

PROJECT REVIEW REPORT

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

Project ID	4475
Project Name	Kijani Forestry Smallholder Farmer Forestry Project
Review Type	Registration & Verification Approval
Program(s)	VCS Program
Verification Period	22 August 2022 - 28 August 2023
Project Proponent	ONE CARBON WORLD
Methodology	AR-ACM0003, Afforestation and reforestation of lands except wetlands, v2.0
VVB	Earthood Services Private Limited
Assessment Criteria	VCS Standard, v4.5
Date of First Issue	12 June 2024

Date of Second Issue	19 September 2024
Date of Third Issue	7 January 2025
Date of Forth issue	09 April 2025
Review Conclusion	Approved
Date of Final Issue	18 September 2025

FINDINGS

#	Finding Description	VVB Response	Status
1	Inconsistent project area information		
	<p><u>Issue</u> The project area in the PD/MR doesn't align with the project area polygons in the KML file.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> The VVB must submit an updated KML file to Verra, covering the entire 143.04 ha constituting the initial project activity instance (PAI). The project area polygons in the KML file must accurately correspond with the area of initial PAI outlined in the PD/MR. 	<p>Round 1</p> <p><u>VVB Response</u> VVB has reviewed the updated KML file. Area has been modified as some of the gardens have been removed. The total number of farms has been updated to 790 gardens and the area to 138.7 ha.</p> <p><u>Verra Response</u> An updated KML has been provided to Verra. However, this finding cannot be closed.</p>	Closed

<p>2. The VVB must assess the updated KML and update the VVR as needed.</p> <p><u>Program Rule(s)</u> VCS Standard, v4.5, Section 3.11.2</p> <p><u>Background</u> Section 1.1 of the PD/MR states that the initial instance will encompass a total area of 143.04 ha. However, only 0.49 ha are included in the provided KML file.</p>	<p><u>Issue</u> The KML file does not include sufficient information, e.g., the name of the project area or compartment number.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the PP submits an updated KML file to Verra with sufficient information, specifically, the name of the project area or compartment number. 2. The VVB must assess the updated KML and update the VVR as needed. <p><u>Program Rule(s)</u> VCS Standard, v4.5, Section 3.11.2(1)</p> <p>Round 2</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. The VVB has received the updated KML file, reviewed it, and confirmed that the project proponent (PP) has incorporated all necessary information, including the updated project area name and compartment number. 2. The VVB reviewed the updated KML file and revised the VVR to include the necessary information. <p><u>Verra Response</u> A revised KML file has been submitted</p>	
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2 Missing audit history table				
	<p><u>Issue</u> Section 1.1 of the PD/MR does not include the audit history table.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> The VVB must ensure Section 1.1 of the PD/MR is updated to include the project’s audit history table. <p><u>Program Rule(s)</u></p> <p>VCS Standard, v4.5, Section 3.5.1 and 3.5.5, VCS Joint Project Description and Monitoring Report Template, v4.2, Section 1.1</p>	Round 1		
		<p><u>VVB Response</u> The audit history table has been included in section 1.1 of the PD/MR.</p>		Closed
		<p><u>Verra Response</u> The audit history table has been included in the PD/MR. This finding is now closed.</p>		
3 Information on project ownership (VCUs) is unclear				
	<p><u>Issue</u></p> <ol style="list-style-type: none"> The explanation of how the ownership of the project’s VCUs has been established between the project proponents, Kijani Forestry, One Carbon World, and the participating farmers/landowners is unclear and inconsistent. 	Round 1		
		<p><u>VVB Response</u></p> <ol style="list-style-type: none"> The section 1.1 and 1.7 has been improved for better clarity of the explanation of how the ownership of the project’s VCUs has been established between the project proponents, Kijani Forestry, One Carbon World, and the participating farmers/landowners is unclear and inconsistent. Section 3.1 of the VVR has been updated with 		Closed

<p>2. Further, Section 3.1 of the VVR lacks a comprehensive assessment by the VVB regarding project ownership.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure Section 1.7 of the PD/MR is revised to specify how ownership of the project's VCUs has been established between the project proponents, Kijani Forestry, One Carbon World, and the participating farmers/landowners. 2. The VVB must assess the updates and update the VVR to include a full assessment of project ownership, including contracts reviewed etc. Project ownership should be consistently reported across reports. <p><u>Program Rule(s)</u> VCS Standard, v4.5, Section 3.7.1</p> <p><u>Background</u></p> <p>Different sections of the PD/MR and VVR provide inconsistent descriptions of VCU ownership:</p> <p>PD/MR Section 1.1: Kijani aggregates and sells the carbon credits on behalf of the farmer, providing a profit share and payment structure to allow the farmers to mutually benefit in the carbon markets.</p> <p>Section 1.7: The landowners of the project's gardens, who</p>	<p>comprehensive assessment of the project ownership.</p> <p><u>Verra Response</u> The PP has updated Section 1.7 of the PD/MR to clarify ownership of the VCUs as requested.</p> <p>However, this finding cannot be closed.</p> <p><u>Issue</u> Section 3.1 of the VVR has not been updated to include a comprehensive assessment of project ownership. It's unclear whether the contracts with the farmers are exclusively with Kijani Forestry, or if not One Carbon World, the other PP, is also involved.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must update the VVR to include a full assessment of project ownership, specifying whether the contracts with the farmers are exclusively with Kijani Forestry, or if One Carbon World, the other PP, is also involved. <p><u>Program Rule(s)</u> VCS Joint Validation and Verification Report Template, v4.2, Section 3.1</p> <p>Round 2</p> <p><u>VVB Response</u> The VVB has updated section 3.1 of the VVR to incorporate information that the project is implemented on farmers' land.</p>	
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	<p>participate in tree nursery activities and oversee planting, maintaining, and harvesting the trees, have the ownership of the carbon credits.”</p> <p>VVR Section 3.1: The submitted evidence “Partner Collaboration Framework Agreement Uganda” dated 09/02/2024 confirmed that Partner (Kijani Forestry PBC) are the owners of carbon credits generated from the project that commenced on the project start date.</p>	<p>Participating farmers have transferred carbon credit ownership and rights to Kijani Forestry through a partnership-based contract. During a site visit, the audit team confirmed that the contract was developed collaboratively with input from farmers, local and federal authorities, and councils. The audit also verified that the contract explicitly states Kijani’s intent not to claim land ownership, but rather to establish a cooperative working relationship with the farmers</p>	
		<p><u>Verra Response</u> The assessment provided by VVB is sufficient. This finding is now closed.</p>	

4	Information on project activities		
	<p><u>Issue</u> The species listed in Section 1.1 of the PD/MR are not identical to the species in Section 1.11.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the PP consistently reports the species and species numbers for the initial and new/future instances in the different sections of the PD/MR. 2. The VVB must assess the revised PD/MR and update the VVR accordingly. <p><u>Program Rule(s)</u></p>	Round 1	Closed
		<p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Section 1.1 has been amended to include only species of 2022 plantations (as per section 1) by PP. 2. VVB has assessed the revisions made in section 1.1 of PDMR. 	
		<p><u>Verra Response</u></p>	

<p>VCS Standard, v4.5, Section 2.2.1 (Principle of Consistency)</p>	<p>Section 1.1 and 1.11 has been updated to consistently report the species planted within the project area/boundary. However, this finding cannot be closed.</p> <p><u>Issue</u></p> <p>The VVB has not updated Section 3.1 of the VVR to include an assessment of the revisions made in Sections 1.1 and 1.11 of the PD/MR.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must provide an assessment of the revisions made in the PD/MR as requested. The VVB must discuss how it validated the species and species numbers for the initial and new/future instances. <p><u>Program Rule(s)</u></p> <p>VCS Joint Validation and Verification Report Template, v4.2, Section 3.1</p>	
	<p>Round 2</p> <p><u>VVB Response</u></p> <p>Section 3.1 of the VVR has been updated based on the revised information provided in sections 1.1 and 1.11 of the PD/MR by the project proponent. During the onsite field visit, the audit team confirmed that the species planted on the farmers' land included <i>Maesopsis eminii</i>, <i>Melia volkensii</i>, <i>Albizia lebbek</i>, <i>Faidherbia albida</i>, <i>Gmelina arborea</i>, <i>Acacia polyacantha</i>, <i>Senna siamea</i>, and <i>Terminalia glaucescens</i>. A literature review confirmed that all species are either native or non-native but beneficial for plantation purposes.</p>	

