecking the data values with sources.

AENOR verified the consistency and accuracy of each parameter of the MR by crosschecking the information with the information of the PDD as well as checking values and reproducing the calculations in the calculation spreadsheets (section 2.3 in this report) and did not find inconsistencies between them after the closing of CARs and CLs requested. Therefore, AENOR deems that values reported for the parameters are accurate and consistent. Information was deemed accurate and consistent considering the sources used. AENOR deems the parameters monitored and available at validation are correct, reliable and consistent. Information in the MR follows the PDD, the calculations provided and the applicable

methodology. Then, the results showed in the MR are reliable, consistent and accurate. Procedures for quantifying the baseline emissions were conducted in accordance with the methodology.

#### **4.4.2 Quality of Evidence to Determine GHG Emission Reductions and Removals**

Data and parameters used to determine the GHG emission reductions achieved due to the project activities over the monitoring periods are provided in section 3 of the MR, with relevant details included. The VVB concluded that all the relevant parameters are included and addressed through implementation of the project's monitoring plan in accordance with the validated project description and applied methodology. All the relevant parameters associated with the final emission reduction figures were found to be identifiable and traceable to the relevant source data in the supporting carbon quantification workbooks provided to the VVB.

The audit team sampled 11 biomass inventory plots, 1 leakage plot and 2 fire plots across different forest strata. The results of the sampling were compared with the raw data and the VVB deems that the values from the monitoring and the sampling are the same, therefore, the measurements are considered correct.

The PP demonstrated to have applied the standardized data collection and processing procedures. Several QA/QC (Quality assurance and quality control) procedures are in place, including regular training of quantifiers, staff internal revisions, multiple quantifications, etc.

In the event that the quantified NERs for any monitoring period are negative as a result of carbon stock losses, the project proponent must follow the VCS procedures for reversals as set out in the latest version of the VCS. During the current MP as well as the whole project lifetime, no reversals have occurred. For the assessment of these reversals, the audit team has reviewed the spreadsheet for the calculations /9/ and checked that the difference between the current total to-date net GHG benefit of the project, compared to the total to-date net GHG benefit of the project or program at the previous verification event is not negative. Complementary, the audit team can confirm that during the visit, they were not able to observe any natural phenomenon considered as a reversal. Therefore, the audit team considers that the PP has correctly identified that no reversals occurred during this MP9.

AENOR has verified that the monitoring plan is being implemented as the described in the PDD. AENOR checked that key workers are fully involved in monitoring events (training, measuring, archiving, reporting, quality control, etc.). QA/QC procedures are considered strict at identifying, reviewing, and handling inconsistencies found to improve the management of the project. AENOR carried out a cross check of the information of a sample of plots, amongst the data collected onsite and the captured information for inventory calculations and no inconsistencies were found.

Roles and responsibilities along with data management and archival system are also detailed in the MR and other supported documents. Interviews with the project staff and inspection of data and results demonstrated that the PP possesses competencies required for reporting of GHG emissions removals accurately.

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

#### 4.4.3 Non-Permanence Risk Analysis

The project utilized the non-permanence risk analysis tool (AFOLU Non-Permanence Risk Tool 4.0) to assess risk according to internal risk, external risk, natural risk, and mitigation measures for minimizing risk. The audit team reviewed the Non-Permanence Risk Report following VCS Standard and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool.

At all levels, the audit team evaluated the rationale, appropriateness, and justifications of risk ratings chosen by the PP. Each risk factor was thoroughly assessed for conformance. A brief review of each factor is shown in the table below.

Risk factor	Risk Rating	Assessment
<b>Internal Risks</b>		
Project Management: (assessed using table 1 of the VCS AFOLU Risk Tool)-	-2 (total may be less than zero)  In AENOR's opinion, total project management risk rating (-2) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS V4.0.	<p>a) Not applicable. GHG credits are not based on planted species. Moreover, no GHG credits have previously been issued. Not applicable = 0</p> <p>b) Wildlife Works has ongoing enforcement of forest protection for 100% of the stocks Risk Rating = 2 is justified</p> <p>c) The management team does include individuals with significant experience in all skills necessary to successfully undertake all project activities. AENOR has reviewed the CV of the personnel involved in the Kasigau project Risk rating = 0 is justified</p> <p>d) The management team does maintain a presence in the country, they are based within the project area. AENOR has visited the WWs headquarters in the project area. Risk rating = 0 is justified</p> <p>e) Management team includes individuals with significant experience in AFOLU project design and implementation, carbon accounting and reporting under the VCS Program. AENOR has reviewed WWs webpage and deems that the information is correct Risk rating= -2 is justified.</p> <p>f) Wildlife Works has implemented an elaborate adaptive management plan including a community feedback mechanism that is considered leading edge within the REDD community. AENOR has reviewed the plan and asked to the communities about this information. Also, information was contrasted with previous MRs. Risk rating = -2</p>
Financial viability (assessed using	0 (total may not be less than zero)	a) – c) N/A

Risk factor	Risk Rating	Assessment
table 2 of the VCS AFOLU Risk Tool).	In AENOR’s opinion, total financial viability risk rating (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool: VCS v4.0.	<p>d) Project reached breakeven at the end of the first full year based on upfront investment by Wildlife Works and market sales of Carbon credits. AENOR has reviewed the cashflow during the onsite visit Risk Rating = 0 is justified</p> <p>e) -g) N/A</p> <p>h) See above. Risk rating = 0 is justified</p> <p>j) Project has available as callable financial resources at least 50% of total cash out before project reaches breakeven. Not applicable = 0</p>
Opportunity Cost (assessed using table 3 of the VCS AFOLU Risk Tool).	<p>-2 (total may be less than zero)</p> <p>Then, in AENOR’s opinion, total opportunity cost risk rating (-2) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.0.</p>	<p>a) – c) See below. Not applicable = 0</p> <p>d), Baseline activities are subsistence-driven, and the project generates net positive impacts in the well-being of the communities. AENOR has reviewed section of the PDD and MR and crosschecked with information from the onsite visit. Risk rating = 0 is justified</p> <p>e) – g) See above. Not applicable = 0</p> <p>h) All ranches are under Carbon Rights Agreements covering entire crediting period. AENOR has reviewed the agreements. Copies of the carbon rights agreements were reviewed by the verifiers at the WWC HQ office during the field audit, and it was confirmed that the agreements cover the entire crediting period. The agreements were also sent to the VVB to review remotely. Risk rating= -2 is justified</p> <p>i) Not applicable = 0</p>
Project Longevity (assessed using table 4 of the VCS AFOLU Risk Tool).	<p>15 (total may not be less than zero)</p> <p>15 (total may not be less than zero) In AENOR’s opinion, Total Project Longevity (30 years) is properly justified and in accordance with</p>	<p>a) See below. Not applicable = 0</p> <p>b) The project longevity is assumed to be 30 years. AENOR has reviewed the PDD and the agreements evidence. Risk rating = 15 is justified.</p>



Risk factor	Risk Rating	Assessment
	the AFOLU Non-Permanence Risk Tool, v4.0.	
<b>Total internal risk = 11 (total may not be less than zero)</b>		
<b>External Risks</b>		
Land Tenure and resources access/impact (assessed using table 6 of the Risk Tool).	0 (total may not be less than zero)  0 (total may not be less than zero) in AENOR's opinion, total land tenure (0) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.0	a) See below. Not applicable = 0.  b) Land ownership is held by the Group Ranch Companies; however the resource rights have been transferred from the Group Ranch Companies to Wildlife Works Carbon through conservation easements. AENOR has reviewed the agreements with the government /62-63/ Risk rating = 2 is justified  c) - e) Not applicable = 0  f) The project area is protected by legally binding commitment to continue management practices that protect the credited carbon stocks over the length of the project crediting period. AENOR has reviewed the agreements and deems the information is correct. Risk rating= -2 is justified  g) No disputes over land tenure, ownership or access/use rights exist. Not applicable = 0
Community engagement (assessed using table 7 of the Risk Tool).	-5 (total may be less than zero)  -5 (total may be less than zero) in AENOR's opinion, total community engagement (-5) is properly justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.0.	a) – b) Not applicable = 0.  c) The project generates net positive impacts on the well-being of the communities. Risk rating= -5 is justified.
Political Risks (assessed using table 8 of the Risk Tool).	2 (total may not be less than zero) in AENOR's opinion, total political risk (2) is properly	a) Not applicable = 0 b) The governance score of Kenya is -0.551. The VVB has reviewed the WB indicators and confirms that the information is correct. risk rating = 4 is justified  d)-e) See above.

Risk factor	Risk Rating	Assessment
	justified and in accordance with the AFOLU Non-Permanence Risk Tool, v4.0.	Not applicable = 0  f) Kenya is implementing REDD+ under FCPF. Risk rating = -2 is justified.
<b>Total external risks = 0 (Total may not be less than zero)</b>		
Natural risks		
Fire Risk (assessed using table 10 of the Risk Tool).	LS*M=2	Less than every 10 years (Four times in 15 years). AENOR has reviewed the natural risk analysis /54/. During the onsite visit, the VVB has reviewed and contrasted the information of the MR.
Pest and disease outbreaks (assessed using table 10 of the Risk tool).	LS*M=0	Less than every 10 years (Four times in 15 years). AENOR has reviewed the natural risk analysis /54/. During the onsite visit, the VVB has reviewed and contrasted the information of the MR.
Extreme weather (assessed using table 10 of the Risk tool).	LS*M=0	Less than every 10 years (Four times in 15 years). AENOR has reviewed the natural risk analysis /54/. During the onsite visit, the VVB has reviewed and contrasted the information of the MR.
Geological risks (assessed using table 10 of the Risk Tool).	LS*M=0	Less than every 10 years (Four times in 15 years). AENOR has reviewed the natural risk analysis /54/. During the onsite visit, the VVB has reviewed and contrasted the information of the MR.
<b>Total natural risks = 2</b>		
<b>OVERALL RISK RATING = 11+0+2 = 13%. Then an overall risk rating of 13% is considered.</b>		

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

Section 4.3.3 of the MR refers to the dissemination of the monitoring plan and the results. The results from monitoring plan implementation are disseminated to the communities either through community meetings or barazas or during the SIA community workshops.

The audit team asked to the workers, communities and other stakeholders about the dissemination of the documentation. All the interviewees declared to receive the documentation and they were aware of the results of the monitoring plan. The interviewees highlighted the community meetings in which they are aware of all the information as well as they could provide some complimentary comments. Correspondingly, the PP has provided the attendance lists and minutes of some of the community meetings to check further information.

Therefore, AENOR considers that the dissemination of the monitoring plan and its results are done correctly.

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

The PP has explained in section 3.3 the consequences of the climate change and some activities implemented to mitigate the negative effects. Some of the strategies implemented to assist communities or biodiversity are:

- *Construction of boreholes and water tanks:* the audit team has identified several new and old constructions of boreholes and waterholes for people and biodiversity. Also, during the interviews to different community members, AENOR asked about some of the infrastructure construction, and the interviewees answered among other buildings, the waterholes.
- *Drought-resistant indigenous and fruit trees:* the VVB reviewed the tree nursery, in which thousands of seeds are cultivated and later, they are given to the communities to be planted in their farms or gardens. These species vary from indigenous types to fruit trees. The tree nursery program is cyclic where the PP gives the seeds to the communities, they germinate seeds to the seedlings, and after few period and due to dry conditions, the communities sell the plant to the nursery for nurturing and hardening then everyone can book the trees to plant wherever they want.
- *Water storage:* AENOR has visited the water storage close to the WWs HQ and others in the community areas.

Therefore, AENOR considers that the PP is properly implementing activities to fight and adapt to the negative effects of climate change.

