THE KASIGAU CORRIDOR REDD+ PROJECT PHASE I – RUKINGA SANCTUARY VERIFICATION REPORT

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Client	Wildlife Works Carbon LLC
Project Title	THE KASIGAU CORRIDOR REDD+ PROJECT PHASE I – RUKINGA SANCTUARY
Project Location	Kenya, Taita Teveta County, Coast Province

Summary

AENOR INTERNACIONAL S.A.U. (hereafter referred to as AENOR), was contracted by Wildlife Works Carbon LLC to conduct the verification of *The Kasigau Corridor REDD+ Project Phase I – Rukinga Sanctuary* (Kasigau Phase I), which is categorized as an Agriculture, Forestry, and Other Land Use (AFOLU) project under the United Nations Scheme of Reducing Emissions from Deforestation and forest Degradation (REDD+). Specifically, the project falls under the REDD+ category Avoided Unplanned Deforestation (AUD). The project was initiated on 01 January 2005 and encompasses 30,168.66 hectares in Southeastern Kenya.

The purpose of the verification was to ensure that the Kasigau Phase I Project SD Vista Monitoring Report (v2.8 dated October 30, 2024) (MR) has been documented in accordance with the Sustainable Development Verified Impact Standard (v1.0, 22 January 2019) criteria (SD VISta), all associated updates, and the implementation of the planned project has resulted in verifiable sustainable development benefits as stated by the Project Proponent (ISO 14064-3:2019). The scope of verification followed the UN resolution requirements, which are encompassed in the SD VISta Program Guide and Standard.

A summary of all findings raised during verification is included in Appendix A (5 Corrective Action Requests and 4 Clarifications), which were sufficiently addressed by the Project Proponent throughout the verification process. After review of all project information, procedures, calculations, supporting

documentation and a site visit, AENOR confirms the monitoring report (MR) provided by the Project Proponent is accurate, complete, and consistent with all aforementioned SD VISta criteria and the validated PD. There are no uncertainties associated with this verification.

AENOR herein confirms all verification activities – including objectives, purpose, scope, criteria, reasonable level of assurance, and project documentation – adhere to the SD VISta Program Guide and Standard (v1.0, 22 January 2019), and the validated Project Description (PD). AENOR concludes without any qualifications, limiting conditions or uncertainties that the Kasigau Phase I Project has been implemented in accordance with the aforementioned criteria to a reasonable level of assurance for the current verification period (01 January 2022 – 31 December 2022).

The GHG assertion provided by Wildlife Works and verified by AENOR has resulted in the gross GHG emissions reductions of 225,194 tCO2e over this second monitoring period (01 January 2022 – 31 December 2022 - 1 year) and 4,002,960 tCO2e since the project start date. Considering a 13% buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation, this results in 195,918 tCO2e of credits eligible for issuance as VCUs.

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1 VERIFICATION PROCESS

1.1 Objective

AENOR INTERNACIONAL S.A.U. (hereafter referred to as AENOR), was contracted by Wildlife Works Carbon LLC to conduct the verification of The Kasigau Corridor REDD+ Project Phase I – Rukinga Sanctuary (Kasigau Phase I), which is categorized as an Agriculture, Forestry, and Other Land Use (AFOLU) project under the United Nations Scheme of Reducing Emissions from Deforestation and forest Degradation (REDD+). Specifically, the project falls under the REDD+ category Avoided Unplanned Deforestation (AUD). The project was initiated on 01 January 2005 and encompasses 30,168.66 hectares in Southeastern Kenya. The purpose of the verification was to ensure that the Kasigau Phase I Project SD Vista Monitoring Report (v2.8 dated October 2024) (MR) has been documented in accordance with the Sustainable Development Verified Impact Standard (v1.0, 22 January 2019) criteria (SD VISta), all associated updates, and the implementation of the planned project has resulted in verifiable sustainable development benefits as stated by the Project Proponent (ISO 14064-3:2019). The scope of verification followed the UN resolution requirements, which are encompassed in the SD VISta Program Guide and Standard.

AENOR assessed whether the Project Proponent adequately addressed project objectives, context, and long-term viability; stakeholder engagement; management capacity; legal status and rights to operate the project; and sufficient project monitoring, in line with the principles of ISO 14064-3:2019.

Finally, AENOR confirms the project's assessment of the risks and threats to the project, as evaluated using the VCS Non-permanence Risk Tool (v4.0, 19 September 2019).

1.2 Scope and Criteria

The scope of the verification included assessment of the sustainable development project plan; physical infrastructure, activities, processes, causal chains, and technologies of the project; GHG sources and sinks; and time periods covered. The geographic scope is defined by the physical project boundary and the monitoring period from 1st January 2022 to 31st December 2022.

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

The criteria followed the verification guidance documents provided by Verra (SD VISta Program) located at https://verra.org/programs/sd-verified-impact-standard/sd-program-details/. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant guidance documents. These documents include the Sustainable Development Verified Impact Program Guide, the

SD VISta Standard and Program Definitions, all of them v1.0, dated on 22 January 2019, as well as the validated PD and the previous Monitoring Report.

1.3 Level of Assurance

The level of assurance is used to determine the depth of detail that AENOR places in the Verification and Sampling Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3:2006). For this SD VISta verification, AENOR assessed the project (general principles, data, sampling descriptions, documentation, calculations, etc.) to provide reasonable assurance to meet the project level requirements of the SD VISta Program. Based on the verification findings, a final evaluation statement reasonably assures the project's sustainable development representations are materially accurate. The evidence used to achieve a reasonable level of assurance is specified in subsequent sections of this report.

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

1.4 Summary Description of the Project

The Project is located in Southeastern Kenya; in the Coast Province about 2 hours' drive from the port town of Mombasa along the Nairobi-Mombasa highway. The Project's Eco-Region is typified by a dryland forest ecosystem, dominated by *Acacia* and *Commiphora* drought-resistant species. The majority of people in the area descend from the Taita tribe, with significant populations of Duruma, Kamba and other less-prevalent tribes.

The Project Area covers all the land known as Rukinga Sanctuary, with a total of 30,168.66 ha (74,516 acres). The land was originally known as LR 12263, which had historically been reduced by subdivisions 12263/1 and 12263/2 at dates prior to the start date of this project. Rukinga is part of that land that forms a corridor (the Kasigau Wildlife Corridor) between the Tsavo East National Park and the Tsavo West National Parks to the East of the Marungu range.

A primary focus of the Project Activities is to provide improved livelihoods either through direct employment with the Project or introduction of new or improved income-generating activities. On average, Wildlife Works retains a workforce of 58 across the Project Area. In addition to the core project operations, revenue from carbon credit sales is also provided to the Wildlife Works Carbon Trust (WWCT) and is used to fund self-determined community projects.

SBIA workshops are held every 2 years, with the project focal issues and theory of change reassessed every five years. During these workshops monitored project impacts and results are shared with project communities and stakeholders and jointly discuss general aspects of the project implementation and make any amendments to the key goals and processes. During these meetings community

representatives from the various project locations are also able to interact, exchange ideas and experiences about the project implementation processes, institutional functions and other lessons learned, and provide feedback to the project. These SBIA workshops have confirmed that the original project baseline as validated under the VCS, CCB and SD VISta standards is still valid for the entire project area based on the current status of the project communities and stakeholders well-being, natural capital and ecosystem services. The SBIA workshops that have additionally reassessed project focal issues and the theory of change have been as said before, with a frequency of two years, with the most recent in 2023. During the 2017 it was discovered that only one focal issue, that of Poor governance, that had been identified at project development was no longer identified as a significant issue by the workshop members and was replaced by a new focal issue of food insecurity. In the 2023 SBIA workshop all focal issues and the project's theory of change were confirmed by workshop participants as still valid and pressing issues.

This process demonstrates that the project baseline is still valid and represents the current context and status of the project communities and stakeholders and that of the broader environmental and biodiversity circumstances in the project area.

The KCRPI provides many benefits that will help achieve Kenya's stated Sustainable Development Goals (SDGs). In 2015, Kenya joined the global community in adopting its SDGs, a set of 17 universal goals covering the thematic areas of environmental, economic and social development. They are structured to help drive national funding and policy decisions. In 2016, Kenya implemented the Vision 2030 plan, a long-term development plan with the goal of transforming Kenya into a newly industrializing, middle-income country that provides a high quality of life to all its citizens by 2030, within a clean and secure environment. These two sustainable development plans are coordinated in their goals and thematic areas. The climate, community and biodiversity benefits provided by KCRPI all contribute to achieving the global and national sustainable development goals detailed in these two plans. These contributing benefits are monitored through KCRPI's climate, community and biodiversity monitoring plans. SDGs that KCRPI will directly contribute to include:

- Goal 1: No Poverty
- Goal 2: Zero Hunger
- Goal 3: Good Health and Well-being
- Goal 4: Quality Education
- Goal 5: Gender Equality
- Goal 6: Clean Water and Sanitation
- Goal 8: Decent Work and Economic Growth
- Goal 10: Reduced Inequalities
- Goal 12: Responsible Consumption and Production
- Goal 13: Climate Action
- Goal 15: Life on Land
- Goal 16: Peace Justice and Institutions
- Goal 17: Partnerships for the Goals.

1.5 Audit Team Composition

The verification team composition and their roles is the following:

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

Javier Cócera is a forest engineer with a Master in forest management. He has developed his career focused to the forest management. Mainly he has been working through sustainability in two ways: the main one as forestry consultancy, developing forest management plans, working with GIS and LiDAR both in the field and the office and getting experience of the forest resources. The second one was developing environmental footprint projects and sustainability reports. Currently Javier is working in AENOR as auditor focused in AFOLU projects. Javier participated in courses about ISO lead auditing and have performed audits and certified projects in Europe, LATAM, Africa and Asia.

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

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

José Luis Fuentes is the manager of the Climate Change Unit of AENOR. He is a Forestry Engineer and has a Master in Business Administration and a Post-Graduate in Environmental Management. He has more than 15 years of experience in auditing, consulting and training activities related to environmental and carbon management projects. Jose Luis has actively participated in the audit of international sustainable development projects in several carbon schemes, such as the Clean Development Mechanisms (CDM), Verified Carbon Standard (VCS), Climate, Community and Biodiversity Standards

(CCB), Gold Standard (GS) and carbon footprints (ISO 14067 and ISO 14064). Jose Luis has extensive technical knowledge about the regulatory framework, policies and technical provisions emanating from the Paris Agreement, the Kyoto Protocol and the Conferences of the Parties.

Daniel Bermejo is a Spanish forest engineer with a Master in sustainable finance. He started his career in private consultancy working on topics as climate risk analysis and TCFD risks, EU Taxonomy, development of banking sustainable standards (agriculture, biodiversity and forestry) and environmental footprint projects and sustainability reports. He is currently working in AENOR as an auditor focused on AFOLU projects.

1.6 Method and Criteria

The methods of verification included assessment of the sustainable development project plan; physical infrastructure, activities, processes, causal chains, and technologies of the project; GHG sources and sinks; and time periods covered. The criteria of verification followed the verification guidance documents provided by Verra. Unless otherwise indicated, the assessment was performed against the most recent version of the relevant Verra requirements for SD VISta (Sustainable Development Verified Impact Program Guide v1.0, the SD VISta Standard v1.0 and Program Definitions v1.0) as of 22 January 2019.

The verification assessed the Project's compliance with SD VISta Version 1 and the validated Project Description (PD). AENOR assessed the SD VISta project implementation for the monitoring period/verification period (01 January 2022 – 31 December 2022) under the sectoral scope of Agriculture, Forestry and Other Land-Use (AFOLU). AENOR assessed whether the Project Proponent adequately achieved sustainable development objectives and implementation from the validated PD.

The verification was performed through a combination of document review, onsite inspections and interviews with relevant stakeholders, as discussed in Sections 1.7 through 1.9 of this report. At all times, the project was assessed for conformance to the criteria described in Section 1.2 of this report. As discussed in Section 1.11, findings were issued to ensure that the project was in full conformance to all requirements.