		<p><u>Verra Response</u> The assessment provided by VVB is sufficient. This finding is closed now.</p>	
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5 Insufficient description of conditions existing prior to project implementation					
	<p><u>Issue</u></p> <ol style="list-style-type: none"> 1. The conditions within the project area/zone prior to project initiation have not been sufficiently described; a general description of the conditions existing within the entire project location, i.e., Uganda is insufficient. There is no clear demonstration that the project has not been implemented to generate GHG emissions for the purpose of their subsequent reduction, removal, or destruction. <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the PP updates Section 1.13 of the PD/MR to include the conditions within the project areas/zones (e.g., Omoro, Agago, Kitgum, Oyam and Gulu districts) prior to project initiation. 2. The VVB must ensure that the PP clearly demonstrates that the project has not been implemented to generate GHG emissions for the purpose of their subsequent reduction, removal, or destruction. <p><u>Program Rule(s)</u></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #1a3d4d; color: white;"> <th style="padding: 5px;">Round 1</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;"> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Additional information has been included in chapter 1.13 of PDMR by PP for more clarity and specifics on the districts where the first project instances are located. 2. As clearly exposed throughout all the PDMR,, the project primary objectives are focused on obtaining social and environmental benefits, biodiversity conservation and avoiding deforestation. Before the project implementation, the project areas were used for cropland production for domestic consumption, and the farmers participating in this project had no knowledge on the carbon market and standards, so they could not have deliberately degraded their lands to increase subsequent carbon sequestration. Apart from that, the land preparation activities are very reduced to avoid land degradation thereby demonstrating no intentional degradation. To ensure no native ecosystems were degraded because of the project activities, the project area was </td> </tr> </tbody> </table>	Round 1	<p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Additional information has been included in chapter 1.13 of PDMR by PP for more clarity and specifics on the districts where the first project instances are located. 2. As clearly exposed throughout all the PDMR,, the project primary objectives are focused on obtaining social and environmental benefits, biodiversity conservation and avoiding deforestation. Before the project implementation, the project areas were used for cropland production for domestic consumption, and the farmers participating in this project had no knowledge on the carbon market and standards, so they could not have deliberately degraded their lands to increase subsequent carbon sequestration. Apart from that, the land preparation activities are very reduced to avoid land degradation thereby demonstrating no intentional degradation. To ensure no native ecosystems were degraded because of the project activities, the project area was 	Closed
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	<p>VCS Standard, v4.5, Section 3.5.1 and 3.5.5, VCS Joint Project Description and Monitoring Report Template, v4.2, Section 1.13</p>	<p>analysed using different land cover layers and satellite earth observation. As a result of this analysis, 31 farms were excluded from the project. Figure 5 of the PDD (chapter 1.13) shows the different outcomes of the analysis for 2022 gardens. Those ones under wetland or forest cover were excluded from the project. Additionally, when implementing the project activities, Kijani ensures existing native ecosystems are not degraded.</p>	
		<p><u>Verra Response</u> Section 1.13 of the PD/MR has been sufficiently updated to clarify the conditions existing prior to the project’s start date, including further details to demonstrate that the project has not been implemented to generate GHG emissions for the purpose of their subsequent reduction, removal, or destruction.</p> <p>This finding is now closed.</p>	

6 Unclear and missing information on the project eligibility			
	<p><u>Issue</u></p> <ol style="list-style-type: none"> Under Section 1.3 of the PD/MR, no evidence has been provided to demonstrate that the project area was not cleared of existing natural, non-degraded ecosystems due to the project activity. Similarly, no evidence has been provided to demonstrate that the area has not been drained due 	<p>Round 1</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> Additional information on project eligibility and evidence of non-destruction of native ecosystems has been added to section 1.3. The analysis has been deepened since the submission of the project to Verra 	<p>Closed</p>

<p>to project activity.</p> <ol style="list-style-type: none"> 3. Criteria (2) and (3) from section 3.6.16 of the VCS Standard V4.5 have not been included in the grouped project eligibility criteria. 4. It is unclear whether, in the future, biochar production and fruit farming will be included in the project activity, generating ERRs, and how this aligns with the grouped project eligibility criteria (see background). <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure that the PP provides evidence demonstrating that the project area was not cleared of existing natural, non-degraded ecosystems due to the project activity. 2. The VVB must ensure that the PP provides evidence demonstrating that the project area has not been drained due to project activity. 3. The VVB must ensure that the grouped project eligibility criteria are designed following section 3.6.16 of the VCS Standard, v4.5. 4. The VVB must ensure the PP clarifies whether, in the future, biochar production and fruit farming will be included in the project activity, generating ERRs, and how this aligns with the grouped project eligibility criteria. 5. The VVB must assess the revised PD/MR and update the VVR as needed. <p><u>Program Rule(s)</u> VCS Standard, v4.5, Section 3.6.16, 3.19.28</p>	<p>and is has led to the exclusion of 4.32 ha from the project. Before onboarding new farmers, Kijani ensures that the project does not cause the destruction of any existing natural, non-degraded ecosystems. However, even though there has been no deforestation due to the project activity, some of the areas were found to have native forest 10 years ago. ERR estimations have been corrected accordingly</p> <ol style="list-style-type: none"> 2. Project instances do not fall on wetlands, therefore, no areas have been drained for the implementation of this project. 3. Ok, eligibility criterias which were missing from section 3.6.16 of VCS Standard were now included in chapter 1.3 4. Biochar production and fruit farming were just mentioned as part of Kijani’s possible future activities. However, these activities are outside the present carbon project boundaries and none of these will be accounted for in the emission removals of this project. 5. VVB has assessed the revisions made in PDMR. <p><u>Verra Response</u> Section 1.3 of the PD/MR has been updated. However, this finding cannot be closed.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> 1. Criteria (2) and (3) from section 3.6.16 of the VCS Standard v4.5 are still not included in the grouped project eligibility criteria. 2. The VVB has not provided an assessment on the revisions made in the PD/MR in Section 3.1 of the VVR. 	
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<p><u>Background</u> Per Section 1.13 of the PD/MR, Kijani Forestry may include other income-generating activities such as beekeeping, fruit farming, or biochar production, which increase their household income and climate resiliency.</p>	<p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure that the grouped project eligibility criteria are designed following section 3.6.16 of the VCS <i>Standard, v4.5</i>. This includes detailing the technologies and their application methods. 2. The VVB must update the VVR to include their assessment of the revisions made to the PD/MR. <p><u>Program Rule(s)</u> VCS <i>Standard, v4.5</i>, Section 3.6.16 (2 and 3)</p> <p>Round 2</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. The VVB reviewed the revised PD/MR and confirmed that the project participant (PP) has incorporated Criteria (2) and (3) from section 3.6.16 of the VCS Standard v4.5 into the eligibility criteria for the grouped project. 2. Section 3.1 of the VVR has been updated with information provided in section 1.3 of the updated PD/MR <p><u>Verra Response</u> The project's grouped eligibility criteria have been updated to include Criteria (2) and (3) from Section 3.6.16 of the VCS Standard v4.5. This is sufficient to close this finding.</p>	
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7	Insufficient justification for no net harm from non-native species		
	<p><u>Issue</u> Section 2.1 of the PD/MR does not sufficiently justify whether non-native species will not cause environmental harm. For example, <i>Gmelina arborea</i> has been documented as an invasive species in parts of Africa (CABI Digital Library, 2024).</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the PP updates Section 2.1 of the PD/MR to identify any possible negative impacts of planting non-native species on biodiversity and the environment. The conclusions must be supported by the scientific literature. 2. Where negative impacts are identified, the VVB must ensure the PP describes the mitigation measures employed. The mitigation measures must be supported by the scientific literature. 3. The VVB must update the VVR to describe how it assessed the identification of negative impacts and mitigation measures. <p><u>Program Rule(s)</u> VCS Standard, v4.5, Section 3.19.25</p>	<p>Round 1</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Section 2.1 has been improved by PP. The invasiveness of the tree species Kijani uses has not been demonstrated by any scientific literature, thorough research has been conducted and no evidence has been found which proves that these species are invasive in the project area. Additionally, the use of the project’s tree species has been supported by FAO and the National Forestry Resource Institute (refer to section 2.1 of the PD). 2. As presented previously, no negative impacts have been identified. A letter of the non-invasiveness of Kijani species signed by Philip Nyeko, Professor of Forestry, Biodiversity and Tourism of the Makerere University is also attached to the PDD. 3. VVB has updated the VR to include the assessment. 	<p>Closed</p>
		<p><u>Verra Response</u> The PP has updated Section 2.1 of the PD/MR to show that the non-native species planted within the project area should not pose any threat to the native species/ecosystem.</p> <p>This finding is now closed.</p>	