## 4.5 Community

### 4.5.1 Community Impacts (CM1.1)

Wildlife Works applies the cause-and-effect logic (causal model) and associated theories of change. Since they are based on several assumptions about the cause-and-effect relationships, carefully selected indicators are needed to monitor these assumptions in a causal chain analysis. Wildlife Works holds Social and Biodiversity Impact Assessment (SBIA) community workshops to engage the community in thinking about the key issues they can benefit from the project, how things would have been without the project, how they may be with the Project, and any potential risks and / or negative impacts.

The following five Focal Issues were identified by the communities during the initial workshop as the key issues facing the community that the project could help with: (i) Governance: incorporating leadership and gender inclusivity; (ii) Poverty: jobs and income-generating activities; (iii) Human-wildlife conflict; (iv) Environmental degradation: including deforestation and agricultural issues; and (v) Education. The last SBIA was carried out in 2021.

In general, the Project has provided positive impacts through increased access to education, improved access to drinking water, agricultural training, community representation in leaderships under the LCC, MDF and CBOs and alternative income sources. Specific results from the implementation of community-based project activities are reported in the MR. These outcomes were found to be aligned with the community monitoring plan the reported results demonstrate the plan was properly implemented and that

the project is achieving the desired outcomes established in the validated project design. The Project also had several unplanned impacts on communities in the Project Area. The PP has dealt with them properly according to the information of section 4.1.1 of the MR and the information gathered through the project visit. For example, the increase of popularity of the project has led to an increase in the tourism of the PA as well as some NGOs and other associations have felt attracted by the project and its community's people. The increase in the people's wealth has been helped with some courses about finances and money management to prevent the lack of financial knowledge.

The audit team has reviewed the focal issues and the activities implemented to mitigate negative impacts. AENOR has performed direct interviews with related stakeholders and asked them about these activities. All the interviewees recognized to be aware of the last SBIA as well as recognized that the activities described in the MR are currently being implemented as part of the community well-being process. Interviews with stakeholders and affected community members also demonstrated the project's achievements of positive community benefits, which were universally considered positive by those individuals and groups interviewed. The Audit team considers that the unplanned impacts are correctly addressed by the PP and in any case, all the impacts have been converted into positive impacts

The PP has provided to AENOR the summary information about the SBIA to crosscheck the last information with the reported on the MR. This information was also contrasted with the testimonies of the stakeholder interviewed during the onsite visit, and AENOR confirms that the information reported is reliable and correct.

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

AENOR reviewed evidence, both onsite and remotely, to confirm that the information assessed and stated in section 4.1.2 of the MR as reliable and correct. AENOR observed the boreholes as well as the new educational infrastructure within the project boundaries, in which there were signages of the Wildlife Works implementation. AENOR also visited the Company's Eco factory, Eco-charcoal, Kivuli camp, the Climate smart farm, greenhouse unit and interviewed workers (men and women from the nursery) as well as the Hadithi shop, which is a business which supports communities by selling handicrafts. AENOR interviewed the ranger's team and observed the different methods to monitor conflicts. Interviews with stakeholders and affected community members also demonstrated the project's achievements of positive community benefits, which were universally considered positive by those individuals and groups interviewed.

Therefore, with observations made by the VVB during the onsite visit, the interviews and the remote review of some evidence, AENOR considers that the net impact of project activities on community groups is positive.

#### **4.5.3 Protection of High Conservation Values (CM1.2)**

The PP has identified the Mount Kasigau ecosystem as the main HCV of the KCRPII because of the number of ecological services it provides to the communities including water and other culturally attached values. Several actions are developed to protect and improve the environment and the landscape of this ecosystem.

AENOR asked to the communities about the importance of this ecosystem into the communities. They declared that the Mount Kasigau is a fount of biodiversity and water resources. Therefore, they are very thankful to the conservation efforts in the Kasigau Mountain. Some activities performed to protect the Kasigau Mountain are the reforestation with seedlings provided by the Kasigau and WWS nursery. As

explained above, the trees are grown by the communities, and later these trees are sent to the greenhouse to be shared later with all the communities interested in reforesting the local ecosystems. Therefore, AENOR considers that the HCV identified is being protected and improved.

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

According to the MR and the PP information, there are no net negative impacts on offsite stakeholders because of KCRPII intervention because there was no legal harvest of forest resources or wildlife from the Project Area. On the other hand, all the impacts in offsite stakeholders, are positive.

The VVB understand that the lands that make up the project area are privately owned and as such, offsite stakeholders were never legally allowed to utilize the natural resources found in the project area, so that the protection and preservation of the project area is not resulting in a negative impact to offsite stakeholders. AENOR interviewed several stakeholders and all of them recognized that the project has physical boundaries although the benefits of the project are resulted also out of the project. Therefore, all the impacts caused by the project are positive, and offsite stakeholder and external communities can be benefited from these activities. Therefore, the net impacts of project activities on the well-being of other stakeholders re not negative.

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

The community monitoring plan was developed following the SBIA processes outlined under section 4.1 of the MR (M9). From the theory of change process, appropriate indicators were developed from the community workshop and reviewed and revised into a final list of indicators for KCRPII. The MR also shows details and results with indicators identified during the community SIA.

All project activities provide positive impacts broadly to the general community, as all were designed to impact the entire household. Furthermore, human-wildlife conflict in the project area can cause major loss of crops, and therefore income, damage to property and serious injury or death, all negatively impacting household income. The construction of boreholes, implementation of wildlife deterrents, and patrolling all seek to reduce human/wildlife conflict. Jobs and other income generating activities also likewise seek to increase household income and therefore positively impact all members of the household and community.

AENOR has reviewed the community monitoring plan and has identified the following focal issues and direct results of each focal issue:

- Human-wildlife conflicts
  - Adequate vegetation and water
  - Reduced encroachment and poaching
  - Better wildlife containment
- Education
  - Increased enrolment
  - Better education infrastructure
- Environmental degradation

- Increased tree cover in landscape
- Improved forest quality and cover
- Governance
  - Good leadership
- Poverty
  - Diversified livelihoods and food security
  - Increased and stable income

Some of the results from the community monitoring plan are the following:

- Wildlife Works retains a workforce of between 282-331 at KCRPII on average. At the end of 2022 (the M9 reporting period), there were 354 employees in total. AENOR has reviewed the payroll and the staff of the project during the onsite visit.
- A total of 48 Projects were initiated during the reporting period in Phase II. AENOR has visited and interviewed the bursaries committees, LCC, CBO and other stakeholders and beneficiaries about these projects. All the interviewed recognized that these commissioned projects are a positive benefit for the communities, and they expect the creation of new infrastructure soon. The VVB has reviewed the location of these infrastructures with direct GPS position during the onsite visit and confirms that the information is correct.
- Other business activities: there are other business which provide employment and wellbeing services to several stakeholders and communities. AENOR has visited some of these businesses such as the Wildlife Works Greenhouse, the seedling purchase program, the ecotourism facilities, some health projects etc. Complementarily, AENOR has reviewed evidence to demonstrate other beneficial activities, such as the Wildlife Works Eco-Charcoal Production Facility /51/ or several trainings /60/

All these impacts were positive, and there were no negative impacts. Hence, the net impact of the project on all the above has been assessed to be positive. The frequency of monitoring is detailed in section 4.3.2 of the MR as well as the results of these observations.

Verification team assessed the evidence provided such as the community awareness meetings /61/. Complementary, through the onsite visit, the audit team assessed through interviews the implementation of the monitoring activities with the different stakeholders and activities. AENOR confirms that community monitoring plan is implemented as per validated CCB-VCS-PDD. AENOR also confirms that the dates, frequency and sampling methods are in accordance with the validated PDD.

#### **4.5.6 Community Monitoring Plan Dissemination (CM3.3)**

AENOR confirmed during the on-site visit by interviewing local stakeholders the awareness about the results of the projects, its implementation and monitoring. Verification team reviewed the evidence provided by the PP such as SBIA summaries and minutes /57/. AENOR has also seen during the onsite visit the different methods to share information within the project area, such as bulletin boards. AENOR has also reviewed that the MRs are uploaded into the Verra webpage and asked to the stakeholders for the access to the webpage as well as the understanding of the documentation in English. The interviewees recognized

that the access to the Verra registry is very easy, and they can gather the documentation both in English and Swahili. Also, they can ask the leaders of the project through community meetings and barazas to obtain the documentation directly. In opinion of AENOR the results of community monitoring were disseminated in accordance with the validated CCB-VCS-PDD.

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

This section is not applicable.

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

This section is not applicable.

### **4.6 Biodiversity**

#### **4.6.1 Biodiversity Changes (B1.1)**

Section 5.1.1 describes the biodiversity changes and improvement in focal issues such as: safeguarding HCV species; protecting the habitat including Mt. Kasigau; Reducing human-wildlife conflicts and corridor maintenance. Like the community section above, Wildlife Works applies a similar cause-and-effect logic when measuring and monitoring impacts of KCRPII on biodiversity. A theory of change is a hypothesis about how a project intends to achieve its intended objectives.

For KCRPII, the baseline scenario is mainly deforestation due to unplanned agricultural expansion by subsistence farmers. This is normally preceded by charcoal production and pole harvesting which are the major causes of forest degradation. Other activities in the Project Area included overgrazing and low-level ecotourism ventures. Under this “without-project scenario”, biodiversity (both flora and fauna) would be adversely affected through reduced habitat quality, poaching or other forms of disturbance and persecution.

Biodiversity protection is one of the basic pillars of the project, and the country visit has been very fruitful in verifying this information. KCRPII has a very good density of animals, and the proponent puts the necessary measures in place to care for and improve the wildlife populations. During the visit the audit team was able to a number of animals in the HCV list such as elephants, buffaloes, zebras, impalas, oryx, elands, baboons, dik-dik, etc. The audit team has compared the information of the current populations with old records as well as baseline data in terms of biodiversity, and therefore it is demonstrated that the changes of the project in terms of biodiversity are positive.

During the onsite visit, the audit team visited the whole area of the project, because the monitoring plots were distributed along the area. Therefore, the audit team was able to see the whole ecosystem of the project area, the different stratum and typical forests.

Therefore, the VVB team confirmed that the project’s assessment of changes in biodiversity resulting from project activities in the project zone during the monitoring period are accurate.

#### **4.6.2 High Conservation Values Protected (B1.2)**

The audit team has reviewed the activities described to improve the HCVs and considers that the HCVs will be positively affected in any case. Activities such as improving patrolling, creation of wells and dams

will result in benefits for wildlife and HCVs. The audit team during the onsite visit was able to confirm that the information stated in section 5.1.2 and along the whole biodiversity section is correct. Therefore, the verification team concludes that the mitigation actions taken are appropriate and in accordance with validated project description. The people adjacent to the biodiversity conservancy are fully informed and are aware about these values of conservation and all of them have been sensitized on these mitigation activities to avoid negative effects.

#### **4.6.3 Invasive Species (B1.3)**

No non-native species were used anywhere in the Project Accounting Area during the M9 reporting period. The audit team has reviewed the list of trees used in the greenhouse to distribute among communities, and all of them are native.

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

No non-native species were used anywhere in the Project Accounting Area during the M9 reporting period. However, the PP has provided the list of possible adverse effects of the usage of different species as well as the justification of its use. For example, the Jojoba is used because of its resistance to arid conditions as well as not being palatable to elephants. Complementary, it has been demonstrated that seed are not easily dispersed due to the big size of them. For the fruit trees such as mangos, passion fruits and cashews, they are adapted to drylands, and they have been used for many years in the region. Therefore, the impacts are nil.

