PROJECT REVIEW REPORT

This project review report includes findings raised during Verra's review of the project specified below. The VVB must address the findings before the project request can be considered for approval by Verra. The project review report will be made publicly available on the Verra Registry. Confidential information may be provided in separate attachments.

Project ID	3340
Project Name	Boomitra Grassland Restoration in East Africa Through Soil Enrichment
Review Type	Registration
Program(s)	VCS Program
Project Proponent	Boomitra Inc
Methodology	VM0042 "Methodology for Improved Agricultural Land Management", v1.0
VVB	Earthood Services Private Limited
Assessment Criteria	VCS Standard, v4.5
Date of First Issue	04 July 2024
Date of Second Issue	06 March 2025
Date of Third Issue	09 June 2025
Review Conclusion	Approved
Date of Final Issue	19 August 2025

FINDINGS

#	Finding Description	VVB Response	Status
1	**Insufficient demonstration of grouped project design requirements**		
	Issue The initial project activity instance (PAI) is located in Kenya, but the grouped project will be expanded to a region that includes two other countries, Tanzania and Uganda. Therefore: a. There is insufficient evidence that a geographic area that includes three different countries is valid for the project. Insufficient demonstration that the future PAIs (Project Activity Instance) will have the same baseline scenario and additionality as the initial PAIs, b. The project does not demonstrate compliance with the baseline and additionality requirements for the design of grouped projects. For example, it is not clear how baseline and additionality can be considered the same in Kenya (i.e., the country of the first PAI) when land ownership and management are different (e.g., communal land, wildlife grazing land, private land; Sections 1.8, 1.12). Action Required 1. The VVB must ensure that Section 1.5 of the project description (PD) is updated to demonstrate that a single baseline scenario and the same rationale for	**Round 1** VVB Response 1. VVB has reviewed PP's response, and the project boundary has been revised to exclude Tanzania and Uganda, as outlined in the updated Project Description (PD). This change ensures compliance with VCS Standard v4.5, Sections 3.6.10 and 3.6.13, which require that geographic areas without initial project activity instances be excluded unless a single baseline scenario and additionality can be demonstrated. With the boundary now limited to Kenya and the revisions clearly stated in the PD. 2. VVB has updated section 3.1 of VR based on the geographic area(s) and confirm that the baseline scenario and rationale for demonstrating additionality remain the same or at least as conservative for each defined area. Also, ensured that any areas without initial instances are also included in the project. Verra Response Section 1.5 of the PD has been updated. However, issues remain, and the finding cannot be closed. Issue	Closed

	demonstrating additionality can be established for the entire uniquely defined geographic area. Otherwise, the project must: a. redefine or divide the geographic area; b. specify at least one set of eligibility criteria for the inclusion of new PAIs for each combination of project activity and geographic area, and for each combination of baseline scenario and demonstration of additionality; c. exclude from the project the geographic areas with no initial project activity instances; and d. update all related sections of the PD according to output from a, b, and c, including Baseline and Additionality sections. 2. In Section 3.1 of the validation report (VR), the VVB must assess the revised geographic area(s) and ensure that the same (or at least as conservative) baseline scenario and rationale for the demonstration of additionality is applicable to each of the defined geographic areas and that any areas with no initial instances are included in the project. Program Rule(s) *VCS Standard, v4.5*, Sections 3.6.10 to 3.6.16 Background Section 3.6.10"Geographic areas with no initial project activity instances shall not be included in the project unless it can be demonstrated that the same (or at least as conservative) baseline scenario and rationale for the	1. The project describes 3 different baseline scenarios (Section 1.8, 1.12 and 3.4 of the PD); however, the initial PAI only includes 1 baseline scenario (i.e., Scenario 3: private land ownership). Therefore, a. The statement in Section 1.5 that all future instances will have the same baseline is incorrect. b. The project is not validated to include future instances with baseline Scenarios 1 and 2 described in the PD. Action Required 1. The VVB must ensure the PD is updated to: a. Exclude baseline scenarios not represented by the initial PAI from Section 3.4 and other relevant sections (e.g., 1.8, 1.12): Scenarios 1 or 2. OR, b. Demonstrate that there are initial PAIs with Baseline Scenarios 1 and 2. Then, revise Section 1.5 as needed. 2. The VVB must update the VR accordingly with an assessment of the eligibility conditions for inclusion of future instances, based on the revised PD. Program Rule(s) *VCS Standard, v4.5,* Sections 3.6.11, 3.6.15, 3.6.16 (4) **Round 2** VVB Response The audit team has confirmed that sections 3.4, 1.8, and 1.12 of the PD has been revised to provide a clear and comprehensive demonstration of the baseline scenario relevant to the initial PAI. The updates include detailed explanations of the land use practices, overgrazing patterns, ecological impacts, and the socio-	

	demonstration of additionality is applicable to such an area as a geographic area that does include initial project activity instances." economic dynamics affecting the project area before starting of the project. In alignment with these updates, Section 3.3.4 of the VR has also been revised to reflect the clarified baseline scenario and ensure consistency with the updated PD. <u>Verra Response</u> Sections 1.12 and 3.4 of the PD have been updated to include additional information on the baseline scenario. No further action is required, and the finding is closed.		

2	**Insufficient demonstration and assessment of project ownership**		
	<u>Issue</u> 1. Section 1.8 of the PD, demonstration of project ownership is insufficient: a. The section describes that the project proponent has the legal rights to the carbon benefits generated by the project activities. However, it is unclear if project ownership, i.e. the legal right to control, operate, and implement the project activities is vested in the project proponent (PP), since the agreement for project activities implementation is between the landowner and "The ATHI KAPITI WILDLIFE CONSERVANCIES ASSOCIATION". b. It is unclear whether the lands included in the initial PAI are privately owned or community owned. Since this is inconsistently described in other sections of the PD. Section 1.11 states that at the time of validation, only private landowners have been included; Section 2.4.3 states that community lands will be included in the future.	**Round 1** <u>VVB Response</u> 1. The audit team has examined the revised PD and ownership documents and has reached the following conclusions based on the responses to the raised findings. a. The PP has provided comprehensive information on credit ownership, illustrating how it possesses the legal authority to oversee and manage the project. In section 1.8 of the revised PD, the PP has outlined two legal agreements: (i) an agreement between Rancher and the Intervention Coordinator (AKWCA) that allows for the transfer of carbon rights from pastoralists to AKWCA for collective management and representation, and (ii) an agreement between the Intervention Coordinator and Boomitra that grants ownership of carbon credits to Boomitra, as well as control over project activities and land use management within the area covered by the carbon rights agreement with pastoralists. b. In section 1.8 of the revised Project Description (PD), the PP has outlined three primary types of land ownership	Closed

	c. It is unclear what are the lands owned by "other entities" and how is ownership established in this case. d. It is unclear how ownership of land set aside for core wildlife conservation and community land (with mixed use conservancies for settlement, wildlife and livestock) is established. 2. It is not clear whether each of the three ranches included in the initial PAI has a single landowner or is comprised of multiple landowners. If the land parcels are comprised of multiple landowners, it is unclear if all landowners have provided consent and have project agreements. <u>Action Required</u> 1. The VVB must ensure that Section 1.8 of the PD is updated to: a. Demonstrate that the project proponent holds the legal right to operate and manage the project. b. Provide a clear description of the land ownership of the parcels of the initial PAI. This must be consistent across the PD. c. Clarify whether each of the land holdings included in the initial PAIs belong to single, individual landowners or multiple landowners. d. Demonstrate that all landowners have entered into agreements with the project where the carbon rights and project ownership are vested in the project proponent. If the project proponent does not have control of 80% of the first project activity instance, Section 3.11.4(3) of the *VCS Standard, v4.5* must be followed. e. Demonstrate how the project guarantees ownership and permanence for each of the	prevalent in the project area. The PP has detailed the rights associated with each type of ownership and the management activities that correspond with them. Additionally, the PP has specified that, at the time of validation, privately owned individual grassland ownership was taken into account for project implementation. The PP clarifies that the other two types of land ownership might be incorporated in future PAI. With a clear understanding of the land ownership among project participants c. The PP has clarified that only privately owned individual grassland ownership was taken into account for project implementation in the first PAI. In this type of land ownership, an individual person has all the rights over the land and land use is primarily intended for livestock rearing. With the clarification from the PP on landownership of the participating ranchers, d. After carefully reviewing the revised PD and provided legal agreements, the audit team confirmed that the PD has been updated with ownership details and explained that the landowners have entered into agreements with the Intervention Coordinator (IC), who has then signed an agreement with Boomitra to vest the carbon rights in Boomitra. Boomitra has control over 80% of the initial project activity instance, as demonstrated in the PD. e. The audit team confirms that section 1.8 of the revised PD has been amended with information about the guarantees of ownership and the permanence of each landownership type. 2. VVB has updated demonstration of project ownership in the updated VR in section 3.1 validation findings. <u>Verra Response</u>	

	different types of land ownership. 2. The VVB must assess the updated demonstration of project ownership in the updated VR. Program Rule(s) *VCS Standard, v4.5*, Section 3.7.1 and 3.11.4	Section 1.8 of the PD has been updated to demonstrate ownership. No further action is required, and the finding is closed.	

