VALIDATION REPORT EASTERN CAPE RESTORATION PROJECT, SOUTH AFRICA – SOMERSET EAST

Document Prepared by TÜV NORD CERT GmbH

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Project ID	3628
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Client	EcoPlanet Bamboo Group
Prepared by	TÜV NORD CERT GmbH, Am TÜV 1, 45307 Essen, Germany, www.tuev-nord.de; operations.carbon@tuev-nord.de;
Approved by	Alexandra Nuske, TÜV NORD CERT GmbH
Work carried out by	Martin Seitz (TL, TE) Gu Yin (OR) Alexandra Nuske (TR)

Summary:

Description of validation and project: The "Eastern Cape Restoration Project, South Africa – Somerset East" is a reforestation project located in Eastern Cape Province, South Africa. The proposed project activity is carried out by "EcoPlanet Bamboo, South Africa" and is designed as a grouped project. The 1st instance contains the reforestation of about 5,226 ha of severely degraded formerly agricultural areas with the local species of with Spekboom/Portulacaria afra, an ecological pioneer. The specific purpose is to restore the natural thicket vegetation and increasing the carbon stock and associated GHG emission removals. In total the project aims to cover a total project area of 16,000 hectare. The project is a strict conservation project. No use or harvesting is planned.

Existing patches of remaining forests, solitary trees and native vegetation thickets are left untouched. The seedlings are planted only on areas that are proven non-forest for at least 10 years prior to project start. The 1st instance will be established on a degraded private farm that have been grazed by livestock for commercial production for multiple decades prior to the project start date. Planting will continue for 3 years. The project 1st instance represents an initial total potential GHG emission removal of 2,920,800 tCO2e resulting in an average annual GHG emission removal of 73,020 tCO2e over the 40 year project crediting period. The grouped project aims to plant a total of 16,000 ha within the next 6 years with a total estimated 8,723,326 t CO2e over the 40 years crediting period.

Purpose and scope: The validation objective is an independent assessment by a Third Party of a proposed project activity against all defined criteria set for the registration under the under VCS, Scope 14 "Agriculture, Forestry, and other Land Use (AFOLU)".

In order to confirm that the project activity, as documented, is sound, reasonable and meets the identified criteria, the validation involves the assessment of project conformance to VCS rules, project conformance to the applied methodology, including the procedure for the demonstration of additionality specified in the methodology; and likelihood that methods and procedures set out in the project description will generate verifiable GHG data and information when implemented. Validation is a

requirement and is seen as necessary to provide assurance to stakeholders of the quality of project and its intended generation of VCUs. Validation is part of the VCS project cycle and will finally result in a conclusion by the executing VVB whether a project activity is valid to be submitted for registration to VCS registry. The ultimate decision on the registration of a proposed project activity rests with the VCS/Verra.

Method and criteria: The Validation is conducted using TÜV NORD CERT GmbH procedures in line with the requirements specified in the latest version of the VCS Validation and Verification Manual and applying standard auditing techniques. The validation team assessed the proposed project activity's compliance under the VCS Version 4.7, VCS Program Guide Version 4.4, AFOLU Non-Permanence Risk Tool Version 4.2, Methodology AR-ACM0003 version 2.0.0 – "Afforestation and reforestation of lands except wetlands". The members of the audit team carry out the desk review based on the initial PD, follow-up actions, onsite visit, resolution of issues identified and finally preparation of the validation report. The prepared validation report and other supporting documents then undergo an internal quality control by the Certification Body "TÜV NORD CERT GmbH", before final submission of the validation report.

Number of findings: In the course of the VCS Validation, 10 Clarification request (CL) and 3 Correction Action Requests (CAR) were raised and successfully closed. One Forward Action Requests (FAR) have been raised.

Uncertainties: There are no restrictions of uncertainty.

Summary of the validation conclusion EcoPlanet Bamboo Group has commissioned the TÜV NORD JI/CDM Certification Program as Third-Party a to carry out an independent assessment (Validation) of the "Eastern Cape Restoration Project, South Africa – Somerset East" against the requirements of VCS Version 4.7.

The review of the project documentation, the observations made during the onsite visit and the subsequent follow-up interviews have provided TÜV NORD with sufficient evidence to determine the fulfilment of all stated criteria. In our opinion, the "Eastern Cape Restoration Project, South Africa – Somerset East" has demonstrated positive conformance to the VCS Version 4.7. The GHG assertion provided by the EcoPlanet Bamboo Group and validated by TÜV NORD CERT will result for the 1st project instance in the expected GHG emission removal of 2,920,800 tCO2e on 5,226 ha over the 40 years crediting period, equivalent to an average annual GHG emission removal of 73,020 tCO2e and for the overall grouped project activity in the expected GHG emission removal of 8,723,326 tCO2e on 16,000 ha over the 40 years crediting period, equivalent to an average annual GHG emission removal of 218,083 tCO2e.

CONTENTS

1 INTRODUCTION

1.1 Objective

The purpose of the validation audit was to conduct an independent assessment of the project in order to determine whether the project complies with the validation criteria, as set out in the guidance documents listed in Section 1.2 of this report.

EcoPlanet Bamboo Group, LLC has commissioned the TÜV NORD JI/CDM Certification Program to carry out the Validation of the project "Eastern Cape Restoration Project, South Africa – Somerset East"

The objectives of this audit included a validation of the projects calculated emission reductions with the Verified Carbon Standard requirements and any additional requirements of VCS AFOLU projects, besides the assessment of the baseline, the additionality and the risk assessment report.

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1.2 Scope and Criteria

Validation Scope: The scope of the validation is to validate the emissions reductions of the proposed project activity in South Africa against the Verified Carbon Standard, the identified methodology and associated tools, for the crediting period from 01/10/2023 to 30/09/2063. The validation is based on the project design document/01/, the Non-Permanence Risk Report, /02/, supporting documents made available and information collected through performing interviews and during the on-site assessment. Furthermore, publicly available information was considered as far as available and required.

Validation Criteria: In accordance with Section 4.1.8 of the VCS Standard, the criterion for validation was the VCS Version 4.7, including the following documents:

- VCS Standard v4.7
- VCS Program Guide v4.4
- VCS AFOLU Non-Permanence Risk Tool v 4.2
- AR-ACM0003: Afforestation and reforestation of lands except wetlands", Version 02.0

Unless otherwise indicated, the assessment was performed against the most recent version of the relevant VCS documents.

1.3 Reasonableness of Assumptions

The validation has been planned and organized to achieve a

☒ reasonable level of assurance

☐ limited level of assurance

of conformance against the defined audit criteria and materiality thresholds within the audit scope. Based on the audit findings, a positive evaluation statement reasonably assures that the project GHG assertions are materially correct and is a fair representation of the GHG data and information.

1.4 Summary Description of the Project

The project proponent, EcoPlanet Bamboo Group, LLC ("EcoPlanet") is one of the leading companies in the development of bamboo plantations and has a long term experience in developing VCS-ARR forest carbon projects.

The "Eastern Cape Restoration Project, South Africa – Somerset East" is a reforestation project located in Eastern Cape Province, South Africa. The proposed project activity is carried out by "EcoPlanet Bamboo, South Africa". It is designed as a grouped project to cover a total project area of 16,000 hectare.

The aim of the project is the reforestation of severely degraded formerly agricultural areas with the local species of with Spekboom/Portulacaria afra, an ecological pioneer. The specific purpose is to restore the native thicket vegetation and increasing the carbon stock and associated GHG emission removals. The project is a strict conservation project. No use or harvesting is planned. Existing patches of remaining forests, solitary trees and native vegetation thickets are left untouched. The seedlings are planted only on areas that are proven non-forest for at least 10 years prior to project start. The 1st instance will be established on a degraded private farm that have been grazed by livestock for commercial production for multiple decades prior to the project start date. Planting will continue for 3 years. The project 1st instance represents an initial total potential GHG emission removal of 2,920,800 tCO2e resulting in an average annual GHG emission removal of 73,020 tCO2e over the 40 year project crediting period. The grouped project aims to plant a total of 16,000 ha within the next 6 years with a total estimated 8,723,326 t CO2e over the 40 years crediting period.

The first set of seedlings is being prepared and with planting activities will start on 1st October 2023 with the beginning of the rainy season. Planting will continue for 3 years. Land preparation and all associated management activities are carried out manually. The total number of hectares planted in the first instance will be 5,226 ha for the overall grouped project 16.000 ha.

The proposed project activity is one of three project activities that are conducted by the same project proponent in the same region. All three projects are carbon projects using the methodology AR-ACM0003 and apply for VCS registration. The IDs of the other projects are 3627 and 3632.

2 VALIDATION PROCESS

2.1 Method and Criteria

The validation was performed through a combination of desk review of initially provided documents, an onsite visit to the Project Proponents local head office including detailed document check, field inspections of the grouped project area and the 1st project instance and interviews with relevant personnel and stakeholders. At all times, the project was assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in Section 2.5, findings were issued to ensure that the project was in full conformance to all requirements.

The validation of the project consisted of the following steps:

- Contract review
- Appointment of team members and technical reviewers
- Publication of the VCS project description
- A desk review of the VCS project description submitted by the client and additional supporting documents with the use of customised validation protocol
- Validation planning
- On-Site assessment
- Background investigation and follow-up interviews with personnel of the project developer and its contractors
- Draft validation reporting
- Resolution of corrective actions
- Final validation reporting
- Technical review
- Final approval of the validation and verification.

The sequence of the validation is given in the table 2.2 below:

Table 2.1: Validation/Verification sequence

Topic	Date
Assignment of validation	13/12/2021
Onsite-Audit, field visits and Interviews	15/11/2022 till

	17/11/2022
Draft reporting finalized v.4.2	10/10/2023
Draft reporting finalized v.4.3	24/04/2024
Final reporting finalized	05/06/2024
PRR round #1	29/08/2024
PRR round #2	12/12/2024

Appointment of team members and technical reviewer:

Based on a competence analysis and individual availabilities, a verification team was appointed. Furthermore, also the personnel for the technical review and the final approval were determined.

Lead Auditor: Martin Seitz is qualified by TÜV NORD in Validation and Verification of Clean Development Mechanism Requirements (CDM projects) and voluntary carbon schemes as VCS, CCB and GoldStandard. He has 15 years of experience in validation and verification of forest carbon projects. He holds a German Engineering degree in Forestry and worked for several years in senior positions in the private forestry sector in West Africa. Since more than 20 years he works as an independent forestry consultant and auditor for broad variety of forest related standards like FSC, PEFC and others.

The list of involved personnel, the tasks assigned, and the qualification status are summarized in the table 2.2 below.

Table 2.2: Involved Personnel

	Name	Company	Function [1]	Qualification Status [2]	Scheme Competence [3]	Technical Competence [4]	Verification Competence [5]	Host country Competence	On-site visit
☒ Mr. ☐ Ms.	Martin Seitz	ETE	TL [A]	LA	☒	14.1	☒	☒	☒
☐ Mr. ☒ Ms.	Gu Yin	TN CERT	OR	T	☐	15.1	☐	☐	-
☐ Mr. ☒ Ms.	Alexandra Nuske	TN CERT	TR/FA [B]	SA	☒	14.1	☒	☐	-

1) TL: Team Leader; TM: Team Member[A], TR: Technical review[B]; OT: Observer-Team[B], OR: Observer-TR[B]; FA: Final approval[B]

A) Team Member: GHG auditor (at least Assessor status), Technical Expert (incl. Host Country Expert or Verification Expert), not ETE

B) No team member: OT, TR, OR, FA

2) GHG Auditor Status: A: Assessor; LA: Lead Assessor; SA: Senior Assessor; T: Trainee; TE: Technical Expert

3) GHG auditor status (at least Assessor)

4) Technical Area / TR Subcategory as per S01-VA000-F02 or S01-VA070-F01 (such as 1.1, 1.2, ...)

5) *In case of verification projects*

2.2 Document Review

The Project Description submitted by the Project Proponent (PP) was reviewed against the approved methodology and against VCS requirements. Additional background documents related to the project design, baseline and additionality were also made available before and during the audit, along with the Non-Permanence Risk Report.

Furthermore, the validation team used additional documentation by third parties like host party legislation, technical reports referring to the project design or to the basic conditions and technical data.

The references used in the course of this validation are summarized in Appendix 2.

The validation was performed based on the document check and site inspection. Refer to section 3 of this report for the validation process in detail and corresponding documents review.

To address the corrective actions and clarification requests that arose from the audit, the PP revised the project description document version 1 and developed a final version 1.2, dated 01.09.2023. The documentation has been further updated in 2024 to meet the March 2024 requirement of the new templates 4.3 and Standard version to final version 2.0, dated 24.04.2024.

See CAR 01

2.3 Interviews

The validation/verification team has carried out interviews to assess the information included in the project documentation and to gain additional information regarding the compliance of the project with the relevant criteria applicable for the VCS.

Representatives of the PP, consultants, service providers and other parties including the operational staff and workers of the plantation have been interviewed. Members of communities adjacent to the plantation area were not included as the PAI takes place on privately owned farmland and no communities were described and detected in the surrounding of the project areas.

The interviews served to confirm selected information and to resolve issues identified in the document review. The main topics of the interviews are summarized in Table 2-3. A full set of interviewed persons can be found in the attendance register including all names, and signatures is available/10/ but not included due to privacy concerns. The main interviewees are included in Appendix IV of this document. It can be presented to Verra upon request.

Table 2.3: Interviewed groups of persons and interview topics

Interviewed Persons / Entities	Interview topics
Project proponent representatives Employees	- Chronological description of the project activity with documents of key steps of the implementation. - Technical details of the project realization, project feasibility, designing, operational lifetime, monitoring of the project - Financial aspects - Crediting period - Project activity starting date - Ownership, Title deed, - Baseline study assumptions - Additionality - Monitoring - Analysis of local stakeholder consultation - Roles & responsibilities of the project participants w.r.t. project management, monitoring and reporting - Editorial issues of the VCS PD - Environmental aspects - Social-economic aspects

2.4 Site Visits

As most essential part of the validation/verification exercise, it is indispensable to carry out an inspection on site in order to verify that the project design is in accordance with the applicable standard criteria.

Between 15th and 17th November 2022, TÜV NORD performed a physical site inspection to confirm relevant information and to resolve issues identified in the first document review. The audit team documented the results from the onsite visit in respective field data notes /09/.

Although the final ownership documents for the 1st project instance had not been signed at the time of the onsite inspection, the process of allocation of lands was finalized and the audit team visited the farm to get an overview over the specific condition of the project area.

Following aspects and areas were considered and visited:

- The Head office of the PP, that serves as the headquarter of this and other Project Activities
- The management team of the proposed project activity
- The grouped project area
- The 1st instance project area
- The 1st instance project area boundary/fence line
- Areas of existing natural vegetation/thickets
- Eligible planting areas

The information gathered was used among others for verification of the description provided in in the PD, the Non-Permanence Risk Report, the forest cover map, the shape files and other supporting documentation.

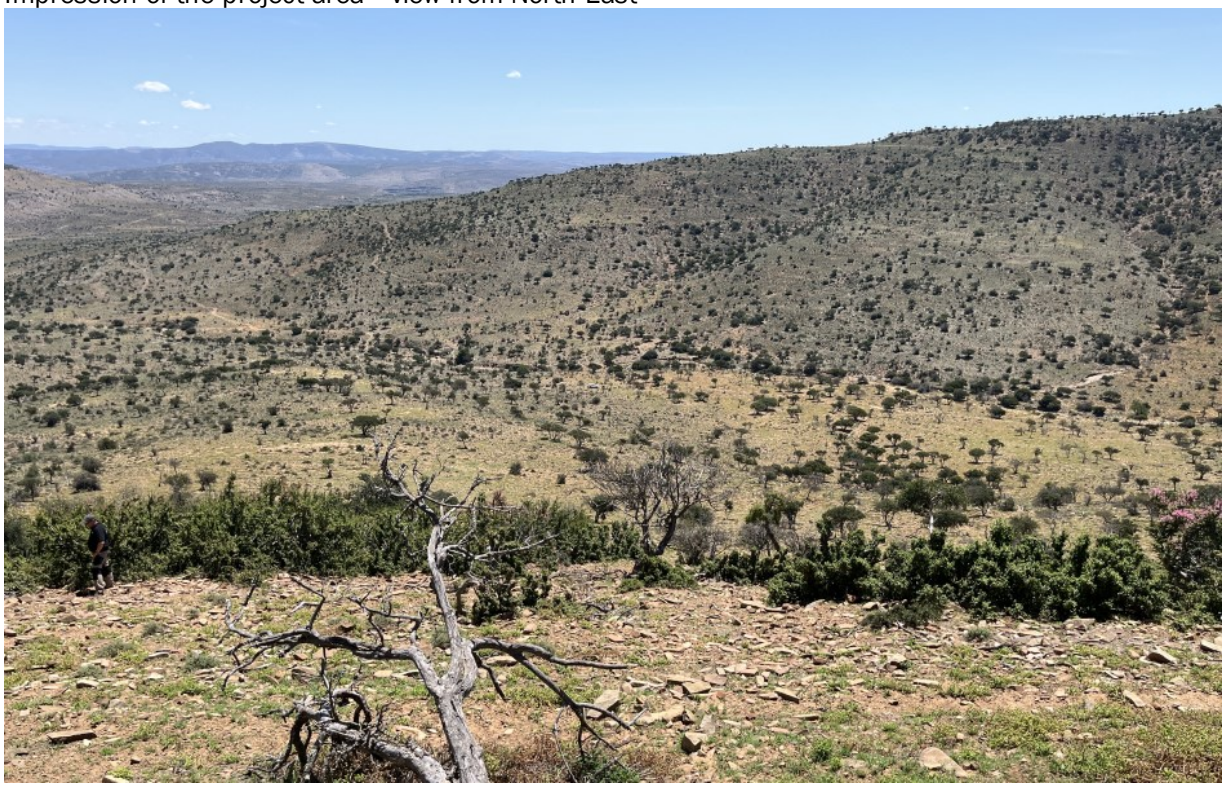
The main tasks covered during the site visit include, but are not limited to:

- the verification of the grouped project boundary
- the verification of status of ownership of the land
- the verification of the eligibility of the lands,
- the verification of the baseline land use, carbon stocks and land cover
- the verification of the leakage situation
- the validation of planting year, number of plants, species composition, expected growth and survival rate, protection measures and maintenance
- the validation of documentation and monitoring procedures
- the validation of consideration of labour rights and contracts
- validation of the information processes for generating, aggregating and reporting the selected monitored parameters
- validation of the monitoring processes, routines and documentations
- interviews of the operating staff and observation of appropriate operation and data collection procedures as well es risk of accidents/health and safety issues
- Interviews and observations in order to check the risks of displacement/livelihoods/access to ecosystem services/knowledge of the project activity, benefits, etc.