#### **4.6.5 GMO Exclusion (B1.5)**

Not applicable since no GMOs were used to generate GHG reductions or removals.

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

According to the MR, the main negative effect outside the project area is poaching and human-wildlife conflicts due to population increase outside the project. However, the PP has identified three reasons to avoid or reduce these negative effects. The area acts as a corridor between national parks, so naturally, the area outside the project area would already have abundant biodiversity. There are ranches outside the project area prior to the implementation of KCRPII, so they would not be affected. Finally, to reduce conflicts, the project is developing livelihood activities among the community members to reduce these risks.

The audit team, on the project audit, visited the area outside the project, and considers that the information provided by the PP is true. Consequently, AENOR has also been able to verify that the amount of biodiversity outside Kasigau is lower with very few cases of illegal charcoal producers outside the project area. The audit team also carried out nocturnal wildlife transects and found that the number of sightings outside the project was much lower than those observed inside the project. This means that the project work is very positive and the positive effects inside the project are very noticeable.

AENOR considers that the information stated in the MR is reliable and no negative impacts on biodiversity have been observed outside of the project due to the project activities. The activities that are forbidden within the project area are illegal activities under the laws of the country. Therefore, no offsite impacts related to the project activities will be expected.



#### 4.6.7 Net Biodiversity Benefits (B2.3)

The overall benefits of the project in terms of biodiversity are very positive. As described above, the negative effects are zero, therefore all effects are positive. This is the ninth verification event, so the PP is already fully experienced in how to manage wildlife, how to monitor it and how to enhance it. As seen in the monitoring sections of the MR, the PP identifies several variables to account for the species. In turn, the PP has provided the monitoring records and their comparison since the beginning of the project. Since 2011, 88 different species have been identified in the transects. The trend line of sightings has been slightly increasing since 2011, and these fluctuations are because as it is an ecological corridor, animals use it as a transit zone and at certain times the amount of biodiversity decreases. However, in 2022 there were 319 sightings.

The number of patrols has also been increasing since 2011, reaching an all-time high in 2022. In addition, during 2022, rangers have identified 2594 wildlife encounters, most notably elephants, lesser kudu, giraffe, zebra and impala.

The number of incidents has also increased due to population increases, but the PP is implementing more patrolling and collaborative measures in areas further away from the project to prevent such damage. The audit team has asked several people about these damages, and they have reported that the KCRPII biodiversity team is always present, and when they are informed of any danger or conflict, they come right away. The audit team has also observed different methods to avoid approaching the crops, such as fences with metal anchors that scare away elephants.

For KCRPII, the audit team confirmed through interviews, review of documentation and observation of previous verifications that the baseline scenario is mainly deforestation due to unplanned agricultural expansion by subsistence farmers. This is normally preceded by charcoal production and pole harvesting which are the major causes of forest degradation. By safeguarding HCV biodiversity elements, protecting forested ecosystems and habitats within and around the project area, reducing the potential for incidence of human-wildlife conflict and maintaining wildlife corridors, the verifiers find that the project activities as a result of the PP's interventions have resulted in net positive biodiversity impacts. The routine Ranger patrols and other monitoring activities were an effective mechanism to detect and deter illicit activities, as it has been demonstrated in the MR and reviewed by records and the onsite visit. By reducing deforestation and degradation threats within the project area, the verifiers are reasonably assured that the ecosystems and species that rely on them for their habitat will be protected and maintained. The projects carbon stocking data assessed by the verifiers also clearly shows the maintenance of forest carbon stocks which is linked to the maintenance and enhancement of biodiversity.

The audit team has performed several interviews with other stakeholders than the Wildlife Works staff. All of them have recognized that the number of animals within the project boundaries is noticeable higher. Complementary, the VVB has observed that the forest density within the project area is also higher due to the strict measures of protection. The audit team has interviewed several members of the Kenian Wildlife Service as well and some rangers and they have explained their routine and how they proceed when they find some illegal activity within the project boundaries. The VVB during the biomass plot inventory, has travelled for many roads of the Kasigau, and the number of sightings was high. The audit team was able to observe: elephants, giraffes, buffaloes, dik-dik- galagoes, snakes, oryx, zebras, baboons, impalas, klipspringer, gerenuk, kudus, etc. Other animals such as Lions, cheetahs, grevy's zebra or aardwolf were identified by trap cameras and the audit team crosschecked the date of the capture.

Other activities such as the greenhouse and seedling plantations are clear signs that the project is protecting ecosystems. Also, the constructions of water holes are very important for the fauna, in this area, where the drought could be a serious survival problem.

Therefore, by direct observations, review of evidence /46-50/, with interviews during the onsite visit and comparison between the baseline and previous monitoring events, the audit team considers that the biodiversity impacts of the project are positive, and the project proponent is implementing activities to achieve positive beneficial results. The audit team considers that the information on the MR is reliable and correct, therefore, the positive benefits are clearly identified.

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

According to the MR and the descriptions of the PDD, the main strategies to obtain the monitoring indicators are in-house reporting and fieldwork.

For the monitoring the PP uses different methods, all of them explained in the MR and shown during the onsite visit. Further evidence has been provided to demonstrate some statements. The monitoring methods are:

- Road transects: From 2011 to the end of 2022, a total of 32 road transects sessions have been carried out across KCRPII. The PP presented the most common species encountered such as Kirk's Dikdik, Unstriped Ground Squirrel and Buff-crested bustard in the MR. The VVB has followed the biodiversity monitoring team in some of the night transects. The team has explained how they proceed with the sightings, how they are able to identify the animals, and how they report the raw data to get the total number of sightings.
- Camera traps: Wildlife Works has been operating six camera traps in rotation to monitor 24 random positions within the adjacent KCRP Phase I project. In the 2022 reporting period, there were 1,112 Independent Photo Events (IPEs) in total, comprising 31 different species. The VVB has reviewed the results with the manager of biodiversity, and he has showed pictures of lions, cheetahs, grevy's zebras, etc. Also, the audit team has visited the location and presence of some of these camera traps within the project area.
- Ranger Patrolling: The six Wildlife Works' ranger outpost teams continued to undertake both foot and vehicle patrols across KCRPII. The rangers undertook a total of 1,125 patrols during the reporting period, covering about 103,793km in total KCRPII. During the period of January to December 2022, the ranger ground patrol teams recorded a total of 3237 encounters with wildlife in Phase II. The audit team interviewed members of the ranger team and asked about these patrolling which was well elaborated with the ground and the aerial patrol team in addition to the database system well managed by the rangers. The VVB reviewed the results and the raw data of the monitoring during the onsite visit. The VVB has observed the vehicles and the transects they normally use for monitoring as well as the way in which the rangers note some sightings.
- Aerial patrolling: There were sustained aerial patrols conducted during the M9 reporting period which improved detection for both wildlife and other incidents. Our two resident gyrocopters maintained their aerial support to ground teams throughout the year. The audit

team has verified the gyrocopters and also has reviewed the data of these aerial patrolling with the biodiversity manager, who has explained the tracks used, the way in which the pilots record the sightings and the maintenance of these gyrocopters.

- Daily encounters: this is another method of biodiversity monitoring. It consists of the sightings observed by the daily routine by rangers, communities or visitors.

Therefore, the monitoring plan is compliant with the CCB-VCS-PDD. According to AENOR, the monitoring plan reflects the situation on the ground accurately. Measures scheduled and designed by the project proponent to maintain or enhance the biodiversity are correct and results confirm their effectiveness. AENOR considers that the date of frequency and the results of the monitoring are correct according to the information reviewed.

#### **4.6.9 Biodiversity Monitoring Plan Dissemination (B3.3)**

Results from monitoring plan implementation are disseminated online through the VCS / CCB website, popular and / or scientific publications, and key or relevant highlights disseminated to the communities through community meetings or Barazas or the annual/biennial SIA Community Workshops. During the M9 reporting period, biennial household survey was undertaken in March and April 2022 and the results will be presented and discussed with the communities in May 2023. Scientific publications and unpublished reports were also published (Muneza et..al 2023, Wambugu et.. al 2022 among are in the journals.) during the M9 reporting period. AENOR has reviewed the dissemination by the webpage and asked to the stakeholders about the dissemination of the monitoring plan and the results. All the interviewed recognized that the dissemination was done correctly, and they were able to review the results. Complementary, the PP has provided the minutes of the last SIA workshop. Therefore, AENOR deems that the information provided on the MR is reliable and correct. Hence, the dissemination of the monitoring plan is under the CCB requirements.

#### **4.7 Additional Project Implementation Information**

As applicable for the project's validation to the CCB Gold Level criteria for exceptional biodiversity benefits, the MR includes information summarizing the general threats to the trigger species, as well as population trends for the trigger species over the course of the project life through M9. All the key High Conservation Value species that are listed under some category of threat globally in the latest IUCN Red List – African elephant, Grevy's zebra, Lion, African Wild Dog, Leopard, Cheetah, Secretary bird, Martial Eagle, Bateleur and several vulture species – were repeatedly recorded across KCRPII during M9, including evidence of breeding from Elephant calves, Grevy's Zebra foals, Lion and Cheetah cubs.

The audit team has reviewed the evidence to demonstrate the presence of these species. Trap camera images are the best method to verify the presence of evasive species. For example, the audit team was able to directly observe elephants, martial eagle, secretary bird and some vultures. However, for other species, the best method to observe them is by trap camera records. The biodiversity team showed to the VVB records of cheetahs, lions and African wild dogs among others.

The audit team considers that the PP's actions, including protection of the forest resources and wildlife habitats found on the project area and broad engagement with communities to address the underlying issues causing deforestation and degradation of the project area is positively contributing to the maintenance and improvement of trigger species populations found on the project area. Complementary,

WWC Ranger patrols and enforcement to address poaching of animals was found to be an affective measure to address illegal poaching within the project area. The PP maintains a continual presence in the project area with Rangers conducting routine patrols, as well as dedicated aircraft for nearly daily aerial patrols.

#### **4.8 Additional Project Impact Information**

The project has been implemented properly as per the PDD and the CCB standards during the M9 event. Therefore, the project has resulted in positive in the climate, community and biodiversity benefits.

## 5. VERIFICATION CONCLUSION

AENOR has verified that THE KASIGAU CORRIDOR REDD+ PROJECT PHASE II – The Community Ranches, follows the CCB Version 2 and VCS Version 3 without qualifications or limitations. The project has been implemented in accordance with the validated Project Description. AENOR can also verify with a reasonable level of assurance that the Kasigau corridor REDD+ (project phase II – The Community Ranches) has created and achieved overall net positive Climate, Community, and Biodiversity benefits during the monitoring period.

The verification of the ex-post emissions of THE KASIGAU CORRIDOR REDD+ PROJECT PHASE II – The Community Ranches has been conducted by AENOR in accordance with ISO 14064-3:2019.

Verified GHG emission reductions provided by the project proponent and verified by AENOR has resulted in a total net GHG Emissions Reduction of 1,888,472 tCO<sub>2</sub>e by the project during the monitoring period (01 January 2022 to 31 December 2022). Considering 13% of buffer withholding based on the VCS Non-Permanence Risk Assessment Tool v4.0, which means a buffer allocation of 245,501 tCO<sub>2</sub>e, the Verified Carbon Units (VCU) to be issued are 1,642,971 tCO<sub>2</sub>e.

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

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

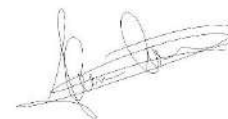
Year	Baseline emissions or removals (tCO <sub>2</sub> e)	Project emissions or removals (tCO <sub>2</sub> e)	Leakage emissions (tCO <sub>2</sub> e)	Net GHG emission reductions or removals (tCO <sub>2</sub> e)	Buffer pool allocation	VCUs eligible for issuance
2022	1,888,472	0	0	1,888,472	245,501	1,642,971
<b>Total</b>	<b>1,888,472</b>	<b>0</b>	<b>0</b>	<b>1,888,472</b>	<b>245,501</b>	<b>1,642,971</b>

Overall non-permanence risk rating: 13%

Total VCUs to be issued: **1,642,971** tCO<sub>2</sub>e.