3	Insufficient demonstration and assessment of project start date		
	Issue The project start date is not sufficiently supported and justifications are inconsistent: a. Section 1.9 of the PD states that the start date is supported by training records and monitoring data. b. The VR indicates that the start date is linked to the date of purchasing of fencing poles. c. Neither justification (PD and VR) of the project start date is clearly linked to the start of GHG emission reductions and removals (ERRs) Action Required 1. The VVB must ensure that Section 1.9 of the PD is updated to describe and provide evidence of the specific activities designed and implemented by the project, that led to the actual generation of GHG ERRs, according to Section 3.8 of the *VCS Standard, v4.5*. 2. The VVB must provide an assessment in the updated VR describing how the start date defined by the project meets the requirements of start date for AFOLU projects as described in the VCS Standard. The justification of the project start date must be consistent across project documents.	**Round 1** VVB Response 1. The assessment team has the response and has reviewed the PP has updated the project start date as 10th January 2019 with detailed explanation of project activity and justification for GHGs emission reduction and removal. In section 1.9 of updated PD, the PP mentioned that creation of paddocks was the project activity that provide the rest period for forage to grow back. Commencement of fencing activities is the initial activity for paddock creation and rotational grazing. As a proof, PP has provided the receipts of payment made in the form of petty cash voucher to labours employed for digging in holes and fixing the poles for paddock demarcation, dated January 10th, 2019. The audit team is agreeing with PP's justification that the creation of paddocks is one of the initial activities for rotation grazing and resting period for forage growth which linked with GHGs emission reduction and removal. With the provided justification of the project start date. 2. The VVB has include the assessment in the updated VR explaining how the project's defined start date complies with the requirements for AFOLU project start dates outlined in the VCS Standard. The justification for the project starts date is consistent across all project documentation.	Closed

	Program Rule(s) *VCS Standard, v4.5*, Section 3.8 *VCS Program Definitions, v4.4,* "Crediting Period Start Date"	Verra Response Section 1.9 of the PD has been updated to describe and justify the project's start date. No further action is required, and the finding is closed.	

4	**Insufficient description and assessment of project activity**		
	Issue Section 1.12 of the PD does not clearly describe which of the improved ALM activities have been implemented or will be implemented by the project and in which locations of the initial PAI. Action Required 1. The VVB must ensure that Section 1.12 of the PD is updated to provide a detailed description and information for each of the improved ALM project activities that have been implemented and that will be implemented by the project throughout the crediting period. A table comparing grassland management practices in the baseline and project scenarios must be included. The list of project activities must be written clearly to reflect all activities of future instances to allow assessment of future instances against eligibility criteria per Section 3.6.16(2) and (3), *VCS Standard, v4.5*. In addition, clarification in the following must also be provided: a. How the implementation of the project activities will differ in the 3 scenarios. b. How rotational grazing will be enforced in unfenced areas. c. How the removal of fences for open land and communal grazing will not lead to overgrazing.	**Round 1** VVB Response 1. The audit team has reported that PP has revised sections 1.12 and 1.5.1 of the PD to illustrate how the new PAI fulfill the minimum eligibility criteria. Furthermore, PP has revised the 'Grazing Model' section of the PD to indicate that no additional paddocks will be rented within or outside the project area during the dry season. 2. The VVB updated the VR and include an assessment of the updated description of project activities in section 3.1 of VR, also summary has been provided Verra Response Section 1.12 and 1.5 of the PD have been updated to describe the project activities. No further action is required, and the finding is closed.	Closed

	d. Whether additional paddocks will be rented in or outside the project area during the dry season. 2. The VVB must update the VR to include an assessment of the updated description of project activities. Program Rule(s) *VCS Standard, 4.5*, Section 3.2.4 *VCS Project Description Template, v4.3*		

5	Insufficient demonstration and assessment of no-net harm and AFOLU-specific safeguards		
	Issue 1. Section 2.1 and Appendix 2 of the PD do not contain sufficient information on the following: a. Whether all stakeholders mentioned in Section 2.1.1 of the PD participated in the meetings. While the PD mentions that more than 160 participants attended the local stakeholder consultation meeting, there is no description of the participants and no clarity on whether all the identified stakeholder groups were represented. b. Details of the surveys used for stakeholder engagement and consultation and the feedback obtained from the same or the number of stakeholders who participated in the survey. c. How the project will ensure local stakeholder consultation for new project activity instances considering that the LSC is undertaken at the level of the grouped project. d. In Section 2.1.2, how a meeting conducted via Zoom platform was accessible to pastoralists	**Round 1** VVB Response 1) The assessment team has reviewed the finding and the PP has updated section 2.1 and Appendix 2 of the PD incorporating with (a) table has been added in the Appendix 2 of the PD representing the participant profile and number of participants of the LSC meeting. The section has been revised to give clarity on the participation of the stakeholders, (b) Details about the surveys used for Stakeholder engagement and consultation and feedback obtained, (c) ongoing consultation for new added project activities instances, (d) information of the platform chosen and conducting the consultation as per the cultural appropriate manner, (e) information about the FPIC process for the different land tenures scenarios, (h) risks to local stakeholder resources due to project implementation. (f) Based on the listing PDD the LSC and FPIC was done following standard v4.2 which was later change at the time of registration request and based on the VCS standard v4.2 (Section 3.17.3, 3.17.4, 3.17.5, 3.17.11,3.17.12, 3.17.13, 3.17.14, 3.17.15, 3.17.16,3.17.17, 3.17.18 & 3.17.19 which does not	Closed

	and how communication and consultation are performed in a culturally appropriate manner, including language and gender sensitivity, directly with local stakeholders or their legitimate representatives when appropriate (see Background). e. In section 2.1.3, how FPIC was obtained for all three different scenarios described in the Section 1.8 (Project Ownership) section. f. How stakeholder feedback and input was considered in project design and implementation, since the project stakeholder consultation was conducted after project start. g. In section 2.1.3(FPIC), how the project demonstrates that the principles of FPIC were followed as the agreements with the landowners, and the stakeholder consultation (July 2023) were conducted after the project start date (04 January 2019). h. The risks to local stakeholder resources due to project implementation (e.g., trade-offs with food security, land loss, loss of yields and climate change adaptation). 2. Section 2.4 of the PD contains inconsistent information: a. Impacts of biodiversity: The PD states that the project is an agriculture project, and there is no impact on biodiversity. Further, in Section 2.4.1 it is stated that the project is not located in or adjacent to habitats for rare, threatened, or endangered species. However, this contradicts the statement that the project area includes core wildlife areas, and that multi species	elaborate on how and what needs to be done in Stakeholder consultation. (g) Based on the listing PDD the LSC and FPIC was done following standard v4.2 which was later change at the time of registration request and based on the VCS standard v4.2 (Section 3.17.3, 3.17.4, 3.17.5, 3.17.11,3.17.12, 3.17.13, 3.17.14, 3.17.15, 3.17.16,3.17.17, 3.17.18 & 3.17.19 which does not state anywhere that LSC needs to be before project activity implication. Also, VCS standard Appendix 3 states that the project with project start date before 23, October 2023 need not apply 3.18.2 of VCS standard. 2) The audit team confirms that PP has updated section 2.4 of the with appropriate and consistent information about impacts on biodiversity and fertilizer use. 3) The PP has incorporated detailed information about the benefit sharing agreement in the section 2.3.5 of the PD 4) VVB has updated Section 3.2.1, 3.2.4 and 3.2.5 of the VR to demonstrate how the VVB has assessed all AFOLU-specific safeguards that have been described in the project description. <u>Verra Response</u> Section 2 of the PD has been updated. However, the issues raised have not been sufficiently addressed, and the finding cannot be closed. <u>Issue</u> 1. Inconsistent information about the number of ranchers participating. Section 2.1 of the PD mentions 24 participating ranchers, but the initial PAI only includes 3 ranches. 2. It is not demonstrated that all stakeholder groups were represented in the stakeholder meetings. The	

	grazing, including wildlife species, is a part of the project. 3. Fertilizer use: There is no discussion of risk from excess fertilizer uses and other bio/chemical inputs due to project activity. Also, the PD does not include a mitigation plan on how the project will mitigate and monitor this risk. 4. Section 2.3.5 it is unclear how the benefit sharing will occur. Action Required 1. The VVB must ensure that Section 2.1 of the PD is updated to include all information listed in Issue 1 above. 2. The VVB must ensure that Section 2.4 of the PD is updated to correct the inconsistent information about impacts on biodiversity and fertilizer use. 3. The VVB must ensure that Section 2.3.5 of the PD is updated to provide details on how benefit sharing will occur. 4. The VVB must update Section 3.2.1, 3.2.4 and 3.2.5 of the VR to demonstrate how the VVB has assessed all AFOLU-specific safeguards that have been described in the project description. Program Rule(s) *VCS Standard, v4.5*, Sections 3.18 and 3.19 Background Section 2.1.4 of the PD states that a physical register will be maintained for continuous input/grievance as some	submitted supporting evidence provides names of invitees, and email ids, however, a. It is not clear which stakeholder groups are represented. b. It is not clear which stakeholders were invited by other means (e.g., telephone/in person), and which stakeholder groups they represent. Action Required 1. The VVB must ensure the project updates Section 2.1 of the PD to remove inconsistent information. 2. The VVB must ensure the project sufficiently demonstrates that all stakeholder groups are represented in the stakeholder consultation. Program Rule(s) *VCS Standard, v4.5*, Section 3.18 **Round 2** VVB Response 1. The audit team has reviewed the revised PD and confirmed that Section 2.1 has been updated with consistent and accurate information, explicitly stating that three participating ranchers are involved in the first PAI. 2. It has also been confirmed that PP has revised Section 2 of the PD to clearly demonstrate that all stakeholder groups identified in Section 2.1.1 were invited and appropriately represented in the meetings and consultations conducted to date, ensuring compliance with Section 3.18 of the VCS Standard v4.5. Additionally, the methods of invitation have been clarified, and comprehensive details of stakeholder meetings are now provided in Appendix 2 of the PD.	

	stakeholders do not have access to phone/internet services. Therefore, it is not clear how these stakeholders were included in the initial stakeholder consultation.	Verra Response Section 2 and Appendix 2 of the PD have been updated to include additional information on the stakeholder consultation process and the stakeholder groups who participated. No further action is required, and the finding is closed.	