8 Missing information on the local stakeholder consultation (LSC)		
<p><u>Issue</u></p> <p>Section 2.2 of the PD/MR does not discuss the following:</p> <ul style="list-style-type: none"> ● how any feedback has been considered (e.g., updates to the project design, etc) ● the actions taken to address the questions received during the LSC. <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the PP updates Section 2.2 of the PD/MR to discuss how any feedback has been addressed, including any updates to the project design, etc. 2. The VVB must ensure the PP includes the actions taken to address the questions received during the LCS. 3. The VVB must assess the appropriateness of the ongoing stakeholder feedback mechanism, considering factors such as language and the potential illiteracy in the project areas. 4. The VVB must assess the updates and update the VVR as accordingly. <p><u>Program Rule(s)</u></p> <p>VCS Standard, v4.5, Section 3.18.3</p>	<p>Round 1</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Section 2.2 has been updated by PP. A set of questions raised and answers, as well as the updated to the project design triggered by these was included. The complete list of questions raised in consultations, answers and updates to the project is included as an appendix of the PD. 2. Actions taken to address the questions were included in the stakeholder consultation protocol included as an appendix of the PD. 3. Stakeholder identification and consultation protocol is now included as an appendix on the PD. As stated in the PD (section 2.2); <i>“Staff members receiving verbal complaints are required to document them in writing for proper consideration. Recognizing that many complaints can be resolved informally and immediately by project staff, there is an encouragement to log these informal resolutions on Kijani’s database. All grievances will be documented in writing and stored in a database. Each complaint received will be assigned a unique identifier to facilitate tracking of progress by the complainant. Upon filing a complaint, individuals will receive a receipt and informational pamphlet outlining the procedures and expected timelines. Staff members will be trained to verbally communicate this information for complainants who may be illiterate”.</i> 4. VVB has updated the VR to include the assessment. 	<p>Closed</p>

		<p><u>Verra Response</u> The PP has updated Section 2.2 of the PD/MR and has also provided sufficient additional information in the appendix (as a separate document).</p> <p>However, this finding cannot be closed.</p> <p><u>Issue</u> The VVB has not assessed the appropriateness of the ongoing stakeholder feedback mechanism, considering factors such as language and the potential illiteracy in the project areas nor have they provided an assessment opinion on the revisions made in the PD/MR.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must assess the appropriateness of the ongoing stakeholder feedback mechanism, considering factors such as language and the potential illiteracy in the project areas. 2. The VVB must provide an assessment opinion on the revisions made in the PD/MR; a more detailed assessment of the LSC is needed. <p><u>Program Rule(s)</u> <i>VCS Joint Validation and Verification Report Template, v4.2, Section 3.3.2</i></p>	
		<p>Round 2</p>	

		<p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. The VVB has evaluated the appropriateness of the stakeholder feedback mechanism, taking into account factors such as language barriers and potential illiteracy within the project areas. As a result, section 3.3.2 of the VVR has been updated accordingly. 2. The VVR has been updated to include the assessment's conclusion that the PP has established a comprehensive and well-structured stakeholder consultation and communication strategy, focusing on transparency, inclusivity, and responsiveness to stakeholder concerns. The ongoing consultation process provides stakeholders with a platform to raise concerns about potential negative impacts during project implementation, while the grievance redress mechanisms ensure that all issues are addressed promptly and in a culturally sensitive manner. 	
		<p><u>Verra Response</u></p> <p>The assessment provided by VVB is sufficient. This finding is closed now.</p>	

9	Insufficient information on AFOLU safeguards		
	<p><u>Issue</u></p> <p>The PP has not discussed the AFOLU safeguards as required per the VCS Standard. Particularly, the following:</p>	<p>Round 1</p>	Closed
		<p><u>VVB Response</u></p>	

<ol style="list-style-type: none"> 1. The process used to identify local stakeholders, the stakeholders identified, including the location of communities, local stakeholders and areas outside the project area that could be impacted by the project. 2. No information to demonstrate whether there are threats/risks to the local stakeholders. 3. No discussion of the grievance redress procedure/mechanism or indication of any record of reported and resolved/unresolved complaints. 4. No discussion on the legal or customary tenure/access rights, etc 5. The PP does not state whether they are involved in any form of discrimination or sexual harassment. 6. The PP does not indicate if FPIC from relevant stakeholders have been obtained and if there is a transparent agreement including provisions for just and fair compensation. <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure that the PP updates Section 2.5 of the PD/MR and discuss with sufficient evidence the issues listed 1-6 above. Given the initial instances are located across 5 districts, i.e., Omoro, Agago, Kitgum, Oyam and Gulu. 2. The VVB must ensure the AFOLU safeguards are appropriately discussed in line with the VCS Standard. 3. The VVB must update Section 3.3.5 of the VVR to provide a full assessment of how the AFOLU safeguards were validated and whether there is any impact to the local stakeholders. 	<ol style="list-style-type: none"> 1. Section 2.5 of the PD has been updated as per issues 1-6. Also, the local stakeholder identification and consultation protocol has been added as an appendix of the PDD, as well as the list of Q&A raised during consultations. 2. VVB has updated Section 3.3.5 of the VVR with the assessment of AFOLU safeguards were validated and whether there is any impact to the local stakeholders. <p><u>Verra Response</u> The PP has updated Section 2.5 to discuss the AFOLU safeguards as requested. However, this finding cannot be closed.</p> <p><u>Issue</u> Section 3.3.5 of the VVR has not been updated as indicated above with an assessment of the revisions made in the PDMR regarding the safeguards.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must update Section 3.3.5 of the VVR to provide a full assessment of how the AFOLU safeguards were validated in line with the VCS Standard. The VVR must be updated with sufficient information, including an assessment opinion on the risks to stakeholders, process for obtaining FPIC, grievance redress procedures, etc. <p><u>Program Rule(s)</u> <i>VCS Joint Validation and Verification Report Template, v4.2, Section 3.3.5</i></p>	
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<p><u>Program Rule(s)</u> VCS Standard, v4.5, Sections 3.18.1, 3.18.4, 3.18.8, 3.19.4, 3.19.5, 3.19.7, and 3.19.11</p> <p><u>Background</u> All stakeholders involved in the project should be identified, including the location of communities, local stakeholders and areas outside the project area that could be impacted by the project.</p> <p>The PP must discuss whether the farmers that “plant crops for commercial purposes” are impacted by this grouped project.</p>	<p>Round 2</p>	
	<p><u>VVB Response</u> Section 3.3.5 of the VVR has been updated to reflect information related to AFOLU safeguards. The revised VVR includes details on the local stakeholder identification process, outlined in section 2.5 of the PDMR, and highlights risks such as food security, land loss, and climate change adaptation, which stakeholders can discuss during consultations. The project aims to improve farmers' socio-economic status by planting trees alongside crops, ensuring land for sustenance. It emphasizes a zero-tolerance policy for sexual harassment in its Human Resources manual, with clear reporting procedures. Ongoing consultations with local stakeholders are central to the project, allowing for continuous communication through group meetings, trained Parish Coordinators, and various feedback channels. This engagement ensures stakeholder concerns are heard and addressed, with potential updates to the project design. The project also supports local property rights, ensuring farmers retain rights to their land and planted trees. To minimize ecological impact, the project uses region-appropriate tree species and avoids harmful chemicals. Kijani's farmer support plan includes nurseries, training, and technical assistance, contributing to sustainable forest management and long-term success.</p>	
	<p><u>Verra Response</u> The VVR has been updated; however, this finding cannot be closed.</p> <p><u>Issue</u></p>	

		<p>It remains unclear what independent evidence the VVB used to assess the grievance redress mechanism and the FPIC process.</p> <p><u>Action required.</u> The VVB must under section 3.3.5 of the VR clarify the independent evidence used to assess the grievance redress mechanism and the FPIC process.</p>	
		<p>Round 3</p>	
		<p><u>VVB Response</u> Section 3.3.5 of the VVR has been updated to include the evidence used in assessing the grievance redress mechanism and FPI process. The assessment is based on project evidence (/79//80/) and an independent desk review (/81//82/), ensuring a comprehensive evaluation of these critical stakeholder engagement processes.</p>	
		<p><u>Verra Response</u> Further details have been provided. This finding is closed.</p>	

10	Project boundary: missing baseline sources and emissions		
	<p><u>Issue</u> The project boundary does not align with the applied methodology. The baseline emissions and sources have been excluded from the project boundary, i.e., the table format does not match the template and the CO₂ pool in burning from</p>	<p style="background-color: #2c4e64; color: white; text-align: center;">Round 1</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Table 2 format has been adjusted to match the template of the PDMR by PP. 2. Burning of woody biomass for site preparation is not 	<p>Closed</p>