Date: 13 September 2023

Lead Auditor  
Javier Cócera



## APPENDIX 1: LIST OF EVIDENCE

Evidence assessed	
<b>General documentation</b>	
1	Annex 1 - Kenya Organisation Chart.pdf
2	Annex 2 - The Kasigau Corridor REDD Project Phase II Monitoring Plan FINAL v2.pdf
3	Kasigau Corridor Phase II M9 MR Summary_English v2.0.pdf
4	Kasigau Corridor Phase II M9 MR Summary_Swahili 2.0.pdf
5	Kasigau Corridor PII_M9_Monitoring_Report_CCB v2.0_VCSv3.4_V2.4.pdf
<b>Carbon calculations</b>	
6	KCRP I and II M9 Plot Monitoring.xlsx
7	KCRPII All Ranches Full Data M9.xlsx
8	Kasigau Corridor II Soil Calc 2022 v2.1.xlsx
9	KCRPII Forest Carbon Inventory model & NERs M=9 v1.4.xlsm
10	LEAKAGE PLOTS M9.xlsx
11	Phase II Leakage Model_M9_v1.xlsx
<b>QA/QC</b>	
12	CHOKO M9 QC BIOMASS.xlsx
13	KAMBANGA M9 QC BIOMASS.xlsx
14	KASIGAU M9 QC BIOMASS.xlsx
15	QAQC KCRPII Forest Carbon Inventory model & NERs M=9 v1.2.xlsm
16	WANGALA M9 QC BIOMASS.xlsx
17	WASHUMBU M9 QC BIOMASS.xlsx
<b>GIS</b>	
18	KCRPI_Landcover.shp
19	KCRPI_SoilPlots.shp
20	KCRPII_Project_Area.shp
21	KCRPII_SoilPlots.shp
22	KII_LandCover.shp
23	Leakage_Plots.shp
24	PhaseI_Biomass_Plots.shp
25	PhaseI_Leakage_Area.shp
26	PhaseI_Rukinga_PA.shp
27	PhaseII_Biomass_Plots.shp
28	PhaseII_Leakage_Area.shp
29	Reference_Area.shp
<b>SOP and Policies</b>	
30	Annex 8 - Quality Control Procedure v1.6.pdf
31	Annex 9 - Kasigau Data Management SOP v1.pdf
32	Annex 10 - Child Labour Remedial Policy.docx
33	Annex 11 - Wildlife Works Sexual Harassment Policy.docx
34	Annex 12 - WWC ESG Policy on Cattle Grazing Intervention FINAL.doc

35	Annex 13 - Wildlife Works Sanctuary, EPZ & Rukinga Code of Conduct.pdf
36	Annex 14 - Fire and Emergency Evacuation plan wall version Final.docx
37	Annex 15 - EPZ Electrical Preventative Maintenance Plan .xlsx
38	Annex 17 - Image Classification Protocol.docx
39	Annex 18 - Wildlife Works_Health & Safety Policy & Procedures_Final25Nov2020.pdf
40	Annex 19 - HR employment procedures- Marungu location..docx
41	Annex 3 - Standard Operating Procedure Kasigau_PhaseII - Forest Inventory v3.3_2022-10-21.pdf
42	Annex 4 - Standard Operating Procedure - Disturbance Monitoring - v3.0_2021-09-22.pdf
43	Annex 5 - Standard Operating Procedure Kasigau - Leakage v1.0_01_01_2011.pdf
44	Annex 6 - SOP - Kasigau Soil Field Sampling v3.6 2017-10-05.pdf
45	Annex 7 - SOP - Soils Bulk Density v1.6 2017-07-27.pdf
<b>Biodiversity</b>	
46	01040211.JPG
47	07010021.JPG
48	09100038.JPG
49	12180029.JPG
50	Night Transect datasheets.pdf
51	Eco Charcol Stats 2022.xlsx
52	KCRP HWC Mitigation_2022.csv
<b>NON PERMANENCE RISK REPORT</b>	
53	VCS Non-Permanence Risk Report Kasigau II_M9 v2.pdf
54	VCS Non-Permanence Risk Report Kasigau_M9_NaturalRisksEvidence v1.pdf
55	Kenya WGI 2022 Indicators.xlsx
<b>Meetings and Grievances</b>	
56	Public comment period notice- Swahili version by Joseph..docx
57	SBIA March-2021 Workshop minutes.docx
58	Suggestion Box Scans and Response.pdf
59	KCRP Livelihoods_1st Workshop report_August-September 2022.docx
60	HR All Training Events_2022.xlsx
61	KCRP Community Awareness Meetings_2022.xlsx
<b>Property rights and deeds</b>	
62	Amaka Ranch CE Final.pdf
63	Amaka Ranch Title Deed.pdf

## APPENDIX 2: VERIFICATION FINDINGS

### Corrective Action Request (CARs)

<b>CAR ID:</b>	<b>01</b>	<b>Date:</b> 10/04/2023
<b>Description of CAR</b>		
Regarding Verra Registry, the name of the project is incorrect and has difference with the validated PD and previous MRs.		
<b>Country participant response</b>		<b>Date:</b> 13/04/2023
The Project name on the Verra Registry is “The Kasigau Corridor REDD Project – Phase II The Community Ranches”. This same name appears on the validated PD. We acknowledge that the Project name used in the M9 MR includes a “+” symbol with the acronym REDD in the Project name (e.g. The Kasigau Corridor REDD+ Project - Phase II The Community Ranches”), but “REDD+” has been used as the Project name in the MRs since the project’s fourth monitoring period. We consider this to be a non-issue, and not representative of a nonconformance. This has not been identified as an issue in past verifications, nor has it been raised as a concern by Verra during accuracy reviews of previous verifications.		
<b>Documentation provided by the Country Participant</b>		
Kasigau Corridor PII_M9_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf		
<b>VVB Assessment</b>		<b>Date:</b> 12/05/2023
CAR 01 is closed		

<b>CAR ID:</b>	<b>02</b>	<b>Date:</b> 10/04/2023
<b>Description of CAR</b>		
The following incongruences have been found: <ol style="list-style-type: none"> <li>1. In the initial table it is stated that Taita trush is categorized as critically endangered. However, according the IUCN, this information is not correct.</li> <li>2. According to the template, the section number of the header summary of project benefits is not correct.</li> <li>3. In section 1.1, in some indicators, the achievements of the project lifetime are lower than the achievements of the current MP or previous MP.</li> <li>4. In section 1.2, there is an incongruence in the average of employment for the project lifetime according to the three past MP</li> <li>5. In section 1.2 there is an incongruence with the 58 water projects since 2012</li> <li>6. In section 1.2 there ins incongruence with the 169,741.38 ha regarding the GIS evidence</li> <li>7. In some sections such as 2.2.6 there are references to the 2021 period</li> <li>8. In section 2.3.2, the public comment period is wrong.</li> </ol>		
<b>Country participant response</b>		<b>Date:</b> 18/04/2023



The items identified in this finding have been addressed as follows:

- 1) After checking the IUCN RED List of Threatened Species, we concur that the Taita thrush is no longer listed with a status of “Critically Endangered” and is now under the status “Endangered”. Reference to the endangered Bird species found in the Project area in the cover page table has been revised as follows “The larger Project Zone contains the Taita Hills, part of the Eastern Afromontane Biodiversity Hotspot, and harbour two Endangered bird species: Taita Apalis (*Apalis fuscigularis*) (Critically Endangered) and Taita Thrush (*Turdus helleri*) (Endangered)”. The reference to these endangered species and their status as critically endangered (Taita Apalis) and endangered (Taita Thrush) has also been corrected in section 2.2.6 of the MR.
- 2) The section number of the header summary for section 1, Summary of Project Benefits has been fixed and now correctly shows as section 1.
- 3) Upon review of the Table of Unique Project Benefits in section 1.1 of the MR, we found that health education program achievements were not accurately reported. The reported values have been corrected.
- 4) We are not clear on this item of the finding and have not been able to identify the incongruence with the average of employment for the project lifetime as reported. The issue potentially identified is that, when looking back three monitoring periods to M6, a higher average number of employees is reported (330), whereas in M7 - M9 the figure is in the 200’s. For the M6 and earlier monitoring periods the value reported was the combined average employees for both Phase I & Phase II. None the less, we have confirmed the correct average employment figures are given in the M9 MR.
- 5) We found that water projects were incorrectly reported as 58, the correct number of water projects is 59 and the MR has been updated.
- 6) We believe this item of the finding to be a mistake. The provided GIS files do support the reported area of 169,741.38 ha.
- 7) The reference to 2021 in the Habitat enhancement in Project Area has been updated.
- 8) We acknowledge section 2.3.2 of the MR incorrectly referred to the public comment period for the previous monitoring period and M8 verification in 2022. Section 2.3.2 of the MR has been updated to reflect the correct public comment period dates for the current monitoring period and M9 verification (March 8th to April 7th, 2023).

**Documentation provided by the Country Participant**

Kasigau Corridor PII\_M9\_Monitoring\_Report\_CCB v2.0\_VCSv3.4\_V2.3.pdf  
Strata Adjustments.xlsx

**VVB Assessment**

**Date:** 12/05/2023

1. The error in the initial table has not been corrected.
2. It has been corrected. However, the index table also contains an error.
3. The section is updated and deemed correct
4. The section is clear
5. Please, clarify. In M8 the number of water projects since 2012 were 47. Therefore, the sum with the current MP is not correct.
6. According to the GIS evidence, the project area has an area of 173665ha, which does not match with the information stated in the MR. please, explain the difference
7. The error has been updated and deemed correct
8. According to Verra registry, the period was 10/03/2023 to 09/04/2023.