A project specific Verification and Sampling Plan was developed to guide the verification auditing process to ensure efficiency and effectiveness. The purpose of the Verification and Sampling Plan was to present a risk assessment for determining the nature and extent of verification procedures necessary to ensure the risk of auditing error was reduced to a reasonable level. The Verification & Sampling Plan methodology was derived from all items in our verification process stated above. Specifically, the sampling plan utilized the VCS guidance documents and ISO 14064-3. Any modifications applied to the Verification and Sampling plan were made based upon the conditions observed for monitoring in order to detect the processes with highest risk of material discrepancy.

Based on these analyses and considering the requirements of the GHG program used, the following sampling was carried out:

- Project proponent, developers/management team, local team onsite (management capacity)

- Project design and boundaries
- Project rights and legal requirements
- Stakeholders' consultation process & Public Comment Period and engagement.
- Project conflicts, barriers, or difficulties.
- Project Communication & Grievance Mechanism
- Financial issues, financial sustainability
- Benefit permanence (mid and long term)
- Project area context prior to the project initiation and the main deforestation drivers
- Additionality assessment
- Methodology used and deviations
- Risk assessment. NPRR and NPR tool used.
- Baseline scenario, project scenario, leakage
- Carbon calculations. Estimates and assumptions for determining GHG data. Remote sensing.
- Ex-post Quantification of emission reductions or removals
- Monitoring procedures. Monitoring team and equipment.
- Areas of high conservation value (HCV).
- Project activities conducted during the monitoring period
- Project impacts Climate, Community, and Biodiversity during the monitoring period (and related to PD)
- Exceptional benefits (Climate and biodiversity) in the monitoring period
- Sustainable Development Goals contribution, according to SD VISta requirements

The sampling aims to check the quantity and type of evidence below:

- To carefully review the VCS/CCB MR and supporting documentation for conformance to the verification criteria
- To reproduce 100% of reported values in the VCS/CCB MR and the other spreadsheets for the monitoring report description crosschecking with used methodology requirements
- To check 100% the project boundary and land cover classification and changes in the project area for the monitoring period using the GIS database
- To carefully review the NPRR and supporting documentation for conformance to the verification criteria and consistency with the monitoring report
- 100% verify Non-Permanent Risk Report results using the NPRR tool and considering the standard requirements

- To reproduce the GHG emissions reductions calculations (ex-post) presented in the spreadsheet and crosscheck with the VCS/CCB Project Description and VCS/CCB Monitoring Report
- To verify 100% the carbon stock changes, and the land used classes in the project area for the monitoring period
- To examine the monitoring of the carbon variables. Due to current sanitary crisis circumstances, testimonial evidence of the inventory activities was provided by the PP (in field carbon inventory: data collection, equipment used, calibration, team members skills and knowledge, data control & Quality)
- To examine the monitoring of the community and biodiversity variables and indicators. To assess the project impacts expected/monitored on the community and biodiversity aspects.
- To examine 100% of the records that support the Sustainable Development Goals contribution, aligned with SD VISta MR and the validated SD VISta PD.

The VCS AFOLU Non-Permanence Risk Tool v 4.0 was used by the Project Proponent (PP) to assess overall project risk. AENOR reviewed the Non-Permanence Risk Report provided with the verification support documentation and confirmed that the project adheres to the requirements set out in the VCS AFOLU Non-Permanence Risk Tool. Each risk factor was thoroughly assessed for conformance. The final score was calculated to be 13%.

The verification activities in which risks were assessed were the evaluations of the monitoring system (data flow, data control procedures, etc.) but mainly the quality of raw data as well as sources and the spreadsheet calculations.

AENOR reproduced and verified 100% of reported values in the spreadsheets referenced as /12-20/ in section 1.7 below, for the monitoring period 01 January 2022 to 31 December 2022 for the project area. The project boundaries for the monitoring period were 100% checked using the GIS data, and crosschecked for a sample of random points onsite in the project boundaries and covering different land uses; also re measuring a sample inventory plots in project and leakage area. Other parameters were also verified and crosschecked with validated values.

AENOR carried out a deep and meticulous review of the spreadsheets in order to verify the correct application of the methodology (formulae, equations) and checked that data required calculating the GHG emissions reduction were appropriately provided. Based on the assessment carried out, AENOR confirms with a reasonable level of assurance that the claimed emissions reduction are free from material errors, omissions, or misstatements.

AENOR confirms that sufficient evidence was presented for the reported net anthropogenic GHG emissions reduction and that there is a clear audit trail that contains the evidence and records that validate the stated figure in this verification report since:

- Sufficient evidence available: The project participant has provided the 100% of data used in the calculations to achieve the final amount of GHG emissions reduction reported.
- Nature of evidence: The raw data were collected from reliable sources. They are detailed in the project documents and have been provided to the verification team and were checked during the interviews.
- Cross-checked evidence: AENOR cross-checked the collected information through interviews with stakeholders and reproducing calculations.

Hence, AENOR confirms that the stated figures in the MR are correct and confirms that is able to certify net anthropogenic GHG emissions reductions based on verifiable and reliable evidence.

1.7 Document Review

A detailed review of all project documentation was conducted to ensure consistency with, and identify any deviation from SD VISta program requirements, and the validated PD. Initial review focused on the MR and included an examination of the project details, implementation status and internal reports, data and parameters, and quantification of GHG emission reductions and removals as well as SD VISta requirements compliance' documented supporting evidences. Documents reviewed included data from monitoring, management plans, maps and satellite images, monitoring and grievance SOPs, carbon calculation spreadsheets, and responses to Corrective Action Requests and Clarifications (see Appendices).

The verification included a review of the validated PD and the MR, relative to the field conditions, and interviews with project management staff and stakeholders. Modifications to the verification and sampling plan were made based upon the conditions observed for monitoring in order to detect the processes with highest risk of material discrepancy.

The list of documents assessed for this verification is found in appendix B:

1.8 Interviews

Interviews were performed as part of the verification process in order to confirm and verify the information provided in the documents (see section 2.3). AENOR audit team met onsite in project area with individuals with various roles in the project. This included a series of interviews with in-country staff that support the mission of the project. In addition, interviews were conducted with project members, leaders of the local communities and other project-related stakeholders. The following table summarizes the interviews carried out during the process.

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

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

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

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

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

In the case of employees, rangers, villagers and other beneficiaries, the interviews were carried out individually or as a group between the stakeholders and the AENOR verification team, and in the absence of Wildlife Works staff in order to safeguard the objectivity and confidentiality of the responses.

1.9 Site Inspections

The objectives of the on-site inspections performed were mainly to cross check the description provided in the MR related to the environmental and social conditions of the project area, but also:

- Ensure that the geographic area of the project, as reported in the MR and the accompanying geodatabase base is in conformance with the VCS Standard.
- Perform a risk-based review of the project area to ensure that the project conforms to all other requirements of the VCS/CCB and SD Vista rules.
- Observe the PP's evidence and collect and record data in order to assess whether data collection techniques conform to the monitoring plan and related documentation and to evaluate data quality control systems.
- Select samples of data and information for verification in order to meet a reasonable level of assurance and to meet the materiality requirements of the project, as required by Section 4.1.2 of the VCS Standard, including the re-measurement of inventory plots.
- Assess the implementation of the project activities reported.
- Carry out interview with stakeholders (staff, communities, institutions, rangers) in order to cross-check the documentary information provided.

In fulfilment of the above objectives, the audit team (Lead auditor and Local expert) performed an on-site inspection of the project area from 27th March to 1st April 2023 observing the project area and

surroundings to assess whether conditions are as described in the MR and the validated PDD as well as in the CCB/VCS MR.

The following table summarize the activities carried out during the onsite visit.

Activities	Location	Date	Comments
Arrival Nairobi	Nairobi	27/03/2023	N/A
Arrival to Project Area	Voi	28/03/2023	N/A
Initial meeting	WildlifeWorks HQ	28/03/2023	Introductions of the Audit team. Review and execution of the field itinerary. Planning of the sampling team. Confirmation of the activities and the proposed times
Interviews with biodiversity staff: Geoffrey and Dr. Githure	Kivuli camp Ndovu House	28/03/2023	Biodiversity systems in place, tracking mechanisms, High-value conservation species, synergy with rangers and air patrols
Plots review: T38, T24, Fire plot, T52, T68	Kasigau area	29/03/2023	Review of the 2022 MP measurements with the carbon team
Plots review: leakage plot, fire plot, KB 14, KB 21	Makwasinyi	30/03/2023	The measurements of leakage plots are different. They count the number of stems in the plot, in which the area is calculated differently by triangulation.
Interview with charcoal producers: • Khamisi Ndou • Titus Mwambusi • Mohamed Ndoru • Romadhan Ndoru • Agatha Wanza	Sasenyi (out of Kasigau boundaries)	30/03/2023	The audit team interviewed a group of charcoal producers outside of the boundaries of the project. They declared to know the limits of the project, and the consequences if they enter Kasigau boundaries. Also, there are conversations about fauna, the difference between inside/outside and sensitization activities.

Interview with personnel of Kenya Wildlife Service: • Nicolas Kipkolei • Eric Chea	Kasigau	30/03/2023	Interview with personnel from the KWS. These guys look after the safety of the park avoiding illegal activities. Eric and Nicolas are rangers for KWS since 2011 and 2014. They say that the Kasigau project is totally positive for the protection of the environment. The most common illegal activity is bushmeat hunting. When they arrest someone, they call the police. The most common animals in the area are impala and dik-dik. They declare no charcoal burning is occurring within the area.
Interview with ladies in the community meeting	Mwakwasinyi → Chamba	30/03/2023	The audit team performed a group interview with them. They know the project Kasigau and the benefits of the project such as Bursaries, water, tanks of water and desks for the schools. They said that the project also protects the biodiversity, which has been affected by illegal activities. Some of the women also work with nurseries and seedlings for the project, and later they show us some of the rest of the 2022 seedlings. They comment that they have had meetings with the project proponents, the last one was on March 21. They had in mind that some auditors could come to the project to visit them.
Main factory interviews	Wildlife Works HQ	30/03/2023	Interviews with factory Manager and other staff representatives based on gender, age and years of service on recruitment/employment procedures, policies, community engagement systems, staff rights, FPIC, training, employee growth and development, Project benefits to both staff and community, complaints and grievances mechanisms, coordination and partnerships with stakeholders, went through some of the files kept in the office.
Community Office Overview	Wildlife works HQ	30/03/2023	Interviews with community liasons Manager and two other officers on recruitment/employment procedures, policies, community engagement systems, staff rights, FPIC, training, employee growth and development, Project benefits to both staff and community, complaints and grievances mechanisms, coordination and partnerships with stakeholders, Went through some of the files kept in the office.

School and water project implementation	Mackinnon	30/03/2023	Visit to some of the projects reported in the MR
Eco charcoal project implementation		30/03/2023	Description of the procedures and steps in charcoal preparation from branches and shrubs. Interviews on staff on their well-being and how they continue to earn benefits from conservation efforts.
Night transects for biodiversity monitoring	Rukinga	30/03/2023	The audit team accompanied the biodiversity night transects team to perform some night activities to identify nocturnal animals. The VVB did 2 transects, one in the project area and another one in the leakage area. The audit team checked the procedures for inventories and the way of working. Everything was done right. Among the animals we saw: Calagos, Giraffes, Elephants, Dik-Dik-, Red-spitting cobra, Gerenuk, Zebra, etc.
Review plots: KBA 12; CH 11; MG37; MA 03	Kasigau area	31/03/2023	Review of the 2022 MP measurements with the carbon team
Interview with a doctor (Henry Kifuso) in Rukanga Health Center	Rukanga	31/03/2023	He is working as a doctor since 2017. He knows about the project; he knows that it is related to conservation. Also, recognizes that other benefits are bursaries, water and the incinerator. Therefore, the project is very positive for the community and biodiversity. He said that he participated in several meetings and do not know of any complaints about the projects.
School renovation project	Mwachabo	31/03/2023	As part of the 2022 project benefits, the school benefitted from the renovation of classroom blocks as pictured.
LCC and CBO meetings	Mwachabo and Mwatate	31/03/2023	The LCC and CBO were candid about the structures, constitution and each one's mandate to execute the tasks within them and the successful administration of resources allocated to them for community improvement programmes.