6	**Insufficient demonstration of applicability conditions**		
	Issue The applicability conditions listed in Section 3.2 of the PD do not provide enough justification. a. No decline in productivity is not supported by peer-reviewed and/or published studies on the activity in the region or a comparable region as required by the methodology. b. It is unclear whether the project will use a biogeochemical model or not. If a model will be used, it is not demonstrated that the model can be used throughout the project area. Action Required 1. The VVB must ensure that Section 3.2 of the PD is updated to: a. Demonstrate no decline in productivity. As required by the methodology, peer-reviewed and/or published studies on the activity in the region or a comparable region must be used to support the claim that the project does not lead to a decline in productivity. b. Clarify whether a model will be used to simulate carbon stocks changes by the project (the table mentions that no model is used, however, the PD also includes a description of	**Round 1** VVB Response 1. The PP has amended Section 3.2 of the PD to demonstrate that productivity is not declining. As required by the VM0042 v1.0 methodology, peer-reviewed research on regional activities is used to support the claim that the project does not reduce production. PD also demonstrates, via peer-reviewed scientific papers, that the project's model can successfully simulate changes in soil organic carbon. The PP has also added a reference from the same region. With the inclusion of detailed explanation on no significant productivity declination. 2. The assessment team has assessed the methodology applicability conditions and have justified in the VR. Verra Response Section 3.2 of the PD has been updated to demonstrate applicability conditions. No further action is required, and the finding is closed.	Closed

	the model). If a model is used, the project must demonstrate using peer-reviewed scientific studies that the model is capable of successfully simulating changes in soil organic carbon. Evidence must be provided for a comparable ecoregion or for the same region. 2. In an updated VR, the VVB must assess the updated justification of methodology applicability conditions. Program Rule(s) *VM0042, v1.0*, Section 4 Background The peer-reviewed scientific studies used by the project to show that the model successfully simulates changes in soil organic carbon are for Europe, Australia, Scottish uplands, and the USA. The project has not provided sufficient evidence to show the model is applicable for use in the same ecoregion as the project.		

7	Unclear or incorrect project boundary		
	Issue 1. Section 3.3 of the PD does not provide sufficient demonstration for why several GHG sources are excluded from the project boundary under the baseline and project scenario. No demonstration has been provided by using CDM AR methodological tool for testing significance of GHG emissions in A/R CDM project activities that the following GHG emissions sources are considered *de minimis*: a. Fossil fuel: Considering that project activities include water management, including digging of ponds using tractors. b. Manure deposition and enteric fermentation:	**Round 1** VVB Response 1. The Project Proponent (PP) has addressed the findings related to the exclusion of specific GHG emission sources in Section 3.3 of the Project Description (PD). The updated sections now provide comprehensive justification for the exclusion of fossil fuel emissions, manure deposition, enteric fermentation, and nitrogen fertilizer as GHG sources. This justification aligns with the 'CDM AR Methodological Tool for Testing the Significance of GHG Emissions in A/R CDM Project Activities v1.0' to determine whether these sources are de minimis. Additionally, the PP has provided an Excel sheet that demonstrates the GHG sources' significance test. This detailed analysis reveals that soil organic carbon (SOC)	Closed

	Considering that livestock are present in the baseline or project scenario. c. Nitrogen fertilizers: Considering that reduction of nitrogen fertilizer is part of the project activities. Action Required 1. The VVB must ensure that Section 3.3 of the PD is updated to provide sufficient justification for the exclusion of the GHG emission sources: Fossil fuel, manure deposition, enteric fermentation and nitrogen fertilizer. If the excluded sources are determined *de-minimis*, this must be demonstrated using the CDM tool.Sections 5.1 and 5.2 of the PD must be updated to include all relevant parameters as needed. 2. In an updated VR, the VVB must assess the updates on the project boundary. Program Rule(s) *VM0042, v1.0*, Section 5 (Table 3)	accounts for 99% of the emissions, thereby supporting the exclusion of the aforementioned GHG sources as de minimis. With these revisions and the provided evidence i.e. excel file, the required actions have been fully addressed. 2. VVB has assessed the updates of section 3.3 of the PD and updated the project boundary section in VR. Verra Response The project has updated Section 3.3 of the PD and submitted an ERR sheet to support the demonstration. However, issues still remain, and the finding cannot be closed. Issue 1. Section 3.3 of the PD does not clearly describe all the GHG emission sources required by the methodology or provide a clear justification for their inclusion/exclusion. a. It is unclear how the excluded emission sources (e.g., emissions from livestock and biomass burning) will be monitored in the project scenario to ensure that these emission sources remain *de minimis*. Action Required 1. The VVB must ensure the project updates tables in Section 3.3 of the PD to include all GHG emission sources per the methodology and clearly justify their inclusion/exclusion from the project boundary. 2. The VVB must further justify and assess the exclusion of these emission sources, including an assessment of how these emission sources will remain *de minimis* over the project crediting period, otherwise,	

		a. The emission sources must be included in the project boundary (they can remain *de minimis* in the ex-ante estimates). b. The VVB must ensure the project has a clear monitoring plan to monitor all parameters related to livestock emissions and emissions from burning of biomass in the project scenario, and that the project updates Sections 4 and 5 accordingly. Program Rule(s) *VM0042, v1.0*, Section 5 (Table 3) Background ● Livestock are included in the project boundary, and numbers are subject to change. This has to be monitored and emissions from livestock must be shown as *de minimis* at every monitoring and verification event. ● Controlled burning is listed as a project activity.	
		Round 2	
		VVB Response 1. The audit team confirms that PP has reviewed section 3.3 of the revised PD to include all GHG emission sources per the methodology and clearly justify their inclusion/exclusion from the project boundary. Accordingly, section 3.3.3 of the VR has been updated. 2. Section 3.3 of the PD provides a detailed demonstration of the excluded emission sources, justifying their exclusion based on de minimis thresholds in accordance with VM0042 methodology. Section 5.3.9 (along with 5.3.7 and 5.3.8) outlines a comprehensive	

		monitoring plan to systematically track and ensure that livestock-related emissions, manure deposition, nitrogen fertilizer application, fossil fuel use, and biomass burning remain below the de minimis threshold throughout the project crediting period. The monitoring plan includes regular ranch surveys, remote sensing, field inspections, and cross-verification of ranch records, ensuring that any changes in these sources are identified, assessed, and addressed if necessary. Section 5.2 is also updated with necessary monitoring parameters. Accordingly 3.3.8 of the VR has been updated. ** Please note that Controlled burning is not listed as a project activity and is not included anywhere in the PD.	
		<u>Verra Response</u> Sections 3.3, 5.2, and 5.3 of the PD have been updated to provide further justification for the emissions from the selected pools/GHG sources to be de minimis, and included provisions for monitoring the parameters to ensure the emissions remain de minimis through the crediting period. No further action is required, and the finding is closed.	

8	**Insufficient demonstration of baseline scenario**		
	<u>Issue</u> 1. The baseline scenario described in Section 3.4 of the PD is not consistent with the three types (scenarios) of land tenure/land uses described in Sections 1.8 and 1,12 of the PD (e.g., mixed wildlife-livestock areas, community conservancies and individual commercial ranches) 2. In Section 3.4 of the PD, there is insufficient description of:	**Round 1** <u>VVB Response</u> 1. The audit team has reviewed the revised PD and confirmed that the PP has added detailed information on baseline scenario consistent with the three types of land tenure, viz., Community managed and owned landownership, Private ownership with Communal Land Management and Private owned individual grasslands. The baseline scenario in each land tenure category has been described focusing on	Closed

	a. The length of the period used to develop the schedule of activities (e.g., t=-x). b. The minimum specifications on each agricultural management practice for the baseline scenario, based on Table 4 of *VM0042, v1.0*, including qualitative and quantitative information. c. The evidence used to establish the minimum specifications of the agricultural management practices for the baseline scenario based on Box 1, Section 9, of *VM0042, v1.0*. <u>Action Required</u> 1. The VVB must ensure that Section 3.4 of the PD is updated to include all the information highlighted above as per the requirements of Section 6 of the applied methodology. 2. The VVB must assess the updates to Section 3.4 of the project description and update Section 3.3.4 of the validation report to include a detailed assessment of the project baseline scenario and how it meets the requirements of the applied methodology. 3. The VVB must provide an assessment of how they reached a reasonable level of assurance that the same (or at least as conservative) baseline scenario is applicable to all geographic project area that does not include initial project activity instances, considering the grouped project boundary extends over three countries/geographic areas but the initial PAI is located in a single country/geographic area. Further, the grouped project consists of three different scenarios as described in Sections 1.8 and 1.12 of the PD, and only one scenario is represented in the initial PAI. (See Finding 1). <u>Program Rule(s)</u> *VM0042* v1.0, Sections 6 and 9 *VCS Standard,* v4.5 Sections 3.6.10 to 3.6.16	prevailing livestock grazing activities, knowledge on modern sustainable grazing practices, impacts of overgrazing, ecological imbalance, wildlife conflicts, etc. 2. In section 3.4 of the updated PD, the PP has incorporated the following information- a. The length of the period used to develop the schedule of activities: The PP has mentioned that the most likely baseline scenario is the continuance of traditional pre-project agriculture practices. The baseline scenario is based on the historic look-back period described in Section 6 of VM0042. The activity schedule, which began with year t = -3, was used in the baseline scenario starting with t = 1. Agricultural management practices were determined for each year (t = -1 to -3). Agricultural management practices were determined for each year (t = -1 to -3). b. Information about both qualitative and quantitative information details, are updated together with the minimal requirements for each agricultural management technique for the baseline scenario. c. Detailed information regarding the evidence that was utilized to determine the minimal requirements for the agricultural management techniques in the baseline scenario based on Box 1. The information provided by the PP in the updated PD is appropriate and sufficient to depict the baseline scenario. 3. The VVB has assessed and demonstrated how they achieved a reasonable level of assurance that the baseline scenario, which is the same or at least as conservative, applies to all geographic project areas, including those without initial project activity instances. This assessment	

		considers that the grouped project boundary is demonstrating the first PAI and currently based on PD update it has been restricted to only one country.	
		Verra Response Section 3.4 of the PD has been updated. No further action is required. However, this finding is lined to Finding 1 and cannot be closed until Finding 1 is closed. Finding 1 has been addressed above.	
		Round 2	
		VVB Response	
		Verra Response Finding 1 has been closed. No further action is required, and the finding is closed.	