Country participant response	<b>Date:</b> 26/05/2023
<p>1) Reference to the endangered Bird species found in the Project area in the cover page table has been revised.</p> <p>2) The table of contents has been fixed.</p> <p>5) There does appear to have been a mistake in our reporting and in the separation statistics workbook provided. There was an error where we reported the total number of water projects started by December 31<sup>st</sup>, 2022, not the number of projects completed by that date. For KCRPI and II combined the total number of water projects completed is 62, not the 69 initially reported. When this error is corrected the total number of water projects derived for KCRPII is 53. In relation to this there was a secondary mistake that occurred in the M8 reporting, the total number of water project reported should have been 46, not 47. This error occurred due to a rounding issue in the M8 separation statistics workbook. Taking into consideration these two errors the sum of 53 water projects does equate to M8 cumulative water projects (46) plus M9 water projects (7). We apologize for this mistake and have adjusted the MR text to report 53 cumulative water projects.</p> <p>6) The KCRPII GIS area reflected in the provided shapefile differs from the area ultimately used in the monitoring report and carbon calculation workbook due to a mapping restriction. We are required to use the legal areas as detailed in the ranch deeds for the carbon credit calculations. However, as these areas were determined approximately 70 years ago using analogue field survey methods, those exact areas cannot be recreated using digitization techniques in GIS. Therefore, we have had to adjust the ranch / forest strata areas as determined with GIS to match the legal areas listed in the title deeds. For cases where the GIS area is larger than the legal (title deed) area we subtract the difference from the strata with the highest carbon stock. Whereas, in ranches where the GIS area is smaller than the legal area, we add the difference to the strata with the lowest carbon stock. Please see the provided “Strata Adjustments.xls” workbook. We feel this method represents the most conservative approach for determining “crediting area”. The difference between GIS area and crediting area has existed during all prior monitoring periods, previous VVBs and Verra have found our method for handling the discrepancy to be reasonable and conservative.</p> <p>8) The reported public comment period has been adjusted.</p>	
Documentation provided by the Country Participant	
<p>Kasigau Corridor PII_M9_Monitoring_Report_CCB v2.0_VCSv3.4_V2.4.pdf</p> <p>M9 Verification_Phase I&amp;II separation stats.xlsx</p> <p>Strata Adjustments.xlsx</p>	
<b>VVB Assessment</b>	<b>Date:</b> 30/05/2023
<p>1. Section updated and deemed correct</p> <p>2. Index updated</p> <p>5. section updated and deemed correct</p> <p>6. the issue has been clarified and deemed correct</p> <p>8. section updated and deemed correct</p> <p>Therefore, CAR 02 is closed</p>	

<b>CAR ID:</b>	<b>03</b>	<b>Date:</b> 10/04/2023
<b>Description of CAR</b>		
<p>The following incongruences have been found:</p> <ol style="list-style-type: none"> <li>1. In section 2.4.3 there are incongruences with the 331 employees stated in such section. Same for the 17 staff members.</li> <li>2. There are incongruences with the data “a project” → 169.741,38 and the table of land cover.</li> <li>3. There are some errors in the following parameters: <math>C_{AGLT}^{[m9-1]}</math>, <math>C_{BGLT}^{[m9-1]}</math>, <math>C_{BE,SOIL}^{[m9]}</math>, <math>C_{BE}^{[m9]}</math>, <math>a_{LE}</math>, <math>a_{project}</math></li> <li>4. In table 6 there are incongruences with then data of summary of current soil carbon as well as the template font requirement.</li> <li>5. In section 4.1.1 there is an error with the reference of figure 1, distribution of these ethnic communities.</li> <li>6. Within the Carbon calculation spreadsheet “Carbon Inventory Model”, within the tab VM0009 equations, some of the values do not show the origin of the raw data, such as eq.17; please, do match the values with the origin of the values.</li> </ol>		
<b>Country participant response</b>		<b>Date:</b> 27/04/2023
<p>The items identified in this finding have been addressed as follows:</p> <ol style="list-style-type: none"> <li>1) Incongruences in the reporting of staff have been fixed.</li> <li>2) We think the verifiers have made a mistake with this element of the finding. The value, 169,741.38, is the correct number of hectares associated with the Kasigau Phase II project and supported by the provided shapefile</li> <li>3) Parameters <math>C_{AGLT}^{[m9-1]}</math>, <math>C_{BGLT}^{[m9-1]}</math>, &amp; <math>C_{BE,SOIL}^{[m9]}</math>, were not listed accurately and their values have been updated to reflect the values found in the KCRPII Forest Carbon Inventory model &amp; NERs M=9 v1.5.xlsm. We recognize that parameters <math>C_{BE}^{[m9]}</math>, <math>a_{LE}</math>, &amp; <math>a_{project}</math> were not rounded in the manor that they should have been, all three parameters have been adjusted to be whole numbers or have two significant digits where appropriate.</li> <li>4) Upon review of Table 6, it does appear there was a slight discrepancy in the standard error entered in the MR compared to the Soil Carbon Calculation workbook provided. The correct standard error (3.02) has now been entered into Table 6 of the MR. We were not able to identify any issues or inconsistencies with the formatting or font used in Table 6 as required by the MR Template instructional guidance.</li> <li>5) Reference to figure 1 has been removed and replaced with a reference to figure 13.</li> <li>6) The VM0009 equations tab is set up to identify parameters and values reported in the MR, however this worksheet is not the primary location for calculating any parameter or variable. Where possible cells have been updated to contain a formula, for example equation 17 was updated. Some cells reference values that are calculated in a separate workbook all together, such as equation 33. Parameters in this equation are hard coded in since referencing cells in separate workbooks can lead to broken references. The origin of leakage parameters can be found in Phase II Leakage Model_M9_v1.xlsx. The remaining values that are hard coded in are parameters available at validation that do not change from monitoring-to-monitoring period and can be verified in the PD such as <math>\alpha</math>, <math>\beta</math>, <math>n_{SCL}</math> and <math>n_{DF}</math>.</li> </ol>		
<b>Documentation provided by the Country Participant</b>		

<p>Kasigau Corridor PII_M9_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf KCRPII Forest Carbon Inventory model &amp; NERs M=9 v1.5.xlsm Phase II Leakage Model_M9_v1.xlsx Strata Adjustments.xlsx</p>													
<b>VVB Assessment</b>	<b>Date:</b> 12/05/2023												
<ol style="list-style-type: none"> <li>1. Section has been updated and deemed correct</li> <li>2. According to the GIS file provided, the total area of the project Phase II is 173,665ha.</li> <li>3. The parameters have been updated and deemed correct</li> <li>4. Please, provide the source of soil accounting area for the project area. Regarding the format, the font style for mean carbon stock and soil accounting for project area are different.</li> <li>5. The incongruence has been corrected</li> <li>6. The issue is clear and deemed correct.</li> </ol>													
<b>Country participant response</b>	<b>Date:</b> 25/05/2023												
<p>2) The explanation for this is the same as CAR 02.06. The KCRPII GIS area reflected in the provided shapefile differs from the area ultimately used in the monitoring report and carbon calculation workbook due to a mapping restriction. We are required to use the legal areas as detailed in the ranch deeds for the carbon credit calculations. However, as these areas were determined approximately 70 years ago using analog field survey methods, those exact areas cannot be recreated using digitization techniques in GIS. Therefore, we have had to adjust the ranch / forest strata areas as determined with GIS to match the legal areas listed in the title deeds. For cases where the GIS area is larger than the legal (title deed) area we subtract the difference from the strata with the highest carbon stock. Whereas, in ranches where the GIS area is smaller than the legal area, we add the difference to the strata with the lowest carbon stock. Please see the provided "Strata Adjustments.xls" workbook. We feel this method represents the most conservative approach for determining "crediting area". The difference between GIS area and crediting area has existed during all prior monitoring periods, previous VVBs and Verra have found our method for handling the discrepancy to be reasonable and conservative.</p> <p>4) The soil area, 169,011.83 ha, is a result of the total project area (169.741) having roads and known rocky regions subtracted from the crediting area. Please see the table below. This information is provided in the PD on page 91.</p> <p><b>Phase II Soil Area</b></p> <table border="1"> <tr> <td>Phase II area (ha):</td> <td>169,741</td> </tr> <tr> <td>Roads</td> <td>-514.85</td> </tr> <tr> <td><i>Kale 1 (Rocky area)</i></td> <td>-28</td> </tr> <tr> <td><i>Kale 2 (Rocky area)</i></td> <td>-29</td> </tr> <tr> <td><i>Mwanangao (Rocky area)</i></td> <td>-158</td> </tr> <tr> <td>NET soil area</td> <td>169,011.83</td> </tr> </table>		Phase II area (ha):	169,741	Roads	-514.85	<i>Kale 1 (Rocky area)</i>	-28	<i>Kale 2 (Rocky area)</i>	-29	<i>Mwanangao (Rocky area)</i>	-158	NET soil area	169,011.83
Phase II area (ha):	169,741												
Roads	-514.85												
<i>Kale 1 (Rocky area)</i>	-28												
<i>Kale 2 (Rocky area)</i>	-29												
<i>Mwanangao (Rocky area)</i>	-158												
NET soil area	169,011.83												
Documentation provided by the Country Participant													
<p>Kasigau Corridor PII_M9_Monitoring_Report_CCB v2.0_VCSv3.4_V2.4.pdf Strata Adjustments.xlsx</p>													
<b>VVB Assessment</b>	<b>Date:</b> 30/05/2023												

2. the explanation is deemed correct  
4. the explanation is deemed correct.  
Therefore, CAR 03 is closed

<b>CAR ID:</b>	<b>04</b>	<b>Date: 10/04/2023</b>
<b>Description of CAR</b>		
<p>According to the VCS and CCB Monitoring report Template:</p> <ol style="list-style-type: none"> <li>1. The template has specific requirements for format and section’s title. However, for the section “summary of project benefits” the header does not comply with the template requirements.</li> <li>2. In section 2.1.1: “Describe how leakage and non-permanence risk factors are being monitored and managed”. However, the information about NPRR, risk rate and buffer is not stated. Therefore, the requirement is not fulfilled.</li> <li>3. In section 2.1.7: Indicate the project location and geographic boundaries (if applicable) including geodetic coordinates. However the coordinates are not included. Hence, the requirement is not fulfilled.</li> <li>4. In section 2.1.10: “Describe how the project contributes to achieving any nationally stated sustainable development priorities, including any provisions for monitoring and reporting same.”. Please, explain the goals and their contribution.</li> </ol>		
<b>Country participant response</b>		<b>Date: 18/04/2023</b>

The items identified in this finding have been addressed as follows:

1) This issue appears to be the same as that raised in item 2 in CAR 02. The section number of the header summary for section 1, Summary of Project Benefits has been fixed and now correctly shows as section 1, consistent with the MR template.

2) We consider the MR template instructional guidance for section 2.1.1 cited in this item of the finding (“Describe how leakage and non-permanence risk factors are being monitored and managed”) to be fulfilled in the M9 MR. As described in the second to last paragraph of section 2.1.1, any potential leakage is measured directly in the project’s leakage area, and no leakage was observed for the monitoring period. References to applicable sections of the MR & PD where more information on the Project’s leakage monitoring methods are given. This paragraph also states that non-permanence risk factors are assessed and reported according to the requirements of the VCS non-permanence risk tool. The non-permanence risk report for the Project’s ninth monitoring period has been provided to the verifiers.

While the text in section 2.1.1 of the MR gives limited detail on how leakage and non-permanence risk factors are being monitored and managed, references to where additional details can be found are given. Further, the MR template instructions indicate that the Implementation Description provided in section 2.1.1 should not exceed one page in length. We have adhered to this guidance, while providing summary information for all required content. It is not possible to further elaborate on leakage and non-permanence monitoring in this section without exceeding the guidance for this section to not exceed one page.

3) The MR template instructions state “Coordinates may be submitted separately as a KML file.” Shapefiles of the project area boundaries have been provided to the verifiers fulfilling the MR template instructions, additionally a KML file is publicly available through the VERRA registry.

4) Section 2.1.10 of the MR clearly indicates that the project contributes to the SDGs adopted by Kenya, through the climate, community and biodiversity benefits provided by the Project. The SDGs the project directly contributes to are also outlined in this section. References to Sections 3, 4 & 5 of the MR are included in this section, where additional detail on how the project contributes to the SDGs can be found. This section of the MR also clearly states that the contributing benefits are monitored through the project’s climate, community and biodiversity monitoring plans.

We consider the text provided in section 2.1.10 of the MR to fulfill the MR template instructional guidance. The project contributes to achieving nationally stated sustainable development priorities through the climate, community and biodiversity benefits provided by the Project (“Describe how the project contributes to achieving any nationally stated sustainable development priorities...”). Provisions for monitoring and reporting of contributions to achieving nationally stated sustainable development priorities is facilitated through the project’s climate, community and biodiversity monitoring plans (“...including any provisions for monitoring and reporting same.”).

We feel any additional detail on project contributions to SDGs in this section of the MR would be redundant with the detailed information given in sections 3, 4 & 5 of the MR.