<p>woody biomass is incorrect.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure that the table format matches the template. 2. The VVB must ensure the PP accurately represents the CO₂ pool in burning from woody biomass in line with the applied methodology. 3. The VVB must assess the updates and update the VVR as needed. The VVB must ensure Table 2 accurately represents the project boundary. <p><u>Program Rule(s)</u> AR-ACM0003, v2.0, Section 5</p>	<p>considered as part of the project activities.</p> <ol style="list-style-type: none"> 3. VVB has updated the assessment and confirmed that Table 2 accurately represents the project boundary. 	
	<p><u>Verra Response</u> The PP has updated Section 3.3 of the PD/MR. However, this finding cannot be closed.</p> <p><u>Issue</u> Section 3.4.2 of the VVR has not been updated, and the project boundary does not fully align with the PD/MR; for example, the CO₂, CH₄ and N₂O pools in burning from woody biomass in the VVR do not match those in the PD/MR.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVR must be updated to ensure that the project boundary in Section 3.4.2 of the VVR fully aligns with the PD/MR, eliminating any discrepancies. Specifically, the CO₂, CH₄ and N₂O pools in burning from woody biomass must be the consistent across reports. 2. The VVB must update Section 3.4.2 of the VVR to include a full assessment of the project boundary, reflecting the revisions made in the PD/MR. <p><u>Program Rule(s)</u> AR-ACM0003, v2.0, Section 5</p>	
	<p>Round 2</p>	
	<p>VVB Response</p>	

		<ol style="list-style-type: none"> 1. The VVR has been updated to ensure that the project boundary in Section 3.4.3 fully aligns with the PD/MR, resolving any discrepancies between the two documents. The VVB assessed the PD/MR and confirmed that all emission pools, specifically the CO₂, CH₄, and N₂O pools associated with the burning of woody biomass, are consistently represented across the reports. This alignment guarantees that the project's boundary and emission calculations are accurate and consistent, providing clear and reliable data for validation and reporting purposes. 2. The audit team updated Section 3.4.3 of the VVR following a comprehensive assessment of the project boundary and concluded that the appropriate carbon pools and GHG emissions sources have been thoroughly considered. The project design (PD) is accurate, complete, and well-justified, with the selected carbon pools for the proposed activity clearly supported. The project boundary has been properly verified, and the relevant carbon pools have been appropriately accounted for by the PP. This ensures that the project aligns with its objectives and complies with established carbon accounting standards. 	
		<p><u>Verra Response</u> The assessment provided by VVB is sufficient. This finding is closed.</p>	

11	Baseline scenario: Incorrect application of CDM Tool02	
	<p><u>Issue</u></p> <ol style="list-style-type: none"> 1. The PP does not provide evidence that the incentive for planned sale of VCUs was seriously considered in the decision to proceed with the project activity (ref: Bullet #2, Para 7, CDM Tool 02) 2. The identified land use scenarios from sub-step 1a are not assessed in the subsequent steps of the tool (i.e., 1b and 2a). 3. The outcome of steps 2a, 2b and 2c is unclear. 4. The PP has not provided sufficient documented evidence to support the identified barriers. <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure Bullet #2, Para 7 of the CDM Tool 02 is applied. 2. The VVB must ensure all land use scenarios identified in sub-step 1a are assessed in the subsequent steps of the tool (e.g., barrier analysis for each scenario). 3. The VVB must ensure the PP clarifies and provides the outcome of each step and sub-step as required. The outcome of steps 2a, 2b and 2c are incomplete. 4. The VVB must ensure the PP includes documented evidence for the barriers identified as required per the tool. 5. The VVB must ensure the baseline scenario is complete and aligns with the applied tool/methodology. The VVB must provide a clear assessment on the barriers identified. 	<p>Round 1</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Despite this is a requirement for CDM projects, PP has provided the information demonstrating the prior consideration of the sale of VCUs 2. VVB checked and confirmed that all land use scenarios identified in sub-step 1a are assessed in the subsequent steps of the tool 3. We have provided the outcome of each step and sub-step as required. 4. Barriers have been improved with some more evidences in the PD. <p><u>Verra Response</u></p> <p>Section 3.4 of the PD/MR has been updated. However, this finding cannot be closed.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> 1. It remains unclear how the VVB determined that the incentive for planned sale of VCUs was seriously considered in the decision to proceed with the project activity. 2. The PP has not provided sufficient documented evidence to support the identified barriers. Accordingly, step 2b in Section 3.4 of the PD/MR remains incomplete. 3. Furthermore, the VVB has not updated Section 3.4.4 of the VVR. It remains unclear how the VVB validated the
	Closed	

	<p><u>Program Rule(s)</u> AR- TOOL02, v1, paragraphs 7 and 13-17</p>	<p>baseline scenario, including the updates in Section 3.4 of the PD/MR, as no clear assessment opinion or conclusion has been provided.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure that sufficient documented evidence is included in step 2b to confirm the barriers identified. The evidence must align with paragraph 17 of Tool02. 2. The VVB must ensure that the baseline scenario is complete and aligns with the applied tool/methodology. 3. The VVB must, under section 3.4.5 of the VVR, detail their assessment of the baseline scenario, including the evidence used to confirm the barriers identified and the evaluation of whether the incentive for planned sale of VCUs was seriously considered in the decision to proceed with the project activity. <p><u>Program Rule(s)</u> AR- TOOL02, v1, paragraph 17</p> <p>Round 2</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. The audit team confirmed that sufficient documentation and evidence were provided in Step 2b to verify barrier identification. Additionally, the audit team confirmed that the evidence submitted by the Project Proponent (PP) aligns with the requirements outlined in Paragraph 17 of Tool 02. 2. The VVB reviewed the revised PD/MR and confirmed 	
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		<p>that the baseline is appropriate, adequate, and compliant with Section 3.13 of the VCS Standard v4.5 and AR-ACM0003, verifying that the identified baseline scenario is justified.</p> <p>3. Section 3.4.5 of the VVR has been updated to include a detailed assessment of the baseline scenario, along with the evidence used to confirm the identified barriers. The VVB confirmed that the potential incentive from the planned sale of VCUs was thoroughly considered in the decision to proceed with the project activity.</p>	
		<p><u>Verra Response</u> The VVR has been updated; however, this finding cannot be closed.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> 1. It remains unclear what evidence the VVB has assessed to substantiate the baseline scenario, particularly the specific literature referenced (see background). 2. It remains unclear which independent evidence has been assessed by the VVB to confirm that the incentive for planned sale of VCUs was seriously considered in the decision to proceed with the project activity. <p><u>Action required.</u></p> <ol style="list-style-type: none"> 1. The VVB must, under Section 3.4.4 of the VVR, clarify the evidence assessed, i.e., the literature reviewed, to substantiate the baseline scenario. 2. The VVB must, under Section 3.4.4 of the VVR, clarify 	

		<p>the independent evidence assessed to confirm that the incentive for planned sale of VCUs was seriously considered in the decision to proceed with the project activity.</p> <p><u>Background</u> Per Section 3.4.4 of the VVR, a literature survey conducted by the VVB confirmed that the area has indeed experienced degradation, supporting the initial baseline scenario.</p> <p>Round 3</p> <p><u>VVB Response</u> Section 3.4.4 of the Verification and Validation Report (VVR) has been updated to incorporate the evidence assessed, including the literature reviewed, to substantiate the baseline scenario (/85//86//07/). Additionally, the update includes the evidence reviewed to confirm that the incentive for the planned sale of Verified Carbon Units (VCUs) was a significant factor in the decision to proceed with the project activity (/83//84/).</p> <p><u>Verra Response</u> The evidence provided by VVB are sufficient. This finding is closed.</p>	
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12	Unclear continuation of pre-project land use		
	<u>Issue</u> 1. It is unclear if the demonstration of baseline and additionality are based upon the initial project activity	Round 1 <u>VVB Response</u> 1. Baseline was updated to include only subsistence	Closed

<p>instances. For example, it is unclear if both pre-project land uses, subsistence crop production and cattle grazing, are represented in the initial group of instances.</p> <ol style="list-style-type: none"> 2. It is unclear if a single baseline scenario can be determined for all initial instances present in the geographic area. <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the baseline and additionality demonstration is based upon the initial activity instances only. For example, if cattle grazing is not the pre-project land use for any of the initial instances, it should be excluded from the analysis. 2. The VVB must clarify whether a single baseline scenario is determined for instances within a single geographic area. <p><u>Program Rule(s)</u> VCS Standard, v4.4, Section 3.6.11, 3.6.13, AR- TOOL02, v1.0, paragraph 9</p>	<p>crop-production on degraded lands as the baseline activity for the initial project instances. Cattle grazing is not being included as part of the baseline activities as the project instances only include domestic crop production.</p> <ol style="list-style-type: none"> 2. A single baseline scenario (domestic crop production in degraded lands) was defined for all the project locations. <p>PD has been updated.</p>	
	<p><u>Verra Response</u> Section 3.4 of the PD has been updated to exclude cattle grazing from the activities in the baseline. However, this finding cannot be closed.</p> <p><u>Issue</u> Under section 3.4.4 of the VVR, it remains unclear if a single baseline scenario can be determined for all initial instances present in the geographic area.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must clarify whether a single baseline scenario is determined for instances within a single geographic area and provide a clear assessment of the appropriateness of the baseline scenario. <p><u>Program Rule(s)</u> VCS Joint Validation and Verification Report Template, v4.2, Section 3.4</p> <p>Round 2</p>	