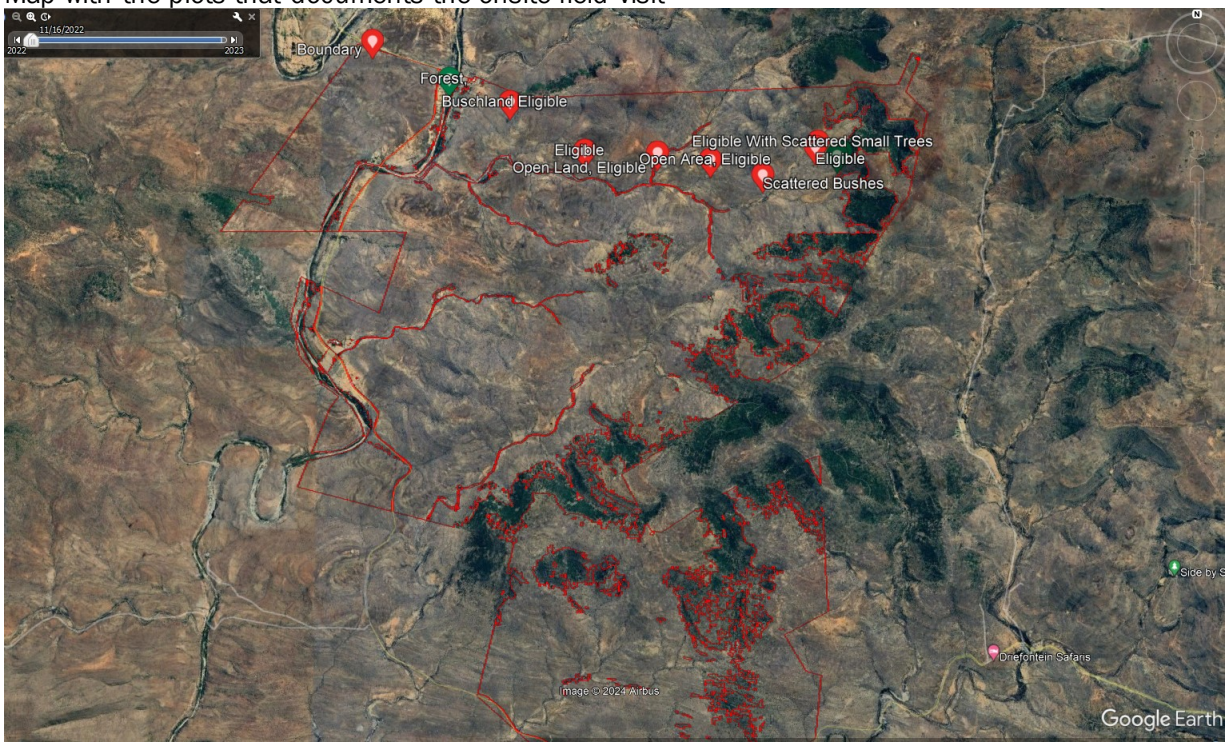
The field inspection was conducted among others to verify project area, eligibility, boundaries, stakeholder, and environmental aspects, GDGs and other aspects that were described in the PD. The areas visited were recorded by the audit team using Avenza maps APP including pictures made on the spot and crucial points in addition crosschecked with Garmin GPSmap 62 device.

The pictures below show:

Impression of the project area - view from North-East



Map with the plots that documents the onsite field visit



Spekboom nursery site

Planting in project ID 3627

.3

2.5 Resolution of Findings

Material discrepancies identified in the course of the verification are addressed either as CARs, CLs or FARs.

A Corrective Action Request (CAR) is established where:

- mistakes have been made in assumptions, application of the methodology or the project documentation which will have a direct influence on the project results,
- the requirements deemed relevant for verification of the project with certain characteristics have not been met, or
- there is a risk that the project would not be registered or that emission reductions would not be able to be verified and certified.

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

A Forward Action Request (FAR) will be issued when certain issues related to project implementation should be reviewed during the next verification. A detailed list of the CARs CLs and FAR raised and discussed in the course of this verification is included in Section 4 of this report.

In the course of the VCS validation, 10 Clarifications request (CL) and 3 Correction Action Requests (CAR) were raised and successfully closed. In accordance with Sections 4.1.13 and 4.1.14 of the VCS Standard v4.7, all CARs and CLs issued during the validation process, and the inputs for their closure, are described in Appendix 2 of this report.

2.5.1 Forward Action Requests

no Forward Action Requests (FAR) has been raised.

3 VALIDATION FINDINGS

3.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Audit history	Validation audit under VCS Assignment of validation: 13/12/2021 Onsite-Audit, field visits and Interviews: 15/11/2022 - 17/11/2022 Draft reporting finalized: 10/10/2023 Final reporting finalized : 24/02/2024
Sectoral scope	The project is classified under sectoral scope 14 “Agriculture, Forestry and Land Use (AFOLU)”.
AFOLU project category, if applicable	As described in Section A1.1 of the VCS Standard, the project is eligible under the category of Afforestation, Reforestation, and Reforestation (ARR). The Project is designed as a grouped project.
Project activity type	Reforestation The project includes the planting Portulacaria afra in severely degraded farmlands. Areas with remaining patches of forests and natural vegetation are excluded from planting areas. The project has been identified as being a reforestation project as the area where the planting takes place has not been forest for a longer period, at least 10 years and the thicket will form a forest according to the South African CDM forestry definition/41/. See CAR 02
General eligibility of the project to participate in the VCS Program	The proposed project is designed as a VCS grouped project. The project falls under AFOLU and is therefore not excluded according to Table 2.1 of the VCS Standard. The This project was open for public comment from 23/08/2022 to 22/09/2022. The opening meeting was conducted on 15.11.2022. The project is within the 8 year validation deadline for ARR projects. The project applies the approved methodology AR-ACM 0003

AFOLU project eligibility, if applicable	The project falls under the category of Afforestation, Reforestation, and Reforestation (ARR). The project meets the VCS definition of reforestation. The project utilizes the South African definition of forest, as provided by the South Africa Designated National Authority. The project activities do not result in any clearance or conversion of native ecosystems, nor do they include any draining of native ecosystems or degradation of ecological functions. The project area does not include areas that have been cleared or converted from native ecosystem within 10 years of the project start date (01.10.2023) The project intents to restore the native ecosystem – the so called thicket. The thicket forms a forest according to the South Africa Designated National Authority. The satellite analysis conducted focused on the vegetation cover for the last 10 years. The results of the current remote sensing analysis (Forest cover at project start) were verified by ground truthing of the data on site. The audit team visited the project area and assessed in detail 10 points, which were arbitrarily selected by the auditor while in the field using satellite images and a direct visual approach. A randomized sampling approach was not chosen on purpose as the new added areas were considerably small, the project area was easy to overlook and, in the vegetation, easy to detect. These selected points were used among others to verify eligibility, boundaries, stakeholder and environmental aspects, GDGs and other aspects that were described in the PD. The selection allowed a broad overview of surrounding environment as well as the project region. All points visited were recorded by the audit team using Avenza maps including pictures made on the spot and crucial points. GPS data was in addition crosschecked with Garmin GPSmap 62 device. Shapefiles and geo-referenced PDFs of the project area provided by the client were used as base for the verification. The project area included as eligible area has not been forest at project start respectively 10 years prior to the project start. This was assessed/09/ by the TÜV NORD JI / CDM

	Certification Program field observation, document review and interviews conducted/IM/. Based on the information obtained in the field TÜV NORD JI / CDM Certification Program concludes that the project activity is in conformance with the eligibility criteria set out in the project description and the VCS Program requirements.
Transfer project eligibility, if applicable	Not applicable
Project design	Eligibility criteria for the inclusion of new smallholder farmers are described in the PD and found in line with the standard 3.6.10. The core aspects are: • No inclusion of wetlands. • No soil disturbances > 10% • All future project activity instances will be located within the grouped project boundary. • One baseline scenario is identified for all project activity instances (degraded ex-pasture lands). • All future project activity instances will be located within the same classifications of soils. • Same technology for land preparation, planting, maintenance and monitoring. • Same species planted (Portulacaria afra). • All future Project activity instances face same barriers in regard to additionality. • All future project activity instances will have the same structure of land tenure and project ownership. The audit team concludes that the eligibility criteria as defined are complete for the for the purpose of inclusion of new instances.
Project ownership	The project activities will be implemented on areas that are under private ownership. The Project Proponent EcoPlanet Bamboo Group, LLC will hold via its wholly owned subsidiary EcoPlanet Core Carbon, LLC/13/, LLC statutory right over the land within the project boundary, the reforestation will take

	place, and the sole ownership over the GHG emission removals. At the time of validation onsite audit the title for the first project instance is held by the project proponent. The Deed of Sales/05/ dated 14.12.2022 mentions under 5.1 "… possession and occupation of the property shall be given to and taken by the purchaser on the effective date from which date the purchaser shall be entitled to every benefit arising from the property…" However, there were outstanding payments due to occur periodically under contracted terms. Such payments should be contractually concluded by September 2024. Nevertheless, full and uninhibited control sits with the project proponent at the time of the /05/13/14/. To sustain the full and uninhibited control over the project area, the PP provided the VVB with the objective evidence proving that the final payment had been made and the registration of transfer was finalized: - Statement of accounts from seller's lawyers in March 2023 confirming the first 3 payments (dated 27.03.2024)/103/ - The bank transfer proof of payment of the final payment made on May 17th, (dated 17.05.2024)/100/ - The email from the seller's lawyers confirming that the request for transfer of title deeds has occurred (dated 02.08.2024)/101/ - Statement of accounts from seller's lawyers in March 2023 confirming the first 3 payments (dated 27.03.2024)/103/ - Confirmation of transfer and registration in King William's Town Deeds Register on 2nd August 2024 from seller's lawyers (dated 27.03.2024)/102/ TÜV NORD confirms the status of the ownership as described above. The conclusion is based on the review of information and documents provided by the PP. The process of the full and uninhibited control over the project area is confirmed. See CL 02,

Project start date	The project start date is 05/09/2023, which is slightly earlier than the planned date of the first planting (01/10/2023)/01/04/. Planting of seedlings did already start in the adjacent PA (Makhanda). Planting and nursery sites were verified during the onsite visit of the audit team. The raising of the seedlings for the proposed project activity at Somerset East was already undergoing . Therefore, the date of planting as start date for the PA is conservative as the plants already started sequestering carbon before the planting date in the field. In addition, the PP provided the auditor with various photographs including metadata (time stamp 6.9.2023 and geo-reference)/105/ and a detailed planting schedule/104/. Hence, the proposed start date is considered as credible.
Project crediting period	The proposed project crediting period is 40 years and is a fixed crediting period. Project start date: 05/09/2023 Project end date: 04/09/2063
Project scale	The grouped project is classified as "project" according to its scale (less than or equal to 300,000 tonnes of CO2e per year) since it will remove an estimated average of 218,083 tCO2e per year and a total of 8,723,326 tCO2e during the 40 years of crediting period/01/04/.
Likelihood of achieving estimated GHG emission reduction or removals	The likelihood is rated realistic according to the information provided and the observations made during the onsite visit as the PP
Technologies and measures implemented by the project activity or activities	The project activity includes the direct planting of Spekboom/Portulacaria afra in the severely degraded former farmlands. Areas with remaining patches of forests and natural vegetation are excluded from planting areas.
Implementation schedule of the project activity or activities	Timeline of Reforestation Activities 1st Instance

Year	Number of Planted Hectares
2023	1.000
2024	2.113
2025	2.113
2026	0
2027	0
2028	0
Total	**5.226**

Timeline of Reforestation Activities full PA

Year	Number of Planted Hectares
2023	1.000
2024	3.000
2025	3.000
2026	3.000
2027	3.000
2028	3.000
Total	**16.000**

Project location

The grouped project is located in the Eastern Cape Province of South Africa, specifically, within the Maputaland-Pondoland-Albany biodiversity hotspot. The grouped project boundary situated in the Sarah Bartmaan Municipality of South Africa's Eastern Cape. The grouped project boundary has been defined to cover two local (sub) municipalities, the Blue Crane Route Local Municipality and Dr Bayers Naude Local Municipality. The location is described in the PD/01/; section 1.4 . KML files of the group project boundary/03a/ and the 1st project instance/03c/ have been provided/03/.

Project area eligible for planting and accounting for VERs is clearly defined.

The provided data has been crosschecked via comparison analysis with public available satellite images/37/ and verified

	during the field inspection and double checked with collected GPS data/09/. In addition, geo-referenced PDFs of the project area were uploaded to "Avenza Maps" and used during the onsite audit to verify boundaries, existing forest patches, roads, buildings, rivers etc in real time by the audit team/09/.
Conditions prior to project initiation	Regarding conditions prior to the project initiation, the PD describes in a complete way the climate, hydrology, topography, relevant historic conditions, soils, vegetation and ecosystems for the areas involved in the project. The seedlings will be planted on severely degraded farming areas that underwent clearance of the native ecosystem more than 10 years. The audit team visited the 1st project instance and surrounding areas, that visually showed in many cases a severe state of degradation. The process of eligibility has been successfully validated. For the first instance a specific verification of the conditions prior to project initiation was conducted at validation. This was possible as no project activities were implemented at that point. The property that includes the eligible project area is completely fenced as it has been used for sheep farming and finally for game farming. The remaining game has been sold to other farms or hunted to protect the seedlings from excessive browsing. This is described in detail in the PD and has been verified by the audit team during the on-site visit by document review, field inspection and interviews conducted/09/10/.
Project compliance with applicable laws, statutes and other regulatory frameworks	Section 1.15 of the PD provides information related the compliance with the applicable laws, statues and other regulatory frameworks. The main and relevant nation Laws and international legislation are described, and their enforcement analysed. According to the information provided and assessed during the audit, the project fulfils the laws mentioned in the PD. No indication was found that indicates the violation of respective laws. This has been verified during the onsite visit by observations and interviews/9/10/. Thus, TÜV NORD considers that project complies with applicable laws, statues, and other regulatory frameworks.

Double counting and participation under other GHG programs	The project is not registered or seeking registration under any other GHG program. The project has not been rejected by another GHG program[/34/35/36/37/38/39/40/41/42/]. The audit team confirms compliance with the standard requirements[/37/]. See CL 04.
No double claiming with emissions trading programs or binding emission limits	The emission removals resulting from the project are not included in any emissions trading program or other binding limits. The South African national scheme for a domestic carbon tax and the inclusion of VCS credits within is described in the PD. The audit team verified the information provided by document review[/05/26/29/] and a general internet research[/34/35/37/38/39/40/41/42/] and hence, confirms compliance with the standard requirements. See CL 04
No double claiming with other forms of environmental credit	The project has not sought nor received another form of GHG-related environmental credit and is not eligible to participate in any such program. At the time of validation on site visit the project start date was in the future. No credits have been issued yet. The audit team verified the information provided by document review[/05/26/29/] and a general internet research[/34/35/37/38/39/40/41/42/] and hence, confirms compliance with the standard requirements.
Supply chain (Scope 3) emissions double claiming	Not applicable
Sustainable development contributions	The proposed afforestation project activity aims to restore large areas of severely degraded lands that are currently suffering from low economic or ecological productivity, back to the native Subtropical Thicket ecosystem with the ultimate objective of connecting unused, abandoned and denuded farms across the area to form a series of biodiversity corridors.

The Project activity contributes to the following nationally stated development priorities of the South Africa's National Development Plan (NDP)/49/:

1. Reverse habitat and biodiversity loss
2. Climate Change Action
3. Decent employment and Economic Growth
4. Developing the rural economy

The PD explains how project activities will result in expected SD contribution. But there is no legal obligation for provisions for monitoring and reporting the same.

Furthermore, the project activities positively contributing to achieving the following Sustainable Development Goals:

SDG 2: No Hunger

SDG 3: Good Health and Well-Being

SDG 4: Quality Education

SDG 5: Gender Equality

SDG 6: Clean Water and Sanitation

SDG 8: Decent work and economic growth,

SDG 10: Reduced Inequalities

SDG 12: Responsible Consumption and Production:

SDG 13: Climate action

SDG 15: Life on land

Further Information:

EcoPlanet is in the progress to report annually on its contribution to these aspects as part of its United Nation's Global Compact. The PP finalized the Socio Economic Impact Assessment and the associated impact plan 2024/107/108/.The project confirmed a commitment to achieve SD Vista certification at the 1st verification/106/109/. It operates an annual impact fund aligned with achieving the above stated SDG impacts.

	Thus, the audit team confirms compliance with the standard requirements under consideration of observations made at the on-site visit, documents reviewed/49/106/107/108/109/, field inspections and interviews conducted/09/10/.
Additional information relevant to the project	<u>Leakage management for AFOLU projects:</u> According to the applicable methodology only leakage due to the displacement of agricultural activities shall be considered. In conformity with clause 10 of the relevant tool (a) Animals are displaced to existing grazing land and the total number of animals in the receiving grazing land does not exceed the carrying capacity of the grazing land; Pre-project agricultural activities are no longer economically viable for agricultural activities due to extreme degradation and a number of years of drought. The movement of such herbivores in the project region is controlled by strict legislation and requires any entity acquiring such herbivores to be in possession of suitable permits, in particular a certificate of Adequate Enclosure (CAE). Therefore, there is no displacement of any grazing activities that has the potential to result in an increase in GHG emissions and as per the terms of the tool, leakage emission attributable to the displacement of grazing activities under the above condition is considered insignificant and hence accounted as zero. Thus, neither a leakage management plan nor leakage mitigation measures are required. This has been confirmed in the course of the field visit via interviews held with technical staff and plantation managers /09/10/ as well as document review /115/116/117/118/119/120/121/122/123/124/. <u>Commercially sensitive information:</u> Commercially sensitive information surrounding the financing arrangements of the project have been excluded from the PD and the associated Non-Permanence Risk Assessment. The audit team had access to all documents during the onsite visit. Confidential documents are: - VER Purchase Agreement/32/, <u>Conclusion:</u>

	TÜV NORD assessed the project details as described above through the review of the project design document, supporting evidence provided as well as field inspections and interviews conducted during the onsite visit. TÜV NORD confirms the accurateness and completeness of the provided project description.

3.2 Safeguards and Stakeholder Engagement

3.2.1 Stakeholder Engagement and Consultation

3.2.1.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	Procedures for identifying and engaging local stakeholders are described in the PD. As the proposed project activity will be developed on privately owned farmland surrounded by other private farms the number of affected stakeholders is minimal. The size of the farms in the region is an average of about between 500 to 2500 hectares. For every new instance to be included in the group project activity stakeholder identification, engagement and consultation process will be conducted. Two groups of stakeholders have been identified: • Neighbouring farmers and / or farm owners; • Workers / Employees in the project activity as members of the next community/town For means of verification see comments under "Expected changes in well-being".
Legal or customary tenure/access rights	As described above, the proposed project activity will be developed on privately owned farmland surrounded by other private farms. In general, there are no territories or resources within the project area or any area to undergo reforestation activities, to which any of the above identified stakeholders own or to which they have customary access.