**Documentation provided by the Country Participant**

Kasigau Corridor PII\_M9\_Monitoring\_Report\_CCB v2.0\_VCSv3.4\_V2.3.pdf

**VVB Assessment**

**Date:** DD/MM/YYYY

1. The issue has been corrected
2. The issue is clear and deemed correct
3. The issue has been solved and deemed correct
4. The activities implemented to achieve SDGs are clear through the field visit and the additional understanding of the project. However, to facilitate the understanding of these SDGs on the project, for the external readers, little suggestion is to include a brief sentence of activities developed for each goal. For example: Goal 6: Clean water and education □ construction of waterholes and local hospitals; Goal 10: reduced inequalities □ job opportunities, safety...

Therefore, CAR 04 is closed

<b>CAR ID:</b>	<b>05</b>	<b>Date:</b> 10/04/2023
<b>Description of CAR</b>		
<p>According to the VCS and CCB Monitoring report Template:</p> <ol style="list-style-type: none"> <li>1. In section 2.2.7, “Describe the measures needed and implemented during the monitoring period to maintain and enhance the climate, community, and biodiversity benefits beyond the project lifetime.” Please, be concise.</li> <li>2. In section 2.3.1, “Describe how communication and consultation about the project has been conducted between the project proponent(s) and communities and other stakeholders during the monitoring period in accordance with the communication and consultation plan, explaining any adjustments made or needed to the plan. Therefore, include more details about the actions during this MR and reference them”</li> <li>3. In section 4.1.1, “describe all the impacts on each community group (identified in the validated CCB project description in conformance with G1) resulting from project activities under the with-project scenario. Impacts must include all those identified in the CCB project description and any other unplanned impacts. Explain and justify key assumptions, rationale and methodological choices. Provide all relevant references.”. Be concise.</li> <li>4. In section 4.3.2, within community monitoring plan, dates and frequency are missing. Same for Biodiversity. The BD Monitoring Plan is confusing and dates and frequency are missing.</li> <li>5. In section 5.3.1, if the monitoring plan has already been included in the PDD or previous MR, state “not applicable” in this “climate Monitoring plan development” section. The MP development section was included in previous MRs.</li> </ol>		
<b>Country participant response</b>		<b>Date:</b> 18/04/2023

It is noted that the ID given for this finding was CAR 04, when CAR 04 is the ID for the finding above. We have therefore changed the ID for this finding to CAR 05.

The items identified in this finding have been addressed as follows.

1) It is not clear what information the verifiers feel is lacking from section 2.2.7 in the MR, or why the information as currently entered was not found to meet the MR template instructional guidance.

Regarding the “measures needed to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime”, section 2.2.7 describes the utilization of carbon funding provided by the REDD+ project to make necessary investments in job creation and income generation activities to maintain financial stability into the foreseeable future. In other words, the measures needed to maintain and enhance the project benefits beyond the project lifetime is ongoing funding generated through the voluntary carbon market which has effectively been achieved through successful project verification of the past 8 monitoring periods. Through carbon finance, existing jobs created by the project, and jobs slated for creation in the future will fulfil WWC’s intention to create a lasting culture of employment and financial health in the Project’s sphere of influence.

Regarding the “measures implemented during the monitoring period to maintain and enhance the climate, community and biodiversity benefits beyond the project lifetime”, section 2.2.7 states that WWC has made detailed job creation information available to the public and included many of the metrics in the various versions of this document. In other words, the performance indicators detailed in the MR essentially are used to demonstrate implementation of the measures needed to maintain and enhance the project benefits beyond the project lifetime. To make this more abundantly clear a reference to the sections of the MR where reporting on the performance indicators can be found has now been added into section 2.2.7 of the MR.

2) It is not entirely clear what additional information the verifiers are seeking, or why the information in section 2.3.1 of the MR is considered insufficient or does not meet the MR template instructional guidance. Section 2.3.1 of the MR states:

“The primary method of communication and consultation with Project stakeholders and communities is through our Community Engagement and Outreach Department. They hold regular meetings with the communities and other stakeholders including schools to both disseminate Project information, and to receive and address comments, suggestions and grievances. Together with a selected committee, they are in-charge of opening Suggestion Boxes that are distributed across the Project Zone including at Chief’s Offices for willing community members to drop written feedback including grievances (see Section 2.3.4). In addition, the Project office is open during regular business hours and maintains an open-door policy for community members and stakeholders to research Project information or to submit comments. The hours for the Carbon office are 8:00 am to 5:00 pm Monday through Friday. This is the same plan as described in the CCB PDD and has not been amended.”

We consider this text from section 2.3.1 of the MR to provide a reasonable description of how communication and consultation about the project is conducted between the project proponent, communities and other stakeholders. The statement, “This is the same plan as described in the CCB PDD and has not been amended.” is intended to say that this continues to be the communication and consultation mechanism that was followed during the current monitoring period. As this continues to be the communication and consultation mechanism, it can be inferred that no adjustments to the plan have been made or needed. To address this concern of the finding however, this statement has been revised to state “This is the same plan as described in the CCB PDD, has not been amended, and was followed throughout the monitoring period.”

3) We are unclear on the finding being presented here. We feel that section 4.1.1 and subsections 4.1.1.1 and 4.1.1.2 fulfil the methodological template and are uncertain what additional information the verifier is seeking. The existence of sections 4.1.1.1 and 4.1.1.2 are explained in response to finding CL ID 02.9

4) A new column has been added into Table 13 and labelled “Monitoring Frequency”. For each indicator in the table, the frequency of monitoring has been identified as “Annually”. Data is collected



<p>continuously over the monitoring period and reported on a calendar year basis, which corresponds to the annual monitoring periods.</p> <p>5) The following text has been entered into section 5.3.1 of the MR.</p> <p>“The biodiversity monitoring plan has already been included in previous monitoring reports. In accordance with the MR Template instructional guidance, this section is therefore not applicable in this Climate Monitoring Plan Development section.”</p> <p>However, for background and context on the biodiversity monitoring plan the existing text, including the response, pressure and state indicators has been left in this section of the MR.</p>	
<p><b>Documentation provided by the Country Participant</b></p>	
<p>Kasigau Corridor PII_M9_Monitoring_Report_CCB v2.0_VCSv3.4_V2.3.pdf</p>	
<p><b>VVB Assessment</b></p>	<p><b>Date:</b> 12/05/2023</p>
<ol style="list-style-type: none"> <li>1. The clarification provided in the text above is correct.</li> <li>2. The section is clear and deemed correct</li> <li>3. Please, clarify the connection between the impacts with each community within the project scenario</li> <li>4. The section has been updated and deemed correct</li> <li>5. The section is updated and deemed correct</li> </ol>	
<p><b>Country participant response</b></p>	<p><b>Date:</b> 26/05/2023</p>
<p>3. We have revised section 4.1.1 to include more specific discussion of the impacts to the 2 community groups documented in the project CCB PD, the Taita and the Duruma. These 2 groups are the 2 major tribes that live in the project zone, and they live side by side with no spatial separation. Therefore, the impacts of the project are felt equally by members of both groups.</p>	
<p><b>Documentation provided by the Country Participant</b></p>	
<p>Kasigau Corridor PII_M9_Monitoring_Report_CCB v2.0_VCSv3.4_V2.4.pdf</p>	
<p><b>VVB Assessment</b></p>	<p><b>Date:</b> 30/05/2023</p>
<p>The section has been updated and now it is deemed correct. Therefore, CAR 05 is closed</p>	

Clarifications (CLs)

<b>CL ID</b>	<b>01</b>	<b>Date: 10/04/2023</b>
<b>Description of CL</b>		
<p>Please, provide the following evidence:</p> <ol style="list-style-type: none"> <li>1. The 354 employees in the MP under section 1.2</li> <li>2. Provide evidence of the comments of section 2.3.4 and the way in which they were solved.</li> <li>3. Provide evidence of the WWS policies applied into the project. Also, this information of section 2.4.3 is too general. Please, provide further details for the current MP.</li> <li>4. Provide evidence and further information about the special training and other trainings of section 2.4.5</li> <li>5. Provide the evidence about the achievements or information of the current MP of section 5.2.1.</li> </ol>		
<b>Country participant response</b>		<b>Date: 05/05/2023</b>
<p>1) We are uncertain of why the verifier is asking for additional evidence of employment numbers. Interacting, speaking, and confirming job status of the reported number of employees is something we would expect to have been done during the field visit when employment records and files are easily accessible to the audit team. We do recognize that KCRPI and KCRPII physically operate as one project, but report employment number separately which might lead to uncertainty. To see how total employees are split between the projects please refer to line 25 of the M9 Verification Phase I&amp;II separation stats.xlsx workbook.</p> <p>2) All comments submitted through the suggestion boxes are opened by a committee each month. The committee consists of Administration (Chiefs), Locational Carbon Committee, Bursary Committee, Partnering CBO Committee and Wildlife Works representatives. All boxes are opened and read in the presence of the committee, any query or complaint that is linked to the Chief will be directly taken by the Chief, any that is linked to the project will be sent to the disbursement committee for responses.</p> <p>Those who have written their contacts will be called directly to answer their questions or complaint. Those who did not write their contacts are answered by posting the answer through community notice boards.</p> <p>Complaints and queries that are asked during public meetings or committee meetings can be answered during the meetings and are well documented. In a scenario where there is no answer, the question will be referred to the senior management or disbursement committee and a follow-up will be done at a later date.</p> <p>Wildlife Works also has an open-door policy where complainants can come directly to see any Senior Manager for responses.</p> <p>The document Suggestion Box Scans and Response.pdf shows examples of comments received through the suggestion box in the Busho community and WWC's response to the community.</p>		

3) Relevant Wildlife Works policies were provided to the VVB in the form of Annex 19 - HR employment procedures- Marungu location.Docx. It is unclear what further information relating to community employment opportunities the verifiers would like to see. Wildlife Works' recruiting strategies have not changed in the 9<sup>th</sup> monitoring period and are detailed in the HR employment procedures document. Jobs with the Kasigau Corridor REDD+ Project are advertised through Chiefs' and Assistant Chief's offices, Wildlife Works community notice boards, and various social media sites including but not limited to WhatsApp, and Facebook.

4) In 2022, 12 Occupational Health and Safety Training Events were undertaken as summarized in the table below:

Start Date	End Date	Category	Training details	Department	#Trained	Female
16-Feb-22	16-Feb-22	OHS	Fire Fighting training for Security guard department.	Rangers	27	2
17-Feb-22	17-Feb-22	OHS	Fire Fighting training for Security guard department.	Rangers	30	2
18-Feb-22	18-Feb-22	OHS	Fire Fighting training for Security guard department.	Rangers	14	2
19-Feb-22	19-Feb-22	OHS	Fire Fighting training for Security guard department.	Rangers	18	3
21-Feb-22	22-Feb-22	OHS	Fire Fighting training for Security guard department.	Security Guards	48	1
22-Feb-22	22-Feb-22	OHS	Fire Fighting training for Greenhouse Staff	Greenhouse	23	7
23-Feb-22	23-Feb-22	OHS	Fire Fighting training for Workshop Department	Workshop	16	0
24-Feb-22	23-Feb-22	OHS	Fire Fighting training for Workshop Department	Workshop	12	0
25-Feb-22	23-Feb-22	OHS	Fire Fighting training for Workshop Department	Workshop	16	0
23-Feb-22	23-Feb-22	OHS	Fire Fighting training for Workshop Department	Workshop	28	0
14-Jun-22	14-Jun-22	OHS	First aid training skills for all department first aiders and health and safety committee.	All	23	6
15-Jun-22	16-Jun-22	OHS	Health and Safety training for OHS committee representative from all the department.	All	25	8

5) Section 5.2.1: Negative Offsite Biodiversity Impact Mitigation in 2022- As indicated in the MR, the potential negative impacts for biodiversity from our project implementation are increased poaching outside the project area and increasing human-wildlife conflicts due to growing wildlife populations. We have provided three key reasons why we believe these are unlikely to happen. Below is an outline of these reasons and associated evidence where available.