9	**Incorrect demonstration of additionality**		
	Issue 1. Regulatory Surplus: Section 3.5.1 of the PD is incomplete. There is no description of the laws assessed that confirm that the project meets the definition of regulatory surplus. 2. STEP1 (Barrier analysis): a. The demonstration of cultural and/or social barriers is not supported by peer-reviewed and/or published studies as required by the Methodology. b. The project has not identified barriers for each individual improved ALM activities to be implemented by the project. c. Barriers were not identified against the adoption rate of a single spatial boundary.	**Round 1** VVB Response 1. The assessment team has reviewed, and the PP has updated section 3.5 of the PD. The audit team reviewed the revised PD and made the following conclusion- a) PP has demonstrated that Kenya lacks a legal, policy, or regulatory framework to impose the improved grazing practices. In Kenya, there is no law, statute, or other regulatory framework that applies to grasslands and rangelands mandates the project or its implementation (Mureithi, 2024, REPUBLIC OF KENYA MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES NATIONAL AGRICULTURAL SOIL MANAGEMENT POLICY. (2020). The project's activities are therefore regulatory surplus. The audit team confirms that	Closed

	Since the project is a grouped project, it is unclear how the results are representative of all project areas. (See Finding 1). 3. STEP 2 (Common practice): a. The project area was not stratified into project spatial boundaries (e.g., state or provincial level) in order to demonstrate that the project activities are not a common practice. b. The project has used expert opinion to assess common practice. This is allowed if there is insufficient data for the project region (See Background). However, there is insufficient assessment in the VR justifying the lack of available data and the use of an expert opinion instead. Further, the project has not submitted an attested copy of the expert opinion report. c. The geographic boundary of the grouped project is defined across three countries. It is unclear how the demonstration of additionality at the time of validation is appropriate and representative of future instances (See Finding 1) <u>Action Required</u> 1. The VVB must ensure that Section 3.5 of the PD is updated to: a. Demonstrate regulatory surplus with evidence. b. Demonstrate cultural and/or social barriers using relevant references. c. Identify barriers aapplicable to each of the improved ALM activities of the project. d. Demonstrate how the identified barriers are representative of the whole project geographic	the project activities are regulatory surplus after reviewing the pertinent local laws and regulations. b) Cultural and social barriers in implementing the project activities have been demonstrated in the revised PD. PP pointed out the difficulties in implementing rotational grazing because of societal changes from nomadic to semi-nomadic lifestyles, which cause overgrazing and disagreement to altering traditional grazing practices. Socially, disagreement with culture is crucial since many pastoral communities have a strong cultural legacy and are firmly anchored in traditional grazing practices. They see any move towards rotational grazing as a threat to their traditions and their identity. This environment is made more complex by gender dynamics, as women's restricted ability to make decisions within these communities frequently limits their potential to influence the adoption of novel methods like rotational grazing. The audit team has reviewed the cited secondary literatures to confirm that the cultural and social barriers in implementing the project activities. c) PP has incorporated the all the significant barriers identified in consultation with implementing partner on the ground and demonstrated with sufficient evidence. The audit team confirmed it with the literature survey. d) The project boundary has been redefined in the revised PD. Therefore, the demonstration of identified barriers is representative of only Kenya.. e) The common practice assessment for the additionality has been updated for the redefined project boundary with an expert report. The audit team reviewed the literature cited for the common practice assessment and expert's opinion to confirm that the implemented project activities are not common in the project area.	

	area. Otherwise, the geographic area must be redefined or divided (Finding 1). e. Include all information regarding common practice analysis listed in Issue 3 above. The project must demonstrate that the parameters used are the most recent available. 2. The VVB must provide an assessment of how they concluded with a reasonable level of assurance that the same (or at least as conservative) demonstration of additionality is applicable to the whole geographic project area. Otherwise, the geographic area must be redefined or divided (Finding 1). Program Rule(s) *VM0042 v1.0,* Section 7 *VCS Standard, v4.5*, Sections 3.6.10, 3.6.11, 3.6.14 Background Common Practice: The project area must be stratified to the state or provincial level (or equivalent second-order jurisdiction) in the countries where the project is being developed. Evidence of each proposed project activity must be provided and used to calculate the common practice adoption rate (i.e., Equation 1 if stacked). Where supporting evidence is unavailable at the state/provincial level (e.g., in developing countries), aggregated data or evidence at a national or regional level may be used with justification. Further, independent expert attestations are only used where evidence is not available from any of the listed sources. Where stratification based on geopolitical boundaries is impractical (e.g., due to lack of data), other forms of stratification, such as major soil types or cropping zones, may be used with justification. The same stratification approach and	**2** The VVB has assessed 3.5 of PD and provided the assessment in section 3.1 of Validation findings also in section 3.3.4 and 3.3.5. of VR. Verra Response Section 3.5 of the PD has been updated as requested. No further action is required, and the finding is closed.	

	data sources must be applied across the entire project to maintain the integrity of the common practice demonstration. Furthermore, the adoption rate must be demonstrated for each country. The project activities can only be considered additional if the implementation of the project applies both of the project activities simultaneously. Furthermore, this also has implications of project start date, the project start must be based on the first GHG ERR that is additional, in this case, if both activities are implemented simultaneously (See Finding 6). When evidence on the proposed project activity, or suite of activities, in the region is not available from any of these sources, the project proponent may obtain a signed and dated attestation statement from a qualified independent local expert (e.g., agricultural extension agent, accredited agronomist) stating that the proposed project activity, or suite of activities, is not common practice in the region.		

10	Insufficient/missing information for baseline and project emissions calculation		
	Issue 1. Insufficient information in Section 4.1 and 4.2 of the PD allow a third-party to reproduce the calculations (or models) to further determine the project's GHG ERRs. 2. It is unclear how Quantification Approach 1 (QA) is fully followed: a. Baseline emissions: i. Section 4.1 of the PD does not describe clearly how the baseline emissions are calculated and demonstrated in the GHG ERR calculation spreadsheet. The PD describes the estimation of baseline ERRs using the Roth-C model,	**Round 1** VVB Response **Collective answer for 1,2,3 & 4** **Updated Detailed Finding with Specifics** **Finding Summary:** The initial concerns revolved around insufficient detail in Sections 4.1 and 4.2 of the Project Description (PD), inconsistent application of Quantification Approach 1 (QA1), and the lack of integration between the Roth-C model and GHG ERR calculations. Additionally, the project relied on literature-based estimations for baseline emissions, which did not align with the methodology's requirements for direct measurement and modelling. The Project Proponent (PP) was required to	Closed

	however, this is not reflected in the ERR sheet or in the final ERR numbers. ii. The baseline emission calculations in the ERR sheet are not in accordance with the QA1, where emissions must be measured and modelled. The baseline emissions are currently derived from literature sources from an area that is not the project area. b. Project emissions: i. QA1 requires both measurement and modelling. However, the project deviates from this approach by not using the biogeochemical model to estimate the change in SOC stock in the project scenario (Sections 3.2 and 4.4.1). <u>Action Required</u> 1. The VVB must ensure that Sections 4.1 and 4.2 of the PD provide sufficient information to describe the steps followed to estimate baseline and project emissions more clearly and summarize the annual calculation results based on the different sources of emissions. Further, the VVB must ensure that the project includes all relevant sources of GHG emissions as required by the methodology and provide an assessment of the same. 2. The VVB must ensure that the project provides consistent calculations in Sections 4.1 and 4.2 of the PD and the ERR sheets. The project must submit a revised ERR sheet that includes all relevant	address these gaps comprehensively to ensure transparency, reproducibility, and alignment with methodology VM0042 v1.0. **Specific Responses from the Project Proponent (PP)** **1. Enhanced Detail in Sections 4.1 and 4.2 of the PD** ● **Description of Steps:** Sections 4.1 and 4.2 now provide a clear breakdown of steps taken to estimate baseline and project emissions. Each phase of emissions calculation is explicitly described, including key equations, methodological choices, and underlying assumptions. ○ **Baseline emissions:** Quantification now includes direct measurements and model-based estimations using the Roth-C model. A detailed explanation of model inputs, such as soil organic carbon (SOC), bulk density, and other site-specific parameters, is provided. ○ **Project emissions:** The updated PD describes project activities, their impact on emissions, and their quantification using direct measurements and modelling techniques, as required by QA1. ● **Summarization of Results:** Annual calculation results for baseline and project scenarios are consolidated in Table 19 (Section 4.5.3), with further explanatory notes highlighting the rationale for emissions assumed as zero. **2. Alignment of ERR Sheets with QA1 Requirements** ● **Integration of Roth-C Model:** The ERR spreadsheet now reflects the direct use of Roth-C for baseline and project emissions. This	

	information to show that the processes of QA1 (measure and model) have been followed for ex-ante estimations. This must include details of all the model (Roth-C) input parameters and uncertainty. 3. The VVB must ensure that the project appropriately applies QA1 instead of using literature sources in determining the baseline and project emissions. Specifically, Sections 4.1 and 4.2must include the following: a. Explanation and justification of the key assumptions and equations, rationale, quantification approach and methodological choices, etc. b. An outline of each input data and sources used and demonstrate how each data input meets the approach requirements for each model input category per Tables 6 and 7 of *VM0042, v1.0*. This includes demonstration that soil organic carbon stock and bulk density are either directly measured or estimated via emerging technologies. If using emerging technologies, the project must: i. Demonstrate that the primary dataset used to train the remote sensing model is appropriate and comparable with the initial PAIs and how it correlates to the sample units. ii. List the specific data sources used as inputs to train the remote sensing model. iii. Describe the specific data sources that will be used for future project activity instances. If data sets for	includes input parameters such as SOC, clay content, and climate data, ensuring consistency with QA1 requirements. • **Uncertainty Quantification:** Section 4.4 of the PD now provides a detailed uncertainty analysis for model inputs, including soil measurements and satellite data. The ERR sheet includes these uncertainties, ensuring transparency in the estimation process. • **Baseline Data Validation:** The PP compared literature-based SOC changes (+0.17 tons/ha/year) with project-derived values (+0.36 tons/ha/year) to demonstrate conservativeness and appropriateness. These comparisons, alongside geographic and temporal applicability assessments, are now explicitly described in the PD. **3. Use of Remote Sensing for SOC and Bulk Density Estimation** • **Primary Dataset Validation:** The PP validated the appropriateness and comparability of the primary remote sensing dataset with the Project Activity Instances (PAIs). Correlations between remote sensing model outputs and on-ground samples are established and described in Section 4.1. • **Future Data Sources:** Anticipated data sources for future project activity instances are outlined, including quality assurance mechanisms for their appropriateness. Where data sources are unavailable, interim measures and acquisition plans are detailed. **4. Use of Biogeochemical Models for the Project Scenario**	