		<p><u>VVB Response</u> Section 3.4.4 of the VVR has been updated clearly mentioning that the baseline scenario for the project area is defined as degraded croplands or grasslands across the project area</p>	
		<p><u>Verra Response</u> The assessment provided by VVB is sufficient. This finding is closed.</p>	

13	Demonstration of additionality: insufficient information on common practice analysis		
	<p><u>Issue</u></p> <ol style="list-style-type: none"> Section 3.5 of the PD/MR mainly discusses the government initiatives in Uganda, but it is unclear why no comparison was conducted to include other private forestation activities of a similar scale, i.e., the common practice analysis did not compare all forestation activities in the same geographical area. Further, the distinction between the project and those funded by the Sawlog Production Grant Scheme is not clear. <p><u>Action Required</u></p> <ol style="list-style-type: none"> The VVB must ensure the PP updates Section 3.5 of the PD/MR to discuss the other planting/forestation activities; these must also be considered in the analysis. 	<p>Round 1</p>	
		<p><u>VVB Response</u></p> <ol style="list-style-type: none"> PDMR Section 3.5 has been updated PDMR Section 3.5 has been updated 	
		<p><u>Verra Response</u> The PP has updated Section 3.5 of the PD to sufficiently discuss and compare their project to other forestation activities in the same geographical area, including the projects funded by the Sawlog Production Grant Scheme.</p> <p>However, this finding cannot be closed.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> It remains unclear how the VVB confirmed that the 	<p>Closed</p>

	<ol style="list-style-type: none"> 2. The VVB must ensure the PP updates Section 3.5 to differentiate the project activity from those funded by the Sawlog Production Grant Scheme. 3. The VVB must describe, in detail, the steps taken to independently validate the common practice analysis with reference to specific cross-checks and references used, including the appropriateness of the documented evidence shared in Section 3.5. 4. The VVB must assess if the planting of the initial instances was eligible for finance from the Sawlog Production Grant Scheme. <p><u>Program Rule(s)</u> AR-TOOL02, v1, paragraphs 33, 34</p>	<p>increase in planted forests in Uganda can be entirely attributed to the Sawlog Production Grant Scheme, without accounting for other private forestation activities of a similar scale.</p> <ol style="list-style-type: none"> 2. The VVB has not updated Section 3.4.5 of the VVR to detail the steps taken to independently validate the common practice analysis, including specific cross-checks and references used, and the appropriateness of the documented evidence shared in Section 3.5 of the PD/MR. 3. Further, there is no assessment on whether the planting of the initial instances is eligible for finance from the Sawlog Production Grant Scheme. <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must describe in detail the steps taken to independently validate the common practice analysis, including specific cross-checks and references used, and evaluate the appropriateness of the comparative analysis/evidence in Section 3.5 2. The VVB must assess if the planting of the initial instances is eligible for finance from the Sawlog Production Grant Scheme and provide a clear justification for the same. <p><u>Program Rule(s)</u> <i>VCS Joint Validation and Verification Report Template, v4.2, Section 3.4.5</i></p>	
<p>Round 2</p>			

		<p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Section 3.4.5 of the VVR has been updated describing detail the steps taken to independently validate the common practice analysis, including specific cross-checks and references used, and evaluate the appropriateness of the comparative analysis. 2. Section 3.4.5 of the VVR has been updated confirming that Kijani Forestry's approach contrasts with the SPGS by working with smallholders, providing 100% financial assistance for inputs and training, including the planting of native and nativized tree species, and offering carbon credit generation opportunities. This model aims to make afforestation more accessible to small-scale farmers, who typically own less than 2 hectares of land, and provides them with the potential to earn income from carbon credits, timber, and charcoal production. In contrast, under the SPGS, farmers need to have significant upfront capital and land to qualify for support, and those with less than 25 hectares are excluded from the scheme. 	
		<p><u>Verra Response</u></p> <p>The VVR has been updated with the missing information regarding the assessment of the common practice analysis.</p>	

14	<p>Insufficient justification for zero baseline emissions</p>		
	<p><u>Issue</u> Sections 5.1 and 7.2 of the PD/MR do not provide sufficient information to justify zero baseline emissions in line with TOOL14. Further, it's unclear why the applicable tool was not used.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the PP updates Sections 5.1 and 7.2 of the PD/MR to provide a justification for zero baseline emissions in line with Section 5 (para.11-12) of TOOL14. 2. The VVB must assess the updates and update the VVR to provide a full assessment including a conclusion on zero baseline emissions for this grouped project. <p><u>Program Rule(s)</u> AR- TOOL14, Section 5, paragraphs 11-12</p>	<p>Round 1</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Justification for zero baseline emissions following guidance in tool 14 was included in sections 5.1 and 7.2 of the PDMR. 2. VVB has updated the VR with assessment. <hr/> <p><u>Verra Response</u> Sections 5.1 and 7.2 of the PD/MR have been updated to include a justification for the zero baseline emissions.</p> <p>However, this finding cannot be closed.</p> <p><u>Issue</u> The VVR has not been updated, and it remains unclear how the VVB determined that the project meets the conditions for zero baseline emissions.</p> <p><u>Action Required</u> The VVB must update Section 3.4.6 of the VVR to describe how they determined that the project meets the conditions for zero baseline emissions. They must detail the relevant steps, cross-checks, and references used to independently validate the baseline.</p>	<p>Closed</p>

		<p><u>Program Rule(s)</u> VCS Joint Validation and Verification Report Template, v4.2, Section 3.4.6, AR-TOOL14, Section 5, paragraphs 11-12</p>	
		<p>Round 2</p>	
		<p><u>VVB Response</u> Section 3.4.6 of the VVR has been updated describing how the project meets the conditions for zero baseline emissions. Detail the relevant steps, cross-checks, and references used to independently validate the baseline are incorporated.</p>	
		<p><u>Verra Response</u> The VVR has been updated with the missing information regarding the baseline emissions.</p>	

15	Missing ex-ante buffer contributions		
	<p><u>Issue</u> The project has not calculated the ex-ante buffer contributions determined by the project.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the PP updates the GHG spreadsheet to include the ex-ante buffer contributions determined by the project; Section 5.4 must be updated accordingly. 2. The VVB must assess the updates and ensure the information in the reports and spreadsheet are consistent, accurate and complete. <p><u>Program Rule(s)</u></p>	<p style="background-color: #1a3d4d; color: white; text-align: center;">Round 1</p> <p><u>VVB Response</u> The ex-ante buffer contribution has been presented in section 5.4. This led to a revision of the LTA. All revisions have been made in the PDMR correctly.</p> <p><u>Verra Response</u> The ex-ante buffer contribution has been presented in section 5.4 of the PD/MR. However, this finding cannot be closed.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> 1. The ex -ante buffer contributions have not been 	Closed

	<p>VCS Standard, v4.5, Section, 3.15.16</p>	<p>accounted for on an annual basis, as required by the template.</p> <p>2. It is unclear why the SOC is zero from 2051 to 2061.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the PP updates the GHG spreadsheet tab "TOTAL-CO2" to transparently calculate the ex-ante buffer contributions on annual basis. Section 5.4 of the PD/MR must be updated accordingly. 2. The VVB must ensure the PP clarifies why the SOC is zero from 2051 to 2061. 3. The VVB assess the updated ERR calculation spreadsheet and joint PD/MR and revise the VVR as needed. <p><u>Program Rule(s)</u> VCS Standard, v4.5, Section, 3.15.16</p> <p><u>Background</u> The buffer contributions and GHG ERRs must be transparently calculated in line with the VCS Standard.</p>	
		<p>Round 2</p>	
		<p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. The audit team reviewed the updated GHG sheet and confirmed that the PP has updated the GHG spreadsheet tab "TOTAL-CO2" to transparently calculate the ex-ante buffer contributions on annual basis. The audit team also reviewed the updated PD/MR and confirmed that section 5.4 has been 	