Green House Plot Project	Marungu	31/03/2023	A pioneer start-up of climate-smart farms with farming technologies employed to foresee successful food production and increased employment in the community
Itinyi Projects-Girls education programme, water tank renovations and Hadithi products supplies	Itinyi	31/03/2023	Hadithi Women in collaboration with WWC have come up with Girls' education programmes on their hygiene and supporting them with sanitary towels for clean and sustainable use. Water tank installed with auxiliary pipes has enabled women community members to drastically reduce their distances in search of water.
Interview with Geoffrey Mwangy (BD)	Research camp office	01/04/2023	Review of Biodiversity tracks, monitoring, storage, SDvista reporting and achievements, illegal activities, and other patrolling methods.
Interview with security office	Wildlife works HQ-Security office	01/04/2023	The synergy of patrols and biodiversity monitoring and spotting. Tracking descriptions and system run through Interviews with rangers about recruitment, their rights, FPIC, etc Project manager's conversation on security partnerships.
Greenhouse – overview and interviews: • George Thumbi (manager) • Paul Kombo (data keeper) • Dally Wambhoa • Velentina Mwakazi	Greenhouse Kasigau	01/04/2023	Explanation about the seedling methods and nursery.
SDVista review and summary of inputs	WWS HQ	01/04/2023	Complementary to all the activities reviewed during the audit, the VVB had a meeting with the PP to review the SDVIsta achievements with physical evidence, such as contracts, payrolls, results and pictures.

Handcraft shop – Hadithi	WWS HQ	01/04/2023	Visit to the Hadithi shop, which is a complementary business cluster created by women
Kivuli camp – ecotourism interview: • Thomas kasimu • Simon Kizaka • Christopher Ruma	Kivuli Camp	01/04/2023	interview with the person responsible of the ecotourism camp- Kivuli Camp. The guys interviewed were Thomas, Simon and Christopher. They are working for 14, 7 and 4 years respectively. They are under Wildlife Works Control. They declare that the rate of women in the project is low, because the conditions are difficult, and sometimes the people need to work far away from their family in the middle of the bush, and there are a several risks. They declare the positiveness of the project. Also, there are several meetings, suggestion boxes and stepwise processes for resolving the complaints.
Closing Meeting	WWS HQ	01/04/2023	Closing meeting of the auditing process

1.10 Public Comments

The MR was listed on Verra webpage for its public comments period as required by the SD VISta standard. No comments were received during the 30-days period (10/03/2023 to 09/04/2023), according to the official information gathered from Verra registry, there was no need to attend any inquiry.

1.11 Resolution of Findings

All documentation provided by the PP was assessed against the applicable version of the relevant SD VISta guidance documents. Several clarification requests (CL) and corrective action requests (CAR) were raised and submitted to the PP, which addressed them either by providing to the audit team the requested information or by making the appropriate corrections. Updated versions of the documentation were submitted by the PP and the audit team reassessed them against the guidance documentation. This process was repeated iteratively until all CL and CAR were fully closed. Specifically, 5 CAR and 4 CL and were raised for SD VISta.

All findings issued by the AENOR audit team during the verification process have been closed. All findings issued during the verification process and the inputs for their closure are described in Appendix A of this report.

1.12 Forward Action Requests

No Forward Action Request (FAR) has been raised during the verification process.

2 VALIDATION FINDINGS

2.1 Project Description Deviations

There are not project description deviations from the SD-VISta PDD.

AENOR verified that the information provided is deemed correct. Therefore, this section does not require further attention.

2.2 Grouped Projects

The KCRPI is not a grouped project.

3 VERIFICATION FINDINGS

3.1 Summary of SDG Contributions

Table 1 of the MR summarizes the SDG contributions of the project. The PP has identified 17 different contributions which are split in different SDGs. Among the list, some of the claims are the of households with on farm production for home (7,395 houses), the construction of 3 classrooms and 2 projects on education infrastructure, the implementation of a new water project, the reduction of 195,918 tCO2e (after buffer discount), the 7 agriculture trainings carried out or the enhancement of the biodiversity by hiring 22 rangers during the last verification event. Most of the contributions have increased since the last monitoring and all of them have been properly monitored and identified. The VVB has reviewed the information provided in table 1 and crosschecked with the whole document, the evidence provided and the VCS/CCB MR9. The VVB has verified also the gross of the contributions by assessing the activities, infrastructure and performing interviews with stakeholders during the onsite visit. Therefore, AENOR considers that the information of table 1 is reliable and correct.

3.2 Project Design

3.2.1 Project Objectives

The Project has clearly stated its objectives in Section 2.1.1 of the MR. These stated objectives are in line with the SDG contributions from Table 1 of the MR. The MR states “A primary focus of the Project Activities

is to provide improved livelihoods either through direct employment with the Project or introduction of new or improved income-generating activities. In addition to the core project operations, revenue from carbon credit sales is also provided to the Wildlife Works Carbon Trust (WWCT) and is used to fund self-determined community projects."

The objectives of protecting and enhancing biodiversity, protecting current and future carbon stocks, and protecting fully functional ecosystems will enable the SDG contributions throughout the life of the project. Biodiversity co-benefits will be achieved through greater protection of the ecosystem predominantly by means of increased security and improved monitoring. The Project will also protect critical habitat for significant populations of many IUCN red-listed species.

AENOR has compared the main objectives of the project and compared with the table 1 and the project implementation in general. AENOR considers that the objectives are well identified and in line with the inputs and contributions.

3.2.2 Project Activities

An assessment of the project activity description, whether it includes the technologies or measures employed, how it achieves the stated sustainable development objectives, and a discussion/justification/overall conclusion as to whether the project activities reasonably achieves the stated sustainable development objectives of the project follows:

Project Activity	Technology/Measures Employed	How SDG is Achieved	Verification conclusion
Wildlife Works Eco-Factory	Women from the community were then trained and employed in the sewing and production of organic cotton clothing which was exported to the US and Europe for sale on the internet and in fashion boutiques. Women also acquired new skills for several printing and other support positions, like sales and marketing	SDG: 1, 2, 5, 8, 10. Employment enhancement and improvement of the trainings and skills. Women are able to get responsability positions.	AENOR visited the installations and other evidence. Therefore, the Project demonstrated that activities are sufficiently achieving sustainable development objectives of the project.
Project Product Sales and Marketing	Through Hadithi, a substantial amount of revenue from salaries or sales accrues to these local communities, especially directed to women, which greatly empowers them and their societies in general. Hadithi continues to provide training to its members on basketweaving especially on quality and design. In 2022, Hadithi opened a fully equipped leather workshop Buguta in a bit to add leather value to baskets and went live on three online marketplaces	SDG: 1, 2, 5, 8, 10, 12 Employment enhancement and improvement of the trainings and skills. Women are able to get responsibility positions.	AENOR visited the installations and other evidence. Therefore, the Project demonstrated that activities are sufficiently achieving sustainable development objectives of the project.

Organic greenhouse	The greenhouse project contains two components: (i) the tree nursery and selling point, and (ii) agricultural greenhouses. The objective is to stock the indigenous tree nursery, buying seedlings of specified trees from the community members, nurturing them to the point they can be out planted, and providing them for free back to the community, mainly through schools and community groups for reforesting the landscape.	SDG: 1, 2, 8, 12, 13, 15 Employment enhancement and improvement of the trainings and skills. Conservancy of the forests. Reduction of GHG emissions. Protection of HCV.	AENOR visited the installations and other evidence. Therefore, the Project demonstrated that activities are sufficiently achieving sustainable development objectives of the project
Dryland farming scheme	Cultivating a climate appropriate plant called jojoba that provides a cash crop through its seeds and is extremely drought tolerant	SDG: 2, 3, 6, 12, 13, 15 By planting these species, the communities are able to reduce the consumption of water, avoid the proximity of the elephants (due to the no palatability) while obtaining good quality fruits.	AENOR has checked the images and examples of the Jojoba cultivation during the onsite visit.
School construction and bursary scheme	Several classrooms have been built in the area.	SDG: 4, 8 Improvement of education by creation of schools and improving the access to children education.	AENOR visited the installations and other evidence. Therefore, the Project demonstrated that activities are sufficiently achieving sustainable development objectives of the project

Ecotourism	Wildlife Works continues to support management of Kivuli Camp within Rukinga Sanctuary. During the reporting period 2022, a total of 560 guests were booked at Kivuli Camp	SDG: 1, 8, 12 The ecotourism installations are a source of money as well as a source of employment in Kasigau.	AENOR visited the installations and other evidence. Therefore, the Project demonstrated that activities are sufficiently achieving sustainable development objectives of the project
Wildlife Works Carbon Project Monitoring	Carbon monitoring of the fixed plots within the boundaries. statistically valid tree sampling protocol determined that there are over 6 million trees on Rukinga Sanctuary, at a canopy cover of >30%, more than enough to qualify as forest under the UN IPCC AFOLU guidelines	SDG: 1, 8, 13, 15 The carbon team monitors the carbon plots within the boundaries of Kasigau. They have an employment and they work towards sustainability.	AENOR has reviewed the carbon calculation spreadsheets and followed the carbon team by reproducing the carbon inventory during the onsite visit.
Forest and biodiversity monitoring	The Monitoring Department has six permanent staff for undertaking social and biodiversity surveys and assessments or collating data on various project impacts collected by other departments; additional staff/volunteers/interns are engaged during survey periods. Three additional staff houses were built.	SDG: 1, 8, 13, 15 The biodiversity team monitors the biodiversity within the boundaries of Kasigau. They have an employment, and they work towards sustainability.	AENOR visited the installations and other evidence. Therefore, the Project demonstrated that activities are sufficiently achieving sustainable development objectives of the project

Wildlife works rangers	Wildlife Works has instituted several permanent initiatives to enhance security, especially around poaching including increasing our ranger force to about 25 (with about 10% being women) who undertake daily foot and driving patrols from 3 outposts distributed across KCRPI. All ranger outposts (bases) are maintained to ensure they remain under good state of repair, especially in terms of reliable solar power and water supply. The project still operates two gyrocopters	SDG: 1, 3, 5, 8, 13, 15, 16 The rangers contributes the well development of the project, including the reduction of conflicts, the reduction of illegal activities and the security of the park. The ranger´s team is made by men and women.	AENOR visited the installations and other evidence. Therefore, the Project demonstrated that activities are sufficiently achieving sustainable development objectives of the project
Eco-Charcoal factory	Nine staff members run all the current operations spanning harvesting, carbonation, briquetting and sales. At present, the team can press 1,000-1,500 0.5 kg briquettes every week During the reporting period 2022, the mechanized briquette press, a grinder, and mixer were sourced for producing smaller pillow-shaped briquettes	SDG: 1, 2, 3, 8, 12, 13, 15 The charcoal production is illegal, however this method which is legal, provides employment in the area, and also reduces the illegal deforestation.	AENOR has reviewed the installations and also has reviewed the evidence to demonstrate the amount of briquettes produced during 2022.
Support in establishing the Tsavo and Rukinga Conservancies	Wildlife Works has now started the process of supporting Rukinga Wildlife Sanctuary apply for formal conservancy status	SDG: 15 and 17 The Kasigau team collaborates with national institutions to get a higher status of conservancy	AENOR has performed interviews with the WWS management team and considers that the process has already started.

Wildlife Works Health Projects	During the reporting period-2022, health education through our boy and girl-child programme that targets boys and girls from vulnerable families held 2 sexual health and sanitation training sessions for 273 girls and boys on sexual health, sanitation and drug abuse in various schools within KCRPI. Additionally, 121 re-usable sanitary pads were distributed to the girls	SDG: 3 and 10 The health centers provides a better health rate of the Kasigau stakeholders	AENOR has visited and interviewed the responsible to various health centres. Also AENOR has carried out interviews with several community members and asked them about the health information of the project. All of them recognized that the health conditions have improved every year.
Community Wildlife Scouts	Wildlife Works maintains a community-based wildlife monitoring scheme, currently expanded to 3 areas within KCRPI: Makwasinyi; Buguta; and Kale-Birikani. In each of these sites, a community member records all incidences of key wildlife. In the 2022 reporting period, a total of 247 incidents were recorded	SDG: 1, 3, 5, 8, 13, 15, 16 The scouts contribute the well development of the project, including the reduction of conflicts, the reduction of illegal activities and the security of the park.	AENOR has reviewed the records of conflicts and asked directly to the rangers, the community members and responsible for encounters monitoring. The BD staff also showed the records of the issues.