	future instances are not yet available, the project must describe the process for obtaining such data and how appropriateness will be ensured. c. Description of the timing of the input data (e.g., ex-ante or ex-post). Ex-post data/parameters must be included, and the interim sources used for estimations must be stated clearly. d. Demonstration of the use of the biogeochemical model for the project scenario to follow the selected quantification approach. 4. The VVB must ensure that Section 4.2 of the PD provides sufficient information for the relevant emissions resulting from the schedule of agricultural management activities in the project boundary. The VVB must ensure the ATBD report or PD is updated to specify and describe the primary dataset used to train the model. 5. The VVB must update Section 3.3.6 of the VR to assess the updated PD and ensure: a. That the project fully follows QA1. b. Appropriateness and comparability between the primary dataset used and the key characteristics of the project activity instances and demonstrate how it correlates to the sample units. c. Appropriateness and comparability of the data sets used for future project activity instances. d. Clear provisions to demonstrate that the remote sensing algorithm is valid each time it is used to determine inputs to the RothC model. Program Rule(s)	• **Roth-C Application:** The PD now thoroughly describes how Roth-C is applied to simulate project conditions. The model implementation section outlines parameterization, calibration, and validation steps, ensuring alignment with QA1 for both baseline and project scenarios. **5. Data Timing and Source Justification** • **Ex-ante and Ex-post Data:** Section 4.1 specifies the timing of input data, distinguishing between ex-ante estimations (for projections) and ex-post data (for validation). For unavailable data, interim sources are described, with justifications for their selection. • **Soil Sample Datasets:** Section 4.1 includes comprehensive details of soil sample datasets, with comparisons between ground-truth data and remote sensing outputs. Figures 23–24 and Tables 14–15 illustrate spatial variability and model alignment. **6. Updates to Section 4.2 (Management Activity Emissions)** • **Agricultural Management Activities:** Updated maps and tables describe the emissions from management activities. Specific descriptions of emissions from grassland management schedules within project boundaries are included, ensuring alignment with VM0042 v1.0 requirements. • **Remote Sensing Algorithm Validation:** The ATBD report and PD specify validation steps for remote sensing models. This includes cross-referencing with ground-truth data and stratification of emissions	

	VM0042, v1.0, Section 8.1 to 8.3	by activity. 5 VVB has reviewed the updates in section 4.1.and 4.2 of PD and has updated the VR section 3.3.6 based on the assessment of the PD.	
		Verra Response Sections 4.1 and 4.2 of the PD, and Section 3.3.6 of the VR have been updated as requested. No further action is required, and the finding is closed.	

11	**No uncertainty calculation and unclear model input data**		
	Issue 1. The project description does not clearly describe the sources of uncertainty and how the uncertainty is calculated. a. The GHG ERR calculation sheets do not provide the uncertainty calculations. b. It is unclear whether the error of the SOC stock estimates is propagated through the remote sensing-based modelling and the biogeochemical modelling when estimating uncertainty. 2. The remote sensing model's uncertainty has not been demonstrated. a. It is unclear how bulk density is estimated accurately. In particular: i. Section 4.1 of the PD states that bulk density and SOC for t=0 will be measured at a depth of ~30cm with remote sensing technology, which is inconsistent with the description in the ATBD report that bulk density will be estimated with pedotransfer	**Round 1** VVB Response Collective answer for 1,2 & 3 Following a detailed review of the revised documentation and supplementary materials provided by the Project Participant (PP), including updates to the PD, ATBD, and calculation sheets, the DOE concludes that the project has sufficiently addressed the issues. The following assessments support this conclusion: **1. Adequacy of Revised PD and ATBD:** ● **Uncertainty Identification and Propagation**: Section 4.4.1 of the PD has been updated to identify sources of uncertainty, describe error propagation, and provide final overall uncertainty estimates. The use of Quantification Approach 1 ensures compliance with methodology requirements. The GHG ERR calculation sheets now include detailed uncertainty calculations, addressing prior gaps. ● **Consistency and Transparency in Bulk Density Estimation**: The ATBD now aligns with the PD by detailing the use of pedotransfer functions and the Extra Tree Regressor model for bulk density prediction. Training and testing	Closed

	functions and then, SOC stocks will be modelled. ii. The supplementary ATBD report has not sufficiently demonstrated the accuracy of the determined soil bulk density through remote sensing, and the project description has not discussed the uncertainty of the soil data that are collected through remote sensing. iii. The VVB has not provided sufficient assessment regarding the appropriateness of the soil bulk density value. Furthermore, the VVB has not demonstrated a reasonable level of assurance that the soil analysis at t=0 using remote sensing is appropriate. b. There is insufficient detail on the number of samples used to train the remote sensing model. c. It is unclear if the uncertainty/error of the samples on which the machine learning model is based is known and accounted for in the calibration of the model. d. It is unclear if all samples used to test the remote sensing model used the same sampling and measurement approach. e. It is unclear if the project has done any ground truthing to confirm the model validation, as described in Section 4.2.5 of the model report. f. The report discusses how uncertainty can be assessed, but the actual estimation of uncertainty as required by the meth is missing	processes are supported by performance metrics (RMSE=0.21) and supplemental files, ensuring methodological clarity. ● **Supplemental Evidence**: Supplemental materials, including CSV files with training and test datasets, demonstrate model performance and data quality. The PP acknowledged the absence of geolocation data but committed to addressing this during verification for enhanced traceability. **2. Remote Sensing Model's Uncertainty Demonstration:** ● **Accuracy and Appropriateness**: Bulk density estimation now incorporates stratified sampling to cover soil texture strata, improving QA/QC of measurements. Updates to Sections 4.4 and 4.2 of the PD demonstrate the remote sensing model's calibration and error assessments. ● **Model Validation and Ground Truthing**: Ground sampling during verification (scheduled for January–February) will validate remote sensing results. Stratified random sampling ensures robust correlations between field measurements and remote sensing outputs. ● **Temporal Alignment**: The PP mitigated temporal discrepancies between satellite images by restricting the time gap to ≤14 days, ensuring reliable data quality and minimal noise. **3. RothC Model's Uncertainty Demonstration:** ● **Baseline and Improved Scenarios**: The RothC model calibration aligns SOC estimates with remote sensing measurements for improved scenarios while refraining from bias correction in baseline scenarios, as supported by literature-based conservative overestimations.	

	in the report and PD. g. The uncertainty of machine learning has not been demonstrated in the project description and assessed in the validation report. i. According to FAR 02 the VVB has stated that the efficacy of measuring SOC through remote sensing is not well established. Considering this, a comparison between remote sensing SOC values and direct field and lab measurements is missing. 3. The uncertainty of using the RothC model has not been demonstrated. Section 4.1 of the PD describes the list of input data for the RothC model. However, the uncertainty of these data has not been discussed in Section 4.3.1 considering: a. Most of the data are collected from external sources, and the uncertainty of these data has not been discussed. b. Most of the data are based on general data that are not specific to the project area, and the project has not discussed how general data can be scaled down for the project area. c. The uncertainty and the variability of those data have not been discussed. d. The project uses a single SOC value for each instance, averaged across the landholding. However, it is unclear how many samples are considered to estimate the SOC content and and what is the uncertainty of the applied value. 4. The validation report has not provided sufficient assessment on uncertainty.	• **Input Data Uncertainty:** Comprehensive analyses of modeling errors and input uncertainties (e.g., climate data, soil texture, and land use) are included in the revised PD and ATBD. The inclusion of a Posterior Predictive Distribution (PPD) analysis enhances reliability in uncertainty assessments. **4. Response to FAR#02:** The PP has adequately addressed FAR#02 through updates to Sections 4.1 and 4.2 of the PD and Section 4.1.4 of the ATBD, which now describe uncertainty analyses for input sources and modeled outputs. Supplemental evidence demonstrates robust approaches for SOC and BD estimates, including the interconversion of Sentinel-1 and ALOS-2 data for bias correction. The revisions address the accuracy of remote sensing data and its alignment with methodology requirements. **5. DOE Assessment and Final Closure:** The revisions to the PD, ATBD, and calculation sheets, supported by supplemental materials, adequately demonstrate the identification, quantification, and propagation of uncertainty in accordance with VM0042, v1.0. Although geolocation data retention remains a concern, the PP's commitment to addressing this in the verification phase provides sufficient assurance for the current validation scope. **4** VVB has updated Section 3.3.6 of the VR, it describes how the project has calculated the uncertainty. It also explains how the VVB has reached a reasonable level of assurance that all the project's uncertainty has sufficiently been addressed per the methodology requirements	
		<u>Verra Response</u> The ATBD, and relevant sections of the PD have been updated.	