	The auditor reviewed "Historical Records & Due Diligence Process"/74/ the "confirmation of no land claims" issued by the "office of the regional land claims commissioner Eastern Cape"/73/ and the connected title deeds /81/82/83/84/85/ and diagrams/75/76/77/78/79/80/. The auditor verified this information in interview held during the audit. For means of verification see comments under "Expected changes in well-being".
Stakeholder diversity and changes over time	Stakeholder diversity and changes have been described in the PD. The historical increase in economic vulnerability across the grouped project boundary is rated high. For means of verification see comments under "Expected changes in well-being".
Expected changes in well-being	The direct impact of the project activity, ecosystem restoration can be considered of minor significance to the neighbouring farmers as these are not materially affected by the project activities. A positive aspect comes from the enhancement of the microclimate. Some neighbours do neither farm nor live on their lands. The audit team assessed the information provided concerning the stakeholder's communication and comments. Neighbouring Farmers 1st instance: 9 farms have been identified as neighbours/8/. 2 owners could neither be identified nor met, the remaining 7 were contacted. Two of them did not answer the communication approach. The remaining 5 were informed about the planned activities but showed little interest. Questions raised could be clarified directly. No comments were noted in consideration of the ongoing establishment of the project activity/62/. No farmers were physically met during the onsite visit. The workers/employees are not negatively affected by the project activity as they are not depending on the project area which is private property. These groups are positively affected as the project creates job opportunities. This this group could not be included in consultations before the start of the project as they became stakeholders only with the start of the project. The project proponent has a detailed set of Standard Operating Procedures on internal communication, which was proven implemented on similar projects and on the pilot farm. It includes

	established weekly, monthly and annual meetings with the full team for different subjects. Employee engagement will follow EcoPlanet EH&S Standard Operating Procedures. A full set of SOPs has been provided and cross checked by the audit team. During the on-site visits the auditor conducted following interviews: - with the manager of the farm who confirmed good relation to the neighbouring farmers, e.g. collective voluntary firefighting/09/10/. - With workers and employees (5, female and male) They confirmed the consultation process and the information as stated in the PD/07/08/09/10/24/
Location of stakeholders	Location of stakeholders has been described in the PD. The PP conducted meetings with members of the neighbouring farmers. The audit team assessed the supporting documents/07/08/ and inspected the surrounding environment. For means of verification see comments under "Expected changes in well-being".
Location of resources	The project activities are being carried out on privately owned land that has clear and delineated boundaries. No significant resources to stakeholders have been identified within the project area. All the above was confirmed by TÜV NORD through document review and assessment of publicly available information (Appendix II), observations made during the field visit and interviews with stakeholders/09/10/.

3.2.1.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder engagement process	During the site visit in December 2022 the auditor reviewed the information and documents related to the stakeholder consultations/07/08/09/67/ and verified this information during the field inspection, internet research, google earth and interviews held with

	management staff at different levels, workers and employees/10/ that also represented the group of people living in the towns, communities and farms in a further distance of the project area. The audit team confirms the project's conformance with the relevant VCS Program requirements
Consultation outcome	The evidence gathering process and the evidence checked is provide in section 3.2.1.2 "Stakeholder engagement process" above. Neighbouring farmers are not depending on the project area and will be affected in very limited ways by the project. The notes of the Farmers comments/07/ have been crosschecked. As the audit was conducted before the start of the project activity, the process of communication of the VCS validation and the VVBs site visit could be presented to the stakeholder group "neighbours". The stakeholder group "workers" did not exist at that point of time. Nevertheless, the audit team assessed and validated the design of the stakeholder consultation and ongoing communication process considering respective supporting documentation/108/. No indication of a deviation to the standard requirements has been detected during the audit. This was verified by the audit team by interviews with employees and stakeholders /10/, inspection of generals operating documents and observations made on the different onsite locations /09/. The audit team confirms the project's conformance with the relevant VCS Program requirements.
Ongoing communication	The PD describes ongoing communication and consultations strategies. These procedures include EH&S Standard Operating Procedure #7 "Communication Procedure", which specifically deals with stakeholder consultations. The project has a Conflict Resolution/Grievance Mechanism/24/ in place. Verification of ongoing stakeholder communication is subject of verification. The audit team confirms the project's conformance with the relevant VCS Program requirements.
Stakeholder input	As described in the PD and above the feedback received did not affect the overall design of the project. Detailed description about

	the process is provided in the "De Draai Socio Economic Baseline Assessment"/108/ The audit team confirms the project's conformance with the relevant VCS Program requirements.

3.2.1.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Obtaining consent	Neighbouring farmers are not depending on the project area and will be directly affected by the project in very limited ways. Directly affected are only workers and employees. FPIC process is not applied as employees/workers become stakeholders only with the start of the project as the start of their employment. Only labour rights are concerned. The audit team confirms the project's conformance with the relevant VCS Program requirements.
Outcome of FPIC discussion	See comments above. The audit team confirms the project's conformance with the relevant VCS Program requirements.

3.2.1.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Development process	As explained above the stakeholders described are affected in very limited ways by the project. Nevertheless, the project proponent developed a transparent grievance handling process with implementation of a clear procedure for addressing grievances reviewed and communicated with the different stakeholder groups. During the site visit in December 2022 the auditor reviewed the grievance handling process/24/ and verified this information in interviews held with employees/workers at different levels /10/. The audit team confirms the project's conformance with the relevant VCS Program requirements.
Grievance redress procedure	See comments above.

	The audit team confirms the project's conformance with the relevant VCS Program requirements. The audit team confirms the conclusion of the PP that the project activity has no significant negative impacts on local stakeholders considering project and supporting documentation, field observations and information gathered through interviews with employees and the project team/10/. The audit team conducted interviews with the PP and its employees and subcontractors. More details are described under 3.2.2. All parties visited were aware of the project activity and the validation audit. Documentation and outcome of the process of local stakeholder consultation shall be verified during next verification. See CL 06, FAR 02

3.2.1.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No comments were received during the public comment period (23-08-2022 to 22-09-2022)	n/a	Means of verification: https://registry.verra.org/app/projectDetail/VCS/3628

3.2.2 Respect for Human Rights and Equity

3.2.2.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination and sexual harassment	The PP operates a zero tolerance policy for such discrimination and / or harassment. No indication concerning sexual harassment has been identified during the audit. During the site visit in November 2022 the auditor reviewed the information and the related SOP 2. No indication of a non-conformity against the VSC standard requirements has been detected during the field inspection and interviews held with Management/employees/workers at different levels /10/. In addition, the auditor confirmed via remote interviews with management and general workers held on 05/12/2024/IM06/IM07/IM08/ that there are no cases of discrimination or sexual harassment experienced

	within the project. The project operates in accordance with the PP's Code of Ethics and SOP's on Anti-Discrimination and Sexual Harassment and Recruitment/129/132/133/.Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.
Management experience	The project management team includes qualified individuals across all necessary skills. During the site visits the auditor reviewed documents/related to management experience/30/31/ and verified this information by field inspection, internet research and interviews held with local and international management team members /10/. Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.
Gender equity in labor and work	The PP operates a zero tolerance policy for such discrimination and / or harassment. The implemented SOPs 2, 5 and 10 relate to this topic. During the on- site visit in November 2022 the auditor reviewed the information and related SOP's 2, 5 and 10. No indication of a non-conformity against the VSC standard requirements has been detected during the field inspection and interviews held with management team members, employees and workers at different levels /10/.The auditor confirmed gender equality in recruitment during the remote interviews with management and general workers on 05/12/2024/IM06/IM07/IM08/, with 49% of the general workforce confirmed to be female during 2024.Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.
Human trafficking, forced labor, and child labor	The project proponent fully supports the Universal Declarations of Human Rights and remains committed to upholding the human rights of all involved, both directly and indirectly, in its operations. This includes not using victims of human trafficking, forced labour, and child labour. The implemented SOPs 2, relates to this topic. During the on-site visit in November 2022 the auditor reviewed the information and related SOP's 2. No indication of a non-conformity against the VCS standard requirements has been detected during the field inspection and interviews conducted with management team members, employees and workers at different levels /10/. The auditor confirmed that there is no recruitment or use of child labour via remote interviews with management staff and general workers on 05/12/2024/IM06/IM07/IM08/. The management staff retain copies of the national identity documents to verify the age of all labour recruited. Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.

3.2.2.2 Human Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Human rights	The project proponent fully supports the Universal Declarations of Human Rights and remains committed to upholding the human rights of all involved, both directly and indirectly, in its operations. The implemented Code of Ethics/129/, the Human and Labour Rights Policy/130/, the Whistleblower Policy/131/ and the SOP 2 relate to this topic. The project is implemented on private farmland/73/74/75/76/77/78/79/80/81/82/83/84/85/. During the on-site visits in November 2022 the auditor reviewed the information and related SOP's No indication of a non-conformity against the VCS standard requirements has been detected during the field inspection and interviews conducted with management team members, employees and workers at different levels /10/. Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.

3.2.2.3 Indigenous Peoples and Cultural Heritage

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Preservation and protection of cultural heritage	There are no traditional or indigenous peoples within or adjacent to the project area neither is there any sign nor reporting of cultural heritage/09/10/. The implemented SOPs 2, 4, 15, 16 and 19 relate to this topic. During the on- site visit in November 2022 the auditor reviewed the information provided. No indication of a non-conformity against the VSC standard requirements has been detected during the field inspection and interviews conducted with management team members, employees and workers at different levels /10/. Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.

3.2.2.4 Property Rights

Item	Evidence gathering activities, evidence checked, and assessment conclusion

Rights to territories and resources	The project is implemented on private farmland. The auditor reviewed the land title documents/74/75/76/77/78/79/80/81/82/83/84/85/ including the "Confirmation of No Land Claims" /73/. No indication of a non-conformity against the VCS standard requirements has been detected during the field inspection and interviews conducted with management team members, employees/workers at different levels /10/. Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.
Respect for property rights	The project is implemented on private farmland. There are no other individual property rights. The auditor reviewed the land title documents/74/75/76/77/78/79/80/81/82/83/84/85/ including the "Confirmation of No Land Claims"/73/. Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.

3.2.2.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	There is no benefit sharing agreement required as the project does not impact property rights, usage, or resources. The project is implemented on private farmland. There are no other individual property rights. The auditor reviewed the land title documents/74/75/76/77/78/79/80/81/82/83/84/85/ including the "Confirmation of No Land Claims"/73/. Nevertheless, the project intents to voluntarily operate a dedicated social impact fund, tied to the volume of credits to be delivered, but pro-rated evenly to an annual funding amount, over a 30 year period in order to maximize positive social impacts. Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.
Summary of the benefit sharing plan	n/a

Approval and dissemination of benefit sharing plan	n/a

3.2.3 Risks to Local Stakeholders and the Environment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Risks to stakeholder participation	No risks to stakeholder participation have been identified. The project area is part of a private farmland. There are no residents on the project area. The project area has been under private management as extensive ranching/goats and game for decades. The project activity creates job opportunities for the individuals living at surrounding farms or in towns. The audit team verified the information provided during the on-site visits in November 2022 by field inspection and interviews conducted with management staff and employees/workers at different levels /10/. Hence, the audit team confirms no risks to stakeholder participation.
Working conditions	Low risks have been identified concerning working conditions. The project is an ARR project. Main activities are planting and maintenance. The PP has SOPs in place that handle work related risks (SOP 12, 14, 17, 23, 24, 25). The SOPs have been crosschecked during the audit. The audit team verified the information provided during the on-site visit in November 2022. No indication of a non-conformity against the VCS standard requirements has been detected during field inspection and interviews conducted with management team members, employees and workers at different levels /10/. Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.
Safety of women and girls	There are no communities involved in the project activity. Hence, safety of women and girls is only related to employments and rated low. The Project Proponent is an equal opportunity employer and has a zero tolerance policy on harassment, including discrimination, harassment by persons in positions of authority, substance abuse related violence etc. This has been validated and verified by the VVB also on other VCS projects by the same PP EcoPlanet in the same country and other parts of the world. Commitments of the PP concerning safety of women and girls and SOPs related to grievance mechanisms have been crosschecked and verified in

	interviews conducted with the management team and employees/workers. Additional interviews were held via video call on 5.12.2024/IM06/IM07/IM08/ to verify information and documentation provided recently by the PP. These included :
	- Induction training records/128/
	- Health and safety meeting minutes/126/
	- Substance abuse disciplinary records/127/
	- Documentation on toolbox/125/ talks conducted related to
	  - Alcohol & Substance Abuse 07.11.24
	  - Anti-Discrimination and Sexual Harassment 11.11.24
	  - Safety 27 June 2024
	  - Substance Abuse 15 July 2024
	The interviewees further confirmed the effectiveness of the implemented measures and that there are no known cases of discrimination, sexual harassment, neither by persons in positions of authority nor by other workers and substance abuse related violence and strictly no child labor. They further confirmed the implementation and knowledge of the PP's Code of Ethics/129/, Health and Safety practices in the workplace, grievance processes including a complaints/suggestion box and a grievance register. The interviewees confirmed the various levels of safety measures implemented by the PP which includes on-site supervision of all workers, minimizing any risks to safety.
	As alcohol abuse is a severe issue in the nearby town where most of the workers come from, alcohol checks are conducted every morning prior to allowing workers entry to the meeting site. Also worth mentioning is, that 49% of all workers employed are female.
	Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements related to safety of women and girls. As indicated above and confirmed during remote interviews with management and workers, the PP does not recruit girls within the labour force.
	No indication of a non-conformity against the VCS standard requirements has been detected.

Safety of minority and	There are no communities involved in the project activity. Hence, safety of minority and marginalized groups, including children is only related to

marginalized groups, including children	employments and rated low. The project Proponent is an equal opportunity employer and has a zero tolerance policy on harassment, including racism. Commitments of the PP and relevant SOPs have been crosschecked and verified in interviews conducted with the management team and employees/workers. No indication of a non-conformity against the VCS standard requirements has been detected. Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.
Pollutants (air, noise, discharges to water, generation of waste, release of hazardous materials)	The risk to pollutants is rated low, as the project is an ARR activity. Commitments of the PP and relevant SOPs on Waste Management (SOP 24) and Mitigation Activities (SOP 17) have been crosschecked and verified in interviews conducted with the management team and employees /workers as well as in observations made during the onsite visit of the project area and offices. Remote interviews held with management and general workers on 05/12/2024 confirmed no significant pollutants. The little waste generated on-site is transported to the municipality on a weekly basis. Organic fertilisers and natural repellents are used, the containers are retained on-site until they can be returned to the supplier. No indication of a non-conformity against the VCS standard requirements has been detected. Hence, the audit team confirms the project's conformance with the relevant VCS Program requirements.

3.2.4 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	The Project Activity is a native reforestation of a critical ecosystem, on privately owned land that has been specifically chosen due to its extreme levels of degradation. The proposed project does not require any environmental impact assessment to be carried out under applicable legislation of the host country/43/44/45/47/. The proposed project activity is an afforestation with native tree species as conservation forest. Hence the audit team concludes that no significant negative environmental impact is expected. The audit team verified the provided information by document review/19/65/, interviews conducted/10/ and field observations/09/.

Soil degradation and soil erosion	The planting of Portulacaria afra will restore canopy cover and have roots that bind soils and thus reduce soil erosion. The audit team verified the provided information by document review/19/65/, interviews conducted/10/ and field observations/09/.
Water consumption and stress	The Project Activity is a native reforestation of a critical ecosystem on heavily degraded lands. Hence a negative effect on water consumption and stress is not expected. The audit team verified the provided information by document review/19/65/, interviews conducted/10/ and field observations/09/.
Usage of fertilizers	The project does not utilize synthetic fertilizers. The audit team verified the provided information by interviews conducted/10/ and field observations/09/.

3.2.4.1 Rare, Threatened, and Endangered species

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Species and habitat	Rare, threatened or endangered species or habitats are not reported. The Project Activity is a native reforestation of a critical ecosystem on heavily degraded lands. An EIA is not required for the type of project activity. Areas with existing natural vegetation will be left untouched. Hence negative impacts on species and habitats are not expected. The audit team verified the provided information by document review, interviews conducted and field observations.

3.2.4.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
non	The proposed project activity is an afforestation with native tree species as conservation forest.

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
non	Not applicable

3.2.4.3 Ecosystem conversion

Item	Evidence gathering activities and evidence checked
Ecosystem conversion	The project will be implemented on degraded agricultural farmland. No clearance of native ecosystem nor drainage is part of the project activity. This has been verified by the audit team through assessment of documents /86/87/88/89/90/91/, historical google earth images, interviews conducted with management staff and neighboring farmers as well as observations made during the field visit.

3.3 Application of Methodology

3.3.1 Title and Reference

The project applies the below approved CDM methodology:

AR-ACM0003 A/R Large-scale Consolidated Methodology: Afforestation and reforestation of lands except wetlands Version 02.0

The methodology requires the use of certain tools: A complete list of all A/R methodological tools applicable to the project activity and the considered carbon sinks is provided in the PD.

Further tools connected to this methodology are not applicable to the specific project conditions. All tools are described under 3.3.2.

3.3.2 Applicability

The audit team has reviewed the explanation provided in the project design document for demonstrating that the project activity meets the requirements of the applicability criteria of the methodology. The following table gives TÜV NORD JI/CDM CP's assessment on the justification provided.

Methodology ID	Applicability condition	Assessment and conclusion
AR-ACM0003 A/R Large-scale Consolidated Methodology: Afforestation and reforestation of lands	The land subject to the project activity does not fall in wetland category	The planting will take place on degraded lands of the private farms. Wetlands will not be included.

except wetlands Version 02.0		This was confirmed by field inspection of the project area[09], interviewing the field staff, technical staff, plantation managers.
	Soil disturbance attributable to the project activity does not cover more than 10 per cent of area in each of the following types of land, when these lands are included within the project boundary: i. Land containing organic soils; ii. Land which, in the baseline, is subjected to land-use and management practices and receives inputs listed in appendices 1 and 2 to the methodology.	During inspection there was obviously no indication of organic soils in the project area[09]. During the site visit in the other project farm (Makhanda VCS3627) it could be observed that the activities did not result in any kind of soil disturbances above 10% of the area. Ploughing will not be applied. The seedlings will be planted in small handmade pits (< 10% soil disturbance) This was confirmed by visual inspection of the other project farm (Makhanda) the interviewing the field staff, technical staff, plantation managers[09/10].
Tool: Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities v1	Forestation of the land within the proposed project boundary performed with or without being registered as the A/R CDM project activity shall not lead to violation of any applicable law even if the law is not enforced.	The project is in compliance with applicable legal and regulatory requirements. This project is not a small-scale project, as it does not fulfil the small-scale conditions as

late, v4.3

	This tool is not applicable to small - scale afforestation and reforestation project activities.	defined by VCS (VCS Program Definition Booklet). The applicability condition of this tool is assessed and explained detail in sections 3.3.4 and 3.3.5 of this report.
Tool: Estimation of carbon stocks and change in carbon stocks of trees and shrubs in A/R CDM project activities" (version 04.2);	Optional; no justifications required	n/a
Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities Tool for estimation	The land, the baseline scenario, and the project activity meet the following conditions: a) The areas of land to which this tool is applied: i. Do not fall into wetland category; or ii. Do not contain organic soils as defined in "Annex A: glossary" of the IPCC GPG LULUCF 2003. iii. Are not subject to any of the land management practices and application of inputs as listed in the Tables 1 and 2. b) The A/R CDM project activity meets the following conditions: i. Litter remains on site and is not removed in the A/R CDM project activity; and ii. Soil	Optional; Project area does not include wetlands or organic soils. The project areas will be characterized as farmland. Soils are classified as LACs. Soil disturbances are insignificant. This was confirmed by interviewing, field staff, technical staff, plantation managers and side inspections and soil maps[15/16/17/]

	disturbance attributable to the A/R CDM project activity, if any, is: • In accordance with appropriate conservation practices, e.g., follows the land contours. • Limited to soil disturbance for site preparation before planting and such disturbance is not repeated in less than twenty years.	late, v4.3
Tool for Estimation of carbon stocks and change in carbon stocks in dead wood and litter in A/R CDM project activities	There are no applicability conditions contained in this tool.	No justifications required
Tool for Estimation of non-CO2 GHG emissions resulting from burning of biomass attributable to an A/R CDM project activity", version 4.0	There are no applicability conditions contained in this tool.	Optional; not applied due to the specific project conditions. Fire is not applied for e.g., land preparation "FIRMS" website/92/
Tool for Estimation of the increase in GHG emissions attributable to displacement of pre-project agricultural activities in A/R CDM project activities	This tool is not applicable if the displacement of agricultural activities is expected to cause, directly or indirectly, any drainage of wetlands or peat lands.	Project will not include wetlands or organic soils. The project area is characterized as degraded agricultural land. Soils are classified as LACs. Soil disturbances are insignificant. This was confirmed by interviewing the field staff, technical staff, plantation managers and side inspections.