		<p>updated according to the updated GHG sheet.</p> <ol style="list-style-type: none"> The PP has updated the SOC calculation incorporating estimated SOC values from 2051 to 2061. The audit team reviewed the revised Emission Reduction (ERR) calculation sheet and confirmed that the project proponents (PP) have accounted for soil organic carbon (SOC) projections through 2061. SOC has been recalculated for each soil and climate region up to that year, and the ex-ante estimations have been corrected accordingly. Additionally, the ex-ante buffer contributions have been incorporated in the project documents. VVB assessed the revised ERR calculation and confirmed that PP has updated sheet correctly and the VVR has been updated accordingly. 	
		<p><u>Verra Response</u> The ERR calculation spreadsheet has been updated accordingly.</p>	

16	Information on site visits/sampling by the VVB is Insufficient and unclear		
	<p><u>Issue</u></p> <ol style="list-style-type: none"> Section 2.4 of the VVR does not provide a clear justification for the VVB's sampling approach. It is unclear whether the site visits were conducted on the same date(s) as the interviews and occurred on-site. 	<p>Round 1</p>	Closed
		<p><u>VVB Response</u></p> <p>Section 2.4 has been updated to provide details of the sampling approach.</p>	

<p>3. The VVB has not provided a full assessment on the PP's stratification/sampling plan.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must update Section 2.4 of the VVR to provide more details on how the sample size was determined and the appropriateness of the sample size selected; given 16 farms were sampled in 2 out of the 5 districts. The evidence gathering methods should be statistically sound as required. 2. The VVB must also clarify whether the site visits were conducted on the same date(s) as the interviews and occurred on-site. 3. The VVB must update Section 3.4.8 of the VVR to provide a full assessment on the PP's stratification/sampling plan. The appropriateness of the sampling plan, including the allometric equations must be discussed. <p><u>Program Rule(s)</u> VCS Standard, v4.5, Section 4.1.30</p>	<p><u>Verra Response</u> This finding cannot be closed.</p> <p><u>Issue</u> No revisions have been made in Section 2.4 of the VVR, as requested. The following issues remain:</p> <ol style="list-style-type: none"> 1. The VVR does not provide a clear justification for the VVB's sampling approach. 2. It is unclear whether the site visits were conducted on the same date(s) as the interviews and occurred on-site. 3. The VVB has not provided a full assessment on the PP's stratification/sampling plan. <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must update Section 2.4 of the VVR to provide more details on how the sample size was determined and the appropriateness of the sample size selected; given 16 farms were sampled in 2 out of the 5 districts. The evidence gathering methods should be statistically sound as required. 2. The VVB must also clarify whether the site visits were conducted on the same date(s) as the interviews and occurred on-site. 3. The VVB must update Section 3.4.8 of the VVR to provide a full assessment on the PP's stratification/sampling plan. The appropriateness of the sampling plan, including the allometric equations must be discussed. 	
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17	Missing information on the non-permanence risk rating		
	<p><u>Issue</u></p> <ol style="list-style-type: none"> The PP does not provide any justifications for the risk rating/score applied. Section 3.5 of the VVR does not provide a clear assessment of all the risk scores, specifically, all categories under internal, external, and natural risks. <p><u>Action Required</u></p> <ol style="list-style-type: none"> The VVB must ensure the NPRR is updated to address the issues a-d in the background section below. The risk ratings/scores must be revised as needed. The VVB must provide a clear assessment of each risk score and update Section 3.5 of the VVR, including providing more details on how the internal, external, and natural risks were assessed/validated. The VVB must ensure that the risk scores are consistently reported across the reports. <p><u>Program Rule(s)</u> VCS Non-permanence Risk Report Template, v4.2, VCS Standard, v4.5, Sections 3.2.10</p> <p><u>Background</u></p> <ol style="list-style-type: none"> Project management: no adaptive management 	<p>Round 1</p>	<p>Closed</p>
		<p><u>VVB Response</u></p> <p>All documentation of NPR assessment has been provided with clear justification of risk rating.</p>	
		<p><u>Verra Response</u></p> <p>This finding cannot be closed.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> An updated NPRR was not submitted to Verra with the requested revisions. The VVB has not updated Section 3.5 of the VVR with their assessment of the same. <p><u>Action Required</u></p> <ol style="list-style-type: none"> The VVB must ensure the NPRR is updated to address the issues a-d in the background section below. The risk ratings/scores must be revised as needed. The VVB must provide a clear assessment of each risk score and update Section 3.5 of the VVR, including details on how the internal, external, and natural risks were assessed. 	

<p>plan has been discussed in the PD/MR and VVR.</p> <p>b) Opportunity cost (i-k) and project longevity (Q7, a): A mitigation score of zero was assigned but it is unclear why zero has been assigned to each mitigation category; this contradicts with the project longevity. Given the project is not protected by a legally binding commitment to continue the management practices that protect the credited carbon stocks over at least 100 years (as indicated by the Q7, a).</p> <p>c) Land Tenure and Resource Access/Impacts: Ownership and resource access or use rights are held by the same entity(ies), but this does not align with the information provided in Section 1.7 of the PD/MR. Further, the NPRR indicates there are no disputes but there is no solid evidence in the reports to support this.</p> <p>d) Also, stakeholder engagement: Q3, d is selected but no evidence provided in the PD/MR to further support this, especially since the stakeholders have not been identified across the 5 districts in the PD/MR.</p>	<p>3) The VVB must ensure that the risk scores are consistently reported across the reports.</p> <p><u>Program Rule(s)</u> VCS Non-permanence Risk Report Template, v4.2, VCS Standard, v4.5, Sections 3.2.10</p> <p>Round 2</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Risk score of the NPRT is not changed and justification is proved in the NPRR note. 2. Section 3.5 of the VVR is not changed as the NPRR risk score nor changed. Detailed justification provided in the NPRR note. 3. Section 3.5 of the VVR is not changed as the NPRR risk score nor changed. Detailed justification provided in the NPRR note. <p><u>Verra Response</u> This finding cannot be closed.</p> <p><u>Issue</u> It remains unclear which independent evidence the VVB has assessed to confirm the risk scores for the following.</p> <ol style="list-style-type: none"> a) Opportunity cost b) Project longevity c) Land tenure and resource access d) Stakeholder engagement e) Natural risks i.e., fire, pests, and disease, extreme 	
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		<p>weather, geological risk and other natural risks.</p> <p><u>Action required.</u> Under Section 3.5 of the VVR, the VVB must document the independent evidence assessed to confirm the risk scores for items a–e.</p> <p>Round 3</p> <p><u>VVB Response</u> Section 3.5 of the VVR has been updated to include evidence demonstrating that the Validation and Verification Body (VVB) has assessed the risk scores for various factors. These include Opportunity Cost, Project Longevity, Land Tenure and Resource Access, Stakeholder Engagement, and Natural Risks—such as fire, pests and diseases, extreme weather events, geological risks, and other environmental threats. The update ensures that the VVB’s assessment of these risk factors is clearly documented and substantiated.</p> <p><u>Verra Response</u> The assessment provided by VVB is sufficient. This finding can be closed.</p>	
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18	Ex-ante and ex-post project emissions information is insufficient		
	<p><u>Issue</u></p> <ul style="list-style-type: none"> Insufficient information is provided to allow a third-party to reproduce the calculations. Specifically, the steps, methodological choices, etc have not been 	<p>Round 1</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> Further detail on methodological choices were provided in Sections 5.2 and 7.3 of the PDMR. Specifically, on 	Closed

<p>clearly outlined. For example, it is unclear why BTREE is sourced from scientific literature rather than using equation 13 of the applied TOOL14.</p> <ul style="list-style-type: none"> It has not been demonstrated and assessed how the allometric equation used for ex-post estimation of the above-ground tree biomass is appropriate according to the AR-TOOL14, v4.2 provisions. <p><u>Action Required</u></p> <ol style="list-style-type: none"> The VVB must ensure the PP updates Section 5.2 and 7.3 of the PD/MR to include the relevant steps, and methodological choices for the project emissions. The VVB must ensure the PP justifies why the parameter, BTREE was not determined using equation 13 of TOOL14. Otherwise, the parameter must be determined using the equation as well as bTREE and wi in line with Section 8.1.1 (paragraph 35) of TOOL14. Also, Sections 6.1, 6.2 and 7.1 of the PD/MR must be updated as needed to include these missing parameters, as applicable. The VVB must ensure that the PP demonstrates how the allometric equation used for ex-post estimation of the above-ground tree is appropriate according the AR-TOOL14, v4.2, Appendix 1, Paragraph 7, requirements. The VVB must assess the revisions and ensure the 	<p>biomass carbon pools.</p> <ol style="list-style-type: none"> As per paragraph 38 of the methodological tool 14, BTREE was estimated using equation 4 of appendix 1, by applying the allometric equation by Mugasha, W.A, Eid, T., et.al. Section 6.1 has been updated to include above ground biomass (f_j) and b_{TREE}. No Updates needed for section 6.2 and 7.1 Based on the guidelines on AR methodological tool 17 “Demonstrating appropriateness of allometric equations for estimation of aboveground tree biomass in A/R CDM project activities”, the allometric equation is applicable as it complies with condition (c) of paragraph 6 which states that the equation must be derived from a dataset of at least 30 sample trees and the R^2 must not be less than 0.85. The selected allometric equation has a sample size of 40 trees and an R^2 of 0.95 No updates to ERR spreadsheets based on this finding. The only update on ERR estimations correspond to the total area and number of trees as a result of approaching finding number 6. Sections 3.4.6 and 4.1 of the VVR has been updated assessment on the project emissions determined by the project, 	
	<p><u>Verra Response</u> This finding cannot be closed.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> The parameter, BTREE was determined using scientific 	