	Action Required 1. The VVB must ensure that Section 4.3.1 of the project description provides sufficient information identifying the sources of uncertainty, the description of the approach to calculate the error propagation, and the final overall uncertainty of the calculations. Quantification approach 1 must be followed to address and calculate the uncertainty appropriately. Section 4.4.1 must demonstrate that the error of the SOC stock estimates is propagated through the remote sensing-based modelling and the biogeochemical modelling (i.e., RothC) when estimating uncertainty. The GHG ERR spreadsheet and relevant quantification sections in the project description must be updated as needed. a. Remote Sensing Model: i. Provide a consistent (i.e., same with ATBD report) description of how bulk density is measured and estimated, ii. Demonstrate the accuracy. appropriateness, and uncertainty of the remote sensing approach. iii. Demonstrate the accuracy, appropriateness, and uncertainty of soil data collected through remote sensing. iv. Demonstrate the accuracy, appropriateness, and uncertainty of the machine learning model. b. RothC model:	However, issues regarding the uncertainty remain unresolved. Issue While the project has conducted the calibration and validation of the remote sensing AI model, and calculated the uncertainty of SOC stocks determined by the remote sensing AI and biogeochemical models, there are still ambiguities regarding error propagation and the accuracy of the remote sensing model. To ensure the accuracy of the remote sensing AI model outputs (as inputs of the biogeochemical model), the validation of the remote sensing model and the error propagation for point to pixel extrapolation must be more robust. Specifically, the following elements require more demonstration: a. Demonstrate that model's predictions are reliable and accurate across different conditions and locations (e.g., how the spatial covariance in estimates of spatial SOC averages within a pixel or within a ranch are accounted for). b. Demonstrate that the model is not biased, the model's prediction errors are minimal, and the model is consistently accurate (i.e., not overestimating or underestimating). Thus, the uncertainty of the emerging technology (i.e., the remote sensing AI model) is still not completely validated and known. Given that this is a novel technology, Verra requires further supporting evidence to demonstrate the validity of the approach. Action required 1. The VVB must raise a forward action request (FAR) in the validation report to ensure the validity and quality of the remote sensing AI model. This includes ensuring that the uncertainty calculation includes robust error propagation to	

	i. Demonstrate the accuracy, appropriateness, and uncertainty of the RothC model. ii. Demonstrate the appropriateness and the uncertainty of the applied external data having the appropriate values for the project area and how the project shall ensure that the data that are applied are accurate. iii. Provide a supporting sheet with clear details of all model inputs used to model ex-ante SOC in the baseline and project scenario with their sources and uncertainty (See Finding 10.) 2. The VVB must ensure that the project description discusses the error range of the applied models to estimate the SOC increase. The measures that will be taken to address this uncertainty must be described. 3. The VVB must ensure that the project has addressed all matters pertaining to FAR 02 in the current validation. 4. In Section 3.3.6 of the VR, the VVB must describe how the project has calculated the uncertainty. It must explain how the VVB has reached a reasonable level of assurance that all of the project's uncertainty has sufficiently been addressed per the methodology requirements. <u>Program Rule(s)</u> *VM0042, v1.0,* Section 8.6 and 8.6.1 <u>Background:</u>	account for the point to pixel extrapolation, demonstrating low bias and high coverage of the model's predictions, and good model fit. The FAR must require that the following criteria for uncertainty quantification be presented at the time of the first verification: a) Demonstrate the validity and quality of the remote sensing AI model by passing the following tests using in-situ soil samples collected via representative sampling in the project area: i) Demonstrate sufficient coverage of model's predictions. At minimum, 90% of validation data (i.e., project area observations) must fall within 90% prediction intervals, ii) Demonstrate goodness of fit, where $R^2>0$ for all paired observations in the validation set, and iii) Demonstrate low bias such that the model's prediction error is minimal. At minimum, the model's prediction error is not significantly different from 0 under a two-tailed, one-sample t-test. b) Conduct more robust Monte Carlo error propagation via the following: i) Account for covariance in predictive distribution of SOC stock among units when generating distribution of Monte Carlo draws by parameterizing a multivariate normal distribution with a covariance matrix that describes spatial dependence among units for which the biogeochemical model will be run. c) Ensure the uncertainty calculation includes both the uncertainty from the biogeochemical model and the remote sensing AI model. The IME model validation report must ensure that both elements of uncertainty have been incorporated appropriately. While the IME is not required to validate the remote sensing AI model, it must ensure	

	• The validation report has stated that the VVB cannot provide a final conclusion that the monitoring of SOC through remote sensing is accurate. Based on FAR 02, the project must use another approach besides remote sensing to monitor the SOC and other soil properties. Considering that the issues in FAR 02 are relevant for the accuracy of the estimated GHG ERR, monitoring plan, and the quality of the data that are collected, FAR 02 must be addressed as CL/CAR for the current validation. • The remote sensing approach described has not been peer-reviewed. • VM0042, v1.0 states that emerging technologies (e.g., remote sensing) can only be used with known uncertainty and must be used in both the baseline and with-project scenario for the length of the project. For more guidance, the VVB and project proponent may refer to Appendix 1 of VM0042, v2.0, if appropriate. • The project uses Quantification Approach 1, measure and model, to quantify SOC stock changes over time. The SOC stock and bulk density input is determined by remote sensing. Thus, when calculating uncertainty, the project must account for the error from remote sensing (i.e., the remote sensing model) by propagating it into the biogeochemical model (i.e., RothC).	the biogeochemical model's input uncertainties are correctly accounted for to accurately calculate error propagation for the biogeochemical model's outputs. Program Rules*VM0042, v1.0*, Sections 8.2, 8.3 and 8.6 *VCS Standard, v4.5*, Section 2.2.1 - Accuracy Background For Action 1(b)(i): For a recommended approach to multivariate normal distribution, please see below: Let X represent the vector of SOC stock values across prediction support units. If there are n units, the SOC stock values can be modeled as a multivariate normal distribution: $X \sim N(\mu, \Sigma)$ where: $X=[x_1,x_2,...x_n]$ is the vector of SOC stock values for teach of the n units; μ= the mean vector of SOC stock values Σ is the covariance matrix that describes spatial dependence among units. Σ must be estimated by fitting a variogram to the predicted mean values of SOC stock within each prediction support unit. **Round 2** VVB Response As per the recommendation, #FAR03 has been raised.	

		Verra Response The VR has been updated to include FAR#03, which sufficiently addresses the issues raised. No further action is required, and the finding is closed.	

12	Insufficient demonstration of no project leakage		
	Issue 1. Section 4.3 of the project description does not include sufficient information to support no productivity declines. 2. The monitoring plan does not have a plan to monitor the number of displaced livestock and the data/parameters related to productivity due to the implementation of project activity. 3. The validation report does not have a sufficient assessment of how livestock displacement due to project activity will not occur. Action Required 1. The VVB must ensure that Section 4.3 of the project description is updated to demonstrate: a. That productivity will not decline due to the project. b. That the project activity will not result in the displacement of livestock. 2. The VVB must ensure that the monitoring plan is updated to contain how the project will monitor the number of livestock, the number of displaced livestock, and data/parameters related to productivity due to the implementation of project activity. 3. The VVB must provide further assessment regarding leakage due to livestock displacement in Section 3.3.6	**Round 1** VVB Response 1. The PP has demonstrated that the implemented project activities will not impact on the livestock productivity and not displace the livestock. Referring to few secondary literatures, PP has claimed that the improved grassland management practices will contribute to healthier herds, resulting in fewer veterinary expenses, reduced maintenance costs, and no fertilizer costs, along with increased pasture productivity. It is also mentioned that 'by including the entire legal area of each participating ranch in the project and maintaining the number of livestock within the project boundary, we ensure that there is no leakage from livestock displacement". The PP has incorporated sufficient information to demonstrate that the productivity will not decline due to the project and its activities, and that the project will not result in displacement of livestock. 2. The monitoring plan in section 5.3 has been revised to include sub-sections 5.3.7 (Monitoring Plan for Livestock Rate), 5.3.8 (Monitoring of Livestock Rate and Productivity), and 5.3.12. The updated PD includes details on how the project will monitor the number of livestock, the number of displaced livestock, and productivity data/parameters as a result of project activity	Closed

	of the validation report. Program Rule(s) *VM0042, v1.0,* Section 8.4	implementation. According to the updated monitoring plan, productivity (Pwp) will be monitored on an annual basis using the steps provided in Section 8.4.3 of the methodology. The updated monitoring plan further states that the project will regularly monitor the number of livestock as well as any animal displacement resulting from grazing practices. Data will be collected on the total livestock population within the designated grazing paddocks. Hired herders will play a crucial role in ensuring that livestock remain within the designated grazing areas, minimizing displacement. Regular assessments will be conducted to track the health and productivity of the livestock, including metrics such as weight gain and reproductive success. The project will also monitor the grazing patterns to ensure that the land is utilized sustainably. The audit team verified that enough information has been included in the updated monitoring plan by looking over it in section 5.3 of the amended PD. 3. VVB has updated section 3.3.6 of VR explaining the leakage due to livestock displacement in section 3.3.6 of the validation report.	
		Verra Response Section 4.3 of the PD has been updated to justify the absence of leakage and to establish monitoring procedures. No further action is required, and the finding is closed.	

13	Insufficient information for data/parameter		
	Issue 1. In Section 5.1 of the PD, the measurement methods and procedures for parameter A_0 are unclear. 2. In Section 5.2 of the PD:	**Round 1** VVB Response 1. In Section 5.1 of the PD, the measurement methods and procedures for parameter A0 is now updated. 2. In section 5.2 of the PD,	Closed

	a. For unit area $Area_{an}$ and Ai, it is unclear what measurement methods and procedures will be applied to measure the project area. b. For modeled soil organic carbon stock pool fSOCbsl,,t, i. It is unclear what the selected methods for QA/QC are. ii. It is unclear what the known uncertainty of the remote sensing method is. c. Missing data/parameter Pwp,p for market leakage analysi Action Required 1. The VVB must ensure that Section 5.1 of the PD includes the information highlighted in Issue 1. 2. The VVB must ensure that Section 5.2 of the PD includes the information highlighted in Issue 2. 3. The VVB must assess the updates made to Sections 5.1 and 5.2 of the project description as needed. Program Rule(s) VM0042, v1.0, Sections 9.1 and 9.2 *VCS Project Description Template, v4.1*, Sections 5.1 and 5.2	a. For unit area $Area_{an}$ and Ai, the measurement methods and procedures that shall be applied to measure the project area is updated in revised PD. b. The Project Proponent (PP) has clarified that the standard deviation and covariance values for the SOC stock (tons CO2e/hectare) at the start and end of the project period, as reported in Section 5.2 of the PD, were computed using their procedure. These updated values in the document reflect project-specific results, derived from their standardized methodology. Additionally, the PP has provided further context regarding the baseline scenario. The baseline root mean square error (RMSE) was computed using the true and predicted carbon tonnage values from the baseline validation dataset, with the specific values used for this calculation available in the accompanying Excel spreadsheet. The reported RMSE for the baseline scenario is **0.98 tons/(ha/year)**, while the RMSE for the project's improved practice scenario is effectively zero, constrained only by the numerical precision of the optimizer. Errors associated with the improved practice scenario are provided in the supplemental spreadsheet. The explanation substantiates the revisions made to Section 5.2, addressing the issue raised. No further action is required regarding this finding, c. Missing data/parameter Pwp,p for market leakage analysis has been added to revised PD. 3. The VVB has assessed the updates made to Sections 5.1 and 5.2 of the project description as needed and made changes in VR based on it.	