Based on the above analysis, the project is not expected to have any negative impacts requiring mitigation.

3.2.3 Implementation Schedule

The project has provided an implementation schedule in Section 2.1.3 of the MR. The compliance with the 2022 implementation schedule reviewed by AENOR and supported by interviews during the onsite visit. The verification confirmed critical dates and milestones in the project's development and implementation, including initiation of key SD VISta project activities and continued operations.

3.2.4 Project Proponent and Other Entities Involved in the Project

The Project Proponent is Wildlife Works Carbon. They are the responsible of the total management of the project since its creation. AENOR has carried numerous interviews with several personnel of WWC remotely and during the onsite visit and considers that the project proponent is well identified, and they

have the expertise and the skills needed to lead the activities and implementation of the KCRPI project. AENOR has reviewed the CV of the personnel as well as the organizational chart of the company in Kenya.

3.2.5 Project Location

KCRPI is located in Southeastern Kenya, in Taita Taveta County, Coast Province. It is approximately 150 km northwest of the city of Mombasa. The Project Area covers all the land known as Rukinga Sanctuary, with a total of 30,168.66 ha (74,516 acres). The land was originally known as LR 12263, which had historically been reduced by subdivisions 12263/1 and 12263/2 at dates prior to the start date of this project There are several Kenyan Administrative Locations (sub-districts) associated with the Project Area, with a total population of over 350,000 people. Approximately 15,000 people reside within 5 km of the Project boundaries within the two Locations (Marungu and Kasigau) included in the KCRPI Project Zone. Figure 3 and Figure 4 below displays the combined Project Zone for both KCRPI and KCRPII projects, which stipulates locations of the communities directly involved with / affected by KCRPI.

AENOR is assured the Project is accurately described in the MR, as the boundaries were reviewed and observed during the site visit. Additionally, GIS review and confirmation occurred during the verification audit.

3.2.6 Threats to the Project

The monitoring report states in section 2.1.8 the main risks are:

- Changes in legislation: As the Government of Kenya has been supportive of KCRPI and there is no recent history of expropriation of private conservation lands, this risk is considered very low.
- Incomes: Financial sustainability was modelled at extremely conservative carbon offset credit sale values and volumes. This Project is a very popular Project with high potential value in the marketplace.
- Crop failure: substantial and repeated crop failure in surrounding communities could lead to increased poaching and use of the forests for financial benefit. This risk is high. The majority of alternative economic development efforts are aimed at mitigating this risk.
- Invasion of cattle grazers: This risk is considered to be moderate, especially as Somalis have used the land in this area to feed and water their cattle over the years, sometimes with permission from landowners and sometimes without. However, given the increasing aridity in the area, we believe Somali cattle herders will be forced to look elsewhere for rangelands.
- Drought in wildlife: many of the species living in this ecosystem are extraordinarily drought-adapted, and have little problem surviving for extended dry spells. For those that aren't, we plan to continue to provide emergency water sources at all the ranches in the Project Area
- Drought in cash crops: drought will render the survival of cash crops, such as Jojoba and citrus more difficult. These high value cash crops will be planted sparingly so as to minimize

water demand. Additionally, they require much less water than a comparable maize field, and can survive higher temperatures, provided they receive some water.

- Fire: grass fires are common in the region due to intense heat and dry conditions. Naturally occurring fires are extremely rare, with the majority caused by humans, either accidental or intentionally set. The strategy is to continue educating the local population, especially the youth, about the dangers of burning fallows, which is often done to improve grazing for their animals.
- Human wildlife conflict: Increased presence of large fauna within the project area, specifically elephants, could lead to conflict with community members and staff if the elephants wander outside of the project area. Some strategies include active patrols and response, testing various deterrents, staff training, improved farming methods, and creating boreholes for water within the project area.

AENOR deems that the PP correctly identified the risks to the project benefits but on the other hand it has designed and is implementing actions to reduce or diminish the negative impacts of these risks in the benefits on the climate, community, and biodiversity. AENOR has visited the KCRPI project and performed several interviews with communities and staff. AENOR visited the water holes, the fences against elephants, the drought resistant crops and obtained several information about the human-wildlife conflicts by interviewing rangers, BD team and communities.

3.2.7 Benefit Permanence

The project activities are designed to enhance SD VISta benefits beyond the Project's lifetime by transforming local economies and developing local business and income-generating activities that are components of a long-term low carbon economy. approach to transfer knowledge and our assistance in creating conservation institutions within the community speak to our desire to ensure climate, community and biodiversity benefits continue in perpetuity. Simultaneously, the carbon funding from the KCRPI provides many benefits that contribute towards achieving the SDGs outlined in Kenya's Vision 2030 plan. Specific examples include employment of local community members by the project, expansion of the dryland-farming scheme, continuation of bursary payments, classroom construction, various water projects, community outreach meetings, and protection of the project area by the Project Rangers, and community monitors.

Further than the documented evidence, AENOR confirmed through interviews and onsite inspections that the permanence of the project's benefits has a direct positive impact on their well-being. Thus, AENOR considers that the activities planned and implemented by the PP are appropriate to ensure project benefits permanence beyond the project lifetime.

3.3 Stakeholder Engagement

3.3.1 Stakeholder Consultation and Adaptive Management

Section 2.2.1 of the MR describes the stakeholder consultation process:

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

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

The VVB has reviewed the evidence provided by the PP to demonstrate the consultations and meetings performed to develop the project together with communities /56/ which also was assessed by crosschecking the information by onsite interviews with all the groups. Therefore, AENOR deems that the access to the documentation and information for all the stakeholders is correct.

AENOR deems that the stakeholder consultation practices carried out by WWC during the monitoring period ensures the participation of all community groups and other stakeholders in the design and implementation of the project, respecting their values, customs, and institution, as well as optimizing community benefits.

AENOR has also reviewed the grievances received and the response to these complains during the 9th verification for Phase I for CCB and VCS, while for SD Vista is the 2nd verification. AENOR considers that all the grievances have been satisfactory solved, and it was also contrasted by interviewing several community members.

Based on the evidence provided and the testimonies of community members and representatives directly consulted by the audit team, AENOR considers that continuous communication with stakeholders has been properly carried out throughout the monitoring period, directly with communities and other stakeholders or through their legitimate representatives, and that this communication has been effective

in allowing stakeholders to influence the project implementation. The stakeholder input has been properly documented and it is appropriately reflected in the project's documents.

3.3.2 Anti-Discrimination

Wildlife Works maintains equal opportunity hiring practices and has established formal hiring processes and procedures that are implemented by the Project Office. These include policies and procedures for Employee Recruitment & Selection, Equity and Diversity, and Equal Employment Opportunity & Affirmative Action. We ensure that the entirety of the KCRPI Project Area is well represented, promoting equal opportunity for training for those that may lack necessary skills, but wish to be involved.

The audit team confirmed that the project has a Human Resources Policy /37/ that includes, among other things that all employees are responsible for ensuring that the workplace is free from sexual harassment. Because of Wildlife Works' strong disapproval of offensive or inappropriate sexual behaviour at work, all employees must avoid any action or conduct that could be viewed as sexual harassment.

Site visit interviews by AENOR with staff and community members did not reveal any instances of discrimination or sexual harassment. AENOR has interviewed several people and contrasted the information with the different evidence which demonstrate the policies /22-37/. The PP has shown different job advertisement during the onsite visit, and also, the VVB asked to different workers, men and women, about the hiring process and if they suffered or knew about any type of discrimination. After the review of all this information, the VVB considers that the PP complies with the policies and the information of the MR. The VVB has reviewed the payroll, the staff and the information on the MR and confirms that the information on the MR is accurate.

3.3.3 Worker Training

The site visit interviews and observations confirm effective training is being given to both staff and community members involved in project activities, according to its positions and relation to the project. The project has an HR policy in place /37/: During the employment process Wildlife Works considers persons within the project area. These areas are: Mackinnon, Marungu, Kasigau, Sagalla, Mwatate and Mwachabo locations, in case an individual with the required skill and competence is not found within the said project area the position is re-advertised and consideration will be made from other areas out of the project area.

AENOR has reviewed the HR trainings for the 2022 period /55/. It is shown that there were trainings since February until November 2022, and the courses were about firefighting, leadership management, supervisor, tax management, first aid, health and safety, advancement of science in developing countries, administrative communication, local business opportunities, rangers general information, national productivity and competitiveness, monitoring and HR auditor. From all the attendants, 17% were women. AENOR asked about these trainings during the onsite visit into the different departments of WWC. All the interviewees recognized that the trainings are very important to be updated in their job, or basically to have the chance to get new positions.

Relations between the project and employees are as intended by the validated project description; and AENOR deems that the project fulfils with CCB and SDVIsta requirements related to labor relations.

3.3.4 Equal Work Opportunities

Wildlife Works operates within all local and national employment laws and has been doing so for over 16 years in the country of Kenya. The company is committed to recruiting, hiring, and promoting qualified minorities, such as women and individuals with disabilities within the surrounding community and within the workplace. Wildlife Works maintains equal opportunity hiring practices and has established formal hiring processes and procedures that are implemented by the Project Office. These include policies and procedures for Employee Recruitment & Selection, Equity and Diversity, and Equal Employment Opportunity & Affirmative Action.

The minimum requirements according to the HR employment procedure are: 1) Minimum age of 18 years. 2) Have a valid national identity card. 3)Reference letter from the area chief to ascertain that an individual resides within a certain area/Jurisdiction. 4) Be of good health. 5) Minimum qualification is Kenya Certificate of Primary Education (KCPE). 6) Should have not been previously fired from Wildlife Works due to bad conduct.

AENOR is assured the project's hiring practices provide equal employment opportunities including management opportunities to all stakeholders, including women, and marginalized and vulnerable people. AENOR concludes the project provides equal employment opportunities to all stakeholders. During the onsite visit, AENOR interviewed men and women, and asked both about their information about any type of discrimination. All the interviewees recognized the good practices of WWC for hiring people, and they were not aware of any sign of discrimination. Complementary all of them were aware of the different policies to ensure the equal opportunities.

3.3.5 Workers' Rights

WWC operates with national employment for more than 16 years. Complementary, WWC is subject to periodic audits by the Government Employment Officer with satisfactory pass in all inspections.

The audit team confirmed the project has in place infrastructure to inform workers of their rights, according to the interviews carried out during the onsite visit. All employees, received orientation of HR Policy Manual /37/ which covers all HR related aspects, including Labour Laws. The project ensure workers are aware of their rights. AENOR asked all the interviewees if they were aware about their rights as workers. All of them recognized to be aware about their rights and the covering legislation. Also, the interviewees declare to have signed a contract to be hired by WWC.

3.3.6 Occupational Safety Assessment

Given the nature of the Project, it is recognized that certain occupations inherently present a risk to the health and safety of workers. The Project created a comprehensive Health and Safety Plan that includes training in safe working practices /36/. AENOR concludes, after reviewing the documentation /22-37/, interview workers, and visit them onsite to verify their working conditions, that the project's occupational

safety assessment is comprehensive, and the measures, where needed, minimize risk to workers through well-known procedures, training and material means to carry out the activity in safe conditions.

AENOR asked all the interviewees if they were aware about the risks they face in their job. All of them recognized to be aware of the risks as well as the mitigation activities they need to implement to reduce these risks. For example, the carbon team are always followed by rangers and KWS (Kenyan Wildlife Service) staff to avoid dangerous wildlife encounters, but also, they are trained to deal with poachers, sun exposure or injuries. The Greenhouse workers are always wearing safety gloves to avoid cuts in their hands, and all the workers need to attend several trainings to reduce possible daily risks.