Tool for demonstrating appropriateness of allometric equations for estimation of aboveground tree biomass in A/ R CDM project activities	There are no applicability conditions contained in this tool.	Optional; not referenced in the methodology
Tool for the Calculation of the number of sample plots for measurements within A/R CDM project activities	There are no applicability conditions contained in this tool.	Optional; not referenced in the methodology
Tool for the calculation of the number of sample plots for measurements within in A/R CDM project activities (optional)	There are no applicability conditions contained in this tool.	Optional; not referenced in the methodology
Tool for the identification of degraded or degrading lands for consideration in implementing CDM A/R project activities	There are no applicability conditions contained in this tool.	Optional; not referenced in the methodology
TÜV NORD, based on records provided including spreadsheets estimations of the emissions reductions, has verified that applicability conditions of the different tools are complied. In conclusion, the project activity complies with the applicability conditions of the methodology, and tools selected by the PP.		

late, v4.3

3.3.3 Project Boundary

The PP provided specific details of the grouped project boundary and the boundary of the 1st Project instance/03c/03e/ in the PD and as maps/KLM files/03a/03b/03c/03e/. The proposed Project activity intend to reforest abt. 16,000 ha within degraded agricultural farms, privately owned by the PP. The grouped project boundaries are designed to cover a specific are in the Maputaland-Pondoland-Albany biodiversity hotspot, which has a suitable climate for the targeted thicket restoration species and has land availability that meets the baseline conditions and grouped project eligibility requirements as detailed within the project document. The location is described in the PD/01/. Further description is provided in section 3.1.8.

In accordance with the methodology applied and its corresponding tools, the following GHG sources, sinks and reservoirs for the project and baseline scenarios:

Source		Gas	Included?	Assessment and conclusion
Baseline	Above and Below Ground Biomass	CO_2	Yes	Carbon stock in above and below ground biomass is expected to decrease in the baseline scenario. The project assumes a zero value for this carbon pool, assumed to be conservative.
		CH_4	No	GHG source not required by the methodology
		N_2O	No	GHG source not required by the methodology
		Other	No	There are no other GHG sources relevant for the chosen baseline scenario.
	Soil Organic Carbon (SOC)	CO_2	Yes	The methodology determines that this carbon pool is optional. Under the measurement based approach, the baseline SOC is measured and quantified for each new project instance to be included. Therefore, this carbon pool is included in the baseline,
		CH_4	No	GHG source not required by the methodology
		N_2O	No	GHG source not required by the methodology
		Other	No	There are no other GHG sources relevant for the chosen baseline scenario.
	Dead Wood and Litter	CO_2	No	The methodology determines that this carbon pool is optional. Dead wood and litter are expected to decrease in the baseline scenario, therefore exclusion results in conservative approach.
		CH_4	No	GHG source not required by the methodology
		N_2O	No	GHG source not required by the methodology
		Other	No	There are no other GHG sources relevant for the chosen baseline scenario.
Project	Above and Below	CO_2	Yes	Carbon stock in above and below ground biomass is expected to increase as a direct

	Ground Biomass			result of implementation of the project activities
		CH_4	No	GHG source not required by the methodology
		N_2O	No	GHG source not required by the methodology
		Others	No	There are no other GHG sources relevant for the chosen project scenario.
	Soil Organic Carbon (SOC)	CO_2	Yes	The project activities are expected to trigger an increase in SOC over time. A measurement based approach is applied to monitor and measure changes in this carbon pool as a direct result of the reforestation activities.
		CH_4	No	GHG source not required by the methodology
		N_2O	No	GHG source not required by the methodology
		Others	No	There are no other GHG sources relevant for the chosen project scenario.
	Dead Wood	CO_2	Yes	The growth pattern of Portulacaria afra results in a constant cycle of growth and the dying back of older stems. All material is left to die naturally on site, therefore resulting in an increase in this carbon pool in the project scenario.
		CH_4	No	GHG source not required by the methodology
		N_2O	No	GHG source not required by the methodology
		Others	No	There are no other GHG sources relevant for the chosen project scenario.
	Litter	CO_2	Yes	The Portulacaria afra plants drop large volumes of leaves, thereby rapidly regenerating litter levels where plants are planted at a high density.
		CH_4	No	GHG source not required by the methodology
		N_2O	No	GHG source not required by the methodology
		Others	No	There are no other GHG sources relevant for the chosen project scenario.

Emission sources are excluded as the Project Activity does not include the burning of woody biomass for the purpose of site preparation, or as part of forest management/92/.

The documents were thoroughly assessed by the audit team checking the eligibility assessment of the grouped project area by using Google earth imagery and verified during the onsite visit and interviews/09/10/.

TÜV NORD confirms that the project boundary and selected sources, sinks and reservoirs are justified for the project.

3.3.4 Baseline Scenario

The methodology requires the use of the" Combined tool to identify the baseline scenario and demonstrate additionality in A/R CDM project activities" V1. The tool uses CDM terminology. This tool requires the undertaking of a five step process. Step 0 and 1 refer to the identification of the Baseline Scenario. The assessment applies for the 1st PI. Any further upcoming PI requires a new assessment.

STEP 0. Preliminary screening based on the starting date

Proposed starting date was 1st October 2023. Onsite audit was conducted in Nov. 2022. The planting in the similar project ID 3627 visited at the same time started 1st Oktober 2022 and was observed on site. Due to favourable weather condition the planting started already on September 5th 2023, hence the start date of the project has been updated accordingly. Applicability criteria of the tool have been checked. It is designed as a carbon financed reforestation activity. No other financial benefit has been identified.

This has been verified by the audit team through document review, especially on the VER Purchase Agreement, dated January 12th, 2023/32/, onsite inspection/09/ and interviews with the PPs management and staff/10/.

STEP 1. Identification of alternative scenarios

Sub-step 1a. Identify credible alternative land use scenarios to the AFOLU project activity.

Detailed information is provided in the PD.

The proposed Project Instances are occurring within the semi-arid area of South Africa's Eastern Cape. As described within the assessment of historic conditions in the PD, this larger area has been a key location within the country and the continent for the production of livestock, for both meat and supplementary products. More than 64%/19/ of the total land area of the Eastern Cape is dedicated to stock farming, including beef, cattle, sheep, goats and game. A number of reasons described in the PD (contaminated fertilizer for Pineapples, degradation of land due to overexploitation, elderly farmer population, seven year drought,

projected increased temperatures and reduced rainfall as a direct and immediate result of climate change/06/98/) resulted in the identification of the following alternative land use scenarios. Respective information is provided in the PD and supporting documents/10/.

Outcome of Sub-step 1a:

The following alternative land use scenarios have been identified as the plausible land use scenarios:

1. Continuation of pre-project land use of livestock and game farming and associated degradation;

2. The current project activity without being registered as an AFOLU project

The mentioned alternative land use scenarios were checked during the site visit and confirmed by interviews/09/, site observations/10/ and document review/19/20/98/. The continuation of the pre-project is by far the most likely land use scenario for the project area.

No other possible alternative scenarios have been identified and appear reasonable for the project areas.

Sub-step 1b. Consistency of credible alternative land use scenarios with enforced mandatory applicable laws and regulations

No applicable laws or regulations could be identified that would prevent the scenarios identified.. Land Scenario 1 is the common practice land use in the greater area on private farmland. The Certificate of Enclosure/110/ for the De Draai farm/ the project area of the 1st PI has been provide and verified by the audit team. The project scenario and its compliance with laws and regulations is described in the PD under section 1.15 and in the VR under 3.1. Spekboom restoration is promoted by the UN and the Government of South Africa/112/. Respective information has been provided in the PD and had been cross checked via the onsite visit by document review, interviews and observations made during a field visit/09/10/.

Therefore, the plausible alternative land use scenarios remain as described above.

Sub-step 2a. Identification of barriers that would prevent the implementation of at least one of the alternative land use scenarios.

The only barrier identified and sustained with evidence specific to the project type is the investment barrier due to insufficient financial returns. As there are no other income that the sales of carbon credits. This barrier is described according to the tool under section Step 3, investment analysis.

Sub-step 2b. Elimination of land use scenarios that are not prevented by the identified barriers:

The PD describes how the barrier prevents the identified baseline scenarios.

a) Continuation of the pre-project land use of livestock and game farming and associated

desertification;

b) The current project activity without being registered as an AFOLU project. Sub-step 2c. Determination of baseline scenario.

Reforestation without being registered as an A/R CDM project activity is included in the list of land use scenarios that are not prevented by any barrier. The list of alternative land use scenarios contains more than one land use scenario, hence Step 3, Investment analysis is applied.

Step 3. Investment analysis

Sub-step 3a: Determine appropriate analysis method

As the proposed project activity generates no financial or economic benefits other than carbon related income, Sub-step 3b is selected.

Sub-step 3b: Option 1. Apply simple cost analysis

The proposed project activity is designed for environmental protection purposes only. No harvesting is foreseen and hence, no economic returns expected. The Simple Cost analysis and respective supporting documents/112/113/114/ provided has been assessed and verified.

The PP demonstrates that the identified land use scenario a, "Continuation of the pre-project land use of livestock and game farming and associated desertification", generates financial benefits. This is obvious, as the proposed Project Activity does not generate any income. Hence, sensitivity analysis is applied according to the CDM Tool (22).

Sub-step 3d: Sensitivity analysis

A sensitivity analysis has been described in the PD and supportive documentation provided to the audit team./112/113/114/.

The PD describes the decision tree:

- -The proposed PA without being registered as a carbon project activity is included in the list of land use scenarios that are not prevented by any barrier.
- -The sensitivity analysis is conclusive as there is no source of income for the proposed PA compared to the continuation of pre project land use.

Hence, the selection of the following baseline scenario is considered valid and conclusive.

Continuation of the pre-project land use of livestock and game farming and associated desertification

The Audit team verified the supporting documentation by document review and interviews with representatives of the donor/32/93/94/112/113/114/ and confirms, that the project activity does not generate financial benefits other than CDM related income. Hence, it is considered less

economically attractive than the baseline scenario, which is the continuation of continued degradation of these lands due to livestock and game farming, given that such an activity carries a slight positive return. Project stratification:

No baseline stratification is required according to the description provided in the PD,

TÜV NORD confirms that the identified baseline scenarios "Continuation of the pre-project land use of livestock farming and associated desertification" is justified. In the South African context livestock includes the farming of game for commercial purpose. The conclusion is based on the review of information provided by the PP/19/20/98/, by comparison with actual and historical data available on google earth and global forest watch and verified by observations made during the onsite visit by interviews and field inspections/09/10/.

3.3.5 Additionality

For demonstration of additionality the PP applies the VCS "*Tool for the demonstration and assessment of additionality in VCS agricultural, forestry and other land use (AFOLU) project activities.*" (Version 3.0).

The last step to be applied to identify additionality is the common practise analysis.

STEP 4. Common practice analysis

A description and assessment of other similar thicket reforestation projects in the region is provided in the PD.

In 2004 the south African Government established the "Subtropical Thicket Restoration Programme" (STRP) "to catalyse public, as well as private sector, investment in restoration of degraded landscapes (Figure 1) across the thicket biome in the Eastern Cape. A total area of abt. 10.000 ha has been planted since than/73/. Out of these efforts there are two other project similar in scope and scale to the proposed project activity in Eastern Cap, that uses Portulacaria afra as a reforestation strategy. The first is a registered VCS project (ID 1343) established in 2014 covering a total of abt. 5000 ha. According to the requirements of the tool, other registered VCS project activities shall be excluded from the analysis. The other one is a CCBA project (ID 1612) from 2004, covering app. 5000 ha which has expired in 2016 and not been renewed /75/. In addition, there are 8 other carbon projects which are presently seeking registration.

The audit team did not find an indication on any other activities without consideration of carbon certification, that could be compared to the proposed project activity in respect to objective, scale and complexity (internet research)/74/.

Conclusion:

In view of the above TÜV NORD JI/CDM CP confirms that i) the project activity would not be a common practice in the geographical region of the assessment and ii) is not the baseline scenario. Thus, TÜV NORD JI/CDM CP confirms, that the proposed project activity is additional

in compliance with the VCS tool VT0001 "Tool for the demonstration and assessment of additionality in VCS agriculture, forestry and other land use (AFOLU) project activities, Version 3.0".

TÜV NORD JI/CDM CP confirms that all data, rationales, assumptions, justifications, and documentation provided by the project participants to support demonstration of additionality are credible and reliable, which was checked and verified at the time of validation. TÜV NORD JI/CDM CP considers the reasoning for the proposed project additionality demonstration is credible and reasonable i.e., the proposed project has the ability to reduce anthropogenic emissions of greenhouse gases by sources below those that would have occurred in the absence of the registered VCS ARR project activity. It can further be concluded that the proposed VCS project produces no financial benefits other than VCS related income and hence, additionality is verified.

3.3.6 Quantification of GHG Emission Reductions and Carbon Dioxide Removals

Procedures for quantifying the GHG emission reductions and removals generated by the project during the project crediting period were conducted in accordance with the methodology "AR-ACM0003: Afforestation and reforestation of lands except wetlands", Version 02.0. The validation team performed an intensive quantification review of all input data, parameters, formulas, calculations, conversions, statistics and resulting uncertainties and output data to ensure consistency with the VCS documentation, methodology modules, and the PD.

Furthermore, the validation team reproduced calculations for selected samples to ensure accuracy of the results. Conversion factors, formulas, and calculations were provided by the PP in spreadsheet format to ensure all formulas were accessible for review. The validation team recalculated subsets of the analysis to confirm correctness. Where applicable, references for analysis methods or default values were checked against relevant scientific literature for best practice.

Quantification of baseline emissions:

Baseline net GHG removals by sinks are calculated using equation 1 of the applied methodology AR-ACM0003:

$$\Delta C_{BSL,t} = \Delta C_{TREE\_BSL,t} + \Delta C_{SHRUB\_BSL,t} + \Delta C_{DW\_BSL,t} + \Delta C_{LI\_BSL,t}$$

The baseline emissions for the project areas are those associated with the most likely scenario in the absence of the project activity as the continuation of the pre-project land use of livestock farming and associated desertification. Under the conditions of the applied methodology, changes in carbon stock of above-ground and below-ground biomass of non-tree vegetation, dead wood, litter and soil organic pools are conservatively assumed to be zero for all strata in the baseline scenario:

$$\Delta C_{DW\_BSL,t} = 0$$

$\Delta C_{LI\_BSL,t} = 0$

Also changes in carbon stock of above-ground and below-ground biomass of shrub and tree vegetation are conservatively assumed to be zero for all strata in the baseline scenario. The likelihood of tree cover increasing in the business as usual baseline scenario is considered not realistic due to increasing deforestation and pressure on existing forests [09/10]. Hence in the absence of the project, changes in shrub tree biomass are rather expected to decrease in above ground and below ground carbon stock due to biomass loss and therefore may be conservatively assumed to be zero.

$\Delta C_{SHRUB\_BSL,t} = 0$

$\Delta C_{TREE\_BSL,t} = 0$

Therefore, the baseline net GHG removal by sinks is zero: $\Delta C_{BSL,t} = 0$

The audit-team verified the assessment and calculation of the baseline emissions analysis by comparing the information provided (satellite image analysis/Deforestation analysis) with data generally available (Google earth/global forest watch).

See also CAR 02.

Quantification of project emissions:

Ex-ante actual net GHG removals by sinks are calculated using Equation 2 and 3 of the applied methodology AR-ACM0003.

Ex-Ante Stratification: Ex-ante stratification is determined by planting year.

Actual Net GHG Removals by Sinks:

According to the methodology "GHG emissions resulting from the removal of herbaceous vegetation, combustion of fuel, fertilizer application, use of wood, decomposition of litter and fine roots of N-fixing trees, construction of access roads within the project boundary and transportation attributable to the project activity shall be considered insignificant and therefore accounted as zero".

The actual net GHG removals by sinks are limited to changes in the carbon stock connected to the planted Portulacaria afra truncheons within the project areas along with any additional species that may become established due to the presence of the micro-climate created by the dense network of Portulacaria afra once fully established.

These actual net GHG removals by the thicket sinks are calculated as:

$\Delta C_{ACTUAL,t} = \Delta C_{P,t} - GHG_{E,t}$ Equation (2)

The increase in non-CO2 GHG emissions within the project boundary, as a result of the implementation of the ARR project activity $GHG_{E,t}$ is accounted as zero, as the project activities do not include the use of fire for land preparation activities as highlighted in the relevant tool.

$GHG_{E,t} = 0$

The change in the carbon stocks in the project, occurring in the selected carbon pools in year t, is calculated using equation (3) of the methodology. There "THICKET" has been used in clarification of "trees" within this equation.

$\Delta C_{P,t} = \Delta C_{THICKET\_PROJ,t} + \Delta C_{SHRUB\_PROJ,t} + \Delta C_{DW\_PROJ,t} + \Delta C_{LI\_PROJ,t} + \Delta SOC_{\_AL,t}$ Equation_(3)

Changes in Carbon Stock in Thicket Biomass due to Project Activities – Ex Ante Estimations:

Change in carbon stock of the Thicket is established as a direct result of project activities is estimated as follows:

$\Delta C_{THICKET\_PROJ,t} = (\Delta C_{THICKET\_t2} - (\Delta C_{THICKET\_t1}) / T$ Equation (11)

The grows of Portulacaria afra (Spekboom) follows more the patterns of a shrub than a tree. The PD follows the framework of the applied methodological tool, "Estimation of carbon stocks and changes in carbon stocks of trees and shrubs in A/R CDM project activities"/51/ the ex-ante estimation utilizes existing data to simulate and predict the growth of the thicket vegetation. The project proponent utilizes reference values of 51.6 tC/ha for above ground and 25.4 tC/ha for below ground biomass on intact spekboom dominated sub-tropical thicket from within the project region and under the same climate (350-450mm annual rainfall). These data were verified by reviewing published studies on thickets/19/22/. The planting density of 2,500 cuttings/ha complies with the literature values/21/.