<p>relevant sections including the spreadsheet and GHG ERRs is updated as needed.</p> <ul style="list-style-type: none"> The VVB must Sections 3.4.6 and 4.1 of the VVR to provide a clear assessment on the project emissions determined by the project, including the equations, methodological choices and parameters applied. <p><u>Program Rule(s)</u> TOOL14, v4.2, Section 8.1.1 (paragraph 35), Appendix 1, Paragraph 7</p> <p><u>Background</u> It is unclear how the allometric equations by “Mugasha, W. A., Eid, T., Bollandås, O. M., Malimbwi, R. E., Chamshama, S. A. O., Zahabu, E. and Katani, J. Z. 2013” are appropriate for the project taking into consideration the project location and tree species.</p>	<p>literature by Swamy, Puri, Singh 2002 focused on the species, <i>Gmelina arborea</i>, but several other species are planted in the project.</p> <ol style="list-style-type: none"> There is no demonstration of how the allometric equation used for ex-post estimation of the above-ground tree is appropriate according to the requirements specified in AR-TOOL14, v4.2, Appendix 1, Paragraph 7.3. The VVB has not provided an updated assessment in Sections 3.4.6 and 4.1 of the VVR. <p><u>Action Required</u></p> <ol style="list-style-type: none"> The VVB must ensure that the PP clarifies why BTREE was determined using scientific literature by Swamy, Puri, Singh 2002, which focuses on the species <i>Gmelina arborea</i>, despite the project planting several other species Section 6.1 of the PD/MR must be updated with accurate information regarding BTREE, including the source of data and other relevant details. The VVB must ensure that the PP demonstrates how the allometric equation used for ex-post estimation of the above-ground tree meets the requirements outlined in AR-TOOL14, v4.2, Appendix 1, Paragraph 7. Specifically, the allometric equations selected should be appropriate for the tree species that will be planted in the project area(s). The VVB must ensure that all the relevant sections of the project documents, including the GHG ERRs calculation spreadsheet, are updated as needed. The VVB assess the project’s quantification of GHG 	
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		<p>ERRs, including the equations, methodological choices and parameters applied and update Sections 3.4.6 and 4.1 the VVR as needed.</p> <p><u>Program Rule(s)</u> TOOL14, v4.2, Section 8.1.1 (paragraph 35), Appendix 1, Paragraph 7, <i>VCS Joint Validation and Verification Report Template, v4.2</i>, Sections 3.4.6 and 4.1</p>	
		<p>Round 2</p>	
		<p>VVB Response</p> <ol style="list-style-type: none"> 1. The audit team reviewed the updated PD/MR and confirmed that section 6.1 of the PD/MR has been updated with accurate information regarding BTREE including the source of data and other relevant details. 2. Following paragraph 7 of Appendix 1 of AR tool 14, The PP has justified that the use of the selected allometric equation is appropriate because it complies with at least one of the three conditions established in paragraph 6 of the tool “Demonstrating appropriateness of allometric equations for estimation of aboveground tree biomass in A/R CDM project activities”. Specifically, it complies with (c): “The equation was derived from a data set of at least 30 sample trees, and the value of coefficient of determination (R²) obtained was not less than 0.85.” The selected allometric equation has a sample size of 40 	

		<p>trees and an R2 of 0.95 and was based on similar conditions as the project area/forests.</p> <ol style="list-style-type: none"> 3. The assessment team reviewed the updated ERR calculation sheet and confirmed that PP has correctly updated the ERR sheet. 4. Section 3.4.6 and 4.1 of the VVR has been updated with required information. 	
		<p><u>Verra Response</u> (Pending) This finding cannot be closed.</p> <p><u>Issue</u> It remains unclear how the selected allometric equation for species other than Gmelina arborea meets the AR-TOOL17, v1 requirements, i.e., a species-specific or group-of-species-specific allometric equation derived from trees growing in edapho-climatic conditions similar to those in the project area (see background).</p> <p><u>Action required.</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure that the project demonstrates how the selected allometric equation for species other than Gmelina arborea meets the AR-TOOL17, v1 requirements, i.e., a species-specific or group-of-species-specific allometric equation derived from trees growing in edapho-climatic conditions similar to those in the project area. If this is not the case, the PP must apply an equation that meets the requirements of the tool. 	

		<p>2. The VVB must assess the updated PD/MR and revise the VVR as necessary.</p> <p><u>Background</u> According to AR-TOOL17, v1, paragraph 6, condition C, which the project claims to meet, must be fulfilled by a species-specific or group-of-species-specific allometric equation derived from trees growing in edapho-climatic conditions similar to those in the project area.</p> <p>Round 3</p> <p><u>VVB Response</u> The PP has updated the ERR estimations for all species except Gmelina, utilizing the MYRLIN model. This model integrates species-specific growth, climate, and geographic data for precise carbon estimations. Developed since 2001, MYRLIN simulates forest growth, mortality, and carbon pools, ensuring alignment with IPCC and WWF frameworks. The audit team reviewed the submitted supporting documents /98/ and confirmed that PP estimated the Ex-ante ERR using the MYRLIN model in the AirImpact platform.</p> <p>For Ex-post ERR estimations, PP applied Chave et al. (2014) in accordance with the methodological tool "Demonstrating Appropriateness of Allometric Equations for Estimation of Aboveground Tree Biomass in A/R CDM Project Activities". same equation was used in Uganda's National Greenhouse Gas (GHG) Inventory and in the Forest Reference Emission</p>	
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		<p>Level (FREL) submitted to the UNFCCC in 2017 as part of the Tropical High Forest (THF) and woodlands carbon.</p> <p>Although research was conducted on species-specific equations, none met both project requirements and the tool's criteria. These findings are documented in the provided supporting document /97/. To address this gap, PP plans to develop its own allometric equations for future compliance.</p> <p>Therefore, #FAR01 has been raised, as PP has indicated plans to develop its own allometric equations for future compliance. According to the #FAR 01, the VVB must validate the newly developed allometric equation by Kijani in the next verification. The equation must:</p> <ol style="list-style-type: none"> 1. Meet the requirements outlined in points 8–19 of the methodological tool <i>Demonstrating Appropriateness of Allometric Equations for Estimation of Aboveground Tree Biomass in A/R CDM Project Activities</i>. 2. Be conservative in nature, ensuring biomass estimations do not overstate carbon sequestration potential. 	
		<p><u>Verra Response</u> (Pending) The VVB has provided additional explanation. However, this finding cannot be closed.</p> <p><u>Issues</u></p>	

		<ol style="list-style-type: none"> 1. It has not been demonstrated how the allometric equation by Chave et al. (2014), used for ex post estimation of tree biomass, satisfies the requirements in paragraph 6 of AR-TOOL17 v1. 2. The ex-ante spreadsheet does not have any formulas showing the application of the MYRLIN model to the different tree species. 3. The Ex-post sheet provided is incomplete. It does not include the Net GHG Emission Reductions and Removals (ERRs). <p><u>Action required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the project demonstrates how: <ul style="list-style-type: none"> • For each selected species, the allometric equation by Chave et al. (2014) meets the requirements of paragraph 6 of AR-TOOL17, v1.0, i.e., a species-specific or group-specific equation derived from trees in similar edapho-climatic conditions and satisfying at least one of conditions (a, b, or c). • Where the requirements in paragraph 6 are not met, the requirements in paragraph 7 of AR-TOOL17, v1 must be met. • If the requirements in paragraphs 6 and 7 cannot be met, the VVB must ensure the project applies a methodology deviation, which must be demonstrated to be conservative and assessed as such. 	
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		<ol style="list-style-type: none">2. The VVB must ensure that ex-ante spreadsheet is updated to include formulars showing the application of the MYRLIN model to the different tree species.3. The VVB ensure that the ex-post spreadsheet is updated to include the net ERRs.	
		Round 4	