		Verra Response Sections 5.1 and 5.2 of the PD have been updated to include missing information. No further action is required, and the finding is closed. The uncertainty of SOC modelling is addressed in Finding 11.	

14	Insufficient assessment of data/parameters available at validation		
	Issue Section 3.3.12 of the validation report does not have any assessment regarding the appropriateness of each data/parameter that is available at validation. Action Required The VVB must ensure that all the data/parameters that are available at validation are assessed. The VVB must update Section 3.3.12 of the VR to include a description of the assessment, including if the value of those data parameters is appropriate and in line with the applied methodology. Program Rule(s) *VCS Standard, v4.5,* Section 3.16.1, 3.16.2, and 4.1.2	**Round 1** VVB Response Registry must be talking about section 3.3.8 as section 3.3.12 does not exist in Validation report template v4.3 and VVB has updated the section with valid assessment on appropriateness of each data/parameter that is available at validation. Verra Response The VR has been updated with an assessment of data/parameters available at validation. No further action is required, and the finding is closed.	Closed

15	Lack of clarity and justifications in non-permanence risk report (NPRR)		
	Issue 1. *Project Management* (f): The project has claimed a mitigation score for this risk, however, a clear adaptive management plan that justifies the assigned mitigation score has not been provided. 2. *Financial Viability*: There is insufficient information to justify the scores for the risk category.	**Round 1** VVB Response 1. Based on VVB assessment the details regarding adaptive management plan are included in the report which was done after rigorous QA/QC procedure. 2. i) The project's financial viability is elaborated along with the breakeven of the project NPR report v2.0	Closed

	3. *Opportunity Cost* (h): It is unclear how private lands production are considered subsistence activities. The VVB does not assess how the project's baseline is subsistence activities. 4. *Community Engagement* (c): It is unclear if the local stakeholder consultation included households within 20 km of the project boundary outside the project area. 5. *Natural Risks*: The project has provided only the total risk score for each natural risk category. However, there is insufficient clarity on how the score is assessed (i.e., what is the LS score, and what is the mitigation score claimed). Further, the score for pests and diseases is incorrectly calculated as 0.5. With an LS score of 5 (minor, less than every 10 years) and with the mitigation of 0.5 (the project has not demonstrated a history of effectively containing natural risk to apply mitigation of 0.25) the score overall for this category is 2.5. 6. *Project Longevity:* The period of project longevity is incorrectly stated as 100 years in Section 3.4 of the VR. <u>Action Required</u> 1. The VVB must ensure that the project submits an Adaptive Management plan. Further, the VVB must assess the plan and include the assessment in the VR. If found appropriate, the risk mitigation can be claimed. Otherwise, the project must correct the score for the category Project Management by removing the mitigation score applied for question (f). 2. The VVB must ensure the NPRR is updated to: a. Provide more information on the project's	and NPR tool. Also, IRR sheet has been provided by the PD to further elaborate and justify the financial viability. ii) The assessment team has reviewed the opportunity cost section and is satisfied with the explanation provided by PP in the "*summary analysis on demonstrating the baseline to be subsistence-drive along with risk ratings*". iii) The assessment team reviewed the NPR report v2.0 and is satisfied with the detailed clarification/explanation provided on the community engagement section of the NPR report. iv) The assessment team reviewed the NPR report v2.0 & NPR tool and found that the NPR is updated with Natural Risk Score (LS) and Natural Risk mitigation Score (M) for the natural risks in Section 3. v) VVB have assessed the NPR report v2.0 and the NPR tool (excel sheet) and found all the incorrect scores have been updated. As per the assessment team review no changes in overall risk rating were found. Therefore, PD and ERR sheet was updated accordingly which was in line with the NPR report and excel. **3** Section 3.4 has been updated based on the amendment in the PD. **4** VVB has reviewed the PD and ERR sheet and changes in the risk have been analysed and updated accordingly. <u>Verra Response</u> The NPRR and VR have been updated. However, the issues raised have not been sufficiently addressed, and the finding cannot be closed. <u>Issue</u> 1. *Project Management* (f): The project's monitoring plan is not an adaptive management plan.	

	financial viability based on the number of years until cash flow breakeven is reached and the funding that the project has secured relative to what is needed. b. Substantiate the risk selection for Opportunity Cost with a summary of the opportunity cost analysis, which shall include a net present value or demonstration that the baseline is subsistence-driven. c. Clarify if the project proponent included households within 20km of the project boundary outside the project area, and whether more than 20% of such households have been consulted. - Community Engagement. d. Clearly show the risks' LS score and applied mitigation for Natural Risks. e. Correct all the incorrect scores. 3. The VVB must demonstrate how the abovementioned matters have been assessed in Section 3.4 of the validation report. 4. The VVB must ensure that any changes in the risk score are reflected in the PD and ERR sheet. <u>Program Rule(s)</u> *VCS Non-Permanence Risk Tool v4.0.* <u>Background</u> Action item 2: Please note that the monitoring plan in the project description does not contain an adaptive management plan.	a. The monitoring plan in the project description does not contain an adaptive management plan. 2. *Financial Viability*: Insufficient justification of risk scores. a. the risk score for point (h) justified by stating that no significant equipment or land purchases are required. However, financial viability should assess the project activities, not just the PP requirements. b. Despite claiming investment barriers, the project has secured over 80% of the necessary funds. 3. *Opportunity Cost:* a. It is still unclear how private land production are considered subsistence activities, considering that the initial PAI is a large land holding owned by individuals/companies. The VVB does not assess how the project's baseline is subsistence activities. b. It is unclear how the project has a legally binding agreement over the crediting period, considering that the agreement between ranchers and Boomitra is only for a period of 10 years, renewable, and is not legally binding for the entire crediting period. <u>Action Required</u> 1. An actual adaptive management plan must be presented and assessed by the VVB. Otherwise, the project must correct the score for the category *Project Management* by removing the mitigation score applied for question (f). 2. The VVB must ensure that the NPRR is updated to: a. Provide more information on the project's financial viability, stating clearly the funding that the project has secured relative to what is needed.	

		b. Clarify how baseline activities are subsistence driven, considering the initial PAI is all large land holding, owned by individuals/companies. c. Clarify the justification to apply mitigation score h in *Opportunity Cost*, considering the agreements with ranchers are not legally binding for the entire crediting period. 3. The VVB must update Section 3.4 of the VR accordingly. 4. The VVB must ensure any changes to the risk score are consistently revised across all project documents and ERRs. Program Rule(s) *VCS Non-Permanence Risk Tool v4.0.*	
		Round 2 VVB Response 1. PP has updated their adaptive management plan in PD appendix 4, where all natural risk mitigation strategies have been elaborated, the VVB has reviewed the adaptive management plan in PD & NPRR and found it justifiable 2. The audit team confirms that PP has revised the NPRR to include a) More information on project's viability is provided, stating clearly the funding that the project has secured relative to what is needed. b) The baseline activities are not subsistence-driven, as explained in the Baseline Scenario section of the PD. Hence, according to Section 2.2.3, Table 3 of the AFOLU NPR Tool, we have selected "No" for question Q1: "Are the baseline activities subsistence-driven?" We then proceeded to answer Q2, selecting option "d"	

		and providing a detailed explanation and NPV analysis supported by peer-reviewed publications. Please refer to the "opportunity cost" section of the NPRR report for more information. Additionally, the project addresses questions Q3 and Q4 of Section 2.2.3 in the AFOLU NPR Tool. c) The Opportunity Cost section in NPRR has been updated with justification. The ranchers have an agreement of total 30 years, (automatically renewable after 10-year initial term, till 30 years of total term) with Boomitra. Partners and ranchers have a separate agreement among themselves, for a total period of 40 years ensuring the implementation of activities throughout the crediting period. 3. Section 3.4 of the VR has been updated to include the updated information on NPRR 4. Project Longevity has been revised to 40 years with the legally binding agreements in place with the partners. Hence the total risk rating for the Project longevity has changed. The overall NPR Risk Rating is now updated to 10%. Accordingly, PD and ERR spreadsheet has been updated. It is reviewed by the VVB and found it satisfactory	
		<u>Verra Response</u> Relevant sections of the NPRR and Section 3.4 of the VR have been updated. Action 2a has been sufficiently addressed. However, Actions 1, 2b, 3, and 4 have not been sufficiently addressed, and the finding cannot be closed. <u>Issue</u> 1. *Opportunity Cost* a. The justification and assessment of opportunity cost in the PRR response, NPRR and VR are	

		inconsistent. See Background. 2. *Project Longevity* a. It is insufficiently justified that the project has a legally binding agreement for the entire project longevity period of 40 years. See Background. 3. Adaptive Management Plan a. The project has updated the PD to include an adaptive management plan. However, the plan only includes natural risks and their mitigations. It is unclear how the adaptive management plan meets the requirements of the NPRT, v4.0. See Background. <u>Action Required</u> 1. The VVB must ensure that the project revises the NPRR to address the points raised in Issues 1-3. The VVB must ensure any changes to the risk score are consistently revised across all project documents and ERRs. 2. The VVB must ensure Section 3.4 of the VR is updated accordingly. <u>Program Rule(s)</u> *AFOLU Non-Permanence Risk Tool v4.0.* <u>Background</u> Issue 1 • PRR response: The response in the PRR refers to questions in v4.2 of the tool, and not the applied version (v4.0). This includes “we have selected "No" for question Q1: "Are the baseline activities subsistence-driven?" We then proceeded to answer Q2, selecting option "d" and providing a detailed explanation and NPV analysis supported by peer-reviewed publications.”	