Changes in Carbon Stock in Thicket Biomass due to Project Activities – Ex Post Estimations:

As per the applied methodological tool stated above/51/, the estimation of carbon stock at a point in time will be done using a combination of the following methods:

a) Estimation of modelling of tree growth and stand development: for initial phase the existing species specific allometric equations from peer reviewed literature are applied.

b) Estimation of measurement of sample plots: one growth is assumed to be sufficient to justify destructive sampling, the PP will develop a site and species specific allometric equation/50/

Changes in Carbon Stock in Shrub Biomass due to Project Activities:

These changes are accounted as 0 in line with methodology requirements.

Changes in Carbon Stock in Deadwood and Litter due to Project Activities:

The PP selected the default factor method to determine the of changes in deadwood and litter carbon stock/04/ in line with the methodological tool/52/ using equation 9 of the applied methodology. The area biome is temperate/16/. Litter remains on site/1/9/10/. Hence, the default factors are determined as followed and verified as in line with the requirements:

- For Deadwood: 8 %

- For Litter: 4 %

Changes in Carbon Stock in Soil Organic Carbon (SOC) due to Project Activities:

Soil organic carbon pool as a significant factor of utilizing Portulacaria afra for the restoration of the biodiverse Albany thicket is included. The PP applies the CDM A/R Methodological tool "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities" (Version 01.1.0)/54/. The required applicability conditions and assumptions are described in the PD and were verified during onsite visit for the 1st project instance by document review/01/15/16/ and field observations/09/10/.

A detailed description is provided in the PD and under 3.1 of this report. The PP applied the "A/R Tool "Estimation of the increase in GHG emissions attributable to displacement of pre—project agricultural activities in the A/R project activity.

Leakage emissions are accounted as zero in compliance with section 10 of the AR-Tool 15 as animals are displaced to existing grazing land and the total number of animals in the receiving grazing land does not exceed the carrying capacity of the grazing land.

Quantification of leakage emissions:

This has be confirmed in the course of the field visit via interviews held with technical staff, and plantation managers /09/10/ as well as document review /115/116/117/118/119/120/121/122/123/124/.

The PD describes a methodology deviation as neither the applied methodology AR ACM 0003 nor the A/R Methodological Tool "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities" (Version 01.1.0) do foresee a measurement based SOC approach.

Nevertheless, the PP uses for the project scenario the "Area-based quantification" approach of the newly approved VCS ARR Methodology VM0047 v1.0. This is described and justified in detail and in line with the selected methodology AR-ACM0003 in the section methodology deviation of the PD.

The PD describes the process of using specific local data to estimate ex-ante change in SOC in the project scenario/01/04/. According to point 8 of the A/R tool/54/ "transparent and verifiable information can be provided to justify different values". The value selected for $SOC_{REF,\,i}$ =123, for $SOC_{INITIAL,\,i}$ =41 is calculated/04/ and 40 years is selected as the timeframe based on data derived from three different studies/12/21/23/. dSOC is estimated with 2.0556 tC/ha/year.

These values are considered for ex ante calculation only.

For baseline SOC and ex-post SOC for all new project instances the PP using a stratified sampling approach and measurement of soil samples. This has been described in the PD in section 5.3 and in the in the associated SOPs/69/70/.

See CL 08

Available data, sources and literature was evaluated by the audit team and crosschecked with internet research on publicly available data/71/, information gathered during field visits/9/ and interviews conducted/10/. Conservativeness of data has been considered.

A detailed description is provided in the PD. The PP applied the "A/R Tool "Estimation of the increase in GHG emissions attributable to displacement of pre—project agricultural activities in the A/ R project activity.

Following Data and Parameter available at validation have been described in the PD under section 5.1:

Description of Data / Parameter	Value applied	TÜV NORD assessment and justification
AGB_ PORTULACARIA_AFRA	42 tC/ha	The audit team verified the data extracted from three peer reviewed studies/12/21/23/ about thicket restoration in Eastern Cape utilizing Portulacaria afra to determine the above ground biomass. The calculations have been verified/04/04b/. Conservativeness has been demonstrated/01/
BGB_ PORTULACARIA_AFRA	22 tC/ha	The audit team verified the data extracted from three peer reviewed studies/12/21/23/ about thicket restoration in Eastern Cape utilizing Portulacaria afra to determine the below ground biomass. The calculations have been verified/04/04b/. Conservativeness has been demonstrated/01/
Dead Wood	8% of the total biomass for each stratum	Default factor, IPCC Guidelines, Tool for estimation of carbon stocks and change in carbon stocks in dead wood and litter in due A/R CDM project activities, Version 03.
Litter Carbon	4% of the total biomass for each stratum	Default factor, IPCC Guidelines, Tool for estimation of carbon stocks and change in carbon stocks in dead wood and litter in due A/R CDM project activities, Version 03.
Change in the soil organic carbon pool	2.0556 tC/ha/yr	The audit team verified the data extracted from three peer reviewed studies/12/21/23/ about thicket restoration in Eastern Cape utilizing

		Portulacaria afra to determine the soil organic carbon. The calculations have been verified/04/04b/. Conservativeness has been demonstrated/01/
Carbon fraction of Portulacaria afra	0.47	IPCC default factor for woody biomass, conservative
Conversion of Carbon to Carbon Dioxide Equivalent	44/12	Standard conversion factor, IPCC
Two-sided Student's t-value, at infinite degrees of freedom, for 90% confidence level	1.645	Confirmed via data for ex ante calculation/03/29
Estimated standard deviation of biomass stock in stratum i.	35%	Confirmed via data for ex ante calculation/03/29
Acceptable margin of error (i.e. one-half the confidence interval) in estimation of the biomass stock within the project boundary	10%	Confirmed via data for ex ante calculation/03/29

Ex Ante estimated Net GHG Emission Removals for the 40 year crediting period of the 1st project instance

Year	Estimated baseline emissions or removals (tCO2e)	Estimated project emissions or removals (tCO2e)	Estimated leakage emissions tCO2e)	Estimated net GHG emission reductions or removals (tCO2e)
05.09.2023 – 04. 09.2063	0	2.920.800	0	2.920.800

TÜV NORD JI/CDM CP assessed the calculations of baseline emissions and project emissions and the expected net GHG reductions and removals by sinks. Corresponding calculations were carried out based on calculation spreadsheets/03/ provided. Correctness of calculations can be confirmed as they were replicated by the audit team using the information provided. The values and estimates presented in the PD are considered reasonable based on the documentation reviewed, further references and the result of the interviews during the onsite visit.

Based on the information reviewed TÜV NORD JI/CDM CP can confirm that the sources used are correctly quoted and interpreted in the PD. All assumptions and data indicated in the PD, and all relevant sources were checked and confirmed.

In essence TÜV NORD JI/CDM CP can confirm that the methodology was correctly applied following the requirements. All values in the PD are considered reasonable in the context of the proposed VCS project activity. Data sources are quoted correctly. Hence, the calculation of baseline stocks and removals, leakage and the expected net anthropogenic GHG removals by sinks are considered correct.

3.3.7 Methodology Deviations

The following methodology deviation has been described in the PD:

The applied methodology AR ACM 0003 requires the use of A/R Methodological Tool "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities" (V01.1.0). This tool requires the use of default factors for estimating both ex-ante and ex-post GHG emission removals and results in a set annual increase applied per hectare for a 20 year period. For the undergoing restoration of the subtropical thicket ecosystem dominated by Portulacaria afra, the reviewed literature documents that the changes in the SOC represents a significant component of the total GHG emission removals[12/21/23/].

Neither the applied methodology nor the Tool "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities" do foresee a measurement based SOC approach.

Therefore, the PP decided to use the "Area-based quantification" approach of the newly approved VCS ARR Methodology VM0047 v1.0. This is described and justified in detail and in line with the selected methodology AR-ACM0003 in the section methodology deviation of the PD[/01/12/21/23/].

Concerning the methodology deviation the audit team concludes as follows:

- The deviation is permitted, as it connects to "criteria and procedures relating to monitoring or measurement set out in the methodology (i.e., deviations are permitted where they relate to data and parameters available at validation, data and parameters monitored, or the monitoring plan).
- The measured and calculated data based on field sampling and subsequent laboratory quantification rather results into the increased accuracy of data than in a negative impact of conservativeness.

See also CL 08.

Therefore the audit team concludes that the deviation of the Methodology is accepted.

3.3.8 Monitoring Plan

The monitoring plan presented in the PD complies with the requirement of the applied methodology. The assessment team checked all parameters presented in the monitoring plan against the requirements of the VCS standard and the methodology. For the monitoring of carbon stock changes under the VCS the requirements and parameter list as per methodology

were followed. Relevant parameters available at validation are listed in the PD and are considered valid by the audit team as all values are derived either from IPCC sources, or other well-regarded published literature. As described in the PD, existing data from peer reviewed literature is utilized for ex ante estimation of above and below ground biomass of Portulacaria afra/12/21/22/. For ex-post biomass calculations, the PP will undertake field measurements along with destructive sampling of plots in order to determine a suitable relationship between key parameters that, can be measured and the overall biomass of the project area at any given year. Baseline trees - Trees other than spekboom will not be considered in the measurement. Effects of the mortality rates are considered insignificant in correlation to the carbon calculation as restocking is executed alongside the monitoring of the mortality. The process is described in the PD and is confirmed by expert knowledge and field observation.

Soil organic carbon is measured for baseline assessment and will be monitored by field sampling from permanent sample plots, respective SOPs/69/70/ have been assessed. Details are provided under section 3.3.6 in this report.

No errors or misrepresentations were detected in the review of these data and based on review of the calculations of the project proponent, no values are missing. All relevant parameters that need to be monitored for verification are listed in the PD as required by the methodology.

The monitoring procedures as defined in the PD were reviewed by the audit team on paper and through interviews with the relevant personnel; this information together with a physical inspection allows the audit team to confirm that the proposed monitoring plan is feasible within the project design/01/04/10/. TÜV NORD concludes that the PP is able to implement the monitoring plan to report ex-post GHG net anthropogenic removals, which can also be verified.

In this context CL 09 has been opened and was successfully closed/APPENDIX/.

3.4 Non-Permanence Risk Analysis

Risk factor	Verification findings
Internal risks	
Project management	Q1: The Project has an adaptive management plan in place. EcoPlanet Bamboo employs a companywide policy on adaptive management/10/18/. This has been sustained in the field via interviews with the staff present in the field. Q2: None of the listed management risk detailed under Q2 are applicable. a) Not applicable. No GHG credits have previously been issues. Portulacaria afra as an ecological engineer native to the project region. This has been verified by literature review/12/21/22/23/65. b) Not applicable. No encroachment of outside actors. The project is carried out on individual farms each being privately tenured with clear boundary fences.

	c) EcoPlanet Bamboo's team covers individuals with extensive (>10 years' experience) in all aspects required for the successful implementation of this project/09/10/30/31/ d) EcoPlanet Bamboo has a full-time management team located in the pilot farm within the Grouped project area, 1-2 hour drive from the furthest point of the project /04/09/10/. e) Validation; therefore not applicable. Q3: Mitigation: EcoPlanet Bamboo's Chief Operating Officer, Camille Rebelo has more than a decade of experience in the design, implementation, management and successful deliverable of AFOLU carbon projects, under both the VCS and CDM/09/10/18/ All the above has been verified under consideration of observations made at the 2 onsite visits, documents reviewed, field inspections and interviews conducted/09/10/. The total score equals 0.
Financial viability	Q1: The project payback period is four years or less from the current risk assessment. The 1st Project Instance Cash Flow/93/ and the VER Purchase Agreement, Eastern Cape Bamboo Forestry Project; January 12st 2022/32/ have been assessed by the audit team. The quality of the documentation is deemed to be sufficient to evaluate the risk correctly. Q2 The project proponent has secured 80% of the funds necessary to cover the total cash out before the project breaks even. The project has secured 100% of the funding required to implement the 1st PI detailed in this PD. The commitment in the form of a "Verified Emission Removals Purchase Agreement, Eastern Cape Restoration Project, South Africa – Somerset East. Executed 12th January 2023, (confidential)" had been verified during onsite visit/32/. The quality of the documentation is deemed to be sufficient to evaluate the risk correctly. Q3: The project has committed funds for the scale of planting detailed in the validation report as evidenced by the commitment in the form of a "VER Purchase Agreement, Eastern Cape Bamboo Forestry Project; January 12th, 2023 (confidential)" had been verified during onsite visit/32/. The total score equals 0.
Opportunity cost	Q1: The baseline activities are not subsistence driven. Q2 The project activities will be implemented on severely degraded grazing areas not longer economically productive for livestock grazing. productivity. The last use of the farm for the 1st Project instance was extensive game hunting. The farm has been under private land ownership for many decades and has become available on the market due to low economically productiveness.

	The NPV of the project scenario is supposed to be higher due to the carbon financing aspect. A 20 - 50% higher NPV represents a conservative scenario. This has been verified by reviewing respective documentation/05/09/19/20/48/ Q3: n.a. Q4: The project proponent has made the commitments to continue the management practices that protect the credited carbon stocks over the project's crediting period. These commitments have been verified by the audit team by literature review/32/60/61/62, and interviews held with management staff/10/. The project aims to become accepted as a conservation area under South African Law/63/64/. Hence, this process has not been finalized jet. Therefore, a legal commitment to continue management practice is not given at this point in time and the score for the mitigation is not considered. The total score equals 0.
Project longevity	Q1: The project is going to request registering after the 1st of January 2024. Q2: The project does not have a legally binding agreement that covers at least a 100-year period from the project's start date. Q3: The project crediting period is 40 years. The projects 1st instance is pre financed/32/. The project longevity is assumed with > 100 years. This is in accordance with the nature of the project as pure conservation project on private land and substantiate with the supporting documentation. The project proponent has made the commitments to continue the management practices that protect the credited carbon stocks over the project's crediting period/05/32/60/61/62/. The project aims to become accepted as a conservation area under South African Law/63/64/. This has been verified by literature review/05/32/60/61/62/63/64/, onsite field inspections/09/ and interviews held with staff/10/. Q4: The VER Purchase agreement including the revenues from the sales of VERs are used to continue the ongoing of the project activity for the 100 years of longevity/10/32/. A corresponding management, financial and monitoring plan is in place/93/. Q5: The project is not an ARR or IFM with harvesting according to VCS requirements. This was confirmed during the onsite visit. The requirement is fulfilled. Q6: n.a. Q7: The Project does not have a legal agreement or requirement to continue the management practice.

	Q8: The project is a grouped project. Contracts with individual project activity instances are not less than the total project longevity. All the above has been verified under consideration of observations made at the 2 onsite visits, documents reviewed, field inspections and interviews conducted/09/10/. Total score equals 5.
External risks	
Land tenure and resource access/impact	Q1: Yes. The use of the land or tenure in the area does not have disputes. An official letter of "Confirmation of No Land Claims" has been provided for the 1st PI/73/. This could be sustained during the onsite visit via interviews. Ownership and land resource access/use rights are held by the same entity /10/94/. Q2: The project will be implemented on privately tenured land on which ownership, resource access and user rights are all held by the same entity. Ownership for the 1st instance has been proven and verified by the audit team. See evidence and explanation in the respective section of the Verification Report above/73/94/. Q3: Ownership and resource access or use rights are held by the same entity. See comments above. Q4: No instances of Government intervention in land rights in the project area have been detected. The Farm is under private ownership since 1880s/74/. This information was confirmed during the onsite visit, document review and interviews/09/10/. Q5: No disputes exist. During document review, field visit and interviews no information on existing disputes over land tenure and ownership were observed/09/10/73/74/. Q6: No disputes exist. During document review, field visit and interviews no information on existing disputes over land tenure and ownership were observed/09/10/73/74/. Q7: n.a. The project is not a WRC project. Q8: mitigation: n.a. Total score equal 0.
Stakeholder Engagement	Q1: The risk factor does not apply, as there are no households reliant to the project areas. Respective information has been provided and verified by the audit team by document review, field visit and interviews/09/10/. The requirement is fulfilled. Q2: n.a. Q3: n.a.

	Total score equal 0.
Political Risk	Q1: Based on the WGI data (http://info.worldbank.org/governance/wgi/index.asp) of the most recent 5 years South Africa has a governance score of 0.05 (2017 – 2021). Respective calculations have been provided and crosschecks with the World Bank Institute Worldwide Governance Indicators have been done. The source is provided by the VCS Standard and thus adequate. The governance score is calculated correctly with 0.05/34/ Q2: The project is located in a country that is party to the Paris Agreement and has submitted an NDC to the UNFCCC Secretariat within the last five years/46/. The country has an established FSC standards body/72/. Respective information has been provided and verified by the audit team by document review. The requirement is fulfilled. Total score equal 0.
Natural risks	
Fire	The verification team confirms by literature review/58/ that Portulacaria afra as a succulent with a high water content that is, once established, not susceptible to fire. Same literature also shows that where fire does occur it triggers an increase in the sprouting of Portulacaria shoots, in comparison to no occurrence of fire. At the present stage the risk of fire is seen as low due to the severely degraded state of the farmland with sparce vegetation cover. For the 1st project instance the NASA – Fire Information for Resource Management System "FIRMS" website/92/ has been consulted. No significant fires were detected during the last few years. Therefore the significance of Fire Risk is determined to be: Insignificant (less than 5% loss of carbon stocks) or transient (full recovery of lost carbon stocks expected within 10 years of any event). This is confirmed by the audit team via adequate scientific literature /58/59/, field visit and interviews/09/10/. The audit team reviewed literature stating that the Albany Thicket/Subtropical Thicket biome in which the project is operating occurs within "fire protected sites in areas of moderate exposure to fire". Under a scenario of no human interference, the occurrence of fire is categorized as "moderate", or with a likelihood of occurrence of between 20-100 years/59/. Hence, a likelihood of every 25 – 50 years has been accepted as conservative. Affected by climate Change: Yes
Pest and disease outbreaks	Herbivores represent the most significant risk to the project activities in the first few years after planting. The feeding by herbivores on the planted Portulacaria afra does not typically kill the plant, but in the early stages of

	growth it does stunt and prevent further growth and development. Furthermore, an increased mortality rate of the seedlings would result in replanting. Therefore, the audit team considers the significance of Pest and Disease Risk in line with the provided explanations to be: Minor (5% to less than 25% of the carbon stocks). This has been verified by literature review/65/, onsite field inspections/09/ and interviews held with staff/10/. Herbivores/game occur across the project area. The audit team concludes that the likelihood of and pest and disease event (herbivores) is according to the field observations /09/10/ conservatively "less than every 10 years". The project proponent is implementing multiple risk mitigation measures to prevent the loss of carbon stocks to herbivory. These include: • Removal of all herbivores/wildlife on the property to other farms /120/121/122/123/124/. • Fencing; each project instance is fenced with a 2.4m high game fence, • Natural pesticide spray: the project utilizes an all-natural remedy that serves as a deterrent. All planting material is sprayed directly prior to planting, and at regular intervals until the plants are well established. • Rangers: the most effective mitigation measure is active presence in the planted areas. The project has a team of rangers for all planted areas that patrol to reduce any presence of herbivores. Above measures have been verified by onsite field inspections/09/ and interviews held with staff/10/. Hence, mitigation can be assumed applicable. Affected by climate Change: Yes
Extreme Weather	Extreme weather events that occur in the region and potentially have significance to the project's carbon removals are limited to drought. The project is planting a species that is inherently adapted to tolerate such drought. It forms the local natural vegetation. Therefore, audit team confirms the significance of extreme weather as "Insignificant", considering information from document review/12/20/21/22/65/, interviews with staff, farmers and experts and site visits/09/10/. Drought has been shown to occur typically on 28 year cycles within the project region. The likelihood of extreme weather events can be determined to be: Every 25 to less than 50 years Mitigation: Drought has shown no negative effect on the Portulacaria afra dominated thicket ecosystem that remains within the conservation areas within the project

	boundary. Therefore the significance of this natural risk has been estimated to have no loss on the restoration activities and associated carbon removals. The mitigation measure as described was verified by the audit team during the field visit/09/10/. Affected by climate Change: Yes
Geological risk	None is observed, hence rated as not applicable. Affected by climate Change: No
Other risks	None is observed, hence rated as not applicable. Affected by climate Change: No
Sea-level rise	Not applicable.