		<p><u>WB Response</u></p> <ol style="list-style-type: none"> 1. The Project Proponent (PP) has revised Section 3.6 of the Project Description (PD) to demonstrate partial compliance with the applicability conditions of the Chave et al. (2014) allometric equation and has formally applied a methodological deviation. The assessment was conducted in accordance with the requirements outlined in paragraphs 6 and 7 of AR-TOOL17 v1.0, with appropriate consideration of a deviation where full compliance could not be achieved. In relation to paragraph 6, the PP conducted a detailed evaluation of the Chave et al. (2014) equation. The equation is based on a globally distributed dataset comprising over 4,000 destructively sampled trees, primarily from tropical forests with edapho-climatic conditions similar to those in the project area. The assessment confirms compliance with condition (a), as the equation is used in Uganda’s National Forest Inventory, and condition (c), given the large dataset and a high coefficient of determination ($R^2 = 0.94$). However, the model was originally developed from natural forest data, rather than planted forest systems, which limits its direct applicability to the project’s context. Therefore, the equation is in partial compliance with paragraph 6. <p>Regarding paragraph 7, which outlines additional conditions applicable when paragraph 6 is not fully satisfied, the PP made efforts to demonstrate alignment with several technical requirements. These include use of field-derived data, destructive sampling</p>	
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		<p>for biomass estimation, and the application of species-specific wood densities. However, the PP did not demonstrate application of a paired t-test to compare predicted and observed biomass values, nor was there sufficient detail on the use or justification of a biomass expansion factor (BEF). As such, full compliance with paragraph 7 was not achieved.</p> <p>Considering these limitations, the PP has applied a methodological deviation, which is appropriately documented in the file <i>"Kijani - selection of allometric equation for ex-post ERR_v2.pdf."</i> This deviation is also explicitly incorporated into the updated PDMR. Given the conservative nature of the Chave et al. (2014) equation and its institutional recognition in national GHG accounting, the deviation is considered justified and consistent with Verra's provisions for methodological flexibility.</p> <ol style="list-style-type: none"> 1. The Project Proponent (PP) has updated the ex-ante spreadsheet to enhance the accuracy and transparency of aboveground biomass estimations. In the revised version, the Chave et al. (2014) allometric equation has been applied, with input parameters—such as diameter at breast height (DBH) and tree height—generated using the MYRLIN model. The integration of species-specific parameters from MYRLIN allows for the estimation of biomass that reflects species-level growth dynamics and ecological variability. As a result, the ex-ante Emission Reduction 	
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		<p>and Removal (ERR) values have been recalculated and updated accordingly.</p> <p>This approach ensures methodological consistency with the selected allometric equation while improving replicability and traceability of the carbon stock estimates. The accompanying document, “<i>Analysis of Ex Ante Carbon Calculations.docx</i>,” provides comprehensive explanations of the modelling assumptions, parameterization process, and calculation steps undertaken by the PP.</p> <p>2. The PP has updated ex-post spreadsheet (“expost-ERR_kijani_18062025.xlsx”) now includes a new worksheet with the calculation of net Emission Reductions and Removals (ERRs). The total net ERRs are clearly shown and traceable, with correct separation from gross ERRs.</p> <p><u>Verra Response</u></p> <p>A justification has been provided for the allometric equations used for ex-ante and ex-post estimation of carbon stocks, and the relevant project documents have been updated accordingly. The VVB considers this appropriate.</p>	
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19	Unreported methodology deviations	
	<p><u>Issue</u> Section 6.1 of the PD/MR indicates that the parameter Ai represents the number of tress and not the area of stratum as required per the AR-TOOL14. However, no methodology deviation was reported.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the PP updates Section 3.6 of the PD/MR and report the deviation regarding the parameter, Ai. 2. The VVB must ensure to assess the update as a methodology deviation in accordance with the VCS Standard. 3. The VVB must update the VVR accordingly. <p><u>Program Rule(s)</u> <i>VCS Joint Project Description and Monitoring Report Template, v4.2, Sections 6.1, VCS Standard, v4.5, Section 3.20</i></p> <p><u>Background</u> The PD/MR states that "Kijani does not work based on area planted but instead, they have a quite meticulous register of the number of trees planted per species and per garden. This is partly because of their integrated nurseries. So, instead of defining the strata and plot's size in hectares, the number of trees was used." However, must be reported as a methodology deviation.</p>	<p>Round 1</p> <p><u>VVB Response</u></p> <ol style="list-style-type: none"> 1. Section 3.6 was updated. Methodology deviation is now reported in this chapter. 2. Methodology deviation has been reviewed and approved by VVB. <p><u>Verra Response</u> The PP has updated Section 3.6 of the PD/MR and reported a methodology deviation concerning the parameter, Ai. However, this finding cannot be closed.</p> <p><u>Issue</u> The methodology deviation has neither been reported nor assessed by the VVB in Section 3.4.7 of the VVR.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must report and assess the methodology deviation, under section 3.4.7 of the VVR, according to Section 3.20.2 of the VCS Standard. <p><u>Program Rule(s)</u> <i>VCS Standard, v4.5, Section 3.20.2 and 3.20.3</i></p> <p style="text-align: right;">Closed</p>

		Round 2	
		<p><u>VVB Response</u> Section 3.4.7 of the VVR has been updated to demonstrate the methodology deviation and provide justification that this deviation will not negatively impact the accuracy of the ERR.</p>	
		<p><u>Verra Response</u> The assessment provided by VVB is sufficient. This finding is closed now.</p>	

20	Insufficient justification for zero leakage		
	<p><u>Issue</u> The justification for zero leakage is insufficient.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure the PP clearly justifies why leakage is zero in the initial instance (Section 7.4). 2. The VVB must ensure the PP describes how leakage will be assessed and accounted for in future instances (Section 5.3). 3. The VVB must assess the updates and update the VVR accordingly. <p><u>Program Rule(s)</u> AR-TOOL15, v2.0, Section 6 (paragraphs 9-10)</p>	Round 1	
		<p><u>VVB Response</u> This section in the PD has been improved with further justification. VVB found the justification of the zero leakage now complete.</p>	Closed
		<p><u>Verra Response</u> The PP has updated Section 5.3 and 7.4 of the PD/MR to describe how leakage will be accounted for in future instances. However, this finding cannot be closed.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> 1. Sections 6.1, 6.2, 7.1, and 7.2 of the PD/MR have not been updated to include the relevant parameters for accounting for ex-ante and ex-post leakage. 	

		<p>2. It is unclear which evidence the VVB assessed to determine that the project does not displace agricultural production, particularly given the two-meter spacing for fuel wood plantations and the four-meter spacing for timber as indicated in section 1.11 of the joint PD/MR.</p> <p><u>Action Required</u></p> <ol style="list-style-type: none"> 1. The VVB must ensure that the PP updates Sections 6.1, 6.2, 7.1 and 7.2 of the PD/MR to include the relevant parameters for leakage, as applicable. 2. The VVB must update Section 3.4.6 of the VVR to document the evidence used to determine that the project does not displace agricultural production, particularly given the two-meter spacing for fuel wood plantations and the four-meter spacing for timber. <p><u>Program Rule(s)</u> <i>VCS Joint Validation and Verification Report Template, v4.2, Section 3.4.6, VCS Joint Project Description and Monitoring Report Template, v4.2, Section 6.1, 6.2, 7.1, 7.2</i></p> <p>Round 2</p>	
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		<p><u>Verra Response</u> This finding cannot be closed.</p> <p><u>Issue</u></p> <ol style="list-style-type: none"> 1. Sections 6.1, 6.2, 7.1, and 7.2 of the PD/MR have still not been updated to include the relevant parameters for accounting for ex-ante and ex-post leakage. <p>Action Required</p> <ol style="list-style-type: none"> 3. The VVB must ensure that the PP updates Sections 6.1, 6.2, 7.1 and 7.2 of the PD/MR to include the relevant parameters for leakage, as applicable. 	

		<p><u>Program Rule(s)</u> AR-TOOL15, v2.0, Section 6 (paragraphs 9-10)</p>	
		<p>Round 3</p>	
		<p><u>VVB Response</u> PP has updated Sections 6.1, 6.2, 7.1, and 7.2 of the PD/MR to include the relevant parameters for leakage, where applicable. Accordingly, Section 4.1 of the VVR has also been updated to reflect these changes, ensuring alignment with the updated project documentation.</p>	
		<p><u>Verra Response</u> The information provided by VVB is sufficient. This finding can be closed.</p>	