		• The NPRR (v4.0) states 'Hence, nevertheless, to be conservative, it is assumed that NPV of the most profitable alternative land use activity is expected to be 20 percent or less than that of project activities. Hence, the risk rating is 0. '- therefore, the baseline activities per the project's NPRR are NOT subsistence driven. • Section 3.4 of the VR "In line with Section 2.2.3 of the AFOLU Non-Permanence Risk Tool v4, when baseline activities are subsistence-driven, a full NPV analysis is not mandatory. Instead, the assessment must demonstrate net-positive social and economic outcomes, which this project clearly provides. Given the subsistence nature of the baseline, the marginal opportunity cost, and the net-positive impacts on local livelihoods, the risk rating for this category is assigned as 0."- i.e., the VVB assessment refers to the baseline being subsistence driven and is inconsistent with the project's justification and demonstration. Issue 2 • The contract between PP and IP demonstrates intent to continue the practice to 40 years and therefore a project longevity period of 40 years is appropriate. Per the NPRT, v4.0 : 'Legal agreement or requirement to continue the management practice refers to any **legally enforceable agreement** or requirement, such as a conservation easement or protected area law **requiring the continuation of the management practice that sequesters carbon or avoids emissions for the project's longevity**." • It is unclear how the agreement between the PP and IP is considered **legally binding** for the management practices to continue. Further, the agreement between the landowner (responsible party to continue management	

		practices) and IP is defined up to a period of 10 years renewable up to 30 years. Issue 3 • The project's adaptive management plan in Appendix 4 of the PD includes natural risks and their mitigations. However, per the NPRT v4.0, Section 2.2.1 (5): "Projects shall have an adaptive management plan. Adaptive management plans identify, assess, and create a mitigation plan for potential risks to the project, including those identified in this document, and any other obstacles to project implementation. They include a process for monitoring progress, documenting lessons learned or corrections that may be needed and incorporating them into project decision-making in future monitoring periods. The onus is on the project proponent to demonstrate that such plans are in place and have considered potential risks and obstacles to the project. Further, a system is in place for adapting to changing circumstances."	
		Round 3	
		VVB Response Following a comprehensive review of the revised project documentation and supplemental responses provided by the project proponent, the VVB confirms that all components under PRR finding 15 have been satisfactorily addressed in accordance with the requirements of the AFOLU Non-Permanence Risk Tool v4.0. The project has clearly demonstrated that baseline activities are not subsistence-driven and has consistently and appropriately applied Option "d" under Section 2.2.3 of the NPRT across all relevant submissions, including substantiation through a detailed and robust Net Present Value (NPV) analysis. With respect to	

		project longevity, while the agreements with participating ranchers do not constitute irrevocable 40-year commitments, the project has conservatively applied a mitigation score of 0% in this regard, and this has been consistently reflected in the non-permanence risk assessment tools, in full alignment with NPRT v4.0 guidance. Furthermore, the adaptive management plan was incorporated in the Appendix 4 of the PD, the assessment team reviewed it and it satisfactorily addresses identified natural and implementation risks and aligns with the requirements outlined in Section 2.2.1(5) of the NPRT. The final non-permanence risk rating has been correctly calculated at 15%, with transparent justification provided throughout. The validation report has also been updated based on the required changes on PD.	
		Verra Response The project has updated 1. Sections related to opportunity cost, project longevity to revise risk scores. 2. Appendix 4 of the PD to provide additional components of the adaptive management plan. 3. The ERRs and relevant sections in the PD to reflect the revised buffer deduction. The VVB has updated Section 3.4 of the VR accordingly. No further action is required, and the finding is closed.	

16	Quantification of Net ERRs		
	Issue The project ERRs have been estimated for the larger grouped project and does not reflect the project benefits of the project area of the initial PAIs included at validation. The project area	Round 1 VVB Response VVB has reviewed the ERR sheets and the Project Boundary	Closed

	at validation is 9,032 ha (22,321 acres), however, ERRs have been estimated for 211,375 ha (522,321 acres). Action Required The VVB must ensure the project revises the ERR sheets to include estimations only for the initial PAI (i.e., current project area). Further, the VVB must ensure that the updated ERRs and project scale are correctly included in all relevant sections and tables of the PD and VR. Program Rule(s) *VCS Standard, v4.5*, Section 3.15.1	section (3.3) and the supplementary Excel workbook provided offer a clear and sufficient demonstration for the exclusion of several GHG sources from the project boundary under both baseline and project scenarios. It is adequately shown that CH_4 and N_2O emissions are de minimis and negligible, as the project does not involve typical agricultural practices that would contribute to these emissions. The changes are also incorporated in the VR. Verra Response The project has updated the ERRs to reflect the area included in the initial PAI. No further action is required, and the finding is closed.	

17	Unclear role of all entities evolved in the project		
	Issue The relationship between EarthAcre (other entity, implementation and management partner in the PD) to the project in unclear. Further, the role of the Athi-Kapiti Wildlife Conservancies Association is not clearly defined in the PD. AKWCA is the entity that enters into agreements with all landowners and enters into an agreement with the PP for the project. The project longevity is claimed based on these agreements; however, AKWCA is not included as an entity in Section 1.7 of the PD, and there is no description of their role in the project in the PD, or an assessment of their role in the VR. (See Finding 2). Action Required The VVB must ensure that the PD clarifies the role of AKWCA. Program Rule(s)	**Round 1** VVB Response 1. The audit team reviewed the updated PD and confirmed that PP has clearly defined the roles and responsibilities of Intervention Coordinator and Origination Partner in the section 1.7 of the PD. 2. VVB has update the sampling design and updated the VR. Verra Response Section 1.7 of the PD has been updated to clarify the roles of AKWCA and EarthAcre. However, issues remain, and the finding cannot be closed. Issue 1. It is unclear why representatives from AKWCA were not interviewed by the audit team (See Sections 2.3 and 2.4	Closed

	VCS Standard, v4.5 Section 3.2.3	of the VR), considering that they are the implementation partner, and are the entities who enter into agreements with the PP and the landowners. Action Required 1. The VVB must clarify why representatives from AKWCA, a key entity in the project, was not represented in the stakeholder interviews during the audit process. Program Rule(s) *VCS Standard, v4.5*, Section 4.1.2	
		Round 2 VVB Response The audit team confirms that Patita Nkamunu—Head of Projects and Co-Founder at **EarthAcre, Kenya**, and **also** Committee Vice Chair of the Athi-Kapiti Wildlife Conservancies Association (**AKWCA**)—was interviewed during the site visit. As supporting evidence, photographs from the interaction with Patita during the site visit meeting have been provided (in supporting document folder), along with the official websites of both organizations to verify her affiliation and active involvement. Her affiliations have also been updated in Section 2.3 of the Validation Report (VR). Please refer to the following web links: Our Executive Committee - AKWCA Team — EarthAcre	
		Verra Response Section 2.3 of the VR has been updated. Further, the project has submitted supporting evidence to confirm that representatives of Athi-Kapiti Wildlife Conservancies Association (**AKWCA**) were included in the audit interviews. No further action is required, and the finding is closed.	

18	Insufficient description or assessment of sampling design and modelling plan		
	Issue 1. Section 5.3 of the PD does not present sufficient information for the modelling plan. 2. The VR does not assess the appropriateness of the sampling design. Action Required 1. The VVB must ensure that Section 5.3 of the PD includes all the required information for the modelling plan per Section 9.3.2 of the methodology. Including: (i) How the model validation datasets will be identified and archived to permit periodic application to calculate model prediction error. (2) How the modelling plan specifies the baseline schedule of agricultural management activities for each sample unit. And (iii), details of all the parameter for model input variables. 2. The VVB must update the VR with: a. An assessment of the updated modelling plan. b. An assessment of the appropriateness of the project sampling design given the project's implementation across several geographies. Program Rule(s) *VM0042, v1.0*, Section 9.3.1 and 9.3.2 *VCS Standard, v4.5*, Section 4.1.30	**Round 1** VVB Response 1. The Project Proponent (PP) has satisfactorily addressed the required revisions in the Monitoring Plan, as outlined in Section 5.3 of the Project Description (PD). a. Methodologies and Procedures: The updated Sections 4.1 and 4.2 now provide a comprehensive outline of the monitoring methods for both the RothC model and remote sensing models, ensuring alignment with the monitoring requirements. Additionally, the PD includes provisions for scenarios where satellite data may become unavailable during critical monitoring periods, which meets the expectations for contingency planning. b. Organizational Structure and Competencies: The PP has included detailed information regarding the organizational structure and responsibilities in Sections 5.3.1 and 5.3.11, which clearly defines the roles and competencies of the Monitoring and Modelling Team. This update satisfies the requirement for transparency in personnel involvement in monitoring activities. c. Internal Auditing and QA/QC Procedures: The inclusion of internal auditing and QA/QC procedures in Section 5.3.9 ensures a robust mechanism for maintaining data integrity and reliability. These procedures are in line with the expectations for quality control. d. Handling Non-Conformances: The PP has added a statement in Section 5.3.13, asserting that non-conformances are not anticipated due to the comprehensive modeling approach used for the entire project area. While this addresses the concern, continuous vigilance in monitoring and reporting is advised to ensure any future deviations are managed effectively.	Closed

		2. The VVB have update the VR with: a. An assessment of the updated modelling plan. b. An assessment of the appropriateness of the project sampling design given the project's implementation across several geographies	
		Verra Response Sections 4 and 5 of the PD, and relevant sections in the VR have been updated with the required information on the modelling plan. No further action is required, and the finding is closed.	