Future Climate Impact

Reference region	Using the QGIS provided by the standard it was determined that the project area is located in the W-South-Africa.
Future Climate Impact	Due to the nature of reforestation systems the impact of the project has been evaluated as following: Heat and cold • Mean air temperature: positive • Extreme heat: positive • Cold spells: positive Wet and dry • Mean precipitation: negative • River flood: does not apply • Landslide: does not apply • Soil moisture: positive • Agricultural and ecological drought: positive • Fire weather: negative Wind • Mean wind speed: does not apply • Tropical cyclone: does not apply
SLR Impact level	Does not apply

Adaptive capacity	PP demonstrated at least 5 criteria of adaptive capacity: • Criteria 1. Supporting National Policies & Strategies: The project design has been created to align with South African policies aimed at addressing climate change/95/. • Criteria 2. Learning capacity: The PA has Adaptative Management Policy which results in the implemented Adaptive Management Plan/18/. • Criteria 4. Leadership: The PP "EcoPlanet Bamboo" provides information on its vision, performance and impacts on its website and established more than 8 forest carbon projects worldwide/37/96/. https://www.ecoplanetbamboo.com/news-2020, • Criteria 5. Resources: The project holds a climate financing agreement that specifically provides sufficient financial resources to support climate change/32/97/. • Criteria 7. Novel solutions: The project proponent has shown across a range of registered projects its proven ability to provide novel solutions /37/.

The future climate impact on natural risk can be summarized as following:

	Aggregated sub total risk	Future Impact Factor	Total
Natural risk associated with climate change impact (NR-c)	5,5	1,18	6.49
Natural risk NOT associated with climate change impact (NR-nc)	1	1	0
Sea Level Rise (SLR)	N/A	N/A	0
Total Natural Risk	N/A	N/A	7,49

Overall Risk Rating:

Risk Category	Rating
Internal Risk	5
External Risk	0
Natural Risk	7,49
Overall Risk Rating (a + b + c)	13
Applied is a risk rate of	13%

At validation, the project faces minor risks and if certain risks are there, mitigation measures are in place. Thus, the audit team concludes that the applied risk score of 13% is adequate for the project activity.

In this context CL 10 has been opened and was successfully *closed/APPENDIX/*.

4 VALIDATION OPINION

4.1 Validation Summary

EcoPlanet Bamboo Ltd. has commissioned the TÜV NORD JI / CDM Certification Program to carry out the validation of the grouped Project:

"Eastern Cape Restoration Project, South Africa – Somerset East"

The validation was performed based on VCS Standard Version 4.7 requirements as well as criteria given to provide for consistent project operations, monitoring and reporting. The AFOLU grouped project involves the revegetation with Spekboom, Portulacaria afra; thus, GHG are removed.

The review of the project design document and the subsequent follow-up interviews have provided TÜV NORD with sufficient evidence to determine the fulfilment of stated criteria.

The grouped project is designed to restore about 16.000 ha heavily degraded ex grazing lands in the Eastern Cape region of South Africa with the native ecosystem. The reforestation activities on the first instance started in October 2023 and will include an area of 5,226 ha. The approved CDM methodology AR-ACM0003 version 2.0 – "Afforestation and reforestation of lands except wetlands" is applied to quantify the GHG reductions and/or removals achieved in this project.

The validation has been conducted in accordance with ISO 14064-3:2019.

4.2 Validation Conclusion

The validation is based on project design documentation, the non-permanence risk assessment, the ex-ante carbon calculation spreadsheet and additional documents related to baseline and monitoring methodology. Subsequent background investigation, field visits, follow-up interviews and review of comments have provided TÜV NORD JI/CDM CP with sufficient evidence to validate the fulfilment of the stated criteria.

In the course of the VCS Validation, 8 Clarification request (CL) and 1 Correction Action Requests (CAR) were raised and successfully closed. 1 Forward Action Requests (FAR) have been raised.

In detail TÜV NORD CERT GmbH confirms:

- A reasonable level of assurance has been applied.
- All data and information used for ex-ante calculation of emission reductions is of projected and/or historical nature.
- The project is in line with all relevant host country legislation incl. its GHG assertions, where applicable.
- The project additionality is sufficiently justified in the joined project design document & monitoring report.
- The monitoring plan is transparent and adequate.
- The calculation of the project emission reductions and/or removals is carried out in a transparent and conservative manner, so that the calculated long-term average GHG benefits of 8,723,326 tCO2e of the proposed grouped project is most likely to be achieved within the 40 years crediting period from 01-October 2023 to 30-September-2063 - resulting in an average annual GHG emission removal of 218,083 tCO2e.

Crediting period: From 01-10-2023 to 30-09-2063

Validated estimated GHG emission reductions and carbon dioxide removals for the project crediting period:

The non-permanence risk rating (%)	13 %
If applicable, the Long-term Average (LTA), whether it has been properly updated, and if it has been reached.	Not applicable

Validated estimated GHG emission reductions and carbon dioxide removals for the project crediting period:

Estimated Net GHG Emission Removals by Year 1st project instance/4b/:

Year	Estimated Baseline Emissions (tCO_2e)	Estimated Project Emissions (tCO_2e)	Estimated Leakage Emissions (tCO_2e)	Estimated Buffer Pool Allocation (tCO2e)	Estimated Reduction VCUs (tCO_2e)	Estimated Removal VCUs (tCO_2e)	Estimated Total VCU Issuance (tCO_2e)
05-September-2023 to 31-December-2023	0	0	0	-	0	-	-
01-January 2024 to 31-December-2024	0	0	0	2.122	0	16.321	14.199

01-January 2025 to 31-December-2025	0	0	0	8.727	0	67.127	58.401
01-January 2026 to 31-December-2026	0	0	0	24.298	0	186.905	162.607
01-January 2027 to 31-December-2027	0	0	0	35.386	0	272.197	236.812
01-January 2028 to 31-December-2028	0	0	0	46.474	0	357.490	311.016
01-January 2029 to 31-December-2029	0	0	0	57.562	0	442.782	385.220
01-January 2030 to 31-December-2030	0	0	0	68.650	0	528.074	459.424
01-January 2031 to 31-December-2031	0	0	0	79.738	0	613.366	533.628
01-January 2032 to 31-December-2032	0	0	0	90.826	0	698.658	607.833
01-January 2033 to 31-December-2033	0	0	0	101.914	0	783.950	682.037
01-January 2034 to 31-December-2034	0	0	0	113.002	0	869.243	756.241
01-January 2035 to 31-December-2035	0	0	0	124.090	0	954.535	830.445
01-January 2036 to 31-December-2036	0	0	0	135.178	0	1.039.827	904.650
01-January 2037 to 31-December-2037	0	0	0	146.265	0	1.125.119	978.854
01-January 2038 to 31-December-2038	0	0	0	157.353	0	1.210.411	1.053.058
01-January 2039 to 31-December-2039	0	0	0	168.441	0	1.295.704	1.127.262
01-January 2040 to 31-December-2040	0	0	0	179.529	0	1.380.996	1.201.466
01-January 2041 to 31-December-2041	0	0	0	190.617	0	1.466.288	1.275.671
01-January 2042 to 31-December-2042	0	0	0	201.705	0	1.551.580	1.349.875
01-January 2043 to 31-December-2043	0	0	0	212.793	0	1.636.872	1.424.079
01-January 2044 to 31-December-2044	0	0	0	223.881	0	1.722.165	1.498.283
01-January 2045 to 31-December-2045	0	0	0	234.969	0	1.807.457	1.572.487
01-January 2046 to 31-December-2046	0	0	0	246.057	0	1.892.749	1.646.692
01-January 2047 to 31-December-2047	0	0	0	257.145	0	1.978.041	1.720.896
01-January 2048 to 31-December-2048	0	0	0	268.233	0	2.063.333	1.795.100
01-January 2049 to 31-December-2049	0	0	0	279.321	0	2.148.626	1.869.304
01-January 2050 to 31-December-2050	0	0	0	290.409	0	2.233.918	1.943.508
01-January 2051 to 31-December-2051	0	0	0	301.497	0	2.319.210	2.017.713
01-January 2052 to 31-December-2052	0	0	0	312.585	0	2.404.502	2.091.917

01-January 2053 to 31-December-2053	0	0	0	323.673	0	2.489.794	2.166.121
01-January 2054 to 31-December-2054	0	0	0	331.207	0	2.547.743	2.216.536
01-January 2055 to 31-December-2055	0	0	0	338.740	0	2.605.691	2.266.951
01-January 2056 to 31-December-2056	0	0	0	343.860	0	2.645.080	2.301.219
01-January 2057 to 31-December-2057	0	0	0	348.981	0	2.684.468	2.335.488
01-January 2058 to 31-December-2058	0	0	0	354.101	0	2.723.857	2.369.756
01-January 2059 to 31-December-2059	0	0	0	359.222	0	2.763.246	2.404.024
01-January 2060 to 31-December-2060	0	0	0	364.342	0	2.802.634	2.438.292
01-January 2061 to 31-December-2061	0	0	0	369.463	0	2.842.023	2.472.560
01-January 2062 to 31-December-2062	0	0	0	374.583	0	2.881.411	2.506.828
01-January 2053 to 04-September-2053	0	0	0	379.704	0	2.920.800	2.541.096
TOTAL	**0**	**0**	**0**	**379.704**	**0**	**2.920.800**	**2.541.096**

Estimated Net GHG Emission Removals by Year full scale grouped project[/4a/]:

Year	Estimated Baseline Emissions (tCO_2e)	Estimated Project Emissions (tCO_2e)	Estimated Leakage Emissions (tCO_2e)	Estimated Buffer Pool Allocation (tCO2e)	Estimated Reduction VCUs (tCO_2e)	Estimated Removal VCUs (tCO_2e)	Estimated Total VCU Issuance (tCO_2e)
05-September-2023 to 31-December-2023	0	0	0	-	0	-	-
01-January 2024 to 31-December-2024	0	0	0	2.122	0	16.321	14.199
01-January 2025 to 31-December-2025	0	0	0	10.608	0	81.604	70.995
01-January 2026 to 31-December-2026	0	0	0	31.825	0	244.811	212.986
01-January 2027 to 31-December-2027	0	0	0	53.042	0	408.019	354.976
01-January 2028 to 31-December-2028	0	0	0	80.624	0	620.188	539.564
01-January 2029 to 31-December-2029	0	0	0	114.572	0	881.320	766.748
01-January 2030 to 31-December-2030	0	0	0	148.519	0	1.142.452	993.933
01-January 2031 to 31-December-2031	0	0	0	182.466	0	1.403.584	1.221.118
01-January 2032 to 31-December-2032	0	0	0	216.413	0	1.664.716	1.448.303

01-January 2033 to 31-December-2033	0	0	0	250.360	0	1.925.847	1.675.487
01-January 2034 to 31-December-2034	0	0	0	284.307	0	2.186.979	1.902.672
01-January 2035 to 31-December-2035	0	0	0	318.254	0	2.448.111	2.129.857
01-January 2036 to 31-December-2036	0	0	0	352.202	0	2.709.243	2.357.041
01-January 2037 to 31-December-2037	0	0	0	386.149	0	2.970.375	2.584.226
01-January 2038 to 31-December-2038	0	0	0	420.096	0	3.231.507	2.811.411
01-January 2039 to 31-December-2039	0	0	0	454.043	0	3.492.639	3.038.596
01-January 2040 to 31-December-2040	0	0	0	487.990	0	3.753.770	3.265.780
01-January 2041 to 31-December-2041	0	0	0	521.937	0	4.014.902	3.492.965
01-January 2042 to 31-December-2042	0	0	0	555.884	0	4.276.034	3.720.150
01-January 2043 to 31-December-2043	0	0	0	589.832	0	4.537.166	3.947.334
01-January 2044 to 31-December-2044	0	0	0	623.779	0	4.798.298	4.174.519
01-January 2045 to 31-December-2045	0	0	0	657.726	0	5.059.430	4.401.704
01-January 2046 to 31-December-2046	0	0	0	691.673	0	5.320.561	4.628.888
01-January 2047 to 31-December-2047	0	0	0	725.620	0	5.581.693	4.856.073
01-January 2048 to 31-December-2048	0	0	0	759.567	0	5.842.825	5.083.258
01-January 2049 to 31-December-2049	0	0	0	793.514	0	6.103.957	5.310.443
01-January 2050 to 31-December-2050	0	0	0	827.462	0	6.365.089	5.537.627
01-January 2051 to 31-December-2051	0	0	0	861.409	0	6.626.221	5.764.812
01-January 2052 to 31-December-2052	0	0	0	895.356	0	6.887.353	5.991.997
01-January 2053 to 31-December-2053	0	0	0	929.303	0	7.148.484	6.219.181
01-January 2054 to 31-December-2054	0	0	0	958.683	0	7.374.481	6.415.799
01-January 2055 to 31-December-2055	0	0	0	988.062	0	7.600.479	6.612.416
01-January 2056 to 31-December-2056	0	0	0	1.014.016	0	7.800.124	6.786.108
01-January 2057 to 31-December-2057	0	0	0	1.036.545	0	7.973.419	6.936.875
01-January 2058 to 31-December-2058	0	0	0	1.055.647	0	8.120.363	7.064.716
01-January 2059 to 31-December-2059	0	0	0	1.071.324	0	8.240.956	7.169.631
01-January 2060 to 31-December-2060	0	0	0	1.087.001	0	8.361.548	7.274.547

01-January 2061 to 31-December-2061	0	0	0	1.102.678	0	8.482.141	7.379.462
01-January 2062 to 31-December-2062	0	0	0	1.118.355	0	8.602.733	7.484.378
01-January 2053 to 04-September-2053	0	0	0	1.134.032	0	8.723.326	7.589.294
TOTAL	**0**	**0**	**0**	1.134.032	0	8.723.326	7.589.294

Augsburg, 12. December 2024

Martin Seitz

Team Leader

For TÜV NORD JI/CDM Certification Program

Hannover, 12. December 2024

Alexandra Nuske

Final Approval

TÜV NORD JI/CDM Certification Program

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
n/a			

APPENDIX II: LIST OF FINDING

Description of finding: 18.11.2022
Corrective Action #1: 14.04.2023
DOE Assessment #1: 31.08.2023
Corrective Action #2: 19.09.2023
DOE Assessment #2: 02.10.2023

Finding:	CAR 01		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	Editorial aspects of the PDD: 1. Consider the findings of the CARs and CLs and update PD, Carbon Calculations and the Non-Permanence Risk Report accordingly. 2. Provide consistency in the PD concerning the first instance: 5,226 ha planted in 2023/2024/2025, etc. 3. 3.3: Project Boundary: number of the section is missing, and the following are wrong. Assure correct numbering of the PD 4. Indicate under 3.5, Additionality, STEP 2. Investment analysis that the assessment follows the tool applying Option I. "simple cost analysis"		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The following actions have been taken: 1. All findings have been addressed, and the relevant documents updated accordingly. All document versions and dates have been updated. 2. This point is not relevant for the PD in question. However, consistency has been checked for the Project Area vs the Project Boundary of the 1st Project Instance 3. The section number has been corrected, resulting in correction of all subsequent numbers. 4. Section 3.5 has been updated to indicate that Option 1 has been applied.		
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	1. Findings have been addressed and documents updated. 2. Consistency of Project Area versus Project Boundary of the 1st Project Instance is clarified. 3. PD has been updated including all section numbers. 4. Additionality section 3.5 has been updated. Update section 2.4 Public Comments – no comments received		
Corrective Action #2			

Finding:	CAR 01
This section shall be filled by the PP. It shall address the corrective action taken in details.	Section 2.4 of the PD has been updated to specify that no public comments were received.
DOE Assessment #2 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	Section 2.4 of the PD has been updated.
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements

Finding:	CL 01		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	PD 1.4: Describe in detail and differentiate between the grouped project and the 1st project instance. Eligibility assessment of new project instances. Assure that all aspects of the eligibility assessment are considered and described (e.g. Soil assessment) Update the PD accordingly.		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	Section 1.4 of the PD has been updated to make it clearer what the 1st project instance refers to, and what the grouped project refers to. Additional criteria have been added to the Eligibility Criteria for the inclusion of new project areas has been added.		
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	Section 1.4 of te PD has been updated and includes now the eligibility assessment criteria in detail.		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements		

Finding:	CL 02		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	PD 1.7: At present the PP does not meet the full requirements concerning the project ownership of the first instance. The final land title deed/contract in not available yet, "EcoPlanet Bamboo SA, LLC" that holds the land title is wholly owned subsidiary of the project proponent, EcoPlanet Bamboo Group, LLC/13/14/. Update the PD accordingly.		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The – confidential – executed land title deed/contract has been uploaded to the validation dropbox folder. Section 1.7 has been updated to clarify that although the PP has had full access and tenure since March 1st 2023, there are outstanding payments that occur periodically until September 2024, therefore full ownership will be held by the PP in advance of the first verification. The PD has been corrected to refer to the correct subsidiary and land owning entity, as being EcoPlanet Core Carbon, LLC		
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	Section 1.7 of the PD has been updated and reflects now all required information. Memorandum of agreement has been provided to the Audit team/05/. Provide evidence that "EcoPlanet CoreCarbon, LLC" is wholly owned by EcoPlanet Bamboo Group, LLC		
Corrective Action #2 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The following supplementary documentation has been uploaded to the CL 2 folder: - An organizational chart showing that EcoPlanet Core Carbon is a wholly owned subsidiary of EcoPlanet Bamboo Group, LLC - The official FEIN letter for EcoPlanet Core Carbon showing that EcoPlanet Bamboo Group, LLC is the sole owner of the company.		
DOE Assessment #2 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	Evidence that "EcoPlanet CoreCarbon, LLC" is wholly owned by EcoPlanet Bamboo Group, LLC has been provided as above: /13/14/		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken		