The project area is a wildlife corridor mostly surrounded by National Parks and agricultural areas. Thus, it would host wildlife even in the absence of the project. Additional protection provided by the Project would only further foster benefits for biodiversity. The Rukanga-Kuranze motorbike transect ran by a community monitor outside the project area (from Rukanga town in Taita Taveta County to Kuranze town in Kwale County, 30 kms) recorded sightings of different wildlife species, including 99 elephant sightings and 1 sighting of wild dogs. Other sightings included Girraffe (29), Warthog (8) and Common zebra (1).

Ranches outside the project area: additional protection within the project area ranches should not have any adverse effect on biodiversity within ranches that fall outside of the project area. As we have no jurisdiction in the ranches outside the project area, our biodiversity monitoring protocols do not extend into these ranches. However, increased wildlife protection in the project ranches would have positive spill over effects for the neighbouring ranches not in the project area, both due to increased ranger presence in the landscape acting as a deterrent, and increased wildlife in the project ranches going into the other ranches too.

HWC: while additional wildlife would be thought to potentially increase the conflicts with surrounding communities, we believe the simultaneous project activities such as livelihood improvement, community awareness initiatives, and conflict deterrent activities reduce the redistribution and intensification of conflict in adjacent communities. In 2022, livelihood improvement activities were initiated for several community groups in the project area (find a report that targeted groups in Makwasinyi, Jora and Bungule: KCRP Livelihoods\_1st Workshop report\_August-September 2022.docx). Community awareness activities were also undertaken by the community liaison department as indicated in KCRP Community Awareness Meetings\_2022.xlsx. The Wildlife Works security team was involved in averting 60 impending HWC events in 2022 as recorded on the Cluey platform (see KCRP HWC Mitigation\_2022.csv).

**Documentation provided by the Country Participant**

Suggestion Box Scans and Response.pdf  
 HR employment procedures- Marungu location.Docx  
 M9 Verification\_Phase I&II separation stats.xlsx  
 KCRP Livelihoods\_1st Workshop report\_August-September 2022.docx  
 KCRP HWC Mitigation\_2022.csv

**VVB assessment**

**Date:** 12/05/2023

1. The evidence provided is deemed correct. Please, note that the visit is part of the audit and the auditor could ask for all type of information until getting satisfied. Also, consider that these evidence will strength the integrity of the verification report.
2. The evidence provided is deemed correct
3. The section has been updated and the evidence is deemed correct
4. The evidence provided is deemed correct
5. The evidence provided is deemed correct and the section is clarified.

Therefore, CI 01 is closed

<b>CL ID</b>	<b>02</b>	<b>Date: 20/05/2022</b>
<b>Description of CL</b>		
<p>Please, provide the following explanations or further information about the following sections:</p> <ol style="list-style-type: none"> <li>1. In section 2.1.6, it is stated that “The project received an exemption from the baseline reassessment requirement from Verra allowing us to postpone this until the next monitoring period. This exemption is based on the project’s intent to nest into the Kenyan national REDD+ programme, which is not yet complete” □. Please, clarify which will be the number of the next MP</li> <li>2. In section 2.1.10, please provide further information about the achievements during the current MP.</li> <li>3. In section 2.2.1, provide further information about the 2022 milestones.</li> <li>4. In section 2.2.3, the minor changes are reported under the previous MR. According to the template, document any change in the MR, and also, later, describe changes in previous MR</li> <li>5. In section 2.2.5, within section risk to the project, please, provide further explanation if there are risks of animals to population</li> <li>6. In section 2.2.6, please clarify what are the HCVs of the project, also in additional sections of Community and Biodiversity.</li> <li>7. In section 2.4.2, please provide further details about the activities or processes implemented during the current MP.</li> <li>8. In section 2.4.5, provide further information about the process to reduce illegal activities.</li> <li>9. Please, explain the header of section 4.1.1.2</li> <li>10. In section 4.1.3, please provide further information about the HCV and the activities mentioned.</li> <li>11. In section 5.1.1.1, provide further information and updated to the current MP for the 4 activities stated in this section.</li> <li>12. Please, explain the sections 5.3.4.2 and 5.3.4.3.</li> </ol>		
<b>Country participant response</b>		<b>Date: 04/05/2023</b>
<p>1) The text in section 2.1.2 has been adjusted to specify that the exemption allows us to postpone baseline reassessment to the 10th monitoring period.</p> <p>2) We feel that section 2.1.10 fulfils the requirement of the CCB VCS Monitoring Report Template. We provide an overview of Kenya’s SDGs and reference the other sections (3, 4, &amp; 5) of the monitoring report that detail the climate, community and biodiversity benefits provided by KCRPII. We believe that expanding on the prose written in this section of the MR would be redundant and go beyond the scope of the template’s requirements. For detailed reporting of the stakeholder impacts made in M9 please see table 4 in the 230410_observations_Kasigau phase II_SDVista_WWC.docx</p> <p>3) The 2022 milestones listed in section 2.2.1 include the CCB and VCS verifications for the KCRPII’s eighth monitoring period. The dates listed in the implementation schedule are publicly verifiable dates available on the VERRA registry in documents <a href="#">VCS562_M8_Verification_Report_v2.0-20221215.pdf</a> and <a href="#">VCS562_M8_VCS-CCB_Verification_Deed_of_Representation_v2-20221215.pdf</a>. We do not</p>		

believe that any additional text needs to be added to the implementation schedule and that the milestones and dates listed meet the requirement set forth in the CCB & VCS Monitoring Report Template.

4) We are unclear of the concern being raised in this finding. The CCB & VCS Monitoring Report Template states “*Document any community or biodiversity changes to project design not requiring a project description deviation that occurred during the monitoring period compared with the validated project description.*” There have been no additional minor deviations between M8 and M9, but all deviations from the project description listed previously continued through M9, therefore the text in this section was unchanged compared to the prior MR. The listed changes meet the requirements of the MR template.

5) Human wildlife-conflict has not been identified as a major risk to the project itself. It was brought up as one of the five Focal Issues communities faced in the first SBIA workshop held in 2011. Table 12 details the without-project projections for the key causes of the focal issue problems identified, and the ongoing project activities to improve them. Wildlife Works construction of boreholes, implementation of wildlife deterrents, and patrolling all seek to reduce human/wildlife conflict. Due to Wildlife Works ongoing efforts to reduce human wildlife conflict we do not feel that it poses a risk to the operation or success of the KCRPII project overall. Conflict would likely only increase if the mitigation strategies we use ceased. Additional information about our mitigation strategies can be found in sections 4.1.2, 4.2.2, 4.3.2, and 5.1.1.1.

6) Species considered High Conservation Species for the project can be found on page 4 of the monitoring report. HCV species include the African Elephant, Grevy’s Zebra, African Wild Dog, Secretarybird, Lion, Cheetah, White-backed Vulture, Lappet-faced vulture, Leopard, Bateland, Taita Apalis, Taita Thrush, and Martial Eagle.

7) For evidence of training conducted please see the provided document, HR All Training Events\_2022.xlsx. This document shows all trains HR conducted in 2022

8) Section 2.4.5 details the occupational safety hazards faced by employees and the risk mitigation strategies employed. The section explains that rangers are trained in how to track and peacefully apprehend poachers, if possible, and how to avoid confrontation with armed and aggressive poachers. To minimize risk, teams are designed to consist of six members. Biomass sampling teams are instructed to avoid contact with any poachers or individuals producing charcoal. If the presence of any poacher or charcoal producer is detected, the team is to immediately leave the area and notify the Head of Security when they are in a safe position. We believe that this section adequately reports how the risk to employees from poachers is minimized, and additional information about reducing poaching itself is unnecessary in this specific section of the PD. Wildlife Works' poaching mitigation measure involves hiring rangers who perform regular patrols. Further information about how ranger patrols reduce illegal activities can be found in Sections 2.5.4 and 4.3.2. In 2022, seven poachers and illegal charcoal producers were arrested.

9) We added section 4.1.1.1 and 4.1.1.2 to the document template to aid in organization and provide clarity in the information provided. The requirement in section 4.1.1.2 relates to CCB standard V3 requirement CM1.3. The project is validated under CCB V2 and continues to be verified under that version of the standard. However, during the transition from V2 to V3 Verra requested that we incorporate some requirements from V3 into our monitoring reports where they felt it was a gap in the V2 of the standard. This section is one of these instances.

10) We are unsure of what further information the verifier would like in relation to the High Conservation Value Mt Kasigau provides. The Mt. Kasigau ecosystem is the primary HCV identified by the Project. Other HCVs are wildlife species classified as vulnerable or endangered. Those HCV species are listed above in response to finding number 6 of CL ID 02. The VCS & CCB MR template states that this section should “*Demonstrate that none of the HCVs related to community well-being in the project zone identified in the project description are negatively affected by the project.*” We believe we fulfil this requirement by explaining that the project’s existence supports the areas High Conservation Value and does not negatively impact the community’s wellbeing. Regarding the activities mentioned in this section, section 4.3.2 reports extensively on the seedlings planted in 2022

and the operation of the Wildlife Work's greenhouse and should be referenced for more details on activities noted in 4.1.3.

11) The text in section 5.1.1.1 is intended to explain the four Focal Issues identified during the seminal Biodiversity Impact Assessment workshop and provide an overview of the improvements that can be made through actions taken by the project. These actions hold true for the duration of the project and will not change from monitoring period to monitoring period. The implementation of the improvement actions specific to M9 is reported in detail in other sections of the MR including 4.3.2, 5.3.2, and 1.2. Given the extensive reporting of how the improvement strategies were implemented in M9 are elsewhere in the monitoring report we do not believe additional explanations are appropriate to add to this section.

Additionally, we would like to point out that the KCRPI CAR ID 04 finding 4 advises to redact this section entirely and is directly contradictory to the finding listed here for KCRPII despite the two projects' having identical sections 5.1.1.1. It is difficult to adequately address findings when the intention behind them is not clear.

12) Sections 5.3.4.2 and 5.3.4.3 were numbered in error. They have been corrected in the revised version of the MR as 5.4.2 and 5.4.3. As with the finding CL2.9 above, sections 5.4.2 and 5.4.3 have been added to the template to provide for CCB V3 requirements that Verra has asked us to include in the monitoring report.

**Documentation provided by the Country Participant**

230410\_observations\_Kasigau phase II\_SDVista\_WWC.docx  
HR All Training Events\_2022.xlsx

**VVB assessment**

**Date:** 12/05/2023

1. Section updated and deemed correct
2. The audit team is requesting for current examples to demonstrate the compliance with each SDG. The audit team is not asking for long paragraphs, only for brief examples to justify each SDG.
3. The section has been updated and deemed correct
4. The template indicates: " Document any community or biodiversity changes to project design not requiring a project description deviation that occurred during the monitoring period compared with the validated CCB project description.". if there were not any project deviation during this MP, please specify. Also, the template indicates: " Describe and report on any changes to project design applied in previous monitoring reports". Therefore, please, differentiate and explain if the changes to project description come from previous MR, current MR or both.
5. The template indicates: " Describe actions needed and implemented to mitigate likely natural and human-induced risks to the expected climate, community, and biodiversity benefits during this monitoring period". In any case it is said anything about major risks. It is explained in sections below that some elephants killed Kasigau Staff in previous years. Also, according to the explanations of the monitoring team, during the plot sampling, staff from KWS and rangers are always joining the team to protect them from animals attack.
6. The section is clear and deemed correct
7. The section is clear and deemed correct
8. The section is clear and deemed correct
9. The section is clear and deemed correct
10. The section is clear and deemed correct

11. The section has been clarified after the observations made during the visit. The audit team also want to point out that, in spite of this is the m9, and it has been verified in several occasions, the sections could be updated without problem, and for the external reader, is always easier to obtain the information from the same and unique section instead of referring to other sections within the document. The labour of the auditor is to review both documents without bias, therefore, some of the findings can be repeated while other ones are very different despite of the documents are very similar or the same. The audit team has reviewed both MR independently, although considering they are allocated in the same area.
12. The section is updated and deemed correct.