3.3.7 Feedback and Grievance Redress Procedure

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

AENOR has reviewed the grievance evidence /53/ and deems that the information is correct and matches with the assessment of the onsite interviews and the explained on the MR. AENOR has assessed the information provided in the MR and validated PDD and crosschecked with the consultations performed during the onsite visit, and confirms all of the interviewees are aware of the existence of the grievance mechanism as well as the organigram until the closure of any complaint. The MR provides summary details on the reported grievances received during the monitoring period, which summed 10 comments submitted during community meetings and through the suggestion boxes. AENOR has reviewed the evidence provided to demonstrate the grievance received. Specifically, of these 10 comments, only one of them was a complaint. It was reviewed by AENOR and confirmed that the rest of them were, as indicated by the PP, comments, suggestions or compliments. AENOR reviewed the response given by the PP as well as the method to solve the conflict, and consider that the strategy is correct and it is adjusted according to the GRM procedure.

Therefore, AENOR´s verification team is able to confirm the grievances procedures were applied as per validated CCB-VCS-PDD and in accordance with VCS and CCB requirements.

3.3.8 Stakeholder Access to Project Documentation

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

Thus, AENOR deems that the PP has provided appropriate access to information to communities and other stakeholders regarding project implementation and results, about potential costs, risks and benefits of the project to the local stakeholders, and regarding the SD Vista verification process. The VVB has reviewed the evidence provided by the PP to demonstrate the consultations and meetings performed to develop the project together with communities /56/ which also was assessed by crosschecking the information by onsite interviews with all the groups. Therefore, AENOR deems that the access to the documentation and information for all the stakeholders is correct.

3.3.9 Information to Stakeholders on Verification Process

Project community members and stakeholders are informed about the VCS/CCB verification process, and SD Vista assessment process by the Community Engagement and Outreach Manager during periodic community meetings, notices posted in prominent locations and through publicly available information available online via the Verra website. AENOR asked during the onsite visit about their knowledge regarding the verification process, and all the interviewees recognized to be aware about the CCB/VCS and also the SDVISta process. They also declared to be aware of the auditor´s visit. AENOR had the opportunity to check some posters informing about the auditors visit in March/April.

Thus, in opinion of AENOR, the stakeholders had knowledge of the verification audit and process.

3.4 Project Management

3.4.1 Avoidance of Corruption

Section C-8 of the Wildlife Works Employee Manual (January 2020) outlines the company's corporate anti-corruption and compliance policies. The policy statement stipulates that no Wildlife Works employees or any of its related entities will ever pay or authorize the payment of money or anything of value to any other party or individual for the benefit of that party or individual to retain business or be securing an improper advantage. In addition, the Wildlife Works Kenya office has an established Code of Conduct policy, Version 1.0, June 2019, that outlines the standard of behaviour expected of employees of the company.

The audit team has reviewed such documentation and considers that the project management has defined and set a strong and comprehensive framework to prevent the commitment any kind of illicit acts by project staff. No evidence of any form of corruption or illegality was found during the review of the provided evidence and the site visit. Internal procedures, audits, and best management practices to avoid the involvement of the teams and collaborators in in any form of corruption such as bribery, embezzlement, fraud, favoritism, cronyism, nepotism, extortion, and collusion are implemented.

3.4.2 Recognition of Property Rights

The project area is privately owned by Rukinga Ranching Company, Ltd., with the majority shareholder being the Founder and CEO of WWC (the PP). Supporting deed ownership documentation was reviewed by the verifiers at the WWC HQ office during the field audit. No changes in land ownership occurred over

the monitoring period. The PP has exclusive rights to the carbon offset claims generated by the project through a carbon rights agreement executed with the entity holding landownership which is expected to remain valid over for the duration of the crediting period. The audit team did not find any evidence to demonstrate that the project activities let the involuntary removal or relocation of property right holders. The audit team interviewed some people out of the project area, and they declared to be aware of the limits and the ownership of the project.

AENOR has reviewed the titles of the land and this information was crosschecked with the PD, previous verification reports and the information gathered from the onsite interviews. As the project area is privately owned by Rukinga Ranch Ltd, the project was found to not encroach on other private, community or government owned/managed property. The project's spatial data was compared to publicly available datasets including government owned lands such as the adjacent Tsavo National Parks, and no overlap was observed in the data. The VVB reviewed the GIS evidence /21/ to crosscheck the boundaries of the project. The boundaries were also assessed by GPS and the track followed during the onsite visit, in which the PP showed the limits to the VVB. The recognition of property rights, including measures to demarcate boundaries are also recognized in compliance with CCB, VCS and SD VISta requirements.

3.4.3 Free, Prior and Informed Consent

The process of gaining Free, Prior and Informed Consent (FPIC) by Rukinga Ranch and the project stakeholders is described in the validated PD. Interviewed stakeholders were found to be familiar with the PP Community Relations staff and considered to have a positive relationship. Community members also expressed a general understanding on the status of the project and that their input was listened to, and acted upon, primarily as it relates to benefit distribution and the selection of specific community-based improvement projects desired by the community. All stakeholder interviews carried out during the verification found general awareness and support of the project and its activities.

AENOR observed that the PP-communities communication approach is culturally appropriate: constant communication is maintained through workshops /52/, FPIC meetings, follow up meetings /56/; information is channelled through local leaders (barazas) as stated by the interviewed communities.

Either way, the degree to which stakeholders understand the project is related to the degree to which they are involved in project activities, so it is likely that more people will have a full understanding of the project as funds allow activities to reach them. The example of communities heavily involved in project activities indicates likely continued success.

According to information provided in the MR and gathered from PP, AENOR can confirm that the project has respected property rights and obtained free, prior and informed consent of the communities affected by the project, according to the validated PD.

3.4.4 Restitution and Compensation for Affected Resources

Currently and historically, there have not been any communities within the boundaries of the protected area. Therefore, the Project does not currently, and never has, required the relocation of any people. The Project will never re-locate any people that could encroach on the Project Area lands, although we work

to actively prevent encroachment. AENOR has travelled along the project area and interviewed several community members. AENOR did not find any sign of affectation either relocation.

3.4.5 Property Rights Removal/Relocation of Property Rights Holders

Currently and historically, there have not been any communities within the boundaries of the protected area. Therefore, the Project does not currently, and never has, required the relocation of any people. The Project will never re-locate any people that could encroach on the Project Area lands, although we work to actively prevent encroachment. AENOR has travelled along the project area and interviewed several community members. AENOR did not find any sign of affectation either relocation. In conclusion, AENOR ensures that the Project is not removing property rights holders from their lands or territories.

3.4.6 Mitigation of Illegal Activities

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

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

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

3.4.7 Ongoing Conflicts or Disputes

There are no existing known or ongoing unresolved disputes over ownership and rights to the project area lands, emission reduction claims, or SDG Impacts generated by the project AENOR did not find any sign of conflict or dispute within the project area.

3.4.8 National and Local Laws and Regulations

The MR provides a list of laws relevant to project activities in section 2.3.8, aside from the labor law that was discussed earlier. These include:

- Export Processing Zone's Act (Cap. 547)
- National Health Insurance Fund
- The National Social Security Fund Act (Cap 258)
- The Work Injury Benefits Act (Cap. 236)
- Labor Relations Act, 2007 (Acts No. 14)

AENOR has reviewed the Laws stated in the MR to verify the compliance with the Project as well as the expiration dates if any. AENOR did not detect during the interview with local authorities or desk review incompliances related to laws and regulations. After a review of accessible information online about laws relevant to the project it appears that the project has provided a comprehensive list and is complying with all relevant laws.

4 BENEFITS FOR PEOPLE AND THEIR PROSPERITY

4.1.1 Stakeholder Impacts

The stakeholder impacts are identified based on the interested stakeholder groups identified and their interests and involvement in project activities. The stakeholder impacts directly and indirectly affect the interested stakeholder groups and are quantitatively and qualitatively assessed. The following table summarizes the stakeholder impacts with associated benefits and methods for assessment.

Impact	Type	Affected group	Assessment
Households earnings	Positive, actual and direct	Local communities-Present and future	AENOR asked to the staff about the range of salary and crosschecked with the payroll and contracts
99% of households with on farm production for home use and 29% of households sold produce for cash	Positive, actual and direct	Local communities-Present and future	AENOR has visited some communities and checked that they have own farm production. Testimonies from interviewees were compared.
The number of patients. about 75 patients per month since opening in March 2014 to nearly 250 patients monthly currently, each undergoing	Positive, actual and direct	Local communities-Present and future	AENOR interviewed the doctor and visited the health center. Information gathered

between 1-8 tests depending on the procedure.			from this interview confirms the impact.
3,000 patients who undertook approximately 8,000 tests in improved health facilities	Positive, actual and direct	Local communities- Present and future	AENOR interviewed the doctor and visited the health center. Information gathered from this interview confirms the impact.
784 (bursary recipients) people for whom access to, or quality of, education was improved	Positive, actual and direct	Local communities- Present and future	AENOR has visited the new education centers and interviewed local communities to crosscheck the information stated on the MR
3 training workshops (with a total of 65 staff members in attendance) held for skills/personal development	Positive, actual and direct	Local communities- Present and future	AENOR reviewed the training list /55/ and asked directly to some of the interviewees about the trainings. The information is correct and reliable
5 classroom construction projects and 3 classroom renovations projects	Positive, actual and direct	Local communities- Present and future	AENOR has visited the new education centers and interviewed local communities to crosscheck the information stated on the MR
25% of those in managerial positions are women	Positive, actual and direct	Local communities- Present and future	AENOR has reviewed the payroll of the company and confirmed that 25% of women in management positions
3,426 people accessing 1 project-built water sources	Positive, actual and direct	Local communities- Present and future	AENOR verified the water constructions and also asked about the benefits of these buildings
Approximately <1% of primary level-aged children; 2% of secondary-aged children; and 1% of tertiary-aged	Positive, actual and direct	Local communities-	AENOR verified the information with interviews

children in the project communities are not in education due to lack of fees		Present and future	with local communities and WWC staff
50% of our respondents from the household survey reported improved livelihoods or income generated (175,000 people)	Positive, actual and direct	Local communities- Present and future	AENOR verified the information with interviews with local communities and WWC staff
50% of our respondents from the household survey who reported improved livelihoods or income generated were women (175,000 people)	Positive, actual and direct	Local communities- Present and future	AENOR verified the information with interviews with local communities and WWC staff
2 awareness meetings/events/ activities on REDD+ and 2 held in different schools	Positive, actual and direct	Local communities- Present and future	AENOR reviewed the meetings list /56/ and asked by interviews about the last meetings held in the area
66% community members understand the link between environmental protection, REDD & livelihoods	Positive, actual and direct	Local communities- Present and future	Assessed with interviews and reviewing the different environmental trainings and seminars /55/
3 local institutions strengthened to improve efficiency and accountability	Positive, actual and direct	Local communities- Present and future	AENOR verified the information with interviews with local communities and WWC staff
8 agriculture-related training and courses for extension events	Positive, actual and direct	Local communities- Present and future	Assessed with interviews and reviewing the different environmental trainings and seminars /55/

In conclusion, to assess the expected impacts for each stakeholder group identified in the project description, interested stakeholder groups involved in project activities were first identified and subsequently expected stakeholder impacts were evaluated for each interested stakeholder group. Therefore, in opinion of AENOR, the expected impacts for each stakeholder group are adequately identified in the PD and occurring.

4.1.2 Mitigation of Negative Impacts on Stakeholders

As shown in the Project's VCS/CCB monitoring reports Section 4.1.1, most of the activities initiated during the reporting period will have multiple positive impacts on a large segment of the communities in the Kasigau Corridor. The potential costs or negative impacts from implementing the proposed Project

activities are minimal and are being mitigated for to some extent through the community Projects (e.g., for poachers). Consequently, the net well-being impacts for the reporting period are overwhelmingly positive given the proportion of the population potentially impacted, the magnitude of the impacts and their long-term nature.

The audit team interviewed stakeholder during the site visit who might by affected by negative impacts, including for instance loss of income or livelihood from those linked to illegal activities. The project was confirmed to engage with local partners to employ these individuals as rangers or other positions where their expertise is best applied. The audit team concludes that the project has measures in place to mitigate and minimize the stakeholder negative impacts.

4.1.3 Stakeholder Impact Monitoring

The MR provides a table with all monitored activities and the results of the monitoring for both periods. All the indicators are measured each monitoring period and sources include field surveys, field-data collection and records assessments, according to the nature of the indicator. When relevant, the information is collected by stakeholder groups, such as family composition, ethnic group (to consider minorities) and disaggregated by gender. Monitoring was carried out as described in the validated PD. The results of the monitoring period reported in the MR were crosschecked against the onsite evidence, an no inconsistencies were detected.