Finding:	CL 02
	☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements

Finding:	CL 03		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	PD 1.11: Provide clarification and include information in PD concerning the scale of the project: - Grouped Project: Large Project, (>300,000 tCO2/year) - 1st instance: Project		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	With the final GHG calculations the total emission removals are 274,423/year average and therefore no change has been made. It has been made clear throughout the PD what refers to the 1st project instance and what refers to the whole targeted area. In addition, a second spreadsheet representing the full scale has been provided to the auditor, therefore clearly defining the emission removals associated with the 1st project instance vs the grouped project.		
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	The PD has been updated and now clearly states te difference between grouped project and 1 project instance. The scale of the project is "project" due to the size of the first instance. Average annual ERs are estimated with 218,083. Following supporting documents have been provided and checked: • 3628 Eastern Cape Full Scale GHG Calculations 03.03.23/04/ • 3628 Eastern Cape 1st Instance GHG Calculations 03.03.23/04b/		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements		

Finding:	CL 04		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	PD 1.16. Include further information/evidence in the PD that emission removals resulting from the project are not included in any emissions trading program or similar mechanism (e.g.: https://unfccc.int/NDCREG). (STD 4.5, 3.21)		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The PP has updated Section 1.16 with additional information regarding the fact that South Africa does not include LULUCF emissions within its NDCs, as well as evidence from government documentation that provides a definition for the owner of an offset as directed by South African frameworks. By such a definition it is clear that the ownership of the credits lies solely with the PP and that there is no scenario under which they could be included within any other emissions trading program or similar mechanism.		
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	Additional clarification has been provided in the PD under section 1.16.1. and sustained with evidence/06/23/.		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements		

Finding:	CL 05		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	PD 1.17. Sustainable Development Contributions The section includes descriptions how the project contributes to achieving any nationally stated sustainable development priorities. Provisions for monitoring and reporting same are missing. Include respective information in the PD (consider the requirement as stated in the VCS MR-template)		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	Details regarding how the project contributes to achieving national stated sustainable development priorities is included within the PD. A section on the monitoring and reporting of SDG contributions has been added to section 1.17 adhering to the framework of the VCS monitoring report table.		
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	Section 1.17 of the PD has been updated and includes now information on monitoring of the SDGs. There are currently no legal obligation for provisions for monitoring and reporting the same.		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements		

Finding:	CL 06		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	2.2/2.5 Impact on Local Stakeholders An assessment of the local stakeholder identification process and a description of results is missing in the PD (see VCS STD 2.5 and 2.2).		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	Section 2.2 and 2.5 have been updated to follow the FSC definition of stakeholder, in the absence of a clear definition by Verra. Under the project context this definition includes neighbours as stakeholders in the project. In addition, a map of the identified stakeholders has been uploaded to the validation folders. It should be noted that the project has not yet officially started and therefore communication is still on-going. This has been detailed within the relevant sections.		
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	Section 2.2 ad 2.5 in the PD on stakeholders have been updated and reflect now required information on the identification of stakeholders and the process of including them. Supporting documents have been provided/07/08/. As mentioned in the PD, workers are also included as potential stakeholders. Include information on identification and communication of workers.		
Corrective Action #2 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	Section 2.2 and 2.5 have been updated to include employees and workers as stakeholders, and additional information regarding all such aspects have been included. In addition, the project has made a commitment to achieve SD or similar certification, which has been added to the PD.		
DOE Assessment #2 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	Section 2.2 and 2.5 have been updated. Information on identification and communication with stakeholder have been updated. Following documents have been provided and checked: • Plantation Mangers Contract/66/ • Worker Induction Meetings - Attendance Register/67/ • Sustainable Development Consultant Services Contract 28.08.23/68/		
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken		

Finding:	CL 06
	☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements

Finding:	CL 07		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	4.2/1.12 Project Boundary: - Baseline pools: CO2 in SOC, Deadwood and Litter is included with "yes" but excluded in the justification "Therefore, this carbon pool is not included in the baseline…). Assure consistency. - - Include information as required by the standard (3.10.2) in the PD/as supporting document: 1) Maps of the project area first instance. 2) Total size of the project area. 3) A KML file with geodetic polygons that precisely delineate the boundary of the AFOLU project area generating emission reductions and removals. a) Where the project area is comprised of multiple polygons (parcels), the project location details of each polygon/parcel shall be included in the project description. b) KML files (polygons of the project area/instances) shall exclude: Any non-eligible areas and Areas not part of the project area, as defined by the applied methodology (e.g., roads, water bodies, water ways, settlements, etc.).		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The following changes have been made: - Section 3.3, Project Boundary, Table 4 has been updated. SOC in the Baseline has been excluded. The baseline activities would result in a continued loss of SOC over time. As a result assuming a 0 value for SOC in the baseline scenario represents a conservative approach. Deadwood and litter have been excluded. - Additional information on the project area first instance has been included in the PD. The first project instance (Farm 1) represents a total land area of 6,147.5 hectares. Of this land area, the project area, representing the AFOLU project area from which emission removals will be generated, represents an area of 5,226.1 hectares, after non eligible areas, existing thicket,		

Finding:	CL 07
	and non-plantable areas such as infrastructure have been removed. - Following documents have been provided: 1. Maps of the project area first instance /03b/ 2. Total size of the project area where planting will, take place is 5,226.1 hectares. /04b/ 3. A KML file of the property /2b/ 4. A KML file with geodetic polygons that precisely delineate the boundary of the AFOLU project area generating emission reductions and removals. The potential areas are 5697,2 ha /2x/
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	The PD has been updated in section 1.12 and 3.3 The following documents have been provided and verified: 1. Maps of the project area first instance /03b/ 2. Total size of the project area is 5,226.1 hectares. /04b/ 3. A KML file of the property /3e/ 4. A KML file with geodetic polygons that precisely delineate the boundary of the AFOLU project area generating emission reductions and removals. The potential eligible planting area is wrongly stated with 5697,2 ha /03c/ Provide the updated project are KLM file stating 5226.1 as determined during onsite (CC Calculation).
Corrective Action #2 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The KML file referring to 5697.2 ha was old and incorrect. The correct KML file, relating to an eligible project area of 5,226.1 hectares has been uploaded to the validation folders: 2c. 1st Project Instance - Project Area
DOE Assessment #2 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added*	The correct shapefile has been provided showing the 5226,1 ha /03c/ as determined during the onsite audit and according to the CC-calculations
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements

Finding:	CL 08		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	4.2 Project Emissions, SOC: - SOC is included in the project boundary. The soil map in the scale provided/15/ does not clearly indicate the type of soil in the first project instance. The map shows in some part areas "not mapped" and the project area of the first instance cannot be exactly located. The main soil in the area describes as "Soils with minimal development, usually shallow on hard or weathering rocks, with or without intermittent diverse soils. The input parameter "Soil Type" must be assessed more precisely for the 1st instance project area. Presently the PP uses the CDM "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities (Version 01.1.0). In case the PP wants to swich to the "Measurement-based method" of the VCS ARR Methodology (8.2.7), this must be described and justified in detail and in line with the selected methodology AR-ACM0003. - As the project areas of the future project instances cannot be provided, specific information on soils in the future grouped project instances cannot be determined yet. The type of soil is required for the calculation of the SOC. Hence, a soil assessment needs to be included for the carbon calculation of every project instances. Include information in section 5.2 and 5.3, monitoring. - Explanation and evidence for the land classification as "severely degraded" are missing.		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The PD has been updated to utilize the measurement method for the determination of the SOC carbon pool. The following associated changes have been made: - The soil map has been removed as each farm will undergo baseline and periodic measurements at each verification event, therefore no literature based soil classification is required; - Soil type is not required under the measurement based method. - Ex ante SOC is provided as the average from three peer reviewed literature on the SOC of degraded thickets. This is considered		

Finding:	CL 08
	conservative as the baseline land-use of the project area is not degraded thicket but completely cleared lands, void of any thicket. - Ex post SOC is carried out by sampling the SOC at any point in time. Samples are randomly generated, collected and taken to a laboratory. - This has been undertaken for the 1st project instance, with laboratory results provided as supplementary documentation. - Section 5.2 has been updated to reflect the measurement based monitoring for SOC
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	The PD has been updated. The PP describes the process of using specific local data to estimate the ex- ante change in SOC in the project scenario/01/04/. According to point 8 of the A/R tool/54/ "transparent and verifiable information can be provided to justify different values". The value selected for $SOC_{REF, i}$ =123tC/ha, for $SOC_{INITIAL, i}$ =41 is calculated/04/ and 40 years is selected as the timeframe based on data derived from three different studies/12/21/23/. Ex-Post SOC sampling approach has been described in the PD. Neither the applied methodology AR ACM 0003 nor the A/R Methodological Tool "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities" (Version 01.1.0) do foresee a measurement based SOC approach. The PP uses for the project scenario the "Area-based quantification" approach of the newly approved VCS ARR Methodology VM0047 v1.0. This must be described and justified in detail and in line with the selected methodology AR-ACM0003 in the section methodology deviation of the PD.
Corrective Action #2 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The following actions have been taken: - Section 4.2 of the PD has been updated to describe in additional detail - The results of the baseline data from the 1st project instance have been provided as supplementary documentation to show that the ex-ante data is conservative. - The PD has been updated to include a requested deviation to allow for the measurement based approach along with detailed justification.

Finding:	CL 08
DOE Assessment #2 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	The updated PD version 1.2 dated 01.09.2023 provides a detailed description of the monitoring deviation in the context of the measurement of SOC under section 3.6. Laboratory data/55/56/ and a map/57/ of the sample plots of soil samples have been provided together with additional supporting documents on soils in South Africa/47/. Including SOPs for field sampling/69/ and Laboratory SOP Carbon Ashing Method/70/ has been provided Description in the PD (there is some under 5.3 is updated, Values for ΔSOC in the boxes under 5. "Available at validation" is included with 2.0556 tSOC/ha/year.
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements

Finding:	CAR 02		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	4.1 Baseline Analysis: 1. Ground truthing of the landcover in the first instance area during the onsite visit showed a discrepancy between the satellite image analyses as presented in the PD at project start date and areas presently covered by natural vegetation/forests. 10 sample points were assessed. 1 sample taken at the river proofed forest/native vegetation in the field/10/, but not in the map/03b/. Two more points were taken at the boundary between forest/native vegetation and clearly eligible land. This boundary does not match with the one provided by the satellite image analysis/03b/. 2. Forest definition/definition on natural vegetation used for the satellite image analysis. A. The PP uses presently the following definition: • Single minimum tree crown cover value: 10 % • A single minimum land area value: 0.09 ha • A single minimum tree height value: 3 m B. The Forest threshold defined by DNA South Africa: https://cdm.unfccc.int/DNA/DNA/ARDNA.html?CID=197 • Single minimum tree crown cover value: 30 % • A single minimum land area value: 0.05 ha • A single minimum tree height value: 2 m • Palm trees and Bamboos: Not included The analysis of the Forest Cover (historical and actual) is based on definition A. and the results are used for the eligibility assessment and carbon calculations. Provide evidence on the forest definition/definition on natural vegetation used and reassess the forest cover maps accordingly. In consequence adapt the eligibility assessment and the carbon calculation to the new assessment.		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The PD has been updated to reflect the correct threshold of forest cover as defined by the DNA. All maps, project area and historical analysis have been updated accordingly.		

Finding:	CAR 02
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	The present and historical Forest Cover analysis has been reassessed based on the forest threshold defined by DNA South Africa (B). PD and related maps/03b/03c/03d/03e have been updated. The audit team verified the provided Maps and assessments with the information selected during the onsite audit and google earth images. No further deviations were detected.
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☒ Appropriate action was taken ☐ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements

Finding:	CAR 03		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	Carbon Calculation: Include in the carbon calculation the input data and respective references in a transparent and understandable way. Describe more detailed the exact data and parameters used/derived from the different studies (e.g. data specific for Spekbom as single species or Spekbom Thicket, including litter etc) Update the calculation accordingly. Consider also outcomes from non-conformities above. Following references were verified during the audit: 19_2005a Mills et al 20_2005b Mills et al 21_2006 Mills & Cowling 22_2019 Van der Vywer & Cowling		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The carbon calculation spreadsheets have been updated to be clearer as to the input data and role of the references in ex ante calculations. In addition, an analysis of the project proponent's ex ante calculations against those of the four references above has been provided to highlight the conservative nature of the ex-ante calculations. This has been provided as supplementary documentation, as well as included in Section 4.2 of the PD.		
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	An updated Cabon Calculation spreadsheet has been provided for both, the grouped project/04a/ and the 1st instance/04b/. The references have been checked and found reliable. Conservativeness of the values has been proven/04c/ and the results presented in the PD. Nevertheless, some inconsistencies have been found in the calculations: 1. FULL SCALE "Thicket Carbon": Below ground Biomass (C35 – C45): Years of accumulation should reflect the value 30 years 2. Editorial issue: Check wording in spreadsheets under "Thicket Carbon" cell D3. Update the PD to reflect the corrected values.		
Corrective Action #2	The following actions have been taken:		

Finding:	CAR 03
This section shall be filled by the PP. It shall address the corrective action taken in details.	1. The carbon calculation spreadsheets have been corrected from years 30 onwards for BGB. 2. The terminology has been corrected to reflect Thicket Carbon. 3. The PD reflects the correct values.
DOE Assessment #2 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	Updated carbon calculation spreadsheets have been provided, dated 16.09.2023. All corrections have been included and checked for consistency/04a/04b/.
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements

Finding:	CL 09		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	5 Monitoring: 5.1 Data and Parameters Available at Validation - Include detailed information on the source of data for $AGB_{PORTULACARIA\ AFRA}$, und $BGB_{PORTULACARIA\ AFRA}$, considering differ types of thickets, species composition, localities and is conservativeness - Provide clarification on the value for Carbon Fraction: 0.5 - Include Deadwood 5.2 Data and Parameters Monitored - exclude wrongly included information on Bamboo Monitoring procedures: - Include a description of measurement of sample plots - Provide SOP on QA/QC procedures, Standard Operating, Procedure for Monitoring of Restored Area. See also CAR 2		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The PD has been updated in the following manner: 5.1 - Details on the sources of these input data has been provided; - The value of the carbon fraction of woody biomass has been corrected to 0.47 - Deadwood has been included 5.2 – Information on bamboo has been excluded - A description of the destructive sampling required to determine the relevant allometric equation and the associated measurement of sample plots has been included QC procedures has been included		

Finding:	CL 09
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	PD has not been updated.
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	 Please check as the following aspects had already been addressed in the last update: 5.1 – details on the sources of the input data were already provided; - The value of the carbon faction of woody biomass had already been corrected - Deadwood had already been included 5.2 - information on bamboo had already been removed; With the current update the PP has made the following changes: - A detailed description of the measurements and associated destructive sampling required to determine the relevant allometric equation has been included in Section 5.2; - The SOP for monitoring of restored areas has been provided as supplementary documentation including QA/QC measures.
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	The PD version 1.2 dated 01.09.2023 reflects the required changes. Information on destructive sampling for the development of the allometric equations for ex post calculations has been provided. The SOP for monitoring of restored areas has been provided as supplementary documentation including QA/QC measures/45/
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements

Finding:	CL 10		
Classification	☐ CAR	☒ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	Non-Permanence Risk Report: Include sources to statements made in the report and provide the respective documents for objective evidence: 1. Project management: Provide CV of Plantation Manager/GM 2. Provide VER Purchase Agreement, Eastern Cape Restoration Project South Africa,-Somerset East; 3. Opportunity Cost: e. NPV from project activities is expected to be between 20% and up to 50% more profitable than the most profitable alternative land use activity Provide information and evidence in the NPRR in line with the standard requirement. 4. Project Longevity: No harvesting is foreseen in this project activity. Provide further evidence in the NPRR on the project lifetime and legally binding commitments. 5. Political Risk: Adapt the WGI in the NPRR according to the WGI calculation provided (0,05)/33/ 6. Natural Risk: provide the following references as stated in the NPRR: - 3 SEA Report (csir.co.za) - 4 Ting & Hanscom, 1997 Induction of acid metabolism in Portulacaria afra. Plant Physiology 59: 511–514 - 5 Guralnick et al. 1984 Influence of photoperiod and leaf age on Crassulacean Acid Metabolism in Portulacaria afra (L.) Jacq. Plant Physiology 75: 454–457		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	The PP has undertaken the following actions: 1. A CV of the General Manager, and the Reforestation Manager that is responsible for overseeing the project have been provided. 2. The relevant VERPA has been uploaded to the project validation folders. 3. The opportunity cost has been expanded on to provide further information and evidence as to the selection. 4. Documentation has been provided to the VVB from the project proponent's legal representative, indicating that each new project instance will go through a process of achieving a protected status. This status prevents any sort of commercial		

Finding:	CL 10
	activity from occurring in the future, even under the scenario where the land is sold, and limits the land to one of conservation and protection. 5. The political risk has been updated to the most current information available reflecting the current governance score of 0.05 6. The references highlighted in the Natural Risk section have been provided to the VVB. In addition, the NPRR has been updated to reflect changes in the calculation and the overall contribution to the VCS buffer stock. The document date and version have been updated accordingly.
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	1. CVs of the General Manager, and the Reforestation Manager that is responsible for overseeing the project have been provided and checked/30/31/ 2. The relevant VERPA has been provided and checked/32/ 3. Further information on opportunity cost has been provided in the NPRR. A signed agreement had been provided/25/ limiting the activities of any farm included within the project to restoration, reforestation, conservation and protection activities; nevertheless, for mitigation, a legal binding and enforceable commitment in line with the tool like a conservation easement or protected area law could not be proven at the present stage. Provide further evidence on the legal agreement or exclude the mitigation aspect. 4. Project longevity: provide information on Project Longevity in years in the NPRR. A legal binding and enforceable commitment in line with the tool like a conservation easement or protected area law could not be proven at the present stage. Provide further evidence on the legal agreement or exclude. 5. The political risk has been correctly updated to the most current information available reflecting the current governance score of 0.05/33/ 6. References highlighted in the Natural Risk section have been provided to the VVB/28/43/44/ Risk of Fire Risk still needs to be sustained with objective evidence The NPRR needs to be updated to reflect changes in the calculation and the overall contribution to the VCS buffer stock.