**Country participant response**

**Date:** 25/05/2023

2) The following are the SDGs listed in section 2.1.10 and included are brief explanations of how they are met. These descriptions have been added to the monitoring report.

- Goal 1: No Poverty: Our biennial household-level surveys have reported close to 50% of our 185 respondents had a positive effect in their household from the KCRPII. At the end of M9 354 employees were employed by the project. Additionally, ranches receive payment from the sale of VCS credits.
- Goal 4: Quality Education: The KCRPII project has provided 26,688 students with bursaries since 2015, and there have been 30 school-projects involving classroom construction & renovation, supply of school furniture, and water harvesting and storage were undertaken.
- Goal 6: Clean Water and Sanitation: Since 2012, 53 water-related projects have been implemented across KCRPII including pipelines, storage tanks, rock catchments, gutters and water pans for harvesting across all the project locations in community areas and schools, estimated to reach a total of about 91,432 community members.
- Goal 8: Decent Work and Economic Growth: The KCRPII provides employment opportunity to community members. The average number of employees over past three years is 292 for KCRPII with about 90% being from the local area and almost 30% female.
- Goal 10: Reduced Inequalities: The KCRPII project works with women’s groups in the area to specifically improve the livelihoods of women, we hire female rangers, and provide sexual health and sanitation education to vulnerable young people.
- Goal 11: Sustainable Cities and Communities: KCRPII works to make the community a more sustainable environment through the echo-charcol factory, the WWC greenhouse, and seedling dispersion program.
- Goal 13: Climate Action: To date the KCRPII project has led to 18,163,638 tCO<sub>2</sub>e of net estimated emission reductions in the Project Area, measured against the without-project scenario.
- Goal 15: Life on Land: The KCRPII project area is an incredibly valuable area home to high conservation value species. Project activities that support biodiversity conservation include enhanced security and law enforcement, expansion, and de-silting of water holes that provide vital sources of water to the biodiversity of the Project Area in this drought-stricken region. There are currently 9 species classified as endangered or critically endangered that have been sighted in the project area.

4) The minor changes listed in section 2.2.3 are changes that were implemented in prior monitoring periods and continue to the present day. Each deviation includes the monitoring period the change was first implemented in. Therefore, you can consider these changes to be for “both” prior monitoring periods and the current M9 monitoring period. There have been no additional minor deviations during



M9. The text “and continue through the present monitoring period” has been added to the first paragraph to avoid any confusion of if deviations are applicable to this monitoring period or not.

5) Section 2.2.5 has been adjusted to include human-wildlife conflict as a risk to the project. The following text has been added “Increased Human-wildlife conflict – Increased presence of large fauna within the project area, specifically elephants, could lead to conflict with community members and staff if the elephants wander outside of the project area. Community members may also view wildlife negatively if there are instances of Wildlife Works staff members being injured by wildlife. If negative interactions between wildlife and humans increase this could pose a threat to the biodiversity benefits the project provides by way of community members killing or injuring wildlife. We deem this to be a minimal threat to the project due to the extensive mitigation strategies we employ. Those strategies include active patrols and response, testing various deterrents, staff training, improved farming methods, and creating boreholes for water within the project area.”

Documentation provided by the Country Participant

Kasigau Corridor PII\_M9\_Monitoring\_Report\_CCB v2.0\_VCSv3.4\_V2.4.pdf

**VVB Assessment**

**Date:** 30/05/2023

- 1. Section updated and deemed correct
- 4. section updated and deemed correct
- 5. section updated and deemed correct

Therefore, CL 02 is closed

<b>CL ID</b>	<b>03</b>	<b>Date: 10/04/2023</b>
<b>Description of CL</b>		
<p>Please, provide the following explanations or further information about the following sections:</p> <ol style="list-style-type: none"> <li>1. In section 2.4.1 there are references to Rukinga Ranch. Please explain it.</li> <li>2. In section 2.5.1 it is stated that WWS is operating for over 15 years, while in other sections of the document is operating over 16. Please clarify.</li> <li>3. In table 7, please provide the source of the values for the baseline emissions.</li> <li>4. Please, update the versions of the supporting documents such as : Kasigau Corridor II Soil Calc 2022 v1.3.xlsx' □</li> <li>5. Please, update the results of section 4.3.3</li> <li>6. Please, split indicators and monitoring methods for community and biodiversity.</li> </ol>		
<b>Country participant response</b>		<b>Date: 04/05/2023</b>
<ol style="list-style-type: none"> <li>1) Rukinga Ranch is the name of the ranch that makes up the Kasigau Corridor REDD+ Project Phase I – Rukinga Sanctuary.</li> <li>2) The KCRPI project has been in operation since 2005, for the purposes of the text that this finding is referring to we have updated the prose to consistently report that Wildlife Works has been operating for over 17 years since we are currently in our 18<sup>th</sup> year of operation of a REDD+ project in Kenya.</li> <li>3) The values reported in table 7 are calculated and can be verified by referencing the NERs tab of the KCRPII Forest Carbon Inventory model &amp; NERs M=9 v1.5.xlsm. Specifically look at cells P94, P95, P96, AG94, AG95, AG96, and B115.</li> <li>4) References have been updated to Kasigau Corridor II Soil Calc 2022 v2.1.xlsx.</li> <li>5) There are no updates to be made to section 4.3.3, no SIA workshops were held in 2022. As stated in the MR the next Community Workshop is slated for 2023, where data from the 2022 Household Survey is expected to be discussed.</li> <li>6) We are unclear what further explanation or information the verifier is seeking in relation to this finding. Section 4 is the community section and section 5 is biodiversity. All indicators and monitoring methods are split and reported extensively in their respective sections.</li> </ol>		
<b>Documentation provided by the Country Participant</b>		
<p>KCRPII Forest Carbon Inventory model &amp; NERs M=9 v1.5.xlsm Kasigau Corridor II Soil Calc 2022 v2.1.xlsx</p>		
<b>VVB assessment</b>		<b>Date: 12/05/2023</b>
<ol style="list-style-type: none"> <li>1. The clarification is deemed correct</li> <li>2. Section updated and deemed correct</li> </ol>		

3. The evidence provided is deemed correct
4. The section is updated and deemed correct
5. The section is clear and deemed correct
6. It is clear now.

Therefore, CL 03 is closed

<b>CL ID</b>	<b>04</b>	<b>Date: 12/04/2023</b>
<b>Description of CAR</b>		
<p>The following issues have been found in the Non Permanence Risk Report:</p> <ol style="list-style-type: none"> <li>1. Within the opportunity cost, please, provide further information and evidence to demonstrate that “Baseline is subsistence and project has demonstrated net positive community impacts”</li> <li>2. Provide further information about why risk factor a) and b), within community engagement, are not applicable.</li> <li>3. Within external risk, the total risk of the category is missing.</li> <li>4. Provide the evidence to demonstrate the LS of Natural Risk – Fire</li> <li>5. Within Extreme weather, provide further information about it. In spite the species are drought resistant, during the visit it was understood that more than one year drought was occurring.</li> <li>6. Please, explain why in the last table of section 4.2, there is a reference to the 2021 year.</li> </ol>		
<b>Country participant response</b>		<b>Date: 19/04/2023</b>

The items identified in this finding have been addressed as follows.

1) It is noted that assessment of the Project baseline is outside the scope of this verification audit. The project baseline, being slash and burn agriculture by subsistence farmers. Detailed information regarding the assessment and determination of the project’s baseline and demonstration of additionality can be found in the validated PD.

Demonstration of net positive community impacts is evident through the project’s successful verification against the CCB standards over the past eight monitoring periods. Continued demonstration of net positive community impacts during the current monitoring period (M9) is detailed in the M9 MR provided to the verifiers.

2) Regarding Community Engagement risk category, a) this risk category is only applicable when there are community households living in the project area and who are reliant on the project area (“Less than 50 percent of households living within the project area who are reliant on the project area, have been consulted.”). As no community members live within the project area who are reliant on the project area, this risk category is considered non-applicable.

Regarding Community Engagement risk category, b), there are community households living within 20 km of the project boundary outside of the project area who rely on the project area. However, the Project has held extensive community meetings throughout the region and performed many outreach activities with the total local population living within 20 km of the Project boundary who are dependent on the Project area for their livelihood, and we believe over 20% of these households have been consulted. To document every meeting WWC has had with the communities in the Project Zone since we began working in the region would be impossible, but there have been literally thousands of consultations held with community groups surrounding the project area.

3) We acknowledge the total External risk score was inadvertently left out of the Non-Permanence Risk Report provided. The total External risk has now been entered in the updated version of the Non-Permanence Risk Report provided.

4) A supporting document justifying the natural risk scores for the M9 Non-Permanence Risk Report has been provided to substantiate the LS of natural fire risk for the project.

5) A supporting document justifying the natural risk scores for the M9 Non-Permanence Risk Report has been provided to substantiate the LS of natural extreme weather risk for the project.

6) The reference to 2021 in the VCU table of the Non-Permanence Risk Report was a mistake. The project’s ninth monitoring period corresponds to the year 2022. Section 4.2 of the Non-Permanence Risk Report has been corrected to reflect the year 2022.

**Documentation provided by the Country Participant**

Kasigau Corridor PII\_M9\_Monitoring\_Report\_CCB v2.0\_VCSv3.4\_V2.3.docx VCS Non-Permanence Risk Report Kasigau I\_M9\_v2.pdf VCS Non-Permanence Risk Report Kasigau II\_M9\_NaturalRisksEvidence v1

**VVB Assessment**

**Date:** 12/05/2023

<ol style="list-style-type: none"> <li>1. Note that the NPRR is within the scope of the audit, and the verifiers could ask for whatever until close all the doubts. Each verifier in different MP is completely different and will focus on different topics. The same for Verra, the reviews from 2022 are harder than previous years. Our mission is to comply with all the requirements, provide a full understanding of the documentation while trying to avoid future comments from Verra in its PRR. I ensure that most of these comments and findings that AENOR has raised, have been also raised by Verra in different projects. The clarification provided is deemed correct</li> <li>2. The section is clear and deemed correct</li> <li>3. The section has been updated and deemed correct</li> <li>4. The evidence has not been provided</li> <li>5. The evidence has not been provided</li> <li>6. The section has been updated and deemed correct</li> </ol>	
<b>Country participant response</b>	<b>Date:</b> 22/05/2023
<p>4 &amp; 5) We apologies. The supporting document justifying the natural risk scores for the M9 Non-Permanence Risk Report was inadvertently left out of the documents submitted in response to the Round 1 Findings. The document (VCS Non-Permanence Risk Report Kasigau_M9_NaturalRisksEvidence v1.pdf) has now been provided to the verifiers.</p> <p>Supporting document: VCS Non-Permanence Risk Report Kasigau_M9_NaturalRisksEvidence v1.pdf</p>	
Documentation provided by the Country Participant	
VCS Non-Permanence Risk Report Kasigau_M9_NaturalRisksEvidence v1.pdf	
<b>VVB Assessment</b>	<b>Date:</b> 30/05/2023
Evidence have been provided. Therefore, CL 04 is closed	