Stakeholder impact during the monitoring period	Resulting Benefits	Assessment Method/Variables	Verification conclusion
Education Impacts: 14, 15, 16, 17, 18, 19, 20, 21	Increased enrolment: meetings, scholarships, classrooms, infrastructure, etc.	With meetings, number of students, amount of money spent on WW bursary scheme, performance of the pupils, classrooms constructed or other infrastructure and its usage.	AENOR has visited different infrastructures and bursaries. Also crosschecked the information with some evidence which demonstrate the implementation of the education benefits. Finally, by interviewing stakeholders, AENOR confirms that the information provided and assessed for these impacts is correct.
Environmental degradation Impacts: 22, 23, 24, 25, 26, 27	Increased tree cover in landscape; improved forest quality and cover	With number and type of trees shared by the nursery as well as the survival rate beyond the 3rd year.	AENOR has interviewed the nursery staff and the communities involved in the seedling plantation. Also, AENOR has reviewed the

		The number of households obtaining fuelwood and other needs from project ranches. The number of charcoal bags and the number of diversity of wildlife in the project.	eco-charcoal production business, and interviewed some illegal charcoals out of the project boundaries. AENOR followed the biodiversity and carbon team in the inventory works and also AENOR reviewed the carbon calculations /12-20/
Governance Impacts: 28, 29, 30, 31	Good leadership	With notice boards and suggestion boxes; community meetings and community understanding about environmental protection	AENOR has reviewed the bulletin board and the grievance mechanism /53/. AENOR reviewed the complains received and also interviewed stakeholders to know more about the communication with the PP. AENOR has also reviewed the meetings held by the PP /56/
Poverty Impacts: 32, 33, 34, 35, 36, 37, 38	Diversified livelihoods and food security; increased and stable incomes	With the proportion of households with on-farm production for home use or sale, with agriculture trainings or new farm practices. With greenhouses benefits and other trainings and employment. With the total amount and sources of income earned by household.	AENOR has reviewed onsite the payroll of the company and has visited the nursery and other jobs. AENOR has reviewed the trainings /55/ and this information was crosschecked by onsite interviews.

The audit team checked for material discrepancies between the monitoring plan set forth in the validated PD and the actual implemented monitoring system. No notable material discrepancies were observed. The project's stated impacts on stakeholders were confirmed to have been implemented according to the project description.

4.1.4 Net Positive Stakeholder Well-being Impacts

As shown in the Project's VCS/CCB monitoring reports Section 4.1.1, most of the activities initiated during the reporting period will have multiple positive impacts on a large segment of the communities in the Kasigau Corridor. The potential costs or negative impacts from implementing the proposed Project activities are minimal and are being mitigated for to some extent through the community Projects (e.g., for poachers). Consequently, the net well-being impacts for the reporting period are overwhelmingly positive given the proportion of the population potentially impacted, the magnitude of the impacts and their long-term nature.

There is evidence that the net well-being impacts are overwhelmingly positive given the proportion of the population potentially impacted and the magnitude of the impacts and their long-term nature.

The assessment of net positive stakeholder wellbeing impacts is based on sound theory of change logic and verifiable focal issues. The assessment of the anticipated changes to stakeholder wellbeing due to project activities is further based on a certain level of assurance. Therefore, it can be claimed that the anticipated net impacts of the project activities are positive for interested stakeholder groups.

5 BENEFITS FOR THE PLANET

5.1.1 Impacts on Natural Capital and Ecosystem Services

The Project activities directly and indirectly affect the natural capital and ecosystem services of the Project Area and are quantitatively and qualitatively assessed. The following table summarizes the impacts on natural capital and ecosystem services with associated benefits and methods for assessment. The following table summarizes the impacts on natural capital and ecosystem services with associated benefits and methods for assessment.

Impact	Type	Affected group	Assessment
The Project has produced 195,918 tCO_2e of net emission reductions from avoided deforestation compared to the reference level	This is a positive impact, that is actual and direct.	Forest ecosystems, biodiversity, endangered species, air quality, carbon sequestration	AENOR has reviewed the carbon calculations /12-20/ and followed the carbon team to remeasure some plots for checking the veracity of the information
30,168.66 ha of the Project Area under conservation management	This is a positive impact, that is actual and direct.	Forest ecosystems, biodiversity, endangered species, air quality, carbon sequestration	AENOR has travelled in the project area during the onsite visit, also reviewed the GIS information /21/ and crosschecked the information with GPS location

18,316 km covered by vehicle and foot patrols.	This is a positive impact, that is actual and direct.	biodiversity, endangered species	AENOR reviewed the tracks of as well as the results of these transects as well as the procedures after insights.
22 rangers employed to control the illegal activities	This is a positive impact, that is actual and direct.	biodiversity, endangered species	AENOR reviewed the payrolls and interviewed several rangers. Also, the BD team explained the procedures when they find some of these issues.
9 IUCN RED list species present in Project area	This is a positive impact, that is actual and direct.	biodiversity, endangered species	AENOR reviewed the presence of these species by direct observation or by images from the trap cameras during the BD meeting

Therefore, in opinion of AENOR, the expected impacts on Natural Capital and Ecosystem Services are adequately identified in the PD and occurring.

Review of evidence provided by the project proponents and on-site interviews allowed the audit team to confirm that anticipated impacts on natural capital and ecosystem services from implemented project activities are expected to happen. Project proponents have considered SD VISta Standard Criterion 3.2.5 with respect to the projects impacts on natural capital and ecosystem.

5.1.2 Mitigation of Negative Impacts on Natural Capital and Ecosystem Services

As shown in Section 5.1.1, the impacts on natural capital and ecosystem services are largely positive. It is unlikely that ecosystem services and biodiversity will experience negative impacts through the implemented project activities. Overall, it is the opinion of the audit team that the project has in place measures that will mitigate and minimize the negative impacts on the natural capital and ecosystem services. AENOR has reviewed among other evidence and onsite inspections some of the Standard Operative Procedures (SOPs) that define the course of action when the PP wants to monitor some variables or identify some risks.

5.1.3 Natural Capital and Ecosystem Services Impact Monitoring

The impact of the activities is measured through the Natural Capital and Ecosystem Services Impact Monitoring (section 4.2). The sampling methods used are in accordance with the validated project description. The audit team cross checked monitoring plans and supporting documents from the site visit and compared them to the monitoring report to determine if there were any discrepancies with the monitoring plan as implemented.

The audit team among other verification methods, reviewed the biodiversity installations and different patrolling methods were explained. Also, followed the carbon and biodiversity monitoring team, for the remeasurement of plots and fauna inventories. AENOR also reviewed the images from trap cameras for endangered or trigger species as well as the location of some trap cameras within the Kasigau area. Other species were verified by direct observation. AENOR also reviewed the carbon calculation to certify the level of GHG emissions and finally, AENOR reviewed the biodiversity related trainings and the infrastructure built to enhance or support the well-being of some species.

Impact on Natural Capital and Ecosystem Services during the monitoring period	Resulting Benefits	Assessment Method/Variables	Verification conclusion
Human-wildlife conflicts Impacts: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	Enhancement of vegetation and water availability; reduction of poaching; better wildlife control	With number of water holes scooped and number of people accessing to water resources; with numbers of rangers employed and trainings coursed as well as number of patrols and distance travelled; with number of poacher and illegal charcoal producers arrested, snare recovered and carcasses recorded; with number of hectares deforested, number of human-wildlife conflicts and number of deterrents deployed.	AENOR verified the waterholes constructions and other water infrastructure such as the damns. Also, interviewed some of the rangers and reviewed the trainings they receive for perform their work and avoid risks /36/. AENOR reviewed the payroll to verify the number of rangers hired and also, during the meeting with the BD manager, AENOR was able to review the 2022 patrols, the type of routes, vehicles and total distance. AENOR checked the illegal activities identification methods and the way in which the rangers removed one snare during the carbon monitoring. AENOR verified the monitoring about carcasses and snares and also observed some carcass during the travel within Kasigau. AENOR saw the fence with metallic pieces to

			scare elephants for avoiding conflicts.
Education Impacts: 14, 15, 16, 17, 18, 19, 20	Increased enrolment; better education infrastructure;	With number of meetings or events and education matters in schools; with number of students supported by the WW bursary scheme and the amount of money; the number of students without options to go to school; performance of pupils; classrooms constructed and other infrastructure and its usage	AENOR reviewed the meetings /56/ carried out in the schools and also the construction and new infrastructure. AENOR has visited the bursaries and asked to the communities about the lack of education and the benefits of the project for improving the access to education.
Environmental degradation 21, 22, 23, 24, 25, 26, 27	Increased tree cover in landscape; improved forest quality and cover.	Number of trees propagated in the WW nursery and the survival rate beyond 3rd year; rate of households obtaining fuelwoods and other needs from the ranches; number of charcoal bags and amount of diversity in the project area	AENOR has interviewed the nursery staff and reviewed the greenhouse installations. Also interviewed communities to know more about this plantation activities. AENOR has reviewed the records of poachers and charcoal producers and other illegal activities. Regarding the biodiversity, AENOR has verified by direct sightings and trap camera images the presence of the mentioned species within the project area

5.1.4 Net Positive Natural Capital and Ecosystem Services Impacts

Based on the situation and without-Project analyses (please refer to details in the KCRP VCS/CCB PD Section 5.1), most of the key drivers to the defined Focal Issues were Projected as being likely to worsen in the absence of the KCRPI, including increased human-wildlife conflict and increased environmental degradation. Thus, the Project activities will directly or indirectly result in clear biodiversity and ecosystem services benefits compared to a without-Project scenario where all these key factors get worse.

It is expected that these impacts hold true for the communities living in the Project Zone and would therefore severely impact the communities' well-being. This indicates a pressing need to focus on adaptation and climate change mitigation measures.

Consequently, wildlife dependent on these forest habitats would be adversely affected by these changes, both through habitat loss and increased poaching due to decreased income security. Thus, the Project directly helps the biodiversity both by reducing emissions hence mitigating climate change, and also as an adaptation strategy to these anticipated changes by maintaining critical habitats in good condition for these species. Additionally, maintenance and enhancement of the Kasigau Corridor will make it possible for the wide-ranging species to move in case of drastic changes.

AENOR confirms that after visiting and observing the characteristics of the project region, the project has adequately identified all potentially negative offsite biodiversity impacts and has taken appropriates actions to mitigate any potential effects.

6 OPTIONAL: CLIMATE MODULE

Prior to seeking validation and verification under the SD VISta Standards, KCRPI has been validated and verified under both the VCS and CCB standards, with 4,002,960 tCO2e verified emissions reductions and removals to date. AENOR has performed the verification of the 9th monitoring period for CCB and VCS and confirms that the information regarding climate is reliable and correct. Further information can be found in the M9 VCS/CCB and M9 verification report. Regarding the baseline reassessment, quantification of the emission reductions generated by the Project is based on the validated baseline. The project baseline reassessment date was 01 January 2022 after the ten-year requirement for baseline reassessment and exemptions granted to the project by Verra. The project received an exemption from the baseline reassessment requirement from Verra allowing us to postpone this until the 10th monitoring period (calendar year 2023). This exemption is based on the project's intent to nest into the Kenyan national REDD+ program, which is not yet complete. AENOR did the verification of this project, under the same exemption, and confirms that the baseline reassessment was not performed yet due to the indications mentioned above.

7 VERIFICATION CONCLUSION

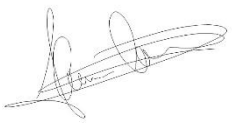
After review of all project information, procedures, calculations, supporting documentation, and the site visit, AENOR confirms that the monitoring report is accurate and consistent with all aforementioned Sustainable Development Verified Impact Standard, v1.0, 22 January 2019 criteria. AENOR confirms that the KASIGAU CORRIDOR REDD+ PROJECT PHASE I – RUKINGA SANCTUARY Monitoring and Implementation Report (v.2.8 dated in October 2024) has been implemented in accordance with the validated PD.