Finding:	CL 10
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	Regarding points 3 and 4 the opportunity cost and project longevity sections have been updated to limit the legally binding commitment to the project crediting period, as per the requirements of the VERPA and the project's operating agreements. Additional supplementary information from the project's legal counsel has been provided and additional information provided within the NPRR. In addition, references with regards to the risk of fire have been added to the NPRR and provided to the VVB as supplementary information. The risk rating of this natural risk has been increased accordingly. The overall risk rating of the project has been updated to reflect these changes.
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	ad 3. Opportunity cost: Additional information has been provided in the NPRR. Nevertheless, as described in the NPRR under section Opportunity Cost, (h) "such condition of title cannot be fully completed until the final payment for the 1st project instance has been completed, as detailed in Section 1.7 of the Project Document, and then for each subsequent farm to be included within the grouped project. Such undertaking will be completed in advance of the 1st verification event", the mitigation factor cannot be counted for at this stage of the validation. Hence the Risk Rating for mitigation is set to "0". ad 4. Project longevity: Additional information has been provided in the NPRR. Nevertheless, a contract between two parties is not a legal commitment in the context of the tool. Evey contract can be terminated, if both parties agree. Hence, risk rating is set to – without legal agreement. ad 6. Fire Risk has been sustained with objective evidence /58/59/ Final Overall Risk Rating is 3.5, which implicates a minimum value of 10.
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements

Finding:	TR 01		
Classification	☒ CAR	☐ CL	☐ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	1. Template version 4.3. must be applied. 2. Sec. 1.12 Project location: Coordinates delineating the outer corners of the farm (N, E, S, W) shall be included. 3. Figure 17: No reference for data used in figure 17 has been included. 4. Sec 1.17: As per VCS template: "Provide a brief description that includes the following (no more than 500 words)". Description shall be reduced (an annex may be used). 5. Sec 2.4: The dates of the public comment period have not been indicated. 6. Sec. 3.2 The CDM tool 12 has no internal applicability conditions. It is not clear, where the extra content comes from. Clarify. 7. Sec 3.4: Baseline: As mentioned by the Lead Auditor in the report, fenced game farming was the main land use in the project area. It is missing an explicit comment that game farming for hunting was the pre-project land use. When was it stopped, and what happened to the game (also in the context of possible leakage). 8. Sec 3.5: Simple Cost Analysis: At least implementation costs shall be given in a figure as well as management costs over time/per year with a reference. A simple costs analysis shall be submitted submit. 9. Sec 3.5 Common practice: This program from 2004 Subtropical Thicket Restoration Programme" (STRP) is not mentioned in the common practice analysis. Please include it and discuss why the proposed project activity is not common practice. Link: https://www.mdpi.com/1999-4907/6/11/4328 10. Sec 4.1: Please name examples of literature for destruction of thicket. 11. 4.3: Leakage: The sentence marked in the PD is not plausible in the overall context. (double negative) 12. Sec 4.3. Leakage: Please give a refence for the statement „The first project instance utilizes land that, due to the level of degradation along with the effects of the recent drought, no longer supports commercial grazing activities.". Only anecdotal is not sufficient. 13. Typo and spelling mistakes in the PD 14. Explanations and references to the NPRR have been provided but not yet included in the online reporting tool under section „Future Climate Impact" 15. The NPR Rate in PDD is not in consistence with it in NPRT. This inconformity is reflected in the text and ER Table		

Finding:	TR 01
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*	1. The PD has been updated to use 4.3 2. An additional map has been added to Section 1.13 (updated template this section is 1.13 instead of 1.12) showing the boundary co-ordinates. 3. Map has been changed and a reference provided and the reference adapted 4. Section 1.18 (updated template this section is 1.18) has been edited to remain within the 500 word limit. An annex has been created with contribution to national development priorities. 5. The dates of the public comment period have been included. 6. The applicability conditions relating to CDM 12 have been removed. 7. The PD already included an explanation that "livestock farming" under the South African context includes the active raising of select wild herbivores (various antelopes) for commercial purpose. This includes the raising of animals for the purpose of hunting. Additional information has been included to make this clear throughout the PD, however the effects on the baseline are the same, regardless of whether it is goats/sheep/cattle or wildlife based herbivores being raised. The baseline has been updated to specifically include this aspect. 8. A simple cost analysis of the 10 year project implementation costs been included in the PD and the associated spreadsheets provided as supplementary information. 9. A description of the STRP program has been included as well as the explanation that this program is not an implementation program. Additional references and information have been built into the common practice analysis. 10. Literature references have been provided. 11. The relevant section has been edited and corrected and additional information provided to specifically include wildlife and its removal as per the terms of the relevant tool. 12. The reference for the status of degradation has been provided. 13. Typo and spelling in the PD have been corrected 14. Explanations and references to the NPRR have been included in the online reporting tool under section „Future Climate Impact" 15. The NPR Rate in PD has been adapted with it in NPRT.
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*	1. Template 4.3 has been applied 2. Additional map has been added to Section 1.13 (updated template this section is 1.13 instead of 1.12) showing the boundary co-ordinates. 3. Reference included and corrected /98/ 4. Section 1.18 (updated template this section is 1.18) has been edited and an annex has been created with contribution to national development priorities. 5. Dates of the public comment period have been indicated. 6. The PD has been changed accordingly 7. Explanations about game farming have put it in the PD. 8. A simple cost analysis has been included in the PD. 9. The common practise section has been updated and information on the STRP programme included. 10. Reference literature on ticket destruction has been included and referenced in the PD

Finding:	TR 01
	11. Leakage section 4.3 has been updated 12. Additional information confirming the status of degradation has been provided 13. Typo and spelling in the PD has been corrected 14. Explanations and references to the NPRR have been included and checked 15. The buffer rate in PD has been adapted with it in NPRT to 13%.
Conclusion *Tick the appropriate checkbox*	☐ To be checked during the next periodic verification ☐ Appropriate action was taken ☒ Project documentation was corrected correspondingly ☐ Additional action should be taken ☒ The project complies with the requirements

Finding:	FAR 01		
Classification	☐ CAR	☐ CL	☒ FAR
Description of finding *Describe the finding in unambiguous style; address the context (e.g. section)*	At the time of validation audit the title for the first project instance is held by the project proponent. The project proponent has had full access and right to the land. However, there are outstanding payments due to occur periodically under contracted terms. Such payments will be contractually concluded by September 2024/05/13/14/ Full and uninhibited ownership by the project proponent will be subject of first verification/05/13/14/.		
Corrective Action #1 *This section shall be filled by the PP. It shall address the corrective action taken in details.*			
DOE Assessment #1 *The assessment shall encompass all open issues in annex A-2. In case of non-closure, additional corrective action and DOE assessments (#2, #3, etc.) shall be added.*			
Conclusion *Tick the appropriate checkbox*	☒ To be checked during the next periodic verification ☐ Appropriate action was taken ☐ Project documentation was corrected correspondingly ☐ Additional action should be taken ☐ The project complies with the requirements		

APPENDIX III: ABBREVIATIONS

Abbreviations	Full texts
ARR	Afforestation, Reforestation and Reforestation
AFOLU	Agriculture, Forestry and Other Land Use
BAU	Business as usual
CAR	Corrective Action Request
CCB	Climate, Community & Biodiversity
CCBA	Climate, Community & Biodiversity Association
CDM	Clean Development Mechanism
CL	Clarification Request
CO2	Carbon dioxide
CO2e	Carbon dioxide equivalent
CP	Certification Program // Crediting Period
DNA	Designated National Authority
EB	CDM Executive Board
ER	Emission Reductions
ETS	Emission Trading Scheme
FAR	Forward Action Request
GHG	Greenhouse gas(es)
GMO	Genetically modified organism
GS	Gold Standard
HCVs	High Conservation Values
IFM	Improved Forest Management
IPCC	Intergovernmental Panel on Climate Change
JNR	Jurisdictional and Nested REDD+
MP	Monitoring plan
MR	Monitoring Report

NDRC	National Development and Reform Commission
NPRA	Non-Permanence Risk Analysis
PD	Project Description
PI	Project Instance
PP	Project Participant
PRA	Participatory Rural Appraisal
QC/QA	Quality control/Quality assurance
REDD	Reduced Emissions from Deforestation and Degradation
UNFCCC	United Nations Framework Convention on Climate Change
VCS	Verified Carbon Standard
VCSA	Verified Carbon Standard Association
VCU	Verified Carbon Unit
VER	Verified Emission Reduction
VVB	Validation/Verification Body

APPENDIX IV: REFERENCES

Reference	Document
/01/	01_Eastern Cape Restoration Project PD 07.05.24
/02/	https://projecthub.verra.org/risk-assessment/view/752a0732-b556-4309-8369-db3ff11712d5/internal
/03a/	03a_Eastern Cape Restoration Project Grouped Project Boundary Somerset East--KLM
/03b/	03b_Map 1st Project Instance Somerset East_2022-PDF
/03c/	03c_1st Project Instance - Project Area_Somerset East-KLM
/03d/	03d_Map 1st Project Instance Somerset East_2012-pdf
/03e/	3e_1st Project Instance Property Boundary_Somerset East-KLM
/04/	04_3628 Eastern Cape Full Scale GHG Calculations 03.03.23
/04b/	04b_3628 Eastern Cape 1st Instance GHG Calculations 03.03.23
/05/	05_AOS - MONDOCLOX - ECOPLANET - 100% - (Kowie Farm)
/06/	06_South Africa NDC
/07/	07_1st Project instance - Stakeholder Communication
/08/	08_1st Project Instance - Stakeholders
/09/	09_Field Notes_2022_Avenza

Reference	Document
/10/	10_Attendance Register
/11/	11_CanavanRichardsonetal2021SAfrJBot_CIB
/12/	12_2005b Mills et al
/13/	13_EcoPlanet CoreCarbon FEIN
/14/	14_EcoPlanet Bamboo Org Chart 09.01.2023
/15/	15_Soil Classification Map
/16/	16_south-africa-climate-conradie-2012-csir
/17/	17_IPCC_Ch03_LandRepresentation_advance
/18/	18_EcoPlanet Adaptive Management Plan 2023
/19/	National Review of Land Degradation: Provincial Fact Sheet – Land Degradation in the Eastern Cape; available at www.nbi.ac.za/landdeg
/20/	Sustainable Agriculture 2020 Market Intelligence Report
/21/	21_2006 Mills & Cowling
/22/	22_2019 Van der Vyer & Cowling
/23/	23_2005a Mills et al
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Reference	Document
/24/	24_Procedure 9. Complaints, Grievances, Disputes and Conflict Resolution
/25/	25_EcoPlanet Core Carbon Resolution
/26/	52_EXPLANATORY NOTE TO REVISED CARBON OFFSET REGULATIONS (11.2018)
/27/	Plantation Schedule
/28/	28_Guralnick et al
/29/	https://www.sars.gov.za/customs-and-excise/excise/environmental-levy-products/carbon-tax/
/30/	30_ Terence Robert - CV
/31/	31_CV Jan Richard van Wulfften Palthe
/32/	Verified Emission Removals Purchase Agreement, Eastern Cape Restoration Project, South Africa – Somerset East. Executed 12th January 2023– confidential
/33/	33_WB South Africa Governance Scores
/34/	https://www.greenclimate.fund/countries/south-africa
/35/	https://www.un-redd.org/our-work/partners-countries
/36/	https://earth.google.com/web/
/37/	https://verra.org/

Reference	Document
/38/	https://registry.goldstandard.org/projects?q=&page=1
/39/	https://americancarbonregistry.org/
/40/	International Carbon Action Partnership (ICAP) - ETS Map (icapcarbonaction.com)
/41/	https://cdm.unfccc.int/DNA/index.html
/42/	https://www.csaregistries.ca/albertacarbonregistries/home.cfm
/43/	43_Ting & Hanscom
/44/	44_SEA Report - CSIR
/45/	45_Reforestation Monitoring Standard Operating Procedures
/46/	46_South Africa updated first NDC September 2021
/47/	47_Fey 2010 - Soil Map of South Africa
/48/	48_The 2015-19 multi year drought in the Eastern Cape
/49/	49_ndp-2030-our-future-make-it-workr
/50/	A/R Methodological Tool "Demonstrating appropriateness of allometric equations for estimation of aboveground tree biomass in A/R CDM project activities (Version 01.0.0)
/51/	A/R Methodological Tool "Estimation of carbon stocks and changes in carbon stocks of trees and shrubs in A/R CDM project activities"

Reference	Document
/52/	A/R Methodological Tool "Tool for estimation of carbon stocks and change in carbon stocks in dead wood and litter in due A/R CDM project activities" Version 03.
/53/	A/R Methodological Tool "Tool for the identification of degraded or degrading lands for consideration in implementing CDM A/R project activities"
/54/	A/R Methodological Tool "Tool for estimation of change in soil organic carbon stocks due to the implementation of A/R CDM project activities" (Version 01.1.0)
/55/	55_Final Report W0133499167307 2023-08-16
/56/	56_Final Report W0129670162508 2023-06-09
/57/	57_De Draai Farm Sampling Points Map
/58/	58_Ratsele et al; 2010; Long-term effects of burning on woody plant species sprouting on the False thornveld of Eastern Cape. Grassroots; Vol 10. No4.
/59/	Climatic, edaphic and fire regime determinants of biome boundaries in the eastern Cape Floristic Region - https://www.sciencedirect.com/science/article/pii/S025462991500229X
/60/	60_Ecoplanet - 2022-11-15_procedure for nature conservation declaration
/61/	61_EcoPlanet 2023.08.11_letter
/62/	62_EcoPlanet Core Carbon Resolution
/63/	63_Private-Nature-Reserves-in-Register-of-Protected-Areas
/64/	64_Protected Areas Act 57 2003

Reference	Document
/65/	65_Thicket restauration Guideline
/66/	66_Project Manager Permanent Contract
/67/	67_Worker Induction Meetings - Attendance Register
/68/	68_Sustainable Development Consultant Services Contract 28.08.23
/69/	69_Soil Organic Carbon Monitoring SOP
/70/	70_Carbon Ashing Method - Laboratory SOP
/71/	https://www.researchgate.net
/72/	https://africa.fsc.org/en-cd/sub-regions/southern-africa
/73/	73_confirmation of no land claims
/74/	74_Historical Records & Due Diligence Process
/75/	75_SG-110-11
/76/	76_SG-110-12
/77/	77_SG-145-1 (1818)
/78/	78_SG-145-2 (1818)
/79/	79_SG-145-3 (1818)

Reference	Document
/80/	80_SG-145-5 (1818 - 1954)
/81/	81_TITLE DEED - DE DRAAI - FARM 88 & 145
/82/	82_TITLE DEED - DE DRAAI - POR 1 - FARM 101
/83/	83_TITLE DEED - DE DRAAI - POR 2 - FARM 110
/84/	84_TITLE DEED - DE DRAAI - POR 11 - FARM 110
/85/	85_TITLE DEEDS - DE DRAAI - POR 12 - FARM 110
/86/	Mucina, L., & Rutherford, M. C. 2006. The vegetation of South Africa, Lesotho and Swaziland. South African National Biodiversity Institute.
/87/	Van Luijk, G., Cowling, R. M., Riksen, M. J. P. M., & Glenday, J. 2013. Hydrological implications of desertification: Degradation of South African semi-arid Subtropical Thicket. Journal of arid environments, 91, 14-21.
/88/	Vlok, J. H. J., Euston-Brown, D. I. W. & Cowling, R. M. 2003. Acocks' Valley Bushveld 50 years on: new perspectives on the delimitation, characterisation and origin of Subtropical Thicket vegetation. South African Journal of Botany 69: 27-51.
/89/	Palmer, T. 2004. Vegetation of Makana. ARC-Range and Forage Institute, Grahamstown.
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/91/	Adie, H., & Yeaton, R. I. 2013. Regeneration dynamics in arid Subtropical Thicket, South Africa. South African Journal of Botany, 88, 80-85.

Reference	Document
/92/	https://firms.modaps.eosdis.nasa.gov/
/93/	93_1st Project Instance Cash Flow
/94/	Agreement of Sale, De Draai Farm 03.2023
/95/	95_Criterion 1_Variety_ Project Design Considerations_031124
/95/	96_Criterion 2_ EPBG Policy on Adaptive Management
/97/	97_Criterion 4_EcoPlanet Bamboo COP 20202021
/98/	GIZ, International Climate Initiative, Sarah Bartmaan, available at https://letsrespondtoolkit.org/municipalities/eastern-cape/sarah-baartman/
/99/	GIZ, International Climate Initiative, Sarah Bartmaan, available at https://letsrespondtoolkit.org
/100/	Bank Transfer Final Payment 17.05.2024
/101/	Confirmation of Transfer of Title Deeds
/102/	Proof of Transfer
/103/	Status of Farm Payments March 2024
/104/	104_De Draai Planting Records 2023
/105/	105_De Draai Planting Records 2023 pictures 106_Eastern Cape Restoration Project SD Vista PD v1.0

Reference	Document
/106/	106_Eastern Cape Restoration Project SD Vista PD DRAFT
/107/	107_De Draai 2024 Impact Plan
/108/	108_De Draai Socio Economic Baseline Assessment 10.2023
/109/	109_CONFIDENTIAL VERPA with SD Vista Included
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/111/	https://www.unep.org/news-and-stories/story/big-potential-benefits-restoring-spekboom-thicket-ecosystems-south-africa https://www.spekboomrestorationresearch.org.za https://africanclimate.net/spekboom-carbon-sequestration-and-rehabilitation-project/
/112/	112_1st Project Instance Baseline Cash Flow
/113/	113_De Draai Hunting Pricelist 2021/2022
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/120/	120_4. GEELHOUTKLOOF - CAE - EX 03-2026
/121/	121_Hoeksfontein game camp CAE 2027
/122/	122_Signed CAE
/123/	123_Transport Permits
/124/	124_Confirmation of Herbivore Removal 05.2024
/125/	125_Toolbox talks
/126/	126_Health and safety meeting minutes 12.08.2024
/127/	127_Sand River Substance abuse disciplinary records
/128/	128_Sand River Induction training records
/129/	129_EPBG Code of Ethics
/130/	130_Human and Labour Rights Policy
/131/	131_EPBG Whistleblower Policy
/132/	132_Procedure_Anti Discrimination and Sexual Harassment
/133/	133_Procedure_Recruitment

APPENDIX V: INTERVIEWS

Reference	Mean		Name	Organisation / Function
/IM01/	Visit	☐ Mr. ☒ Ms.	Camille Rebelo	EcoPlanet /COO
/IM02/	Visit	☐ Mr. ☒ Ms.	Sindile Sonandze	EcoPlanet /Yard Caretaker
/IM03/	Visit	☒ Mr. ☐ Ms.	Andile Mgamtwini	EcoPlanet /Supervisor
/IM04/	Visit	☒ Mr. ☐ Ms.	Terence Newton	EcoPlanet /GM
/IM05/	Visit	☒ Mr. ☐ Ms.	Mokuphiwa Mrara	EcoPlanet /Supervisor
/IM06/	Visit	☐ Mr. ☒ Ms.	Humela Blignant	EcoPlanet /Administrator
/IM07/	Visit	☐ Mr. ☒ Ms.	Desiree Makwente	EcoPlanet /General Worker
/IM08/	Visit	☐ Mr. ☒ Ms.	Manushka Moodley	EcoPlanet /Vice President Impact