AENOR confirms all verification activities –including objectives, purpose, scope, criteria, level of assurance, and project documentation– adhere to the SD VISta Program Guide and Standard (v1.0, 22 January 2019), and the validated Project Description (PD). AENOR concludes without any qualifications or limiting conditions that the KASIGAU CORRIDOR REDD+ PROJECT PHASE I – RUKINGA SANCTUARY has been implemented in accordance with the aforementioned criteria to a reasonable level of assurance for the current verification period (01 January 2022 – 31 December 2022). The data and information supporting the project's compliance with the SD VISta Rules and any SD VISta Assets were historical and projected in nature. The project has set forth a framework following SD VISta requirements through one monitoring period and builds on the legacy of several monitoring periods as demonstrated by providing Climate, Community, and Biodiversity benefits.

The GHG assertion provided by Wildlife Works and verified by AENOR has resulted in the gross GHG emissions reductions of 225,194 tCO2e over this second monitoring period (01 January 2022 – 31 December 2022 - 1 year). Considering a 13% buffer withholding, based on the non-permanence risk assessment tool, and associated leakage allocation, this results in 195,918 tCO2e of credits eligible for issuance as VCUs. Positive impacts of climate services, ecosystem services, community values, and additionally economic incentives from implementing project activities outweigh any possible losses.

Date: 01 November 2024

Lead Auditor
Javier Cócera



APPENDIX A - SDVISTA CORRECTIVE ACTIONS (CAR) AND CLARIFICATIONS (CL) REQUESTED.

CORRECTIVE ACTION REQUEST (CAR)

CAR ID:	01	Date: 10/04/2023
Description of CAR		
the template has specific requirements for the format of the text. However, the initial table does not match with such requirements. Also in table 1, in which some of the cells are not written in the proper format or colour.		
Country participant response		**Date: 04/05/2023**
Both the initial table and table 1 now have the correct text color, font and size.		
Documentation provided by the Country Participant		
Kasigau_Phase_I_SD-VISta_MR2_v2.2.pdf		
VVB Assessment		**Date:** 22/05/2023
Both tables have been corrected. However, the font of the headers and main sections does not match with the font specified in the template for the headers.		
Country participant response	**Date:** 23/05/2023	
We acknowledge that we previously used the font “Arial” as opposed to “Century Gothic” for the headers in the MR. This has since been mitigated. The headers on the title page are of the specified font size, with the title font size 24 and 12 point for the rest of the text. The template does not specify the font or size for headers in the main body, but we have followed what is seen in the template, which is “Century Gothic” size 24 for header 1, “Century Gothic” size 13 for header level 2 and “Century Gothic” size 11 for header level 3. The same “Arial” font was previously used for the body of the main sections, which has now been updated to “Franklin Gothic Book” font size 10.5.		
Documentation provided by the Country Participant		
Kasigau_Phase_I_SD-VISta_MR2_v2.3.pdf		
VVB Assessment	**Date:** 31/05/2023	

The PP has updated the documentation and it is deemed correct. Therefore, CAR 01 is closed

CAR ID:	02	Date: 10/04/2023
Description of CAR		
In table 1 there are some incongruences with the sum of the current MP and previous ones to get the total project lifetime achievements. Some of them are 8, 12, 17. Also, in this table, row 8, the first column is not referred to the MP but project lifetime. In the table 1, the number 14 is missing.		
Country participant response		**Date:** 05/05/2023
Upon review of the Table 1 of the MR, it is clear that the auditor is correct that the number of water projects during the monitoring period is not accurate. The correct value for this current monitoring period is 1 water project, not 10. Rather, the total number of water projects for the project's lifetime is 10. This has been corrected to reflect the accurate value and year in both Table 1 and Impact #10. The NERs reported in row 12 MP coloumn are the NERs calculated for the VCS/CCB M9, which corresponds to M2 of SDVIsta for Kasigau Phase I. Both that value, and the NERs reported for Project Lifetime, are correct. Please see the VCS/CCB report. The auditor is correct, row 14 was missing from Table 1. This error has been mitigated accordingly.		
Documentation provided by the Country Participant		
Kasigau_Phase_I_SD-VISta_MR2_v2.2.pdf Kasigau Corridor PI_M9_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.pdf		
VVB Assessment		**Date:** 22/05/2023
The PP has made the proper corrections. Therefore, CAR 02 is closed		

CAR ID:	03	Date: 10/04/2023
Description of CAR		

In section 2.2.9 it is stated that the project is newly implementing the SD Vista standard, however, this is the second verification.	
Country participant response	**Date:** 19/04/2023
The sentence in question has been revised as follows: "While the Project only now implementing the second monitoring period of SD VISta standard (M2), it was validated under the VCS and CCB standards over 12 years ago and is currently on the 9th verification under these standards."	
Documentation provided by the Country Participant	
Kasigau_Phase_I_SD-VISta_MR2_v2.2.pdf	
VVB Assessment	**Date:** DD/MM/YYYY
Section updated and deemed correct. Therefore, CAR 03 is closed	

CAR ID:	**04**	**Date: 10/04/2023**
Description of CAR		
In section 3.2, some of the impacts of the table do not match with the impacts in sections above. Please, also review further impacts 'tables.		
Country participant response		**Date:** 04/05/2023
The impact table is referencing the impact number, not the row number in Table 1.		
Documentation provided by the Country Participant		
Kasigau_Phase_I_SD-VISta_MR2_v2.2.pdf		
VVB Assessment		**Date:** 22/05/2023
The table has been updated and deemed correct. Also clarifications have been accepted. Therefore, CAR 04 is closed		

CAR ID:	**05**	**Date: 10/04/2023**
Description of CAR		

According SDVista MR template: 1. The template has a specific requirement to include geodetic coordinates in section 2.1.6. However, this requirement is not met. 2. In section 2.1.9 "describe the measures implemented since the last SD VISta project assessment to maintain and enhance the project's benefits after the project activities have ceased", however, this requirement is not met. 3. In section 2.3.3, "Demonstrate with documented consultations and agreements the process by which free, prior, and informed consent will be, or has been, obtained of those whose property rights will be, or are, affected by the project", however this requirement is not met. 4. In section 4.3 "Demonstrate that the project's net impacts on natural capital and ecosystem services are positive", however, this requirement is not met.

Country participant response	**Date:** 05/08/2023
1. The map included as Figure 1 in section 2.1.6 of the MR includes the broad coordinates of the project area in decimal degrees (dd). We consider this to fulfill the MR template instructional guidance for including geodetic coordinates of the project location. Further, the MR template instructions state "Coordinates may be submitted separately as a KML file." Shapefiles of the project area boundaries have also been provided to the verifiers further fulfilling the MR template instructions. 2. In Section 2.1.9, the MR states the following: "It is our intention to utilize carbon funding provided by the REDD+ Project to make necessary investments in job creation and income generation activities to maintain financial stability into the foreseeable future. It is unclear how this section does not meet the requirement." It also states, "Our approach to transfer knowledge and our assistance in creating conservation institutions within the community speak to our desire to ensure climate, community and biodiversity benefits continue in perpetuity." As such, it is unclear how this requirement is not met. 3. As stated in Section 2.3.3. of the SD VISta MR, this information can be found in the CCB PD Section 5.3. 4. In Section 4.3, a table which shows the final quantification of the KCRPI emission reductions for this current MR SD VISta monitoring period (VCS/CCB M9) is provided. As such, it is unclear how this requirement is not met. The avoided emissions from protection of the project area are the primary means in which the project generates positive impacts associated with natural capital and ecosystem services.	

Documentation provided by the Country Participant
Rukinga CCB PDD.pdf Kasigau_Phase_I_SD-VISta_MR2_v2.2.pdf

VVB Assessment	**Date:** 22/05/2023
1. The PP is correct, the coordinates are included in the map. 2. Regarding the template, the description of measures implemented since the last SD assessment is required. The description of the section 2.1.9 includes general information,	

also about CCB/VCS. Please, include further information about the measures implemented since the last SD vista assessment. 3. The PP is right and the VVB has reviewed the reference to the PDD. 4. The VVB considers the table of emissions as acceptable
Country participant response **Date:** 23/05/2023
2. The following prose was added to the end of the first paragraph in Section 2.1.9, “Simultaneously, the carbon funding from the KCRPII provides many benefits that contribute towards achieving the SDGs outlined in Kenya’s Vision 2030 plan. Specific examples include employment of local community members by the project, expansion of the dryland-farming scheme, continuation of bursary payments, classroom construction, various water projects, community outreach meetings, and protection of the project area by the Project Rangers, and community monitors.”
_Documentation provided by the Country Participant
Kasigau_Phase_I_SD-VISta_MR2_v2.3.pdf
VVB Assessment **Date:** 31/05/2023
Section updated. Therefore, CAR 05 is closed

Clarifications (CLs)

CL ID	01	Date: 10/04/2023
Description of CL		
Please, provide the following clarifications for the table 1: 1. In row , please specify the number of employees 2. Explain what is referred with “these amounts” 3. For some rows, the last column does not specify it is claim, asset or label. Please, clarify. 4. In row 7, explain the following statement: if the foot note indicates that there is no cumulative, and the values come from m8, then this is m9, and the mean between 8 and 9, in this case 20 and 25 is not this one. 5. In row 10, please specify the values. 6. Please, explain the footnote of table 1		
Country participant response		**Date:** 08/05/2023
1. The correct number of employees that should be reported in Table 1 is 63. This number is now consistent with the value reported in Table 4 and in Section 3.1 Please see ‘M9 Verification_PhaseI&PhaseII separation stats.xlsx’ for a reference. 2. The following was added to row 2 of Table 1 to clarify: “<1,500 3%, 1,500-5000 18%, 5,000-10,000 40%, 10,000-20,000 11%, 20,000-50,000 4%, >50,000 0%” 3. Thank you for identifying the accidental omission of the claim, asset or label column for certain rows. Rows 14-18 have since been labelled as “claims” in Table 1. 4. If an asterisk is placed next to a value in the “Contributions during Project Lifetime” column, then the value from the current VCS/CCB monitoring period is used because there is no cumulative data available for that contribution. For example, rows 3, 7, 9 and 11 are all reported in percentages from the current M9 VCS/CCB monitoring period. As such, 25% is the correct value reported for row 7. 5. 784 students is the correct value for the number of bursary recipients during this current monitoring period. This value was corrected in Table 4 to reflect the value reported in Table 1. 6. Please see the response for #4 above.		
Documentation provided by the Country Participant		
M9 Verification_PhaseI&PhaseII separation stats.xlsx Kasigau_Phase_I_SD-VISta_MR2_v2.2.pdf		

VVB assessment	Date: 22/05/2023
1. Clear and corrected 2. Clear and corrected 3. Row 4 is still missing the information 4. Clear and correct 5. Row 10 is referred to “a half of population…” please, specify those figures 6. Clear	
Country participant response	**Date:** 23/05/2023
3. Thank you, row 4 has since been labeled a “claim” 5. The population in Phase I is approximately 350,000 individuals; therefore, half of the population is approximately 175,000 individuals.	
Documentation provided by the Country Participant	
Kasigau_Phase_I_SD-VISta_MR2_v2.3.pdf	
VVB Assessment	**Date:** 31/05/2023
Both rows of the chart have been updated and therefore deemed corrected. CL 01 is closed	

CL ID	02	Date: 20/05/2022
Description of CL		
In section 2.1.2, the following statement: "To support production in the EPZ, a printing arm has been established and has grown to nine employees" is repeated in previous year. please specify in which period has it been achieved. Idem for: "The local community-based umbrella organisation, Hadithi, under KCRPI now provides marketing and sales support to 10 craft groups, comprising over 273 members, mostly women"		
Country participant response		**Date:** 08/05/2023
In Section 2.1.2, we added the following context to the existing prose: " To support production in the EPZ, a printing arm has been established in **November, 2011 (CCB M2)** and has grown to nine employees." Therefore, we now clearly state which monitoring period this has been achieved. In Section 2.1.2, we added the following context to the existing prose: "As of December 2022 **(VCS/CCB M9)**, local community members (75% women) were trained or employed in Wildlife Works' eco-factory at the EPZ, mainly as seamstresses but also in several printing and other support positions like sales and marketing. The local community-based umbrella organization, Hadithi, under KCRPI now provides marketing and sales support to 10 craft groups, comprising over 273 members, mostly women." Therefore, we now clearly state which monitoring period this has been achieved.		
Documentation provided by the Country Participant		
The Kasigau Corridor REDD PIR Phase I 2011 V2.2.pdf Kasigau_Phase_I_SD-VISta_MR2_v2.2.pdf		
VVB assessment		**Date:** 22/05/2023
The section has been updated and it is deemed correct. Therefore, CL 02 is closed		

CL ID	03	Date: 10/04/2023
Description of CL		
Please, provide the following evidence: 1. In section 2.1.2, provide the evidence of the damages of wildlife in 2022, which were 125 incidents. 2. In section 2.2.7, provide the evidence of the comments received 3. In section 2.3.1, provide the WWS employee manual (jan 2020) stated in section of avoidance of corruption. Also provide the rest of policies and review if the name of such policies is the same than the statement in the text. *1)*		
Country participant response		**Date:** 08/05/2023
1. In Section 2.1.2, the total number of 247 incidents were reported for Phase I by the Community Wildlife Scouts. Previously, 120 incidents for 2022 was incorrectly reported. Please see 'M9 Verification_PhaseI&PhaseII separation stats.xlsx' for reference. 2. In Section 2.2.7, it is reported that 10 comments were received from the communities for 2022. Please see 'M9 Verification_PhaseI&PhaseII separation stats.xlsx' and 'Suggestion Box Scans and Response.pdf' for references. 3. The auditors have previously been supplied with a copy of Wildlife Work's established Code of Conduct policy, Version 1.0, Jun 2019, that outlines the standard of behavior expected of employees of the company. Please see 'Annex 13 - Wildlife Works Sanctuary, EPZ & Rukinga Code of Conduct.pdf'.		
Documentation provided by the Country Participant		
M9 Verification_PhaseI&PhaseII separation stats.xlsx Annex 13 - Wildlife Works Sanctuary, EPZ & Rukinga Code of Conduct.pdf Kasigau_Phase_I_SD-VISta_MR2_v2.2.pdf Suggestion Box Scans and Response.pdf		
VVB assessment		**Date:** 22/05/2023
1. Section updated and reference considered correct. 2. please, clarify what of them are referred to Phase I and Phase II within the suggestion box document		

3. the evidence is deemed correct.	
Country participant response	**Date:** 23/05/2023
2. As Phase I and Phase II are spatially contiguous, comments received in the suggestion boxes aren't specifically made to one project or the other. The number off comments received are reported by each project separately based on our division of project impacts, but we cannot allocate the actual comments made or attribute them to one project or the other in any meaningful way. As such, the comments and responses are treated the same for both projects.	
Documentation provided by the Country Participant	
Kasigau_Phase_I_SD-VISta_MR2_v2.3.pdf	
VVB Assessment	**Date:** 31/05/2023
The explanation is deemed correct. Therefore, CL 03 is closed	

CL ID	04	Date: 10/04/2023
Description of CL		
Please, clarify the following: 1. In section 2.1.8, provide further information about the measures to mitigate such risks 2. In section 2.2.1, provide further information about the numerous comments provided for communities and stakeholders. 3. In section 2.2.1, provide further information about marginalized groups and the activities for the current MP. 4. In section 2.2.6, please provide further information about how the risks have been minimized. 5. In section 3.1, under impact #10, explain if this impact is related to the current MP or total lifetime. Idem for #14 6. In section 5, if apply for optional module, please include relevant information in such section instead of referring to other documentation.		
Country participant response		**Date:** 08/05/2023
1. The requirement according to the SDVista MR template is as follows: "Describe actions needed and implemented to mitigate likely natural and human-induced threats to the sustainable development benefits generated during this monitoring period." The MR clearly outlines the eight identified risks to the project. For each risk, we also describe the actions needed and implemented to reduce or mitigate them. Therefore, this requirement is met. 2. Please see 'M9 Verification_PhaseI&PhaseII separation stats.xlsx' for a reference of the number of grievances received in 2022. 3. In Section 2.2.2, we highlight Wildlife Works' commitment to recruiting, hiring, and promoting qualified minorities, such as women and individuals with disabilities within the surrounding community and within the workplace. We maintain an Equity & Diversity policy to provide equal employment, educational and social opportunities for all employees, without regard to race, colour, religion, sex (including pregnancy), national origin, age, status, disability, political affiliation, sexual orientation, gender identity or genetic information at any given time. Furthermore, Wildlife Works prohibits discrimination and any form of harassment, provides equal employment opportunity without regard to race, HIV / AIDS status, pregnancy, mental status, colour, religion, gender, trade affiliation, ethnicity or national origin, political or other opinion disability, sexual orientation or preferences of age. Please also see 'Annex 13 - Wildlife Works Sanctuary, EPZ & Rukinga Code of Conduct'. 4. In Section 2.2.6, Table 6 breaks down each hazard associated with key jobs performed in the Project, and reports each mitigation effort applied to each hazard. 5. In section 3.1, under impact #10, this impact is related to the current MP. Please see 'M9 Verification_PhaseI&PhaseII separation stats.xlsx' for a reference of the number of water projects (1) and number of beneficiaries for the project (3,426). For row 14, which is now		

row 13, the correct number of REDD+ awareness meetings for this current monitoring period is 2. Please See the VCS/CCB M9 Monitoring Report.

6. As this Project is validated under VCS/CCB, we do not deem it appropriate to report the optional module in this Section of the SDVIsta MR. Please see KCRPI's joint VCS and CCB monitoring reports and project description document (available on the Verra project portal) for more information on project methodology, monitoring, verified carbon units, and net emissions reductions.

Documentation provided by the Country Participant
M9 Verification_PhaseI&PhaseII separation stats.xlsx Kasigau_Phase_I_SD-VISta_MR2_v2.2.pdf Kasigau Corridor PI_M9_Monitoring_Report_CCB v2.0_VCSv3.4_V2.2.docx Annex 13 - Wildlife Works Sanctuary, EPZ & Rukinga Code of Conduct.pdf

VVB assessment	**Date:** 22/05/2023

1. As per auditing criteria, the VVB considers that the information about measures to mitigate such risks is not enough. Please, provide further information about the specific measures to mitigate such risks.
2. The section is deemed clear
3. The section is deemed correct
4. The section is deemed correct
5. The section is deemed correct
6. The VVB considers correct the information in section 5.

Country participant response	**Date:** 23/05/2023

For the risk to the project deemed to be moderate or high, additional information describing measures implemented to mitigate the risk has now been entered into the MR.

In addition, as described in Section 2.1.9, Wildlife Works utilizes carbon funding provided by the REDD+ Project to make investments in job creation and income generating activities within the communities. It is Wildlife Works' intention to create a lasting culture of employment and financial health in the Project's sphere of influence. Carbon revenues have and will continue to change the face of the surrounding communities, and through KCRPII, Wildlife Works has effectively raised awareness about the link between forest / wildlife protection and the availability of sustainable employment. The implementation and permanence of these activities contribute to the mitigation of the threats to the Project outlined in Section 2.1.8.

It's also important to note that the following prose was added to Section 2.1.8:

"Increased Human-wildlife conflict – Increased presence of large fauna within the project area, specifically elephants, could lead to conflict with community members and staff if the elephants wander outside of the project area. Community members may also view wildlife negatively if there

are instances of Wildlife Works staff members being injured by wildlife. If negative interactions between wildlife and humans increase this could pose a threat to the biodiversity benefits the project provides by way of community members killing or injuring wildlife. We deem this to be a minimal threat to the project due to the extensive mitigation strategies we employ. Those strategies include active patrols and response, testing various deterrents, staff training, improved farming methods, and creating boreholes for water within the project area."
Documentation provided by the Country Participant
Kasigau_Phase_I_SD-VISta_MR2_v2.3.pdf

VVB Assessment	**Date:** 31/05/2023
Section updated and deemed correct. Thus, CL 04 is closed	

APPENDIX B – LIST OF EVIDENCE ASSESSED

Evidence assessed	
Main documents	
General documentation	
1	Annex 1 - Kenya Organisation Chart.pdf
2	Annex 2 - The Kasigau Corridor REDD Project Phase I Monitoring Plan FINAL v2.pdf
3	Kasigau Corridor Phase I M9 MR Summary_English.pdf
4	Kasigau Corridor Phase I M9 MR Summary_Swahili.pdf
5	Kasigau Corridor Phase I VCS Template PD.pdf
6	Kasigau Corridor PI_M9_Monitoring_Report_CCB v2.0_VCSv3.4_V2.5.pdf
7	Kasigau_Phase_I_SD_VISta_PD_v2.4.pdf
8	Kasigau_Phase_I_SD-VISta_MR_v2.4.pdf
9	Kasigau_Phase_I_SD-VISta_MR2_v2.8.pdf
10	KCRPI SDVISta MR Summary_English_M2_v2.pdf
11	KCRPI SDVISta MR Summary_Swahili_M2_v2.pdf
Carbon calculations	

12	KCPI Full Data M9.xlsx
13	KCRP I and II M9 Plot Monitoring.xlsx
14	KCRPI Forest Carbon Inventory Model & NERs M=9 v1.4.xlsm
15	KCRPI I Leakage Model_M9_v1.xlsx
16	LEAKAGE PLOTS M9.xlsx
17	M9 Verification_Phase I&II separation stats.xlsx
18	Kasigau Corridor Soil Calc M8 v2.xlsx
19	QAQC KCRPI Forest Carbon Inventory Model & NERs M=9 v1.3.xlsm
20	RUKINGA RANCH M9 QC PLOTS BIOMASS.xlsx
GIS	
21	KCRPI_Landcover.shp
SOPs and Policies	
22	Annex 3 - Standard Operating Procedure Kasigau_PhaseI - Forest Inventory v3.3_2022-10-21.pdf
23	Annex 4 - Standard Operating Procedure - Disturbance Monitoring - v3.0_2021-09-22.pdf
24	Annex 5 - Standard Operating Procedure Kasigau - Leakage v1.0_01_01_2011.pdf
25	Annex 6 - SOP - Kasigau Soil Field Sampling v3.6 2017-10-05.pdf
26	Annex 7 - SOP - Soils Bulk Density v1.6 2017-07-27.pdf
27	Annex 8 - Quality Control Procedure v1.6.pdf
28	Annex 9 - Kasigau Data Management SOP v1.pdf
29	Annex 10 - Child Labour Remedial Policy.docx
30	Annex 11 - Wildlife Works Sexual Harassment Policy.docx
31	Annex 12 - WWC ESG Policy on Cattle Grazing Intervention FINAL.doc
32	Annex 13 - Wildlife Works Sanctuary, EPZ & Rukinga Code of Conduct.pdf
33	Annex 14 - Fire and Emergency Evacuation plan wall version Final.docx
34	Annex 15 - EPZ Electrical Preventative Maintenance Plan .xlsx
35	Annex 17 - Image Classification Protocol.docx
36	Annex 18 - Wildlife Works_Health & Safety Policy & Procedures_Final25Nov2020.pdf

37	Annex 19 - HR employment procedures- Marungu location..docx
Biodiversity	
38	01040211.JPG
39	07010021.JPG
40	09100038.JPG
41	12180029.JPG
42	Night Transect datasheets.pdf
43	Eco Charcol Stats 2022.xlsx
44	KCRP HWC Mitigation_2022.csv
Property rights and deeds	
45	Amaka Ranch CE Final.pdf
46	Amaka Ranch Title Deed.pdf
Non Permanence Risk Report	
47	VCS Non-Permanence Risk Report Kasigau I_M9_v3.pdf
48	VCS Non-Permanence Risk Report Kasigau II_M9 v3.pdf
49	VCS Non-Permanence Risk Report Kasigau_M9_NaturalRisksEvidence v1.pdf
50	Kenya WGI 2022 Indicators.xlsx
Meetings and grievances	
51	Public comment period notice- Swahili version by Joseph..docx
52	SBIA March-2021 Workshop minutes.docx
53	Suggestion Box Scans and Response.pdf
54	KCRP Livelihoods_1st Workshop report_August-September 2022.docx
55	HR All Training Events_2022.xlsx
56	KCRP Community Awareness Meetings_2022.xlsx